



DEPARTMENT OF AUDITS AND ACCOUNTS

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Greg S. Griffin
STATE AUDITOR
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February 13, 2017

Honorable Lindsey Tippins
State Senator
303-A Coverdell Legislative Office Building
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
Senate Bill 77 (LC 33 6744)

Dear Senator Tippins:

This bill would increase the mandatory school attendance age from 16 years of age to 17 years of age.

Increasing the age of mandatory school attendance as required by the bill would cost the state approximately \$18.8 million annually. According to the Georgia Department of Education (GaDOE), 4,909 sixteen-year-olds dropped out between the October 2015 FTE count and the October 2016 FTE count. Had these students remained in school for an additional year, the state would provide Quality Basic Education (QBE) funding in the amount of \$3,838 per full-time equivalent student annually. This funding amount includes the QBE base grant plus additional training, experience, and operational costs. The \$18.8 million cost of the bill is determined by multiplying the number of student dropouts (4,909) by the annual QBE funding amount per student (\$3,838).¹ GaDOE indicated that any increase in enrollment that would result from this bill is not expected to be large enough within any of the state's local school systems to necessitate any immediate capital expenditures.

¹ The QBE funding per student (\$3,838) was calculated using the base grades 9-12 FTE funding. If the students who dropped out were enrolled in programs with higher funding weights (e.g., special education), the actual amount would be higher.

Sincerely,

A handwritten signature in blue ink that reads "Greg S. Griffin".

Greg S. Griffin
State Auditor

A handwritten signature in blue ink that reads "Teresa A. MacCartney".

Teresa A. MacCartney, Director
Office of Planning and Budget

GSG/TAM/kb