



## DEPARTMENT OF AUDITS AND ACCOUNTS

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STATE AUDITOR  
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February 15, 2017

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

SUBJECT: Fiscal Note  
Senate Bill 83 (LC 41 0877)

Dear Senator Tippins:

This bill would increase the mandatory school attendance age from 16 years of age to 17 ½ years of age. It would also increase the minimum age for attending adult literacy and postsecondary technical education programs from 16 years of age to 17 ½ years of age.

Increasing the age of mandatory school attendance as required by the bill would cost the state approximately \$31.1 million annually. According to the Georgia Department of Education (GaDOE), 8,092 16 to 17 ½ year olds dropped out between the October 2015 FTE count and the October 2016 FTE count. Had these students remained in school, 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 \$31.1 million cost is determined by multiplying the number of student dropouts (8,092) by the annual QBE funding amount per student (\$3,838).<sup>1</sup> 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.

The Technical College System of Georgia (TCSG) indicated that only a minimal fiscal impact may result from the proposed bill. TCSG reported that in academic year 2016 the technical education program enrolled only 230 students who were under age 17 ½ and did not have a high school diploma or a GED (excluding Move On When Ready students). This represents an extremely small portion of TCSG's total student enrollment of 131,644. The reduction of a relatively small number

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<sup>1</sup> 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.

of students would not lead to a meaningful reduction in expenditures by the adult education program.

Similarly, the Board of Regents (BOR) expects only a minimal fiscal impact from the proposed legislation. According to BOR policy, persons applying for admission to a University System of Georgia (USG) institution, with few exceptions, must have graduated high school or obtained a GED before being considered for admission. The early admission program does allow high school students to enroll as full-time college students after completing their junior year. However, BOR does not expect this bill to noticeably change the number of students in the early admission category, which represents a very small portion (10,352) of the USG's total fall 2016 semester student enrollment of 321,551.

Sincerely,



Greg S. Griffin  
State Auditor



Teresa A. MacCartney, Director  
Office of Planning and Budget