



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

January 9, 2026

Honorable Mitchell Horner
State Representative
612-B Coverdell Legislative Office Bldg.
Atlanta, GA 30334

SUBJECT: Fiscal Note
House Bill (LC 49 2442)

Dear Representative Horner:

The bill would require the State Board of Education to establish a program that awards grants to local school systems, which would be used to provide special education programs and services for eligible children. As defined by the bill, eligible children include those with disabling conditions between the ages of 3 and 5 who have not enrolled in a Georgia public school kindergarten program. Subject to appropriations, each local school system would be eligible for an amount equal to the amount of federal funds distributed to local school systems for this purpose.

Federal funding for special education and related services for school-aged children (3-12) and preschool children (3-5) with disabilities is provided to the state and local school systems under the Individuals with Disabilities Education Act (IDEA) Part B sections 611 and 619, respectively. According to the Georgia Department of Education (GaDOE), an estimated \$380 million in federal grant funding was awarded to the state under the IDEA Part B grant programs, including approximately \$10 million awarded under section 619 specifically for preschool children.

Based on data provided by GaDOE, estimated costs to provide special education programs and services for eligible children range from \$66.0 million to \$105.6. Estimates are based on the number of eligible children (approximately 12,000 in fiscal year 2025) and the average cost per pupil (approximately \$5,500 to \$8,800). Higher per pupil costs include personnel costs such as health benefits and Training & Experience (T&E).

It should be noted that GaDOE also received approximately \$61 million in state funds in fiscal year 2026 for Preschool Disabilities Services to provide early education services to 3- and 4-year-old students with disabilities. This currently accounts for 59% to 94% of estimated costs. Funding provided under the bill could vary depending on actual costs and availability of existing federal and state funding in future years.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/pj