



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

January 4, 2024

Honorable Houston Gaines
State Representative
415 State Capitol
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
House Bill (LC 49 1493)

Dear Representative Gaines:

This bill is related to special education services and would gradually change the maximum age for state-funded special education services from the current age of 21 to age 30 by the 2032-2033 school year. The designated maximum age of eligibility will begin at 22 during the 2024-2025 school year and increase by one year of age each school year until the maximum age of eligibility is reached.

Annual QBE Costs

As shown in **Table 1**, state costs are projected to begin at approximately \$543,000 in fiscal year 2025, growing to approximately \$632,000 in later years. These totals are based on current state spending of \$8,314 per student for the age 21 population. Assumptions used in the cost estimate are below the table.

Table 1: Projected Fiscal Impact of LC 49 1493

Fiscal/School Year	Number of Students	Total Costs	Local Share (20%)	State Costs
2024-25 (22 year olds)	65	\$678,989	\$135,798	\$543,191
2025-26 (22-23 year olds)	74	\$769,059	\$153,812	\$615,247
2026-27 (22-24 year olds)	75	\$779,451	\$155,890	\$623,561
2027-28 (22-25 year olds)	76	\$789,844	\$157,969	\$631,875
2028-29 (22-26 year olds)	76	\$789,844	\$157,969	\$631,875
2029-30 (22-27 year olds)	76	\$789,844	\$157,969	\$631,875
2030-31 (22-28 year olds)	76	\$789,844	\$157,969	\$631,875
2031-32 (22-29 year olds)	76	\$789,844	\$157,969	\$631,875
2032-33 (22-30 year olds)	76	\$789,844	\$157,969	\$631,875

Estimates included in this table are approximate based on the following conditions:

- Annual costs assume existing amounts for base teacher salary, Teachers Retirement System (TRS) contribution rates, and QBE formula weights remain the same.

- The number of students for year one is based on the number of age 21 students that did not graduate in the 2022-23 school year (most recent year available). Based on existing data, it is assumed that 14% of newly eligible students will not graduate. These non-graduates are added to the expected 65 students in subsequent years, resulting in the eventual increase to 76 students.

Other Cost Considerations

The Georgia Department of Education (DOE) identified additional costs to the state which could occur if school districts present reasonable need. These include additional buses or facilities, but given the assumed small number of students, these costs are unlikely.

Other considerations include hiring paraprofessionals to serve special education students if the General Assembly chooses to fund these positions beyond the current Kindergarten and Kindergarten EIP programs.

Respectfully,



Greg S. Griffin
State Auditor



Richard Dunn, Director
Office of Planning and Budget

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