



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

June 20, 2023

Honorable Billy Hickman
Chairman, Higher Education
304-A CLOB
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
Senate Bill 241 (LC 49 1295)

Dear Chairman Hickman:

This bill would change the age of mandatory attendance in schools (public, private, or home-based) for kindergarten students from six to five. Current statute requires attendance from the student's sixth birthday until their sixteenth birthday (or completion of high school diploma requirements).

The bill would result in additional annual costs for additional students, as well as capital costs for additional classroom space. The categories are detailed below.

Annual Costs

As shown in **Table 1**, the additional students attending public schools would increase annual QBE costs by an estimated \$46.7 million. Census data suggests that there were approximately 10,741 five-year-old children not enrolled in a public or private school in 2021. The estimate assumes that approximately 82% would enroll in a public school (the current enrollment percentage for these schools). The analysis also accounts for the difference in funding amounts for traditional kindergarten students versus those on Early Intervention Program (EIP) plans which are funded at a higher amount. The percentage of students currently enrolled in EIP plans was applied to the new population that would be required to enter school.

Table 1: Annual Costs

Grade Level	Additional Students	Per FTE Amount	Total Estimated Cost
Kindergarten	7,439	\$5,056	\$37,611,584
Kindergarten EIP	1,361	\$6,686	\$9,099,646
Total	8,800	--	\$46,711,230

Capital Costs

An increase in students will also be capital costs for additional classrooms. As shown in **Table 2**, additional classrooms of 20 students would cost \$26.4 million. According to the Georgia Department of Education, the average cost for a 750 square foot classroom was \$60,000 (or \$80/per square foot). This cost calculation includes enough classrooms for the populations discussed in Table 1.

Table 2: Capital Costs

Capital Costs Categories	Number of Students	Cost per Classroom	Classes of 20	Total Cost for 20-student classes
Kindergarten	7,439	\$60,000	372	\$22,320,000
Kindergarten EIP	1,361	\$60,000	68	\$4,080,000
Total	8,800	\$60,000	440	\$26,400,000

Current state law caps kindergarten class sizes at 18 (or 20 with a full-time paraprofessional in the classroom). If class size caps were increased to 25 students per classroom, the state would save approximately \$5.3 million in initial capital costs for a total of \$21.1 million. Annual costs for QBE per student allotment would remain the same.

Respectfully,



Greg S. Griffin
State Auditor



Kelly Farr, Director
Office of Planning and Budget

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