

While this program would be administered by VECF, it would require oversight by the Department of Education (DOE). DOE anticipates that the impact of a small pilot program could be absorbed. However, if the program funds more than approximately 250 additional child care slots, DOE anticipates that additional staff

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would be required to implement and oversee the program at an estimated cost of \$114,629 general fund in the first year and \$80,153 general fund ongoing.

Item 123 of the Governor's Introduced Budget, HB/SB 30, proposes \$1,000,000 general fund in FY27 for DOE to provide as matching funds to incentivize employer contributions to child care subsidy accounts and \$500,000 general fund in FY27 and FY28 for DOE to maintain a digital platform to support these accounts. Budget language directs specific requirements for these funds that differ from the requirements of this bill. If these funds were to be integrated into the program established by this bill, an amendment would be required.

Other: This bill is similar to SB3 and HB18.