

**COMMONWEALTH OF KENTUCKY FISCAL NOTE STATEMENT  
LEGISLATIVE RESEARCH COMMISSION  
2023 REGULAR SESSION**

**MEASURE**

2023 BR NUMBER 116

HOUSE BILL NUMBER 17

**TITLE** AN ACT relating to full-day kindergarten.

**SPONSOR** Representative Timmy Truett

**FISCAL SUMMARY**

STATE FISCAL IMPACT:  YES  NO  UNCERTAIN

OTHER FISCAL STATEMENT(S) THAT MAY APPLY:  ACTUARIAL ANALYSIS  
 LOCAL MANDATE  CORRECTIONS IMPACT  HEALTH BENEFIT MANDATE

APPROPRIATION UNIT(S) IMPACTED: Support Education Excellence in Kentucky (SEEK)

FUND(S) IMPACTED:  GENERAL  ROAD  FEDERAL  RESTRICTED \_\_\_\_\_

FISCAL ESTIMATES	2022-2023	2023-2024	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES			
EXPENDITURES			Indeterminable
NET EFFECT			(Indeterminable)

( ) indicates a decrease/negative

**PURPOSE OF MEASURE:** The purpose of the measure is to provide funding to kindergarten students at the equivalent per-pupil rate of primary and secondary students.

**FISCAL EXPLANATION:** KRS 157.320(7) requires each kindergarten pupil to be counted at one-half the per-pupil rate of primary and secondary students. This legislation would remove that provision and codify current law (House Bill 1 2022 Regular Session) so kindergarten students would be counted at the equivalent per-pupil rate of primary and secondary students.

This legislation does not take effect until July 1, 2024 and the enacted budget bill provides funding for full-day kindergarten so there would be no fiscal impact until FY 25. All future costs would depend on the per-pupil base funding levels set by the General Assembly.

For illustration purposes, the cost to increase funding for kindergarten from half-day to full-day at \$4,000 per-pupil was \$119.4 million in FY22.

**DATA SOURCE(S):** LRC staff

**PREPARER:** Seth Dawson **NOTE NUMBER:** 24 **REVIEW:** JAB **DATE:** 2/10/2023