Georgia Childcare State Plan

2027 to 2030 | Research-expanded edition

A comprehensive proposal to make care more affordable for working families, strengthen existing providers, retain educators, and improve children's safety and early learning.

The governing commitment
Georgia should purchase measurable improvements in what families pay and what children experience. Stable funding, capable teachers, safe facilities, and effective instruction must advance together.

Prepared by Childcare Owners and Operators of Georgia

For consideration by Georgia's Governor, General Assembly, Department of Early Care and Learning, local governments, employers, educators, providers, and families.

November 4, 2026 | Expanded research and implementation analysis

Public policy proposal. Recommendations and illustrative allocations are distinguished from enacted policy and verified findings. Implementation period: FY2028 through FY2030, with preparation during 2027.

The plan covers infants through preschool, Georgia Pre-K, before and after school care, summer care, family child care homes, inclusion, workforce development, facilities, taxes, licensing, and the transition into elementary school. Existing centers are the primary investment platform, alongside other qualified settings that meet family needs.

No state plan can guarantee every outcome. This proposal makes commitments testable through phased funding, independent evaluation, explicit legal steps, and correction when results fall short.

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The decisions a governor should make

Executive brief

Adopt a three-year childcare improvement compact led by DECAL. Cost a full FY2028 case of $180 million annually, including $15 million in refundable facility credits, plus $25 million one-time, alongside the focused $90 million option on page 47. Choose the enacted scale after a fiscal note. The full scenario reaches $250 million in FY2029 and $331 million in FY2030 only with validated costs, appropriations, and performance review.

Four walls	What the state purchases
Families can afford care	More usable CAPS assistance; lower total fees; a limited bridge for working families above CAPS eligibility; employer contributions.
Providers can sustain care	Adequate payments, lower occupancy costs, repaired facilities, and safely reopened classrooms in existing programs.
Educators can stay and improve	Compensation supplements, childcare assistance, paid coaching time, and attainable credentials.
Children are safe and learning	Clear safety information, strong supervision, inclusion, responsive relationships, and evidence-based early language and literacy.

Authorize five actions together

- Direct DECAL and OPB to publish a costed baseline within 100 days, including staffed vacancies, family fees, subsidy claims, workforce turnover, and serious-incident trends.
- Introduce a childcare investment bill and a separate tax measure. Use an immediately workable state facility credit while evaluating a property-tax exemption through Georgia's required legislative and voter process.
- Attach affordability, workforce, and quality conditions to new discretionary provider support. Preserve parent choice and support small, rural, nonprofit, and for-profit providers on equal public-benefit terms.
- Join DECAL, GaDOE, and public health partners around a birth-to-third-grade learning pathway, with paid coaching in existing classrooms.
- Commission an independent safety and performance review. Publish progress quarterly and make expansions conditional on delivery capacity.

The central fiscal discipline
The $331 million mature scenario includes the whole package in this plan. It is not an additional $331 million on top of the initial investment, and it does not promise 75,000 CAPS places or universal free childcare.

Reading guide: the clickable table of contents on pages 2-3 lists every policy and research chapter. Sources and evidence notes appear on pages 51-59. The research extension refines implementation without increasing the planning envelope.

Start with an accurate Georgia baseline

What the state funds and what remains to be measured

Georgia already operates a mixed delivery system: private and public providers, family child care homes, lottery-funded Pre-K, federal assistance, and parent tuition. A governor should strengthen this infrastructure before financing an unnecessary parallel network.

FY2027 enacted budget baseline	Amount
DECAL state general funds	$77,508,972
DECAL lottery funds	$593,989,145
DECAL total state funds	$671,498,117
DECAL federal funds	$607,659,885
DECAL other funds	$50,000
DECAL total funds	$1,279,208,002

Source: enacted FY2027 Budget in Brief, printed pages 198-199. Appropriations are not actual expenditures; governor withholding instructions affect execution. The budget increases DECAL state funds by $31.1 million over original FY2026, mostly lottery funding. Lottery chiefly supports Pre-K; federal funds include nutrition. The $1.279 billion total is not a freely available CAPS budget. [1]

The FY2026 annual report records a recent reversal: at June 30, 2026, Georgia had 3,127 licensed centers, 993 family homes, and licensed capacity of 382,804. Capacity fell 1.1% during the year. These are administrative counts, not staffed vacancies. [45]

Count access correctly

Licensed capacity describes a legal ceiling. Staffed capacity describes care that can actually be delivered. An occupied place is a child receiving services. A funded child-year is twelve months of financial assistance, which may be used by more than one child over time. Publish all four measures and never substitute annual unique recipients for average monthly enrollment.

CAPS entry also depends on priority-group rules, not income alone. The October 2026 policy lists protected and eligible categories; a family outside those categories may be denied even when it meets other tests. [2] The plan therefore addresses both the price of care and the rules governing access.

Use current cost evidence

DECAL is conducting a 2026 market and cost study with Georgia State University. Its posted 2024 market analysis uses rates collected in 2023. [3] Set final payment targets after reconciling those prices with operating costs, wage needs, age mix, and county conditions. DECAL's existing cost studies provide a starting structure. [4]

The baseline publication
Within 100 days, publish current monthly CAPS use, unduplicated demand, staffed vacancies by age and hours, closures and openings, all-in parent charges, and provider wages. Release county summaries with small-cell privacy protection. Do not advertise a statewide enrollment target until this baseline and its cost are verified.

Give DECAL credit and require improvement

An honest assessment of the current administration

The public record supports continued investment in DECAL as Georgia's lead early childhood agency. It also supports a stronger demand for transparent safety information and evidence that classroom investments improve children's experiences. Agency accomplishments, independent research, and unresolved accountability questions should be considered separately.

Documented strength	What it establishes	Next obligation
Georgia Pre-K evaluation	The longitudinal study followed 1,169 children and reported stronger fourth-grade language, literacy, and executive function than a no-pre-K comparison. [7]	Preserve mixed delivery and examine selection, later schooling, and current cohorts.
Quality Rated infrastructure	The 2019 validation work linked ratings with some quality and child outcomes. Three-star programs showed stronger math and social skills; this is not proof that every child becomes a stronger reader. [6]	Refresh validation and report safety separately.
Workforce and provider supports	FY2026 agency totals include $9.7 million in workforce bonuses and $16.4 million in C2Q provider bonuses. Payments are outputs, not proof of impact. [5, 45]	Measure receipt, retention, wage changes, and classroom practice.
Research and public learning	A new statewide quality study is scheduled to report in spring 2027; market and cost research is underway. [18, 3]	Publish methods, results, and the policy changes they support.

What the current evidence does not establish

The 2022-2023 Pre-K language study, published in 2026, found high emotional support and classroom organization but low-to-moderate instructional support. It reported age-appropriate language growth with weaker growth than earlier cohorts and national norms. Public-school classrooms showed some stronger vocabulary growth than other settings. These are improvement signals, not grounds to abandon private centers. [8]

Do not credit or blame a commissioner for every funding decision: the Governor proposes and administers a budget, the General Assembly appropriates and legislates, federal rules constrain funding, and providers deliver care. Assess each actor against its authority.

Accountability position
Retain DECAL as the delivery lead and fund specific improvements. Require independent verification of response times, repeated violations, public notices, teacher stability, and learning conditions. Do not treat either a reassuring agency statement or a troubling case series as a complete statewide performance measure.

Evaluate published actions and results. Claims about motives or undisclosed decisions require records. The expanded assessment appears on page 37.

Make safety information timely and understandable

Protect children while preserving fair process

In October 2026, the AJC reported that serious harm or risk cases did not consistently change Quality Rated stars. Commissioner Amy Jacobs disputed the portrayal and described licensing enforcement, hidden ratings when programs fall out of compliance, and a 98% Good Standing figure. These are different measures. A point-in-time standing and a ten-year case history cannot be compared as if they share the same denominator. [16, 17]

Create a public record with three distinct fields

- Current license and enforcement status, including any restrictions that affect whether a child can safely attend today.
- Educational quality rating, assessment date, and whether the rating is active, paused, or undergoing review.
- Substantiated serious findings, corrective actions, recurrence, and appeal outcomes with clear dates. Identify pending allegations as pending and protect children's identities.

Use a published response protocol

Trigger	Proposed response
Credible imminent danger	Immediate safety triage under existing authority; emergency action when legally warranted; family notification and safe transfer support.
Substantiated serious harm or major supervision failure	Prompt review of rating and incentive eligibility, a corrective plan, follow-up inspection, and public status update.
Repeated serious violations	Escalating oversight and sanctions based on severity, recurrence, and legal standards; independent case review.
Correctable lower-risk deficiency	Specific deadline, funded coaching where eligible, and verification of correction.
Appeal or overturned finding	Prompt correction of public records; preserve a clear procedural history and fair review.

Set proposed service standards of same-day triage for urgent reports and a public status update within two business days of an enforceable change, unless confidentiality or law requires otherwise. Track actual compliance and exceptions. These are new management targets, not statements of current law.

Train owners, directors, and teachers in active supervision, safe sleep, transport checks, medication, allergies, and incident reporting. Distinguish the responsibility of each person. An owner remains accountable for governance and systems; a staff member should not automatically inherit a citation simply for being assigned to a classroom.

Protect continuity without excusing risk
When a program closes or loses participation, help families transfer assistance and find safe placements. Quality incentives may be paused while lawful core care payments continue only where licensing and program rules permit safe operation. Never preserve an unsafe placement solely to protect capacity.

Make affordability a household measure

Wall one Families

A parent experiences tuition, required fees, transportation, hours of availability, and the risk of losing a job when care falls through. A plan succeeds only if it reduces the household's actual burden and improves dependable access.

Strengthen CAPS first

- Fund additional assistance only alongside provider participation and staffed availability. Give eligible childcare employees a new entry pathway within the expansion while protecting existing high-need groups.
- Preserve stable eligibility and make renewals easier through lawful data matching, multilingual help, mobile access, and human review of disputed decisions.
- Make a 7% household-income ceiling on assessed CAPS copayments an explicit state policy. Separately report fees and tuition gaps; a copayment ceiling alone does not cap the total family bill.
- Offer adequately funded, voluntary contracts that prohibit balance billing for the covered service. Families retain access to other eligible providers, with full disclosure of any lawful additional charges.
- Measure application approval, denials by reason, time to placement, and time from award to actual use. Remove duplicative forms and prioritize continuity when employment hours change.

Federal rules effective July 13, 2026 rescinded the nationwide 7% copayment mandate and certain payment-method mandates while leaving states options. Georgia should deliberately choose family affordability and predictable provider payment, with appropriate integrity checks. [34]

Illustrative household	Before support	What the proposed rule changes
$45,000 gross annual income	$1,200 monthly childcare bill = 32% of gross income	7% copayment ceiling = $262.50 monthly; total out-of-pocket still depends on gaps and fees.
$70,000 gross annual income	$1,200 monthly childcare bill = 20.6% of gross income	A $4,000 annual bridge award would reduce the bill to about $867 monthly, or 14.9%, if prices and other aid are unchanged.

Examples are arithmetic illustrations, not estimates of Georgia family eligibility, current tuition, or guaranteed benefit levels. Model all children in the household together. Do not multiply the family copayment ceiling by the number of children.

Affordability goal
For participating families, publish the median and distribution of total childcare payments divided by gross household income. Identify who remains above 7%, 10%, and 15%, including families who receive an award but cannot find usable care.

Reach working families beyond CAPS

A controlled bridge and employer partnership

Working families who do not qualify for CAPS need a defined route to help. Begin with a capped pilot rather than promise universal benefits that the first-year appropriation cannot finance.

A proposed working family bridge

Reserve $10 million of the $15 million family-bridge and employer line for direct awards. Pilot eligibility for employed or approved education and training households with unmet childcare need, extending up to 300% of the federal poverty level. Use state funds where federal eligibility does not permit coverage. Do not deny an otherwise eligible household solely because it lacks a CAPS priority category.

Use a maximum $4,000 annual award per child, limited to remaining documented eligible expenses after other assistance. An illustrative taper pays the full award through 200% of poverty and reduces it smoothly to zero at 300%. Above the full-award threshold, calculate the award as $4,000 multiplied by the remaining fraction of the 200%-300% band. Publish household examples, including siblings, before launch.

At the maximum award, $10 million supports 2,500 child-years. Smaller awards can reach more children. Demand may exceed supply: maintain a dated, transparent queue, prioritize burden and need within adopted rules, and guarantee an award only after reserving its full commitment. Keep protected-family placements and existing CAPS renewals ahead of this new pilot.

A proposed employer partnership

Reserve $4 million for a cost-sharing pilot and $1 million for administration and navigation across both pilots. Employers contribute new compensation for childcare; the state matches under a published schedule and families pay the balance. Start with existing providers and pooled participation for small businesses. Michigan's Tri-Share experience offers an operating model, but its evaluation relies substantially on participant reports. [20]

- Allow portable benefits across participating providers and a short, funded transition when a parent changes jobs.
- Verify employer money is additional to wages and existing benefits; prohibit substitution and related-party overbilling.
- Coordinate state credits and federal tax rules before calculating the match. Reimburse only the eligible net expense, with no double payment for the same service.
- Measure take-up among hourly, rural, and small-business workers, including workers whose employers decline to join.

Avoid a new benefit cliff
Taper benefits gradually and test the combined loss of childcare, health, food, and tax benefits when earnings rise. A childcare-only taper is insufficient if the household still loses more in combined benefits than it gains in pay.

Pay for the cost of dependable care

Wall two Providers

Provider reimbursement should support lawful staffing, reasonable compensation, appropriate facilities, and dependable hours. A market price measures what families are charged; it may understate what quality actually costs when local incomes are low. Georgia should use both its price survey and its cost model. [3, 4]

A phased payment reform

- Use the current market 75th percentile as an access benchmark and a cost model as a separate adequacy test. Do not assert that a fixed appropriation reaches either target until claims are simulated.
- Prioritize infant and toddler shortages, documented rural cost gaps, disability supports, and nontraditional hours. Publish age, service, geography, and quality adjustments.
- Review Zone 1-3 differences against costs and access. Avoid automatic equalization that ignores genuine cost differences; use a minimum adequate-cost floor and evidence-based adjustments.
- Phase transitions so a new formula does not abruptly remove viable care. Time-limit hold-harmless assistance and publish its cost.
- Use enrollment-based prospective payments where authorized, with enrollment verification, absence rules, reconciliation, and rapid removal of duplicate or unused claims.

Existing CAPS policy includes published-rate and maximum-payment rules and can leave parents responsible for excess charges. [2] Raising a ceiling may reduce a family's gap, raise provider revenue, or do both. Budget analysis must identify which effect occurs for each claim.

Design the new contract around a real service

Specify hours, age group, staffing, calendar, family fee, permitted absences, disability support, and the process when a child leaves. A contract for a shortage area may purchase availability as well as attendance, but must define minimum use, outreach, and reassignment rules. Do not pay indefinitely for vacant places without evidence of need.

Payment question	Required evidence before expansion
Will a provider participate?	Net receipts, cost model, contracted hours, and family-fee terms.
Will a child gain usable care?	Age-appropriate staffed vacancy, location, work schedule, and transportation.
Will new money improve care?	Compensation, coaching, supervision, materials, and verified service delivery.
Will the state stay within budget?	Monthly claims forecast, commitments, quality add-ons, fees, and administration.

No weakening of basic protection
Do not finance affordability by increasing legal child-to-adult ratios, reducing background checks, or permitting unsafe spaces. Any optional lower-ratio initiative must fund the full staffing and coverage it requires.

Show how money changes a center

An illustrative operating model

The relationship between public support and private-pay tuition must be demonstrated, not assumed. The following monthly model is hypothetical. The additional ten places are usable under age-specific space, group-size, and staffing requirements.

Monthly operation	Baseline	After funded expansion
Enrolled children	90	100
Receipts from original 90 children	$108,000	$108,000
Receipts from 10 additional children	$0	$12,000
State facility credit equivalent	$0	$1,500
Total receipts and support	$108,000	$121,500
Existing operating expenses	$102,000	$102,000
Additional fully costed staff coverage	$0	$7,000
Additional food and supplies	$0	$1,500
Available before new relief	$6,000	$11,000
Tuition relief and added quality budget	$0	$5,000
Remaining operating surplus	$6,000	$6,000

One possible allocation of the $5,000 is $2,500 for existing-family fee relief and $2,500 for quality improvements. If spread equally across 90 families, relief averages $27.78 per month, or about $333 per year. Families can also benefit directly from subsidy awards, which this provider example does not calculate.

Test the assumptions before promising savings

If new staff cost $10,000 instead of $7,000, only $2,000 remains for relief and improvement while preserving the prior surplus. If receipts for the new children average $1,000 instead of $1,200, that $2,000 falls to zero. A facility credit claimed after year-end is not monthly cash unless an advance or refund schedule exists.

Revenue per additional child must be based on actual net subsidy and parent receipts. Existing expenses must include owner labor at a reasonable salary, benefits, payroll taxes, substitute coverage, insurance, maintenance, and reserves. Debt principal and capital spending should be shown in a cash-flow schedule, separately from operating expenses.

The policy mechanism
Require recipients of discretionary support to choose a measurable improvement budget: lower fees, wages and benefits, more coverage, or documented learning and safety improvements. The state should verify additional spending and family savings while allowing a reasonable operating surplus and reserves.

This model explains a possible mechanism. It is not a forecast for Angel Learning Center, a Georgia average, or evidence that subsidies automatically lower everyone's tuition.

Make childcare a career people can keep

Wall three Educators

Compensation policy should reward sustained classroom work and skill while giving providers dependable funding. O*NET's presentation of 2025 BLS wage data lists Georgia childcare workers' annual median pay at $28,020. That occupation does not include every early childhood teaching role, and a statewide median is not a recommended wage. [37]

First-year workforce allocation of $30 million

Proposed use	Planning allocation	Design
Direct retention and skill supplements	$22 million	Illustratively 11,000 awards averaging $2,000; final amounts and participation are capped by appropriations.
Paid learning time and substitute coverage	$5 million	Release educators for coaching and credentials without leaving classrooms understaffed.
Apprenticeship and credential completion	$3 million	Tuition gaps, mentoring, assessment, and completion support.

Pay supplements through a verified mechanism linked to work and demonstrated skill, with prorated treatment of part-time educators. Reconcile with existing state bonuses. Count one educator once per eligible period and explain withholding and tax treatment. Do not replace an employer's existing wage obligation with the supplement.

Use six-month service periods, but protect transfers caused by closure, unsafe conditions, protected leave, or misconduct reporting. Retention incentives must not trap an educator in a harmful workplace. Establish a lawful appeal process for eligibility disputes.

A sustainable compensation pathway

- Publish a model pay scale by role and demonstrated competency, with regional cost considerations. Phase funded targets through contracts rather than impose an unfunded statewide wage promise.
- Include paid breaks, planning time, predictable schedules, paid leave, and benefit access in cost estimates. Coordinate insurance and retirement purchasing where financially workable.
- Add childcare employees to an appropriately funded CAPS priority pathway. Employee-child support draws from the CAPS expansion line, not a second uncounted benefit.
- Use program retention and sector retention as separate measures. A move to a better childcare job is different from leaving early education entirely.

North Carolina's WAGE$ links supplements to education and service; Louisiana offers refundable credits tied to qualifying work and credentials. These are useful designs, not proof that the same award produces the same effect in Georgia. [21, 22]

A bonus is a bridge
A modest annual payment can help, but it cannot substitute for adequate reimbursement and a viable wage structure. Evaluate whether the whole compensation package reduces vacancies and disruption for children.

Build capability and fair professional records

A workforce pathway that helps people improve

Create a route from assistant to teacher, coach, and director through technical colleges, DECAL Scholars, apprenticeships, and experienced mentors. Recognize verified prior learning and offer flexible study with paid time.

A common competency framework

- Entry practice: safe sleep, active supervision, responsive care, child development, reporting duties, and professional conduct.
- Teaching practice: oral language, shared reading, age-appropriate letters and sounds, early mathematics, observation, and positive behavior support.
- Inclusive practice: disability accommodations, multilingual development, family partnership, and referral coordination.
- Leadership practice: scheduling, staffing coverage, financial management, coaching, incident response, and accurate documentation.

Use observation alongside credentials. Require supervisor support and a follow-up observation to check whether publicly funded training changes practice.

Improve records without creating an unfair blacklist

Build on the existing professional development system. Verify credentials, training, employment dates, and roles; let educators correct errors. Use a supportive reentry assessment after time outside childcare.

Information	Recommended access and safeguards
Credentials and training	Verified professional record; educator access and corrections; employer verification with lawful authorization.
Employment and classroom role	Dates and responsibilities, with source and verification status; no unsupported performance allegations.
Safety findings	Only information lawfully shareable; distinguish final individual findings from a center citation, pending allegation, or appeal.
Coaching needs	Confidential improvement plan shared only with authorized participants; no public ranking of educators.

Do not automatically place every classroom citation on every assigned teacher's employment record. Determine who was responsible, what the evidence supports, and whether the finding is final. Owner decisions, director instructions, staffing systems, and individual conduct require separate analysis.

First-year delivery target
Launch a competency and coaching pathway in a representative group of existing centers and homes. Measure completion, observed practice, wage progression, and retention. Expand only after confirming that paperwork has not displaced time with children.

Review privacy, employment law, security, and due process before registry changes. Set access logs, retention limits, correction deadlines, and appeals.

Use the evidence on early learning accurately

Wall four Children and learning

High-quality early experiences can improve readiness and later outcomes, but age of entry alone does not determine success. Quality, relationships, family circumstances, attendance, and subsequent schooling matter. The evidence supports making strong early learning available; it does not establish that every child should start center care as an infant.

Evidence	What it supports	What it cannot establish
Georgia longitudinal Pre-K study	Better fourth-grade language, literacy, and executive function than the no-pre-K comparison. [7]	A randomized causal effect for all childcare settings or a guarantee for today's children.
Georgia 2022-2023 language study	Stronger language and literacy practices were associated with better vocabulary and phonological-awareness growth. [8]	That a specific center caused a child's gain or that all private centers underperform.
Early Head Start national evaluation	Random assignment found early cognitive, language, and social-emotional benefits at age three; broad later effects were less consistent. [12]	The effect of ordinary infant childcare alone; the program included family supports.
Tennessee statewide Pre-K trial	Follow-up found lower achievement and some adverse behavioral outcomes in the studied cohorts. [13]	That all Pre-K harms children; design and implementation differ.
Boston preschool lottery research	Reported gains in later education and some behavioral outcomes without detectable state-test gains. [14]	Universal replication; a WWC review of the 2021 study did not meet its standards. [15]

What Georgia literacy numbers mean

In 2024, 30% of Georgia public-school fourth graders scored at or above NAEP Proficient in reading; 59% reached at least Basic. NAEP Proficient is not synonymous with Georgia grade-level performance, and the remainder should not be described as unable to read. [9] GaDOE's 2024-2025 literacy report uses a different measure and reports 65% of third graders at or above grade level. [10]

Neither statistic is a literacy rate for children who attended childcare centers. A defensible center-attendance estimate requires linked participation histories, baseline characteristics, comparison groups, and follow-up. Georgia should commission that analysis rather than invent a percentage.

The policy conclusion
Invest early in responsive language, skilled teaching, and continuity into elementary school. Fund evaluation alongside expansion. Do not promise a fixed test-score increase or a universal return on investment from attendance alone.

Put the science of reading into early childhood

A developmentally appropriate birth-to-five approach

The science of reading is a body of research about how reading develops and how to teach it. It includes language comprehension and word recognition. Preschool should build the foundations through relationships, play, intentional instruction, and rich conversation. It should not become a full day of worksheets or formal reading drills.

The federal What Works Clearinghouse preschool guide supports intentional vocabulary and language development, letters and sounds, and shared reading, alongside social-emotional, executive-function, and mathematics instruction. [11] Georgia should align early learning with its current literacy and dyslexia framework while preserving age-appropriate practice. [10, 39]

Age and setting	Daily practices to support	What to avoid
Infants	Responsive back-and-forth interaction; naming actions and objects; songs; shared picture books; following the child's attention.	Formal decoding lessons, passive screen instruction, or assessing infants as readers.
Toddlers	Conversation during routines; repeated stories; songs and rhyme; pretend play; expanding the child's words and ideas.	Expecting every child to identify letters on a fixed schedule.
Ages three to five	Interactive read-alouds; vocabulary and knowledge; sound play; explicit playful letters and sounds; drawing, name writing, and meaningful print.	Guessing words from pictures or context as the primary word-reading strategy; rushed academic pressure.
Kindergarten transition	Share strengths and supports with consent; connect oral language, alphabet knowledge, and phonological awareness to systematic instruction.	A readiness score used to exclude children from school or needed care.
School-age care	Enjoyable books, conversation, and coordination with school reading support; qualified tutoring when separately funded.	Untrained staff replacing specialized reading intervention.

Protect the whole child

Children also need movement, sleep, nutrition, friendship, emotional regulation, science exploration, and mathematics. Use books and conversation across the day. An educator can develop vocabulary while discussing blocks, an insect outdoors, a recipe, or a child's drawing. Early literacy should enrich the day rather than displace it.

Support home-language development and family storytelling. Distinguish learning English from a disability. Use appropriate assessments and bilingual expertise where available; do not use English vocabulary alone to judge a multilingual child's learning potential.

A statewide instructional promise
Every publicly supported classroom should have appropriate books and materials, a practical language and literacy plan, and access to coaching. The state should purchase implementation and observation, not merely a branded curriculum or a training completion certificate.

Turn literacy funding into classroom practice

Coaching, materials, assessment, and continuity

Use the proposed $15 million FY2028 learning and quality line to support practice in existing classrooms. Coordinate with current DECAL and GaDOE programs so new funds fill gaps rather than duplicate services. The allocations below are planning amounts.

Investment	Amount	Illustrative delivery
Regional instructional coaching	$8 million	About 80 fully costed coach positions or equivalent contracts at $100,000; capacity varies by travel and intensity.
Books and learning materials	$3 million	Age-appropriate collections and inclusive materials using approved evidence criteria and competitive procurement.
Assessment and evaluation tools	$2 million	Validated observation and developmental tools, training, reliability checks, and secure reporting.
Family learning and transition support	$2 million	Accessible family resources, multilingual engagement, and connections to kindergarten.

If a coach supports 15-20 classrooms intensively, 80 coaches could reach 1,200-1,600 classrooms at a time. This is a workload illustration, not an estimate of existing capacity. Pay educator release and substitute time from the workforce line; do not charge it again here.

A coaching cycle

- Begin with a brief observation and one or two specific goals agreed with the educator.
- Model the practice in the classroom, observe implementation, and provide actionable feedback.
- Provide protected reflection and planning time; return often enough to see whether practice changes.
- Review progress with a reliable observation tool and a family-informed view of children's learning.
- Adjust intensity for new educators, multilingual classrooms, inclusion needs, and rural travel.

Assessment should improve teaching

Use brief, developmentally appropriate checks to identify supports and track growth, with accommodations and family communication. Screenings do not diagnose a disability. Refer concerns to qualified professionals and applicable early intervention or school processes. Avoid high-stakes testing, public child rankings, or incentive systems that reward exclusion of children with greater needs.

Connect preschool and kindergarten through consent-based transition summaries, shared professional learning, and local agreements. The state should measure whether children sustain gains after entry, while recognizing that elementary instruction and family conditions also affect results.

Proposed three-year target
Seek a 10-percentage-point improvement in the share of participating pilot classrooms meeting a pre-specified instructional-practice benchmark, relative to baseline and interpreted alongside a comparison group. This is a management goal to validate after baseline, not an effect predicted by the studies.

Make quality improvement a practical pathway

Keep standards meaningful and support improvement

Quality Rated should remain an improvement system with clear safety connections. A rating must communicate what was assessed, when it was assessed, and what current licensing information families should also consider. Avoid presenting a star as a guarantee about every day or every classroom.

Differentiate support by need

Provider situation	Support and conditions
Safe licensed program not yet rated	An accessible entry pathway with orientation, coaching, and a funded improvement agreement; comply with existing CAPS participation rules.
Rated program with instructional gaps	Focused coaching, paid practice time, and materials tied to observed needs.
Strong program with stable staff	Retention support, mentor opportunities, and incentives to serve infants, children needing accommodations, or difficult hours.
Program with serious substantiated safety problems	Enforcement and a verified correction process; quality benefits reviewed under clear rules.
Small or rural provider	Equivalent standards with proportionate documentation, travel support, and pooled administrative services.

Do not condition every improvement dollar on already being a top-rated provider. That can concentrate support in places with the most resources. Offer an on-ramp to safe programs, while tying ongoing funding to progress and verified delivery. Conversely, a high rating should not exempt a provider from safety monitoring.

Reduce unnecessary administration

- Use one verified provider profile for license, ownership, banking, tax identity, and program enrollment where law permits.
- Reuse validated records across applications and accept equivalent evidence rather than repeat identical uploads.
- Publish plain-language standards, examples, timelines, and an interpretation appeal process.
- Train assessors and licensing staff for consistency and periodically test inter-rater agreement.
- Track provider hours spent on reporting and remove requirements that do not improve safety, accountability, or learning.

DECAL's new statewide quality study can guide changes when results are released. [18] Pilot proposed instruments and incentives before replacing a statewide framework. Show how a revised system performs for homes, centers, rural communities, and children with varied needs.

A better definition of success
Judge quality through safe practice, responsive interactions, educator continuity, inclusion, and child development. Count ratings and training completions as intermediate measures. Report actual practice and outcomes separately.

Provide tax relief that reaches childcare

Property taxes, renters, and a workable legal route

Occupancy costs are a legitimate target for strategic relief. However, childcare property taxes are principally local ad valorem taxes. A governor cannot simply waive them statewide by executive order. Georgia's Constitution generally requires a two-thirds vote in each legislative chamber and statewide voter approval for a new property-tax exemption, unless an applicable exception exists. [29]

Start with a capped state facility credit

Propose a refundable state credit equal to 50% of verified eligible property taxes borne by the operating provider, capped at $25,000 per site annually, within a $15 million first-year statewide ceiling. The enabling law should specify eligible entity types, including an administrable route for nonprofit operators, preauthorization, timing, audit, and a three-year review. Refundability is a proposal, not an existing childcare entitlement.

- Owner-operators claim only the tax attributable to licensed childcare space actually in use.
- Renters qualify only for documented tax costs passed through under a lease or a verifiable landlord allocation. Require an attestation and prohibit a landlord and operator from claiming the same expense.
- If tax relief is granted to a landlord, require the full benefit to reach the childcare tenant through a documented rent credit.
- Use a child-benefit compact: report how the relief supports affordability, wages, coverage, or improvements. Exclude distributions and acquisition prices from qualifying uses.
- Apply site and commonly controlled group limits, proportional awards if oversubscribed, and stronger priority for documented shortages and high-need families.

Develop a permanent exemption only after fiscal review

Evaluate an exemption for qualifying childcare real property with a public-benefit test, an improvement pathway, annual eligibility verification, and full renter pass-through. Determine separately whether county, city, and school levies are affected. Publish tax-base losses and a funded local hold-harmless mechanism before seeking approval. A property exemption would replace overlapping facility-credit support, not automatically stack on top.

Texas provides a useful model: optional county or municipal exemptions for qualifying childcare property, minimum 50% relief where adopted, subsidy participation criteria, and landlord rent pass-through. It is not a general exemption from every local levy, and Georgia must follow its own Constitution. [28]

Who pays for relief
Tax relief is a public cost. The proposed state credit leaves local tax bills payable and shifts a capped share to the state budget. A later exemption can reduce local revenue; its cost must be estimated separately and explicitly funded or accepted by the affected jurisdictions.

Use existing tax tools before adding new ones

Family, provider, and employer tax policy

Tool already in place	Verified position	Recommended action
Georgia family care credit	HB 136 raised the state match to 50% of the allowed federal dependent-care credit; it remains limited by state tax liability. [30]	Explain eligibility and timing; evaluate a separately costed refundable redesign for lower-income families.
Georgia credit for a child under six	A $250 credit applies from tax year 2026, subject to statutory conditions and liability limits. [30]	Help eligible families claim it; do not count it as a monthly childcare subsidy.
New Georgia employer expense credit	Generally $500 per child, or $1,000 for qualifying first-time provision; $20 million annual aggregate cap and statutory conditions. [30]	Promote use and monitor uptake before proposing more overlapping credits.
Georgia employer property and operating credits	DOR lists credits for qualified childcare property and employer-provided or sponsored care. [31]	Provide compliance guidance; these are not blanket exemptions for all centers.
Federal employer childcare credit	For 2026, qualified expenditure rates are 40%, or 50% for eligible small businesses, with $500,000/$600,000 limits. [32]	Support contracts with existing providers where eligible; review tax interactions and recapture.

Make eligibility and cash timing understandable

A nonrefundable tax credit can provide little immediate help to a family or provider with low tax liability. Annual tax relief also does not pay next week's tuition. Prioritize direct monthly assistance for urgent affordability and refundable, capped relief where appropriate. New credit legislation requires a revenue estimate and an operational plan from DOR.

Do not add credit percentages together and advertise the sum as guaranteed savings. Federal and state definitions, basis and deduction adjustments, liability limitations, employee-benefit rules, and duplicate-expense restrictions can change the result. Provide a single verified expense record and referral to qualified tax advice for complex arrangements.

Sales and income tax options

Do not assume a nonprofit childcare center is automatically exempt from Georgia sales tax. DOR notes that nonprofit status generally does not confer a blanket sales/use exemption. [33] A narrowly defined exemption for instructional and safety purchases could be studied, but it is not included in the first-year funding package. Equipment grants may reach the same need more transparently.

Recommended order
Use current credits well; launch the capped facility credit; evaluate uptake and benefit distribution; then consider a refundable family-credit redesign or narrow purchase exemption with an identified fiscal offset. Avoid a broad profit-tax exemption that chiefly rewards already profitable operators.

Improve existing facilities before building more

Infant and toddler care and usable capacity

An empty classroom is not usable capacity unless it meets licensing requirements, has qualified staffing, and serves the ages and hours families need. The first supply strategy should be to identify and safely reopen viable rooms, repair existing facilities, and retain staff. New construction belongs where demand and operating revenue justify it.

Proposed one-time investment of $25 million

Use	Amount	Release condition
Repairs and safe classroom reopening	$18 million	Verified need, qualified facility, cost estimate, and funded staffing plan.
Data and payment-system modernization	$4 million	Defined service improvement, security review, and tested interoperability.
Accessible equipment and emergency readiness	$3 million	Accessibility or resilience need and an approved implementation plan.

At an illustrative $50,000 average grant, $18 million could support 360 projects. That is a project count, not a child count. Actual awards should reflect cost, public benefit, and ability to open and sustain care. Require an appropriate service period and proportional recovery for misuse, with fair exceptions for unavoidable closure.

Protect infant and toddler availability

- Cost infant and toddler care separately, including small groups, coverage, feeding, safe sleep, and continuity of caregivers.
- Use targeted contracts or supplements to purchase needed infant and toddler availability in underserved places.
- Coordinate Pre-K expansion with center finances so moving four-year-olds does not unintentionally destabilize infant rooms.
- Include licensed family child care homes when they meet needs effectively, with coaching, substitute support, and business assistance.
- Avoid grants that fund equipment but leave operators without enough revenue to pay teachers.

Improve the development process

Offer local governments model zoning and permitting guidance for childcare, a coordinated review calendar, and clear fire and building requirements. Preserve safety standards while eliminating contradictory submissions and avoidable delay. Use public sites or shared spaces only after demand, licensing, transport, and sustainable operations are established.

Capital selection rule
Score proposals on verified shortage, affordability, quality, inclusion, time to open, operating feasibility, and cost per sustained staffed place. Do not favor an applicant because it owns real estate, has political access, or can submit the most polished application.

Make inclusion health and nutrition part of quality

Support the children who need more from the system

A high-quality system must work for children with disabilities, developmental concerns, medical needs, and behavioral challenges. Providers need access to expertise and adequate payment; families need reliable placement and timely support.

A coordinated inclusion service

- Provide a single referral route linking DECAL inclusion supports, public health early intervention, school districts, and qualified clinicians. Track referral completion with consent.
- Fund consultative support, adaptive materials, and additional staffing when individually justified. Keep medical or therapeutic billing separate from childcare payment.
- Use positive behavior support and early childhood mental health consultation. Before a non-emergency expulsion, require a documented support process and assistance with a safe transition.
- Record suspensions, shortened days, informal exclusion, and denied admissions. Look for patterns without exposing individual children.
- Train staff to distinguish a developmental concern, a language difference, a medical issue, and an immediate safety event.

Federal disability guidance requires individualized consideration and reasonable modifications in covered childcare centers; blanket exclusion based on a diagnosis is inappropriate. Applicable exceptions and standards are specific, and the ADA does not universally require a center to provide constant one-to-one staffing. [35] State investment should help programs meet obligations and serve children successfully.

Health and nutrition operations

Offer consultation on safe sleep, medication, food allergies, emergency response, infection control, ventilation, sanitation, outdoor safety, and staff wellness. Support hearing, vision, oral-health, and developmental referral pathways. Maintain play, movement, rest, and access to nutritious meals as core learning conditions.

Help eligible providers enroll in CACFP, submit accurate claims, and meet meal standards. For-profit eligibility has specific participation tests, including applicable 25% criteria; it is not automatic for every licensed center. [36] Track newly claimed federal reimbursements, but do not assume all meal costs will be covered or count those receipts twice in the state budget.

FY2028 inclusion and access line	Allocation concept
Inclusion and consultation	$6 million for targeted supports and coordination.
Nontraditional-hour and rural access pilots	$4 million; detailed service design on the next page.

Fair outcomes
Measure whether children actually receive services and remain in appropriate care. Do not reward providers for higher test scores achieved by excluding children who need accommodations, speak another language, or enter with fewer resources.

Fit childcare to how Georgians work

Rural communities school-age care and difficult hours

Care must match the realities of hospitals, logistics, manufacturing, agriculture, retail, hospitality, public safety, and other workplaces. A place open only during a conventional workday may not help a family working evenings, weekends, early mornings, or rotating shifts.

Design local service agreements

- Use county and commuting-area demand data, including job schedules, age groups, available transport, and family preferences.
- Offer predictable contracts for limited extended-hour capacity at existing centers and licensed homes. Pay for the additional staffing and supervision the service requires.
- Coordinate school dismissal, school holidays, summer care, and Pre-K wraparound. Avoid paying two programs for the same child and service hours.
- Support rural shared substitutes, administrative hubs, purchasing, and traveling coaches. Do not require the enrollment scale of an urban center.
- Let families choose qualified settings that fit their needs; do not equate a smaller program with lower quality.

The first-year access pilot has a $4 million allocation within the inclusion and access line. Select a small portfolio of diverse communities, then specify the number of service hours and places to be purchased after a local cost review. Avoid an unsupported statewide seat promise.

Transportation and resilience

Where transport is necessary, coordinate qualified providers, insurance, vehicle standards, driver checks, secure handoffs, and child-count procedures. Never reduce supervision to make a route cheaper. Publish responsibility at every transition between school, vehicle, and center.

Require emergency continuity plans for severe weather, power loss, public-health disruption, and sudden provider closure. Establish backup communication and a registry of available temporary placements. Use time-limited emergency support with documented costs, not an open-ended bailout.

Local problem	Preferred first response
Waitlist alongside empty licensed rooms	Verify age and hours; fund staffing and viable reopening.
Rural demand too small for a large center	Support qualified homes, shared services, and appropriately sized contracts.
Parents losing work on school holidays	Coordinate school-age and holiday care with existing operators.
Extended hours with low enrollment	Purchase limited availability through a costed pilot; review use frequently.

Measure dependable access
Track the share of families whose care covers their actual approved work or training schedule. Count hours, age suitability, travel time, and continuity alongside the number of places.

Learn from states that support the workforce

Policy comparison Kentucky Michigan Louisiana and North Carolina

State and mechanism	What the evidence establishes	Georgia adaptation
Kentucky childcare employee assistance	State guidance excludes household income in determining assistance eligibility for employees of regulated licensed or certified programs. It demonstrates an implemented eligibility policy, not a causal retention estimate. [19]	Begin with an income-eligible employee priority inside funded CAPS expansion. Test broader eligibility only with a separate fiscal estimate and lawful state funding.
Michigan MI Tri-Share	Care costs are shared among worker, employer, and state. The FY2024 evaluation reports perceived financial and retention benefits, as well as participation and income-limit barriers. [20]	Pilot a pooled employer model using existing centers, with portable benefits and an option for workers whose employers do not participate.
Louisiana School Readiness staff credits	Eligible directors and staff can receive refundable credits linked to credentials and qualifying service. Posted 2025 amounts range from $2,192 to $4,381. [21]	Use direct, verified compensation support and credential progression. Compare cash supplements with credits on administrative cost and timing.
North Carolina WAGE$	Supplements are tied to education and continuity. FY2026 program reporting lists 3,991 recipients and a $1,285 average six-month supplement. These are program outputs, not randomized impact findings. [22, 40]	Pilot six-month awards with safeguards for safe job mobility and track retention against a credible comparison.

What these states have in common

They reduce a specific cost or barrier: educators' own childcare expenses, employers' cost of supporting workers, low take-home pay, or the expense of earning a credential. Georgia can use the same problem-solving approach while adapting eligibility, administration, and financing to its own system.

Participation counts answer whether a policy is being used. Satisfaction surveys answer how participants view it. Neither alone proves how many teachers would have left without the policy or how much children's learning improved. Require a comparison strategy before scaling a Georgia pilot.

Do not copy the expensive part by accident
Kentucky's employee income exclusion is broader than the first-stage Georgia recommendation. Michigan's employer model does not reach every worker. Louisiana's refundable credit is a real budget commitment. Each adaptation needs its own cost and access test.

Implementation lesson: make benefits simple enough for small employers and providers to use. Regional administration, plain-language eligibility checks, and timely payments can matter as much as the headline benefit.

Learn from states that changed financing

Policy comparison Texas Vermont and New Mexico

State	Policy and evidence	What Georgia should take
Texas	Qualifying property may receive locally adopted county or municipal tax relief. The law includes subsidy participation and tenant pass-through requirements. [28]	A clear public-benefit test and full renter benefit; adapt to Georgia's constitutional and local-finance rules.
Vermont	Assistance reaches up to 575% of poverty under current guidelines. Financing includes a 0.44% payroll contribution and 0.11% self-employment contribution. [23, 24]	Transparent recurring financing, broad family access, and public monitoring; do not assume the same tax or eligibility range is needed in Georgia.
New Mexico	Universal assistance began in November 2025, with cost-model rates and dedicated financing. A December 2025 brief projected FY2027 assistance spending at about $606 million. This is a projection, not an audited outcome. [26, 27]	Cost-based payments and coordinated supply investment; do not import a universal entitlement without a durable funding base.

Separate early results from proven effects

A 2026 Child Trends analysis found Vermont's subsidized-family count rose 55% between July 2022 and May 2025, with lower measured burdens across participating families. The analysis describes administrative trends and does not isolate every effect of the legislation from other changes. [25]

New Mexico illustrates why estimates must be dated. Its general program FAQ and later financing brief present different projected costs. Use the later dated brief for the comparison here and request actual spending before claiming a fiscal result. Dedicated endowment and trust funding also make its revenue structure different from Georgia's. [26, 27]

The Georgia choice

Adopt a targeted, measurable package first: assistance for families facing the greatest barriers; adequate provider payment; workforce support; and facility relief with verified public benefit. Build the administrative and provider capacity needed for later expansion. Keep universal access as a long-term policy option that requires separate financing and a service-delivery test.

Transfer principles rather than slogans
The useful lessons are durable funding, simple eligibility, predictable provider payment, targeted workforce support, renter protections, and evaluation. A state's program name, headline eligibility limit, or announced spending does not demonstrate that it solved affordability or quality.

Other-state comparisons are current to the sources reviewed through November 4, 2026. Program rules and funding can change; Georgia should reconfirm operating details during bill drafting.

Fund a phased package with a clear ceiling

Proposed incremental state fiscal envelope

All amounts below are millions of dollars per fiscal year, above the preserved baseline. The envelope includes both appropriations and proposed tax expenditure. Expansion is conditional; no future-year appropriation is assumed to be enacted.

Investment	FY2028	FY2029	FY2030
CAPS payment adequacy and added assistance	80	115	165
Workforce compensation and development	30	42	55
Literacy coaching and learning quality	15	20	25
Refundable facility tax credit	15	20	25
Inclusion and targeted access	10	15	20
Working-family bridge and employer pilot	15	20	20
Oversight data and administration	10	12	14
Independent evaluation and contingency	5	6	7
Total annual state fiscal envelope	180	250	331
Appropriations component	165	230	306
Tax expenditure component	15	20	25
Additional one-time appropriation	25	0	0
Total annual incremental fiscal effect	205	250	331

Three-year total: $786 million, comprising $726 million of appropriations and $60 million of tax expenditure. The FY2030 ongoing annual envelope is $331 million. Future inflation, utilization changes, and any new permanent exemption require explicit subsequent budget decisions.

What the first year buys

Allocate the $80 million CAPS line initially as $45 million for rate and family-gap improvements and $35 million for additional child-years. Both portions must include associated quality-payment costs and be reconciled against claims. Administer the portfolio with $10 million for safety oversight, systems operations, integrity, and program management. Within the separate $5 million line, reserve $2 million for independent evaluation and $3 million for contingencies.

Compare the $180 million ongoing envelope with FY2027 total state-funds appropriations of $38.485 billion: approximately 0.47%. The $205 million first-year total is approximately 0.53%. This is a scale comparison, not proof that funding is available or that every dollar of the denominator can be reassigned. [1]

Do not add this package to an earlier proposal
This is a complete alternative allocation framework. A $331 million CAPS-focused proposal and this broader $331 million mature package purchase different services. Reallocate deliberately; do not claim both sets of outputs from the same dollars.

Validate costs before guaranteeing coverage

Fiscal assumptions and sensitivity

The budget is a disciplined starting envelope. It does not establish the cost of universal care, a statewide wage scale, or a specific CAPS enrollment level. DECAL and OPB should replace each assumption with administrative data before releasing awards.

FY2028 additional CAPS assistance	At $10,000 per child-year	At $12,000	At $14,000
$35 million payment allocation	3,500	2,917	2,500

These are funded child-year equivalents rounded to whole units; round down when authorizing full-year commitments. Assumed costs include related payment add-ons and reflect net state-funded benefits, not an observed Georgia average. Agency administration is funded separately. A child receiving help while already enrolled is not a newly created physical place.

Rate scenario	$400 million eligible payment base	$500 million eligible payment base
5% average increase	$20 million	$25 million
10% average increase	$40 million	$50 million
15% average increase	$60 million	$75 million

The bases above are hypothetical. Apply increases to the actual eligible claim base, including the effect of family fees, provider charges, attendance or enrollment policy, and quality supplements. A $45 million allocation buys an 11.25% increase on a $400 million base or 9% on a $500 million base; neither calculation proves achievement of the 75th percentile.

The fiscal model must contain

- Children and service hours by age, county, care type, priority group, and month; family income and fee distribution; provider published prices and actual claims.
- Rate changes, new enrollment, existing quality-payment growth, absences, turnover, award duration, and expected take-up.
- Personnel, procurement, information systems, appeals, payment integrity, evaluation, and contingency.
- Tax-credit approvals versus claims, refund timing, related-party rules, and local revenue effects of any later exemption.
- A separate cash-flow view for advances, reimbursement, tax refunds, and multi-year commitments.

When actual costs are higher
Protect existing eligible families and lawful commitments first. Adjust new-entry pacing, award sizes, or later expansion through transparent rules. Do not quietly dilute safety, remove required staffing, or announce benefits the appropriation cannot sustain.

Use durable funding and show the tradeoffs

A financing strategy without assumed windfalls

Use recurring state general funds for recurring assistance, compensation, and administration. Use one-time surplus or other lawfully available nonrecurring resources for repairs, equipment, and system setup. The Governor and General Assembly must identify the actual revenue or expenditure offset before enactment.

Source or mechanism	Appropriate role	Limit
State general funds	Recurring core commitments and refundable credits	Requires a balanced budget and explicit prioritization.
Federal CCDF	Eligible assistance and quality activities	Match, maintenance, eligibility, set-aside, and allowable-cost requirements apply.
Lottery proceeds	Legally authorized education uses	Do not assume funds can be redirected to general childcare operations.
CACFP and other federal programs	Eligible meals and distinct services	Claim accurately; avoid duplicate payment and speculative savings.
Employers and philanthropy	Additional benefits, pilots, materials, and evaluation	Useful partners, not a dependable substitute for core public commitments.
Local participation	Sites, access coordination, and negotiated supports	Account for local tax and service costs; avoid unfunded mandates.

Georgia's federal childcare plan covers October 2024 through September 2027. Coordinate this state proposal with the next federal plan, any required amendments, and current federal rules. [38] Maintain a funding-source ledger at the service level so the same hour or expense is not charged twice.

A smaller starting option if the full envelope is unavailable

A $90 million annual version could allocate $40 million to CAPS, $15 million to workforce, $8 million to literacy, $8 million to facility credits, $5 million to inclusion and access, $7 million to family and employer pilots, $5 million to administration, and $2 million to evaluation and contingency. A separate $15 million one-time package would make the first-year total $105 million. This option reaches fewer families and programs; it cannot retain the full plan's outputs.

Do not claim that reduced crime, higher graduation, or future tax revenue pays next year's bills. Those possible benefits occur over time and depend on implementation. Report gross program costs, verified near-term savings, and uncertain long-run benefits separately.

Financing decision
The $180 million ongoing plus $25 million one-time package is the full planning case, not a demonstrated minimum or an optimized budget. Page 47 specifies the smaller option’s service limits; choose the enacted scale only after a fiscal note. Do not use temporary funds to promise permanent assistance or salaries without a replacement funding source.

Execute the first hundred days

Preparation during 2027

Create a Governor-led childcare delivery group with DECAL as operational lead and OPB as fiscal lead. Include DOR, GaDOE, public health, human services, technical colleges, local governments, families, educators, and diverse providers. It should resolve cross-agency barriers, not become a new service-delivery bureaucracy.

Period	Action	Concrete deliverable
Days 1-30	Set objectives; name accountable leads; commission safety and fiscal baseline work.	Written charter, data definitions, baseline requests, and public work calendar.
Days 31-60	Consult families and providers; model rates, fees, workforce, and tax relief; map staffed vacancies.	Draft fiscal model, regional need map, family examples, and legal implementation memo.
Days 61-100	Publish the baseline; finalize bills and budget; select pilot criteria; establish evaluation design.	Costed legislative package, procurement plan, public dashboard prototype, and independent review protocol.
Before July 2027 launch	Complete legal approvals, staff recruitment, contracts, payment testing, and family communications.	Readiness certification and staged release of funds.

Readiness must precede enrollment promises

- Confirm authority, appropriations, approved award rules, and federal compliance.
- Test application, eligibility, payment, tax preapproval, appeals, and reporting with representative users.
- Verify participating provider staffing, hours, price disclosures, and safety status.
- Reserve full award commitments, including administration and expected payment adjustments.
- Publish clear notices about eligibility, award caps, queues, complaints, and family choice.

Choose pilot communities using transparent measures of need and practical readiness. Include metro, small-city, and rural settings; infants, preschool, and school-age services; and centers and homes. Selection should not depend on political relationships or an organization's ability to lobby.

Participation and integrity
Require conflict-of-interest disclosure and recusal for advisory members with financial interests. Family and educator representatives should have meaningful participation, accessible meeting times, and compensation where authorized. Publish decisions, costs, and reasons for pilot selection.

The Governor can coordinate agencies and propose a budget. The delivery group cannot override appropriations, the judiciary, legislative requirements, local taxing authority, or independent safety determinations.

Assign each change to the right authority

Agency and legislative responsibilities

Change	Lead and partners	Required route
New recurring investments	Governor, OPB, General Assembly, DECAL	Budget proposal, appropriation, implementation, and reporting.
CAPS eligibility and payments	DECAL with OPB and federal partners	Policy and rule review, funding, federal-plan consistency or amendment, notices, and systems changes.
New refundable facility credit	DOR, DECAL, OPB, General Assembly	Statutory authorization, fiscal note, appropriation implications, claim rules, and audit capacity.
Property-tax exemption	General Assembly, voters where required, DOR, local governments	Constitutionally compliant enabling measure, required votes, local-impact analysis, and administration.
Licensing and quality transparency	DECAL, Attorney General, independent reviewers	Existing-authority review; rulemaking or legislation where needed; privacy and appeal protections.
Literacy and transition support	DECAL, GaDOE, literacy partners, districts	Aligned professional learning, procurement, local agreements, and consent-based information sharing.
Workforce pathway	DECAL, technical colleges, workforce partners	Training agreements, apprenticeship design, paid-release funding, and credential verification.
Inclusion and health	DECAL, public health, school districts, providers	Referral agreements, lawful data sharing, distinct service billing, and support capacity.
Zoning and facilities	Local governments, fire/building officials, DECAL	Model guidance and local adoption; preserve applicable safety and land-use requirements.

A focused legislative package

Draft one core childcare investment act covering program authority, public-benefit conditions, data protection, reporting, evaluation, and appropriations. Draft tax provisions with DOR and legislative counsel. If the property exemption cannot clear its required process in time, retain the state facility-credit pathway rather than promise relief that is not legally available.

Use existing agency systems and regional delivery partners where capable. Require procurement competition and a clear test before creating a new platform. Assign a named accountable official and a written dependency map for each workstream.

A legal review is a design task
Counsel should identify the exact authority for each action, the required public process, federal restrictions, and any statutory changes. Resolve these before launch. Administrative convenience is not a substitute for lawful authority.

Publish a dashboard that families can trust

Measures targets and decision gates

The following are proposed management targets, subject to baseline validation. Publish definitions, denominators, uncertainty, and dates. Disaggregate safely by age, region, care setting, income, and disability or language needs where appropriate; suppress small cells.

Measure	Proposed target	Owner and timing
Total family cost burden	Reduce median burden for bridge recipients by at least 20% relative to baseline, without shifting required costs to hidden fees.	DECAL; quarterly with annual verification.
Usable assistance	Report awards used within 30 days, nonuse reasons, and actual placement; set improvement target after baseline.	DECAL; monthly.
Provider payment	At least 95% of complete eligible reimbursement claims paid within 14 days, and all within applicable legal deadlines absent a lawful exception.	DECAL finance; monthly.
Educator turnover	Seek a 20% relative reduction in annual turnover in supported programs by year three; compare with similar programs.	DECAL and evaluator; annual.
Instructional practice	Seek a 10-percentage-point improvement in pilot classrooms meeting the chosen practice benchmark.	Independent assessors; baseline and annual.
Safety response	Report urgent triage, notice timeliness, substantiated serious incidents, and recurrence per exposure.	DECAL and independent review; quarterly.
Staffed supply	Count sustained staffed places and matched service hours; verify at six and twelve months.	DECAL; quarterly.
Tax relief delivery	Verify tenant pass-through and public-benefit use for every approved facility-credit claim.	DOR and DECAL; annual audit cycle.

Expansion gates

Before FY2029 expansion, verify payment reliability, staffing availability, valid financial reporting, actual family benefit, and no unresolved material control failure. Before FY2030 expansion, require an independent evaluation of reach, cost, quality practice, equity, and unintended effects. Publish decisions to continue, redesign, or stop each pilot.

Report serious incidents per child-day or child-hour where reliable exposure data exist, alongside raw counts and severity. Improved reporting may initially increase recorded incidents. A lower number is not evidence of safer care if reporting deteriorates.

Keep targets honest
A relative reduction from 40% turnover to 32% is 20%, not 20 percentage points. An instructional benchmark moving from 40% to 50% is a 10-percentage-point gain. Use the distinction consistently in budgets and public communication.

Stress test the plan before it fails families

Risks and pre-agreed responses

Failure mode	Early warning	Required response
Awards exceed available care	Unused scholarships and long placement times	Slow new awards where necessary; fund appropriate staffed capacity and matching assistance.
Costs exceed assumptions	Monthly forecast consumes contingency	Protect existing commitments; revise new-entry pacing and disclose the fiscal gap.
Providers raise fees after assistance	All-in charges rise faster than comparable programs	Review justified costs, enforce contracts, recover misused support, and redesign terms.
Landlords retain tax benefit	No rent credit or unsupported allocation	Deny or recover the claim; enforce pass-through and related-party limits.
Bonuses do not improve retention	No change in vacancies or tenure	Test wage adequacy, schedule quality, benefits, and working conditions; redesign awards.
Quality incentives distort behavior	Exclusion rises or records become implausibly favorable	Audit, adjust risk and need measures, and remove high-stakes child-score incentives.
Regulation removes scarce safe care	Small providers exit after new paperwork	Simplify administration and provide transition help while maintaining safety requirements.
Fraud or duplicate billing	Inconsistent child hours, payroll, ownership, or claims	Use proportionate verification, targeted audit, due process, and recovery.
State revenue falls	OPB forecast worsens	Pause uncommitted expansions first; publish a continuity plan for current families and staff.
Federal rules or funding change	New federal requirement or award reduction	Reforecast by funding source; amend policy lawfully; communicate changes before implementation.

Run three scenarios each quarter

The base case uses the adopted enrollment and cost forecast. A higher-cost case tests a 15% rise in unit cost and faster take-up. A revenue-stress case tests a 10% reduction in the proposed new state envelope. These are stress assumptions, not economic forecasts. Show the number and type of commitments that can still be honored under each.

Protect what cannot wait
Immediate child safety, legal obligations, accurate payments for delivered services, and continuity for already committed families come first. New capital awards and later expansions can be paced; basic supervision and truthful reporting cannot.

Use a clear provider public-benefit compact

Model terms for new discretionary support

Participation in new discretionary grants, facility relief, and enhanced contracts should carry clear obligations. Existing legal rights and program rules remain controlling. Terms should be published before application and proportional to the support received.

Commitment	Evidence
Safe and lawful operation	Current license, verified staff checks, required training, reporting, and compliance with enforceable restrictions.
Transparent family charges	Published tuition and required fees; written notice of changes; receipts showing assistance and family responsibility.
A specific improvement budget	Planned and actual spending on wages, benefits, coverage, family relief, learning, safety, or accessibility.
Financial integrity	Accurate ownership and related-party disclosure; no duplicate reimbursement; reasonable cost allocation.
Workforce benefit	Payroll verification for wage support, protected learning time, and no substitution for existing promised wages.
Inclusive service	Individualized accommodation process, family communication, and documentation of support before avoidable exclusion.
Useful reporting	Minimal standardized information on enrollment, staffing, hours, charges, and funded activities.
Fair enforcement	Written findings, correction opportunities when appropriate, appeals, and proportional recovery for misuse.

Preserve business viability

A reasonable operating surplus and reserve support repairs, continuity, and investment. The compact should not force providers into insolvency or require every public dollar to become a tuition reduction. It should make the public benefit visible and prevent support from becoming an unearned windfall.

Set limits on funded related-party rent, management fees, and acquisition-related costs using defensible benchmarks. Do not demand disclosure of unrelated private information. Use sampling and risk-based audits so routine reporting remains manageable for small operators.

Explain the bargain to families

Participating programs should provide a short annual statement describing the support received and the resulting benefits: a fee reduction, more stable staffing, additional hours, repaired classrooms, or learning supports. Statewide reporting should aggregate results and verify a sample.

One dollar one account
Assign each payment to a source and purpose. Separate family aid, operating payments, quality incentives, facility relief, meal reimbursements, and capital grants. A center may lawfully receive multiple forms of support, but the same expense or service cannot be reimbursed twice contrary to program rules.

Evaluate outcomes and close evidence gaps

Independent learning and privacy protection

Select an independent evaluator before pilots begin. Pre-specify outcomes, analysis methods, comparison strategies, and publication dates. Give the evaluator access to necessary data under lawful agreements and preserve its ability to publish unfavorable findings.

Use the strongest feasible design

- Where a pilot is oversubscribed and ethically appropriate, use a transparent lottery among equally eligible applicants, with a defined later-service option.
- Where randomization is unsuitable, use matched comparisons, phased rollout, or other credible quasi-experimental methods and report limitations.
- Track intent to offer help as well as actual participation. Report who declined, could not use an award, or left the study.
- Follow both near-term family and workforce outcomes and longer-term learning outcomes. Do not delay all judgment until third-grade scores appear.

Answer the questions that matter

Question	Evidence needed
Does care improve later literacy?	Participation history by setting, starting age and duration; baseline characteristics; learning measures; comparison children; later schooling.
Does support lower family cost?	All required charges, assistance from every source, income, hours, and changes in provider price.
Do educators stay?	Payroll and role history, turnover reasons, service interruptions, and movement within the sector.
Do centers become more stable?	Closures, staffed vacancies, wage spending, payment timing, and reasonable operating margins.
Does safety improve?	Consistent incident definitions, severity, exposure, reporting behavior, response, and recurrence.

Link data only for a lawful, defined purpose; minimize identifiers; restrict access; log use; set retention and deletion rules; and publish aggregate results. Do not create public profiles of individual children or use developmental data to deny care. Give families clear notice and obtain consent where required.

The core evidence gaps are the current statewide total of usable staffed places, representative all-in family costs, the causal literacy effect of ordinary center attendance in Georgia, and the full cost of this proposed package at actual take-up. The plan assigns those gaps to specific measurement work rather than presenting assumptions as established facts.

Publication schedule
Release a baseline before launch, implementation findings after six months, an annual public report, and a three-year independent evaluation. Make reproducible aggregate tables and methods available without compromising family or employee privacy.

The governing commitments

What Georgia should promise and how to keep it

Georgia should make a concrete promise: families will have clearer routes to affordable care; providers will have more dependable support for safe, high-quality operations; educators will have stronger reasons to remain in the profession; and children will experience better relationships, teaching, and protection.

Commit to these principles

- Start with existing providers and verified local need. Expand buildings only when there is a sustainable plan for staffing and operations.
- Treat childcare affordability, workforce compensation, and quality as connected decisions in the same operating budget.
- Invest in language and literacy from the earliest years while respecting development, family choice, play, and the needs of the whole child.
- Support DECAL's useful infrastructure and require candid, independent assessment of what is and is not working.
- Make tax relief reach the operating center and ultimately support children, families, or educators. Show state and local costs openly.
- Protect safety, due process, inclusion, and privacy. Support improvement without excusing preventable harm.
- Use recurring revenue for recurring commitments and count every form of public support honestly.
- Expand successful approaches, repair weak ones, and stop spending on interventions that fail a fair evaluation.

Decisions required before enactment

The Governor and General Assembly must choose the actual fiscal envelope and funding source. DECAL and OPB must validate unit costs and delivery capacity. DOR and counsel must finalize the tax design and legal process. Families, educators, and providers must help test implementation. Independent reviewers must define how success will be verified.

Recommended adoption
Approve the integrated framework for FY2028-FY2030; cost the $180 million annual full case and the $90 million focused case; choose an affordable recurring appropriation; and condition expansion on readiness and results. Preserve the state's existing commitments while making new spending accountable.

The strongest case for this plan is practical: Georgia can improve the care children receive and the options working families have by making focused investments in the people, places, and systems already serving them. The state should pay for those improvements, measure them, and keep the commitments it makes.

Source and evidence notes follow. Bracketed numbers identify the references supporting factual claims. Financial examples and proposed targets are original planning illustrations unless explicitly identified as observed data.

What deeper research changes

Research extension | How to use the evidence

A sound governor's plan must distinguish a useful idea from a demonstrated result. This extension tests the core policy chapters against more detailed Georgia data, experimental studies, comparison-state evidence, and explicit cost calculations. It adds decision rules rather than a larger spending request.

Finding	Consequence for the plan
Georgia's supply has recently contracted. [45]	Move from a statewide expansion narrative to a county, age, and hours diagnosis. Protect viable existing services and investigate why providers exit.
Bonus effects vary substantially across experiments. [49, 50]	Prioritize low-paid educators and test the amount and payment schedule. Do not promise that every supplement will cut turnover in half.
Family assistance can expand private supply; rates can affect stability. [57, 58]	Combine usable assistance with adequate provider payments and observe family prices, staffed places, and continuity together.
Specific literacy practices have stronger support than generic "early is better" claims. [11, 54, 67]	Fund intentional language, shared reading, letters and sounds, coaching, and continuity. Measure outcomes beyond training completion.
Economic footprint and fiscal payback are different. [44, 60, 61]	Keep speculative future revenues out of the appropriation's financing plan. Evaluate tax relief and direct spending on equivalent terms.

A transparent evidence hierarchy

Experimental: assignment by lottery can identify effects for the studied population, subject to attrition and implementation. Quasi-experimental: policy discontinuities or other credible comparison designs can support causal conclusions under stated assumptions. Descriptive: administrative totals and surveys establish conditions and associations. Model: a forecast depends on assumptions. Proposal: a design choice in this plan, not an observed result.

These are this report's descriptive labels, not official WWC ratings. When a WWC review exists, its conclusion is stated separately. Statistical significance, practical importance, study quality, and relevance to Georgia are different judgments.

Research boundary
This is a targeted policy evidence review, not a preregistered systematic review or a formal state fiscal note. Sources include favorable and unfavorable findings. Missing county-level microdata, uncertain costs, and incomplete causal evidence are identified rather than filled with invented estimates.

Read the newest Georgia numbers correctly

Administrative baseline | FY2026 versus earlier growth

Indicator	FY2026 reported value	Interpretation
Licensed centers / family homes	3,127 / 993 at June 30	Each category declined by 84 over the year. Net change is not the gross number of closures.
Licensed capacity	382,804; down 4,329 in one year	A legal ceiling. Neither enrollment nor a count of staffed places.
Five-year capacity trend	Up 15,091 since July 2021	Longer-run growth can coexist with a recent decline.
CAPS children served	74,902 unique children during FY2026	Annual unique recipients cannot be used as average monthly enrollment.

Source: DECAL FY2026 annual report, printed pages 4 and 14. The report describes growth leveling off around mid-FY2025 before declining. These data establish a warning signal; they do not identify the causes or attribute responsibility. [45]

A provider can have vacancies and a waiting list

Urban's 2025 Georgia survey, published in 2026, found waiting lists at 59% of centers and 43% of homes. Centers' licensed capacity exceeded desired capacity and enrollment; some providers had both waiting children and unfilled places. Infant demand relative to enrollment was especially pronounced. [46]

This can reflect an age mismatch, staffing limits, unaffordable tuition, unsuitable hours, or location. A vacant preschool place cannot automatically serve an infant. Nor should an intentionally smaller class be labeled wasted capacity.

The practical allocation rule

- Define the relevant market as a reasonable journey from home or work, with separate age groups and work schedules; a county border alone is insufficient.
- For every proposed reopening, verify room configuration, staffing and break coverage, expected enrollment, operating cost, and family demand at the proposed price.
- Deduplicate family waiting-list requests before counting unmet need. Publish the observation month and provider response rate.
- Monitor licensed, desired, staffed, enrolled, and subsidy-funded capacity separately. Make conversions between these measures explicit.

Decision
Direct the first repair and staffing investments to safe, viable programs with verified unmet demand. Do not allocate grants simply by total licensed places or assume all missing places require new construction.

Make DECAL’s assessment auditable

A record of outputs, outcomes, and unanswered questions

Evidence in the public record	Fair conclusion	What is still needed
Pre-K pay improvements and an agency-reported 12-point increase in assistant retention. [41]	A meaningful reported improvement; the fact sheet does not establish a causal comparison.	Cohorts, denominators, timing, job classifications, and an independent comparison.
FY2026 bonuses and provider support are documented. [45]	DECAL delivered resources. Counting awards is an implementation measure.	Payment dates, wage pass-through, net new support, retention, and classroom results.
Recent statewide contraction and continued home-provider decline. [45]	Access deserves urgent attention. Aggregate trends alone do not explain why.	Openings, closures, ownership changes, staffed places, ages, counties, and exit reasons.
2022-2023 language study identifies instructional weaknesses. [8]	Existing classrooms need practical improvement support.	A refreshed representative study and learning measures beyond program ratings.
Safety reporting and agency rebuttal use different measures. [16, 17]	Neither resolves the statewide frequency of preventable serious harm.	Independent case audit with consistent severity, exposure, and appeal definitions.

Improve the disclosure window

DECAL’s published FAQ says routine reports typically appear within ten days and remain online for 18 months; complaint or incident reports can take longer. [65] Propose a searchable five-year history of substantiated serious findings and dispositions, with lawful confidentiality protections and timely correction of overturned findings. Do not imply an allegation is substantiated.

Separate agency performance from funding choices

Evaluate DECAL on timeliness, consistency, accuracy, service access, and execution within its authority. Evaluate the Governor and legislature on recurring appropriations, statutory eligibility, and tax choices. Evaluate providers on lawful operation and delivered services. A commissioner cannot independently appropriate a statewide entitlement.

Independent review specification
Sample serious incidents and routine cases, including closed providers. Reconstruct report-to-investigation-to-action timelines; examine recurrence and notification; publish aggregate findings and recommendations. Initial increases in recorded incidents can reflect better reporting, so raw counts alone should not determine success.

Find the bottleneck before buying expansion

Georgia supply research | Permits, inclusion, and usable hours

Urban's Georgia study surveyed 808 centers and 284 homes, about 26% of those contacted. Its startup analysis covered 96 recently opened sites and regulatory documents from 25 jurisdictions. About half of these new providers reported more than six months to open. Typical pathways involved four to nine agencies; more than 80% rated DECAL requirements easy or neutral. [66]

This is useful diagnostic evidence, not a causal estimate of how many places a permit reform will create. Nonresponse, self-reporting, and the exclusion of projects that never opened can affect conclusions. The technical appendix describes the study's sampling and nonresponse methods. [47]

Observed or plausible barrier	Targeted intervention proposed	Verification before expansion
Conflicting approval sequences	Local road maps and one case coordinator; parallel reviews when legally allowed.	Median and 90th-percentile days to approval, excluding applicant delays; safety compliance.
An existing room lacks staff	Time-limited reopening assistance backed by a recurring operating plan.	Net staffed places for the required age; staff retained at 6 and 12 months.
Children need additional support	Rapid inclusion assistance, consultation, adaptive equipment, and paid staff time.	Placements sustained, reduced unplanned exits, and family-reported access.
Hours do not match work shifts	Small contracted blocks of extended hours where demand is verified.	Hours actually used and cost per occupied hour, not availability on paper.
A rural home provider is closing	Succession, shared administration, substitute support, and viable compensation.	Continuity for families and provider net earnings after expenses.

A companion Georgia survey found that providers commonly received requests for on-site therapies and identified funding and training needs; inability to meet disability-related needs sometimes led to unplanned exits. [48] Family-request findings also identify hours as a frequent difficulty and financial and behavioral issues as reasons for leaving care. [68]

No blanket deregulation
Coordinate paperwork and approvals while preserving supervision, fire safety, ratios, background checks, and disability protections. Distinguish delays caused by process duplication from time needed to correct a genuine safety problem. Offer help before committing scarce capital to a project.

Build costs from actual classrooms

Georgia wages and benefits | Why market prices are insufficient

DECAL's lead-teacher cost study used stabilization reporting from 3,677 providers and more than 34,000 workers. Its 2022 wage comparison placed the median lead teacher outside Georgia Pre-K at $14 an hour, versus $22.12 in Pre-K. After accounting for education, the researchers did not find consistent additional wage differences by quality rating. These are historical observations, not 2026 salary quotes. [42]

A separate 2023 survey of 2,004 centers found essentially no additional benefits at the median, excluding statutory employer contributions. [43] Cost modeling that simply reproduces current spending can therefore reproduce low compensation and weak benefits. It must distinguish current expenditure from the cost of the service standard the state wants to buy.

Model component	Required specification
Teaching and supervision	Age-specific staffing, operating hours, opening/closing coverage, breaks, leave, substitutes, and time for planning.
Compensation	Regional wage schedule by role, employer payroll costs, realistic benefits, and paid professional development.
Occupancy	Room configuration, age mix, utilization, rent or ownership costs, utilities, insurance, maintenance, and repairs.
Other operating costs	Food net of nutrition reimbursements, materials, inclusion supports, administration, collections, and a reasonable operating margin.
Public and private receipts	Parent payments, CAPS, Pre-K, Head Start, quality awards, tax relief, and other support, without double counting.

A transparent classroom sensitivity example

Illustration, not a Georgia regulatory ratio or cost estimate: two educators covering an eight-hour day for 250 days require 4,000 paid classroom hours before extra coverage. Raising wages by $2 per hour costs $8,000; a hypothetical 20% employer burden brings this to $9,600. Spread across eight occupied places, that is $1,200 per child-year; across twelve, $800. Additional hours, leave, and coverage increase cost.

This arithmetic explains why age mix and staffed occupancy matter. It does not justify larger groups or fewer adults: legal and developmental staffing standards constrain the denominator. Update wages and prices before costing an enacted proposal.

Budget implication
Attach a reproducible cost workbook to the fiscal note. Show current-cost, improved-compensation, and low-enrollment scenarios. State exactly which standard each reimbursement rate can finance and where a remaining gap must be filled.

Test teacher compensation against experiments

Virginia and Maryland | Stronger evidence, different effects

Study and design	Reported result	Interpretation for Georgia
Virginia: Fairfax lottery; 584 teachers; up to $1,500 over eight months. [49]	About 11 percentage points lower site turnover overall; 14 points among center educators in the research brief.	Credible short-run evidence. One locality, pre-pandemic conditions, and site retention limit generalization.
Virginia payment timing: 1,927 teachers randomly offered three installments or one final payment. [49]	Installments reduced turnover by about 5 points overall.	Test predictable installments; do not assume a year-end reward is equally useful.
Maryland ECSTRA: 5,446 randomized applicants; $1,000, $2,000, or $3,000 offers. [50]	Pooled eight-month turnover fell 1.7 points, 9.5% to 7.8%; significant at 10%, not the conventional 5% level.	A smaller and uncertain average effect. Credential requirements and lower baseline turnover matter.
Maryland subgroup analysis. [50]	Early-career educators: 19.8% to 10.7%; larger effects among low-wage staff.	Useful targeting hypothesis; subgroup data came from baseline survey respondents and require replication.

Maryland did not establish statistically distinguishable effects across its three bonus amounts. Do not interpret the largest payment as proven most effective. Research measured leaving a site, which differs from leaving the childcare industry. [50]

Refine the proposed Georgia supplement

- Within the $22 million direct-supplement allocation, prioritize low-paid classroom staff and include assistants. Do not require an expensive degree merely to qualify for retention support.
- Treat the proposed $2,000 as additional support, not a promise to replace an employer wage increase or existing funded bonus. Verify compensation and employment without requiring workers to remain in unsafe employment.
- Pay in regular installments; allow lawful leave and protected transfers. Track both site continuity and remaining in the Georgia workforce.
- Prespecify a comparison design, measurement window, and low-wage subgroup analysis. Report confidence intervals and take-up.

Sustainability matters: Virginia’s official guidance reported no RecognizeB5 funding for 2025-2026 after earlier expansion. A successful trial does not finance its continuation. [51]

Decision
Retain compensation as a priority, with recurring finance and a Georgia evaluation. Do not borrow the largest published effect as the plan’s guaranteed statewide result.

Measure what subsidies do to the market

Minnesota evidence | Supply, prices, and continuity

Lee and colleagues' 2025 study used changes in Minnesota voucher funding to estimate local-market effects. An additional $100 of funding per local young child was associated with estimated increases of 0.024 private-provider places per child, $0.56 in average weekly prices, and 0.4 percentage points in provider entry. This quasi-experimental evidence supports a supply response with a limited price increase in that setting. [57]

Borowsky and Davis examined Minnesota's February 2014 reimbursement update using monthly records for entrants from July 2010 through June 2019. Their regression-discontinuity design exploited county rate-setting rules and found that higher rates improved subsidy and care-arrangement stability. [58] These studies support adequate payments; they do not supply Georgia's cost per additional place.

Outcome	What Georgia should measure	Common error to avoid
Family affordability	Total tuition and required fees net of assistance, as a share of household income.	Calling a lower assessed copayment a lower total bill when gap fees rise.
Provider participation	Active accepting providers, children served, claims paid, and payment delays.	Counting a provider registration that serves no subsidized children.
Supply	Net staffed places and occupied hours by age and market.	Treating licensed capacity as an available service.
Continuity	Duration of assistance, same-provider care, avoidable gaps, and reason for exit.	Counting every move as failure, including a parent's chosen improvement.
Market spillovers	Prices and access for families receiving no assistance.	Assuming all public funding reaches the intended family without changing prices.

Use operating grants for a defined purpose

Minnesota's descriptive stabilization analysis found grants associated with a 5.5% compensation increase, but little evidence of greater enrollment or capacity. Staff counts and hours did not meaningfully change; the authors explicitly did not claim causality. [59] Stabilizing an existing service is valuable, but it should not be reported as a new place.

Decision
Use adequate rates to sustain services, family assistance to reduce household burden, and targeted grants to solve verified operating barriers. Track their separate and combined effects. Do not multiply Minnesota estimates by Georgia's proposed budget and call the result a forecast.

Prove that tax relief reaches care

Tax incidence | Compare the same public dollar across options

Tax relief can lower tuition, improve wages, preserve care, or increase an owner's return. Its effect depends on design and markets. Texas supplies a legal model for qualifying property relief and lease pass-through; the reviewed sources do not establish its causal statewide affordability effect. [28]

Policy instrument	Primary advantage	Main test and risk
Property-tax exemption	Can reduce a recurring facility cost.	Verify local adoption, qualifying levies, legal process, renter pass-through, and local revenue loss.
Refundable state facility credit	Can target operators and cap aggregate state exposure.	Confirm refund eligibility for low-profit entities, actual tax-related occupancy cost, payment timing, and related-party leases.
Operating grant	Can pay quickly for a specified purpose.	Verify additional services or improvement; avoid replacing support that would have occurred anyway.
Provider reimbursement increase	Pays for care actually delivered or contracted.	Require sufficient rate adequacy and usable family access; inspect fees and quality.
Family assistance	Directly reduces the covered household cost.	An award is unusable without an affordable staffed placement.

A comparable $15 million illustration

A $15 million budget funds 600 facility awards at the $25,000 cap. At 80 children per site, that equals $312.50 per child-year, about $26 monthly, if fully passed through. This is arithmetic, not predicted relief. Alternatively, at $12,000 per child-year, the same budget finances 1,250 child-years of direct assistance before administration.

A site award may preserve many existing places; assistance can provide larger relief to fewer households. Compare outcomes and opportunity cost, not headcount alone.

Require a documented benefit pathway

- For tenants, require proof of reduced rent or eligible expense, with limits on offsetting fees and related-party inflation.
- For operators, set a baseline and an approved use of savings: family relief, compensation, safety repairs, or additional staffed service.
- Report awards by county, ownership, provider size, CAPS participation, and tenant status. Compare eligible applicants near the funding cutoff where lawful.
- Set a sunset and renewal review. Count tax expenditure in the same fiscal envelope as grants; do not assume a new property exemption can be created by executive action. [29]

Decision
Cap tax relief and measure its public benefit. Complete the property and lease inventory before choosing between an exemption, refundable credit, and grant.

Define the literacy claim precisely

What early care can improve, and what statewide test scores cannot show

The state should not claim a verified literacy rate for all Georgia children who attended childcare centers. The sources reviewed do not provide a representative, linked statewide estimate that separates type of care, starting age, attendance, quality, family background, and later schooling. Georgia's Pre-K research covers a particular program and cohorts; it is not a census of all center-based care. [7, 8]

Question	Evidence to use	Limit on the claim
Which preschool practices help?	IES gives strong evidence ratings to intentional language instruction, letters and sounds, and shared book reading. [11]	A practice guide supports instruction; it does not guarantee third-grade proficiency.
Does supported book sharing help?	A meta-analysis of 19 randomized trials, 2,594 children ages about 1-6, found language effects of 0.41 SD expressive and 0.26 SD receptive. [54]	These were interventions training caregivers; distributing books alone is not the same intervention.
Which early skills predict reading?	The National Early Literacy Panel identified alphabet knowledge and phonological awareness among important predictors. [55]	Prediction is not proof that drilling every predictor improves reading.
Do statewide reading scores identify childcare effects?	NAEP and Georgia reading measures describe later school performance. [9, 10]	Different tests and thresholds cannot be combined into a childcare treatment effect.

Translate the science of reading for early childhood

Support both understanding language and learning how print represents speech. Phonological awareness concerns sounds in spoken language; phonics connects sounds with written symbols. Build knowledge and comprehension through conversation, stories, explanation, and play while introducing letters and sounds intentionally at appropriate developmental stages. See the age-specific implementation on pages 15-16.

Include listening comprehension, narrative, and meaningful vocabulary use rather than treating word lists as the whole language program. The early-literacy panel cautions that simple vocabulary is an incomplete proxy for the broader language skills involved in reading. [55]

Decision
Fund teacher and caregiver practice, appropriate books, and coaching. Keep child observation brief and useful. Do not rank infant rooms by reading scores, market a single curriculum as "the science," or treat normal multilingual development as a deficit.

SD means standard deviation: a standardized difference on a measure, not percentage points, months of learning, or the percentage of children who become proficient. Those conversions require additional assumptions.

Earlier can help; quality and continuity matter

A balanced reading of developmental evidence

Evidence	What it supports	What it does not establish
Early Head Start: randomized study, 3,001 families at 17 sites. [67]	Positive significant effects at ages 2-3 were generally 0.10-0.20 SD; some attention and behavior benefits at age 5.	At age 5, no overall early-school-achievement difference. Services combined family supports and varied delivery models.
Tennessee statewide Pre-K trial. [13]	The studied expansion had unfavorable later results, despite earlier gains.	It does not show that every Pre-K program or earlier care is harmful. It challenges automatic success claims.
Public Montessori study: lottery-based sample of 588; WWC review January 2026. [56]	Promising findings for letter-word identification and some cognition measures at kindergarten's end.	WWC rated it with reservations because of high attrition; several domains had uncertain effects. It is not proof for every branded center.
Meta-analysis of 86 educational RCTs, 56,662 participants. [63]	Early measured advantages often diminish; follow-up is essential.	Includes infancy through adolescence and varied interventions. It is not an average effect of Georgia childcare.

The Early Head Start finding that children with subsequent formal preschool tended to fare best was based on nonexperimental comparisons of later experiences. It should not be presented as a randomized test of a mandatory birth-to-five sequence. [67]

The stronger policy statement

"Georgia will make high-quality early learning available when families need it, beginning in infancy, and sustain effective support into elementary school." This is more defensible than claiming every child should enter a center earlier or that more hours automatically produce better reading. Family choice, responsive care, stable relationships, and the quality of the alternative care arrangement matter.

The fadeout review reported average cognitive effects of 0.40 SD at post-test and 0.22 SD at 6-12 months. These averages involve different sets of follow-up estimates and cannot be treated as one cohort's decline. Its broader lesson is to measure persistence, including behavior and later attainment, rather than only immediate test gains. [63]

Decision
Preserve developmentally appropriate play, relationships, language, and learning together. Link preschool transition records to useful kindergarten support with lawful privacy safeguards. Evaluate later outcomes and implementation before declaring a program successful or unsuccessful.

Purchase effective teaching, not course counts

Georgia coaching evidence | A procurement and delivery test

A Georgia teacher-level randomized trial studied 486 Pre-K teachers in 336 schools or centers. MMCI, a group-based professional development model, improved emotional and instructional support; MTP video coaching improved emotional support. Independent observers were blinded to assignment. The findings were about observed interactions, not children's long-term reading proficiency. [52]

The relevant 2018 WWC review did not meet its standards because the study's outcomes were too closely aligned with the intervention or inconsistent with that review protocol. This qualification belongs beside the positive finding. It limits the claim; it does not erase the random assignment or justify treating all coaching as ineffective. [53]

Contract component	Concrete requirement proposed
Educator support	Paid release time, coverage, manageable participation expectations, and onboarding for replacement staff.
Coaching dose	Specify visits or video cycles, feedback, practice goals, and follow-through. Record actual delivery and missed sessions.
Curriculum and materials	Align with age-appropriate language, knowledge, sound awareness, and print learning; provide adaptation for disability and home language.
Independent measurement	Assess classroom practice separately from vendor completion records; include child language measures in a representative evaluation sample.
Vendor incentives	Pay for verified delivery and implementation quality. Do not pay on raw child scores that encourage exclusion or test preparation.
Scale decision	Evaluate feasibility and effect in rural, urban, infant/toddler, and preschool settings before extending one model everywhere.

Check the $8 million coaching allocation

At the earlier planning assumption of $100,000 per coach including support costs, $8 million purchases 80 coach-equivalents. At 15 classrooms per coach it reaches 1,200 classrooms; at 25, 2,000. These are alternative service designs, not interchangeable outcomes. Travel, supervision, vacancies, observation time, and intensity determine a feasible caseload.

Measure the cost per classroom completing a meaningful coaching cycle and the incremental change in practice. Count neither webinar attendance nor a purchased curriculum license as an improved classroom. Expand an effective model only if qualified coaches and substitute coverage are available.

Decision
Retain the literacy allocation, but specify delivery before procurement. Reserve funding for independent outcomes and implementation checks; allow competing approaches that meet the evidence and service requirements.

Separate economic value from budget savings

Why childcare can be worth funding without paying for itself

Georgia's summer 2026 economic study estimated $3.32 billion in direct industry receipts and $6.52 billion in total economic activity for 2024 using an input-output model. The 1.97 output multiplier describes the industry's economic footprint. It is not a causal benefit-cost ratio for a new appropriation. [44]

The report's $46.2 billion parent-wage figure comes from 2023 household wage data; it should not be described as additional wages created by a 2026 policy. A website summary labels the period differently, so this plan uses the underlying report's data description. Nor are all those earnings assumed to disappear without formal childcare. [44]

Evidence	Useful conclusion	Budget limitation
Quebec maternal-work study, July 2026 working paper. [61]	Long-lived employment and earnings effects; estimated discounted fiscal recovery of 75%-117% under its assumptions.	Canadian institutions, horizons, tax receipts, and modeling differ from Georgia; not peer-reviewed at this stage.
Yale Budget Lab federal simulation, 2026. [60]	Parents' career effects can add benefits beyond an immediate work response.	All modeled options still require funding through 2055; national modeled benefits are not Georgia cash receipts.
Quebec child-outcome research, 2019. [62]	Adverse later noncognitive and well-being outcomes were found for exposed cohorts.	Context-specific quasi-experimental evidence. Parent employment gains cannot establish child-development success.

Three separate ledgers

- State budget: actual appropriations, tax expenditures, administration, and any defensible changes in state revenue or other state spending.
- Households and providers: net fees, earnings, wage gains, operating margins, stability, and time costs. Identify who gains and who may lose.
- Social benefits and costs: child outcomes, parent opportunities, employer reliability, and longer-run effects, with uncertainty and a stated discount rate.

Do not add a subsidy transfer to both family savings and provider revenue and call the sum a net social benefit. Do not add parent earnings, industry multipliers, and lifetime child earnings without checking overlap. Include the alternative use of the public money.

Decision
Finance recurring commitments with identified recurring revenue. Use a conservative fiscal case with zero assumed future payback at launch. Report wider benefits separately and update them as Georgia evidence develops.

Challenge the budget before endorsing it

Two service scales | Explicit tradeoffs within a limited envelope

The $180 million annual full case is a planning allocation, not the result of a cost-optimization exercise. Its $165 million appropriation component is about 2.13 times DECAL's FY2027 general-fund baseline of $77.5 million, although the agency also receives large lottery and federal appropriations. [1] A small share of the statewide budget can still be a substantial agency expansion.

FY2028 use, $ millions	Focused case	Full case
CAPS payments and added assistance	40	80
Workforce	15	30
Literacy and classroom improvement	8	15
Refundable facility credit	8	15
Inclusion and access	5	10
Family / employer pilot	7	15
Administration and oversight	5	10
Evaluation and contingency	2	5
Annual fiscal envelope	90	180
Separate one-time investment	15	25
First-year total	105	205

What the smaller option actually buys

Illustrative service limits: split its $40 million CAPS line into $25 million for payment adequacy and $15 million for additional child-years. At $10,000-$14,000 each, the latter supports about 1,071-1,500 child-years before administration, not the full case's 2,500-3,500. Within workforce, $11 million buys 5,500 full $2,000 supplements; $4 million supports release time and credentials. Phase other components geographically rather than promising universal access.

Test cost per additional retained educator

For the full case's $22 million supplement budget and 11,000 fully paid educators, hypothetical turnover reductions of 2, 5, and 10 percentage points imply 220, 550, and 1,100 additional retained educators. Gross supplement cost per additional retention would be $100,000, $40,000, and $20,000, respectively. These are sensitivity calculations, not forecasts, and exclude administration and wider compensation benefits.

Decision
Choose the appropriation after validating claims, wages, demand, and delivery capacity. Under either case, protect existing assistance and safety functions. Stage tax relief and new pilots; do not lock in all FY2030 expansion before early implementation is independently reviewed.

Use an evaluation that can change policy

Define the comparison before the money moves

The question is not simply whether recipients improved. It is how outcomes changed because of a particular investment, compared with a credible alternative. Record the intervention, eligibility, offer date, actual receipt, baseline, outcomes, and follow-up before implementation. Publish the analysis plan and any later changes.

Investment	Primary outcome and comparison	Critical safeguard
New workforce supplement	Site and sector retention at 6 and 12 months; randomized phased offers if genuinely oversubscribed and lawful.	Never withhold an established entitlement. Include denied offers and non-take-up in offer-based analysis.
Coaching / literacy	Independent observed practice and child language; cluster assignment at site level where teacher spillovers are likely.	Power analysis must use the number of sites and within-site similarity, not just the number of children.
Facility relief	Net occupancy expense, wages, fees, and continuity; compare near a documented award cutoff if valid.	Check applicant manipulation and pre-existing trends. Preserve renter pass-through evidence.
CAPS rate or eligibility expansion	Net family cost, service use, care stability, and staffed supply; exploit valid phase-in or policy discontinuities.	Document simultaneous changes. Use appropriate comparison areas and test assumptions.
Inclusion supports	Sustained placement and unplanned exits; compare phased delivery with family consent and service safeguards.	Track need and case mix; do not penalize providers for enrolling children with greater needs.

Make the statistics understandable

Report absolute percentage-point effects, relative effects, confidence intervals, sample sizes, missing-data rates, and costs. Separate prespecified outcomes from exploratory subgroups. For example, a decline from 20% to 15% turnover is 5 percentage points and a 25% relative reduction; it is not 25 points.

Publish both intent-to-treat effects of an offer and clearly identified secondary analyses of receipt. Track cross-program support to avoid claiming that a single component caused the combined effect. Continue safety and inclusion monitoring even when an academic measure improves.

Program integrity
An HHS OIG audit found gaps in federal monitoring of pandemic stabilization provisions and reliability of reported data. It did not establish that every state or Georgia committed fraud. [64] Georgia should reconcile provider, worker, award, and payment records; audit a risk-based sample; and correct errors with proportionate, lawful recovery.

Specify the records needed for a fiscal note

Ready-to-use research scope | Requests have not been sent

Public evidence is sufficient to set priorities, but not to determine Georgia's exact marginal cost or promise a statewide outcome. The following is the proposed data specification for DECAL, OPB, DOR, GaDOE, and local partners. Use lawful agreements, de-identified analysis, limited access, and suppressed small cells.

Data and owner	Minimum fields and period	Decision it resolves
CAPS claims and eligibility | DECAL	Monthly FY2024-FY2026 child/service records; awards, paid claims, rate, age, hours, family fee, gaps, denials, and renewal reason.	Actual payment base; new child-year cost; churn; who remains excluded.
Provider operations | DECAL + sampled providers	Monthly license and site history; desired and staffed capacity by age/hours; enrollment; vacancies; ownership; closure and reopening reasons.	Whether shortage reflects buildings, staff, price, location, or hours.
Workforce | DECAL + secure payroll verification	Role, hourly wage, benefits, hours, hire/exit dates, subsidy awards, training, and verified sector transfers.	Pay distribution; turnover denominator; incremental effects of bonuses.
Property and leases | DOR + local assessors + applicants	Parcel, owner/operator relationship, childcare-use share, taxable value, actual levies, exemptions, lease terms, and passed-through taxes.	Who pays the tax, who receives relief, local revenue effects, and credit cost.
Safety administration | DECAL + independent reviewer	Incident date, allegation type, substantiation, severity, notification, action, repeat history, appeal, and resolution time.	Enforcement timeliness and preventable recurrence rather than a headline standing rate.
Learning pathway | DECAL + GaDOE	Representative exposure, attendance, observations, validated language/reading measures, disability/language context, and later school data.	Associations and, where design permits, causal effects; equitable access and persistence.

Publication and acceptance standards

Require a data dictionary, source dates, missingness, coverage, deduplication rules, and a reproducible calculation for each headline. Reconcile totals with published reports and explain remaining differences. Separate annual people served, average monthly enrollment, and full child-years.

Use administrative records first, then a short stratified provider sample for information not recorded. Include homes, small centers, rural areas, closed providers, and programs outside Quality Rated. A survey only of current grant recipients cannot describe the whole industry.

Deliverable at day 100
An independently reviewed baseline, a cost workbook, a tax-incidence note, a county/age/hours allocation method, and a feasible evaluation plan. List any unresolved gaps explicitly. No new entitlement or output guarantee should exceed the validated appropriation and delivery capacity.

Turn the evidence into an executable package

Final research recommendations | Sequence, responsibility, and decision gates

When	Action and accountable lead	Gate for the next step
First 30 days	Governor names DECAL delivery lead; OPB owns fiscal model; independent evaluators define baselines; providers and families test access measures.	Public scope, accountable owners, delivery calendar, and identified data gaps.
Days 31-100	DECAL and partners produce the data and cost work on page 49. DOR and counsel compare facility-credit and property-exemption options.	Verified demand and cost; legal route; a sustainable funding source.
Budget and legislation	Governor and General Assembly choose the focused or full envelope, safeguards, and recurring source; establish capped pilots and reporting.	Appropriations cover promised services, administration, and evaluation.
First implementation year	Prioritize adequate payments, targeted compensation, existing-room improvements, and coached literacy in selected markets.	Families actually use care; employees receive funds; safe staffed services operate; implementation costs are known.
Years 2-3	Independent reports inform legislative continuation, redesign, and expansion. Publish both positive and unfavorable findings.	Credible evidence, feasible staffing, recurring finance, and acceptable cost per meaningful improvement.

What to retain, refine, and defer

- Retain the four commitments: affordable access, viable providers, stable educators, and safe early learning.
- Target the recent contraction by age, place, hours, and support needs. Include family homes and centers.
- Evaluate compensation and coaching with credible comparisons. Keep existing incentives visible to avoid double counting.
- Defer uncapped tax relief and automatic rollouts until evidence and funding support them.
- Choose an affordable planning scale after cost validation. The studies do not establish a precise $180 million requirement.

The public case
Invest in existing care and demand visible improvements in family access, teacher pay, and children’s experiences. Explain costs, consider contrary evidence, protect safety, and revise policies when results warrant it.

Next research priorities: finish the statewide quality study; reconcile 2026 market/cost findings with claims; establish property and lease costs; evaluate supplements; and follow literacy implementation into elementary school.

Sources and evidence notes

References 1 to 8

Sources reviewed through November 4, 2026. Study periods and publication dates are distinguished below. Click each source title to open the supporting material.

1. Georgia Office of Planning and Budget
FY2027 Budget in Brief - 2026.
Enacted baseline; printed pages 198-199 for DECAL, page 32 for statewide funds, and the opening governor instructions. Appropriations differ from expenditures and executable amounts.

2. Georgia DECAL
CAPS Policy Manual chapters 1 through 10 - Current policy reviewed November 4, 2026.
Priority groups, family responsibilities, service payments, and eligibility. Several chapters revised October 5, 2026. Individual eligibility requires the complete current policy.

3. Georgia DECAL
Market Rate Studies - 2026 study in progress.
Identifies the 2026 market and cost study and the posted 2024 analysis using prices collected in 2023.

4. Georgia DECAL
Cost of Child Care Studies - 2024 analysis series and posted reports.
Cost-model evidence on wages, staffing, benefits, facilities, quality, and family providers. Used to support the modeling approach, not a claimed statewide unit cost.

5. Georgia DECAL
Quality Rated program help and resources - January 2026 manual and current guidance.
Current program structure, technical assistance, workforce bonuses, and quality payments. Incentive eligibility and available funds must be verified at implementation.

6. Georgia DECAL with Child Trends and Georgia State University
Quality Rated Program Evaluations - 2019 validation report series.
Associations between ratings, independent quality measures, child growth, and work climate. Observational evidence does not establish universal causal effects.

7. FPG Child Development Institute and Georgia DECAL
Longitudinal Study of Georgia Pre-K through fourth grade - 2023 report; 2013-2019 cohort.
Statewide longitudinal sample of 1,169 children; comparison with no pre-K. Review selection and subsequent schooling when interpreting differences.

8. Soliday Hong and colleagues at FPG
Georgia Pre-K Study of Language Development executive summary - 2026 publication; 2022-2023 data.
146 classrooms and 812 children. Classroom practice and language-growth relationships are associations; updated instruments and cohort context matter.

Sources and evidence notes

References 9 to 16

Sources reviewed through November 4, 2026. Study periods and publication dates are distinguished below. Click each source title to open the supporting material.

9. National Center for Education Statistics
2024 Reading State Snapshot Georgia Grade 4 - 2024 assessment.
Public-school fourth-grade reading; 30% at or above NAEP Proficient and 59% at or above Basic. Not an estimate of childcare attendance effects.

10. Georgia Department of Education
Literacy and Dyslexia - 2024-2025 impact report and current resources.
Georgia third-grade reading measures and implementation resources. State grade-level classifications differ from NAEP achievement levels.

11. Institute of Education Sciences What Works Clearinghouse
Preparing Young Children for School - August 2022.
Research-based preschool recommendations covering language, letters and sounds, shared reading, social-emotional learning, executive function, and mathematics.

12. HeadStart.gov
Early Head Start Benefits Children and Families - National evaluation summary.
Randomized evaluation across 17 sites involving 3,001 families. Early benefits were broader than later findings; services included more than center attendance.

13. Durkin and colleagues
Effects of a Statewide Prekindergarten Program through Sixth Grade - 2022.
Tennessee randomized study of 2,990 children. Documents unfavorable later findings in the studied program and cohorts; a caution about implementation and generalization.

14. Gray-Lobe Pathak and Walters
The Long-Term Effects of Universal Preschool in Boston - NBER working paper 28756, May 2021.
Lottery-based research on later education and behavioral outcomes. Use alongside the methodological qualification in reference 15.

15. Institute of Education Sciences What Works Clearinghouse
Study review 90248 of Boston preschool research - Reviewed March 2022.
The reviewed 2021 study did not meet WWC standards because of compromised randomization and baseline-equivalence requirements. This review does not represent all preschool evidence.

16. Commissioner Amy M Jacobs Georgia DECAL
Statement responding to AJC reporting - October 13, 2026.
Agency explanation of licensing, Quality Rated, and Good Standing. The 98% figure is an agency statement, not an independently verified safety rate.

Sources and evidence notes

References 17 to 24

Sources reviewed through November 4, 2026. Study periods and publication dates are distinguished below. Click each source title to open the supporting material.

17. Atlanta Journal-Constitution
Five takeaways from the investigation into daycare safety - October 13, 2026.
Investigative reporting on serious incidents and quality ratings. Attributed as reporting, not a substitute for case-level adjudication or a statewide causal estimate.

18. Georgia DECAL
Quality of Child Care in Georgia - Study begun 2025; results expected spring 2027.
Describes the new statewide quality study with Child Trends. Future results are not treated as available findings.

19. Kentucky Cabinet for Health and Family Services
Child Care Employee Benefits eligibility flyer - Current posted guidance reviewed November 2026.
Describes household-income exclusion for employees of regulated licensed or certified childcare programs. Participation policy is not an impact evaluation.

20. Michigan MI Tri-Share and Public Sector Consultants
MI Tri-Share FY2024 Evaluation Report - October 31, 2024.
Program implementation and participant perspectives. Reported retention benefits should not be interpreted as randomized causal estimates.

21. Louisiana Department of Revenue
School Readiness Directors and Staff Tax Credit - 2025 credit amounts.
Refundable credits tied to qualifying employment and career-development level; posted award schedule cited for policy design.

22. North Carolina Department of Health and Human Services
Child Care WAGE$ Project service description - Current program description.
Describes education- and continuity-linked salary supplements. State program structure informs the Georgia proposal.

23. Vermont Department for Children and Families
Child Care Financial Assistance Income Guidelines - Effective March 22, 2026.
Current eligibility and family-share schedule through 575% of the federal poverty level.

24. Vermont Department of Taxes
Child Care Contribution - Collections began July 1, 2024.
Explains the 0.44% payroll contribution and 0.11% self-employment contribution and employee withholding limits.

Sources and evidence notes

References 25 to 32

Sources reviewed through November 4, 2026. Study periods and publication dates are distinguished below. Click each source title to open the supporting material.

25. Tang Richards Amadon and Banghart Child Trends
Vermont Child Care Subsidy Expansion and Cost Burden - April 7, 2026.
Administrative-data analysis of participation and family burden. Findings describe trends, not a fully isolated causal estimate of the law.

26. New Mexico Early Childhood Education and Care Department
Universal Child Care questions and answers - FAQ updated November 11, 2025.
Eligibility, cost-based payment, and financing. Later dated cost projections are preferred where they differ from this FAQ.

27. New Mexico Early Childhood Education and Care Department
Universal Child Care Brief - December 11, 2025.
Appendix C projects FY2027 spending at $606,421,640. Projections are not actual audited spending or evidence of long-term sustainability.

28. Texas Legislature
Tax Code Chapter 11 Section 11.36 - Current law reviewed November 2026.
Qualifying childcare property exemption, local adoption, minimum relief, and lease pass-through requirements. Does not automatically cover every levy.

29. Georgia General Assembly
Georgia Constitution Article VII Section II Paragraph II - Official legislative compilation with 2025 supplement.
General approval requirements for new property-tax exemptions. Counsel must evaluate the exact proposal and applicable exceptions.

30. State of Georgia
House Bill 136 signed legislation - 2025 law with provisions effective in 2026.
Family dependent-care credit, child-under-six credit, and employer childcare expense credit. Consult complete terms, effective dates, and sunset provisions.

31. Georgia Department of Revenue
Tax Credits - Current guidance reviewed November 2026.
Employer childcare property, operating, and expense-credit summaries. Statutes and rules determine individual eligibility and limits.

32. Internal Revenue Service
Employer-provided child care credit tax year 2026 and later - Current Section 45F guidance.
Enhanced rates and dollar limits. Qualified costs, small-business eligibility, tax interactions, and recapture require separate review.

Sources and evidence notes

References 33 to 40

Sources reviewed through November 4, 2026. Study periods and publication dates are distinguished below. Click each source title to open the supporting material.

33. Georgia Department of Revenue
Tax Exempt Nonprofit Organizations - Current sales and use tax guidance.
Nonprofit status generally does not create a blanket sales/use tax exemption; limited statutory exemptions exist.

34. US Government Accountability Office
Restoring Flexibility in the Child Care and Development Fund - May 2026 rule; effective July 13, 2026.
Confirms rescission of four 2024 federal mandates. The final rule is 91 FR 25796; states retain options subject to current law.

35. US Department of Justice
Child Care Centers and the Americans with Disabilities Act - Current official guidance.
Individualized assessment, reasonable modifications, and relevant limitations for covered childcare programs.

36. Georgia DECAL and federal CACFP regulation
CACFP participation and child care center requirements - Current guidance and 7 CFR 226.17.
For-profit participation conditions and program administration. The controlling regulation is also available at https://www.law.cornell.edu/cfr/text/7/226.17.

37. O*NET OnLine using Bureau of Labor Statistics data
Georgia wages for childcare workers occupation 39-9011 - 2025 wage data.
Annual median $28,020. Occupational coverage is narrower than the entire early childhood education workforce.

38. Georgia DECAL
Child Care and Development Fund Plan for Georgia - Federal fiscal years 2025-2027.
Plan period October 1, 2024 through September 30, 2027. New state actions must be reconciled with the next plan and current federal law.

39. Georgia Secretary of State
Georgia Early Literacy and Dyslexia Requirements - Rule 160-4-2-.40 effective September 10, 2026.
Current state literacy-rule framework. Early-childhood adaptations must remain developmentally appropriate and within each program's authority.

40. Early Years Inc
Child Care WAGE$ Results - Fiscal year 2026.
Program-reported recipients and supplement amounts. Outputs and participant reports should not be treated as causal impact estimates.

Sources and evidence notes

References 41 to 48

Sources reviewed through November 4, 2026. Study periods and publication dates are distinguished below. Click each source title to open the supporting material.

41. Georgia DECAL
State of the Early Care and Education Workforce - February 2026; mixed underlying data years.
Agency fact sheet. Pre-K salary and retention claims are descriptive. Calendar-year bonus totals should not be confused with the FY2026 annual report.

42. Georgia DECAL
Wages for Lead Teachers Vary by Education and Subsidy Participation, But Not Provider Quality - 2024 cost-analysis series; 2022 wage comparison.
Provider-reported stabilization data; Table 1 distinguishes Pre-K teachers from other lead teachers. Not a current statewide wage census.

43. Georgia DECAL
Employee Benefits, Facilities, and Child Meal Costs Paid by Child Care Providers - 2024 series; summer 2023 survey.
2,004 center respondents. Benefits figures exclude specified statutory employer contributions; actual spending differs from a target service standard.

44. Georgia State University and University of Georgia for DECAL
Economic Impact of Georgia's Early Care and Education Industry, 2022-2024 - Summer 2026.
Full report reviewed. Printed pages 1-2 and 17-18 distinguish 2024 industry activity from 2023 household wage estimates. Input-output modeling is not marginal fiscal return.

45. Georgia DECAL
FY2026 Annual Report - July 1, 2025-June 30, 2026.
Full report reviewed. Printed pages 4 and 14 supply capacity, provider counts, annual unique CAPS children, and incentive totals. Agency-reported administrative outputs.

46. Wagner Derrick-Mills and Drukker Urban Institute
Exploring Licensed Child Care Capacity, Enrollment, and Waiting Lists in Georgia - June 30, 2026; February-March 2025 survey.
Published findings distinguish licensed, desired, and occupied places. Provider waiting lists are not unduplicated statewide demand.

47. Derrick-Mills and colleagues Urban Institute
Understanding Child Care Supply in Georgia: Technical Appendix and Summary Data - July 2, 2026.
Methods overview identifies sampling, recruitment, nonresponse analysis, and summary statistics. No county estimates inferred from its overview.

48. Wagner and Derrick-Mills Urban Institute
Insights on Licensed Child Care for Children with Disabilities in Georgia - July 10, 2026; 2025 provider survey.
Provider-reported requests, support needs, and unplanned exits. Not a causal evaluation of an inclusion grant.

Sources and evidence notes

References 49 to 56

Sources reviewed through November 4, 2026. Study periods and publication dates are distinguished below. Click each source title to open the supporting material.

49. UVA SEE Partnerships research team
Reducing Teacher Turnover in Early Childhood Settings: Virginia PDG B-5 Findings - 2021 research brief; 2019-2020 implementation.
Two randomized studies; Fairfax bonus offers and payment schedules elsewhere. Uses the brief's rounded effects, not interchangeable estimates from later summaries.

50. University of Virginia for Maryland State Department of Education
ECSTRA and Workforce Survey Report - 2023-2024 program; preliminary impact report.
Printed pages 5, 12-16. Randomized bonus amounts; pooled average effect significant at 10%, not 5%. Subgroup survey coverage and low baseline turnover affect interpretation.

51. Virginia Department of Education
RecognizeB5: VQB5 Educator Incentive - Posted status as of July 2025.
Official statement of unavailable funding for 2025-2026. A sustainability lesson, not a claim about future legislative decisions.

52. Early Maxwell Ponder and Pan
Improving Teacher-Child Interactions: A Randomized Controlled Trial - Early Childhood Research Quarterly 38, 2017.
486 Georgia teachers in 336 settings; MMCI and MTP compared with usual professional development. DOI 10.1016/j.ecresq.2016.08.005; read with reference 53.

53. Institute of Education Sciences What Works Clearinghouse
Study review 85352: Georgia professional development trial - February 2018.
Did not meet the specified review standards because of outcome alignment or protocol inconsistency. This is not a blanket judgment on all coaching research.

54. Dowdall and colleagues
Shared Picture Book Reading Interventions for Child Language Development - Child Development 91(2), 2020; online 2019.
Meta-analysis of 19 randomized trials, 2,594 children. DOI 10.1111/cdev.13225. Language effects are standardized; parent training differs from book distribution alone.

55. National Early Literacy Panel
Developing Early Literacy - 2008 report; historical evidence synthesis.
Predictive and intervention evidence require separate interpretation. Use alongside more recent practice guidance; not a currently updated source.

56. Institute of Education Sciences What Works Clearinghouse
Study review 95226: Public Montessori preschool trial - January 2026 review of Lillard et al. 2025.
588 initial students; analysis samples differ by outcome. Meets standards with reservations due to high attrition and baseline equivalence; promising and uncertain domains are distinguished.

Sources and evidence notes

References 57 to 64

Sources reviewed through November 4, 2026. Study periods and publication dates are distinguished below. Click each source title to open the supporting material.

57. Lee Sojourner Davis and Borowsky
Effects of Child-Care Vouchers on Price, Quantity, and Provider Turnover in Private-Care Markets - Journal of Human Capital 19(1), 2025.
Minnesota funding variation; DOI 10.1086/734085. Local-child funding denominator differs from dollars per subsidized child. Estimates are not Georgia forecasts.

58. Borowsky and Davis
Payment Rates and the Stability of Subsidized Child Care - Early Childhood Research Quarterly 70, 2025.
Minnesota county rate-setting discontinuities; 2014 change and 2010-2019 entrant records. DOI 10.1016/j.ecresq.2024.10.007.

59. Minnesota Management and Budget
Descriptive Analysis of Child Care Stabilization Base Grants - Pandemic grant evaluation.
Explicitly noncausal; compensation, closures, staff hours, and capacity. Recipients and nonrecipients may differ for reasons other than the grant.

60. Yale Budget Lab
Long-Run Macroeconomic and Fiscal Effects of Federal Childcare Subsidies - 2026 model.
National simulation with career effects and financing assumptions. None of the modeled policies fully covers its fiscal cost through extra taxes on parents' earnings.

61. Baker Gruber and Milligan
Investing in Mothers? Universal Child Care and Maternal Work and Income - NBER Working Paper 35514, July 2026.
Long-run Quebec maternal outcomes and fiscal modeling. The 75%-117% recovery range depends on assumptions; working paper, not a Georgia appropriation offset.

62. Baker Gruber and Milligan
The Long-Run Impacts of a Universal Child Care Program - American Economic Journal: Economic Policy 11(3), 2019.
Quasi-experimental Quebec evidence on later noncognitive, health, life-satisfaction, and crime outcomes. Context-specific; DOI 10.1257/pol.20170603.

63. Hart Bailey Luo Sengupta and Watts
Fadeout and Persistence of Intervention Impacts: Meta-Analytic Review of RCTs - Psychological Bulletin 150(10), October 2024.
86 studies, 56,662 participants; infancy through adolescence. Different follow-up samples and selective reporting complicate averages. DOI 10.1037/bul0000450.

64. US Department of Health and Human Services Office of Inspector General
ACF Did Not Monitor All ARP Child Care Stabilization Grant Provisions - August 2025, A-02-23-02007.
Audit of federal oversight, data reliability, and internal controls. Not a finding of universal provider fraud or a Georgia-specific causal assessment.

Sources and evidence notes

References 65 to 68

Sources reviewed through November 4, 2026. Study periods and publication dates are distinguished below. Click each source title to open the supporting material.

65. Georgia DECAL
Child Care Services Frequently Asked Questions - Published guidance reviewed November 2026.
Inspection types, routine posting timelines, and the 18-month online report window. Exceptions and current operational practice require confirmation.

66. Lo Phillips and Derrick-Mills Urban Institute
Understanding Licensed Child Care Business Start-Up in Georgia - February 11, 2026.
2025 survey and regulatory review; 96 recent startups. Survivorship and nonresponse limit claims about all prospective providers.

67. Love Chazan-Cohen Raikes and Brooks-Gunn
What Makes a Difference: Early Head Start Evaluation Findings in a Developmental Context - Monographs of the Society for Research in Child Development, 2013.
Randomized birth-to-three services and age-five follow-up; later preschool participation comparisons were nonexperimental. DOI 10.1111/j.1540-5834.2012.00699.x.

68. Wagner and Derrick-Mills Urban Institute
Families that Georgia Child Care Providers Seek to Serve and What They Request - July 10, 2026.
Provider-reported hours, family requests, and reasons for care exits. A supply-side view; family experiences also require direct measurement.