



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

January 9, 2026

Honorable Billy Hickman
Chairman, Education and Youth
304-A Coverdell Legislative Office Bldg.
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
Senate Bill (LC 49 2431)

Dear Chairman Hickman:

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

This 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 \$48 million. Census data suggests that there were approximately 9,742 five-year-old children not enrolled in a public or private school or being home schooled in 2023. The estimate assumes that approximately 86% 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 kindergarten students enrolled in EIP plans in fiscal year 2026 was applied to the new population that would be required to enter school. It should be noted that the percentage of EIP students has increased in recent years, and costs in future years would exceed the estimates presented in Table 1 if that trend continues.

Table 1: Annual State Costs

| Grade Level | Additional Students | Per FTE Amount | Total Estimated Cost |
|------------------|---------------------|----------------|----------------------|
| Kindergarten | 7,052 | \$5,489 | \$38,708,428 |
| Kindergarten EIP | 1,372 | \$6,806 | \$9,337,832 |
| Total | 8,424 | | \$48,046,260 |

Note: Changes in QBE earnings are borne by the state and local school systems, with the ratio dependent on Local Five Mill Share calculations made each year. Currently, the state share is 80% but could increase in future years based on changes in local property tax digests.

Capital Costs

An increase in students will also result in capital costs for additional classrooms. As shown in **Table 2**, assuming no current classroom space would be available to accommodate additional kindergarten students, additional classrooms of 20 students would cost a maximum of \$25.3 million and additional classrooms of 25 students would cost \$20.2 million. According to the Georgia Department of Education, the average state-funded capital reimbursement rate 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 | Classes of 20 | Classes of 25 | Cost per Classroom | Total Cost for 20-student classes | Total Cost for 25-student classes |
|--------------------------|--------------------|---------------|---------------|--------------------|-----------------------------------|-----------------------------------|
| Kindergarten | 7,052 | 353 | 282 | \$60,000 | \$21,180,000 | \$16,920,000 |
| Kindergarten EIP | 1,372 | 69 | 55 | \$60,000 | \$4,140,000 | \$3,300,000 |
| Total | 8,424 | 422 | 337 | | \$25,320,000 | \$20,220,000 |

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 \$5.1 million in initial capital costs. Annual costs for QBE per student allotments would remain the same.

Additionally, DOE reports actual cost for elementary school classrooms at \$239/per square foot. Any costs above the \$80/per square foot state-funded reimbursement rate that districts require to accommodate additional kindergarten classrooms would vary based on local discretion and require local funds.

Respectfully,



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State Auditor



Richard Dunn, Director
Office of Planning and Budget

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