## REVENUE IMPACT OF PROPOSED LEGISLATION

Seventy-Eighth Oregon Legislative Assembly 2015 Regular Session Legislative Revenue Office Bill Number: SB 321 - A
Revenue Area: School Finance

Economist: Dae Baek Date: 3/26/2015

Only Impacts on Original or Engrossed Versions are Considered Official

**Measure Description:** Lowers the compulsory school age from seven to six years of age. Takes effect on July 1, 2016.

**Revenue Impact (in \$Millions):** This bill does not change the total formula revenue available for distribution to school districts education service districts.

**Impact Explanation:** While this bill does not change the total formula revenue, lowering the compulsory school age may add to the total Average Daily Membership (ADM) and the total weighted ADM (ADMw), which may cause a shift in funding among school districts. The full impact on ADMw, if any, is yet to be assessed at this point, but the Oregon Department of Education (ODE) estimates that it will be limited and minimal.

Creates, Extends, or Expands Tax Expenditure: No