

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
Seventy-Sixth Oregon Legislative
Assembly
2011 Regular Session
Legislative Revenue Office

Bill Number: SB 248 - A
Revenue Area: School Finance
Economist: Dae Baek
Date: 6/18/2011

Measure Description: Extends for three school years the requirement that school districts offer half-day kindergarten. Stipulates that school districts must offer half-day kindergarten but may choose to offer full-day kindergarten, beginning with the 2015-16 school year. Specifies that starting with the 2015-16 school year, aggregate days membership of a full-day kindergarten be calculated based on a full-day program. Makes adjustments to include kindergarten in defining a remote small elementary school for purposes of the State School Fund distribution. Applies starting with the 2015-16 school year.

Revenue Impact (in \$Millions): None

Impact Explanation: This bill extends for three school years the requirement that school districts offer half-day kindergarten. Consequently, the current school funding formula will not change until the end of the 2014-15 school year. This bill also stipulates that school districts must offer half-day kindergarten but may choose to offer full-day kindergarten, beginning with the 2015-16 school year. By directing that the aggregate days membership of full-day kindergarten pupils be calculated as any other graders, starting with the 2015-16 school year, this bill ensures that full-day kindergarten students will have the same weights as other graders for school fund distribution purpose. However, this change will not add to or subtract from available resources for the State School Fund distribution.

Creates, Extends, or Expands Tax Expenditure: Yes No