151st GENERAL ASSEMBLY
FISCAL NOTE

BILL:	**HOUSE SUBSTITUTE NO. 1 FOR HOUSE BILL 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. Upon signature this Act becomes effective July 1, 2022.

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:

    a. one unit of funding for every 7.0 pupils for prekindergarten students age two and under; and
    b. one unit of funding for every 8.4 pupils for prekindergarten students over age two.

3. Per the Department of Education's September 30, 2021, Student Enrollment and Unit Allotment report, there are 945 pupils currently enrolled in prekindergarten special education, of which 41 are age two or under and 904 are over age two. Enrollment is currently approximately 10.0% less than the 5-year average prekindergarten special education enrollment so enrollment growth of 1.85% per year is assumed.

4. Upon full implementation, this Act will add approximately 43.88 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 $89,313 while the associated local share of personnel costs is assumed at $24,732. Personnel costs include other employment costs at a rate of 33.11%.

6. Overall costs are assumed to increase at an annual rate of 2.0%.

Cost:

	State	Local
Fiscal Year 2023:	$3,997,033	$1,106,835
Fiscal Year 2024:	$4,278,836	$1,184,870
Fiscal Year 2025:	$4,574,112	$1,266,636

Prepared by Ruth Ann Jones
Office of the Controller General