

**Department of Planning and Budget**  
**2026 General Assembly Session**  
**State Fiscal Impact Statement**

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**ORIGINAL**

**Bill Number:** SB134S2

**Patron:** Locke

**Bill Title:** Public education; early childhood care and education; funding formula calculations; report.

**Bill Summary:** Requires the Department of Education to establish and maintain a calculation for the provision of early childhood care and education services based on cost of quality rate per child, actual data from the prior year, an estimate of parental demand and choice preferences based on historic growth trends and current eligibility criteria, and an estimate of the number of slots to be added to support local or regional economic development efforts and public-private partnerships focused on increasing the supply of child care services, giving priority to localities or regions identified as child care deserts, as determined by the Department. The bill also contains several provisions relating to the use and appropriation of funds as applicable to the calculation, including (i) providing that the calculation shall not obligate the General Assembly to a specific appropriation, (ii) requiring the calculation to be used to provide information to guide the General Assembly in making decisions about the proportion of parental demand for and supply of early childhood care and education services to be addressed and level of appropriation required to address such demand, and (iii) providing that the annual overall funding available for slots shall be subject to appropriation as determined by the General Assembly. Finally, the bill requires the Department to annually submit to the Commission on Early Childhood Care and Education and post on its website a report on the data used to calculate the minimum funding and number of slots for the calculation in accordance with the provisions of the bill.

**Budget Amendment Necessary:** No

**Items Impacted:** None

**Explanation:** There is no anticipated state fiscal impact to establish and maintain a calculation to provide a cost estimate related to early childhood care and education. Any cost to fund the cost estimates developed pursuant to the bill is indeterminate.

**Fiscal Summary:** See below.

**Fiscal Analysis:** This bill requires the Department of Education (DOE) to establish and maintain a calculation that shall be used to provide a cost estimate for funding needed per biennium to address parental demand in several early childhood care and education programs. DOE already maintains calculations and reports on the costs of these programs; this bill updates the requirements related to the calculations. DOE anticipates that the work of updating a funding formula or cost calculator, as required by the bill, can be completed by existing staff. DOE may have additional costs related workgroups to support the development of the calculation, which would have to be absorbed.

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This bill states that the calculations required by the bill shall not obligate the General Assembly to a specific appropriation of funds but shall be used to provide information to guide the General Assembly in making decisions. Therefore, no additional state funding is required to provide direct services for early childhood care and education programs as a result of this legislation.

**Other:** This bill is similar to HB1208.