



**151st GENERAL ASSEMBLY
FISCAL NOTE**

BILL: HOUSE BILL NO. 144
SPONSOR: Representative K. Williams
DESCRIPTION: AN ACT TO AMEND TITLE 14 OF THE DELAWARE CODE RELATING TO FUNDING FOR PREKINDERGARTEN SPECIAL EDUCATION.

Assumptions:

1. This Act becomes effective upon signature by the Governor.
2. This Act changes the level of funding supporting students in prekindergarten special education from one unit of funding for every 12.8 pupils to the following:
 - a. One unit of funding for every 11.3 pupils, effective July 1, 2021;
 - b. One unit of funding for every 9.8 pupils, effective July 1, 2022; and
 - c. One unit of funding for every 8.4 pupils, effective July 1, 2023.
3. Per the Department of Education's November 13, 2020, Student Enrollment and Unit Allotment report, there are 988 pupils currently enrolled in prekindergarten special education. However, enrollment in Fiscal Year 2021 is approximately 6% less than the five-year average prekindergarten special education enrollment of 1,045; therefore, the five-year average prekindergarten special education enrollment growth of 1.85% per year is assumed.
4. Upon full implementation, this Act will add approximately 40.43 additional funding units above the current funding units for students enrolled in prekindergarten special education.
5. A state unit of funding, including Divisions I, II, and III costs, is estimated at \$88,068 while the associated local share of personnel costs is assumed at \$24,546. Personnel costs include other employment costs at a rate of 32.11%.
6. Overall costs are assumed to increase at an annual rate of 2.0%.

Cost:

	State	Local
Fiscal Year 2022:	\$1,065,359	\$296,938
Fiscal Year 2023:	\$2,509,131	\$699,347
Fiscal Year 2024:	\$4,398,606	\$1,225,983

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Office of the Controller General