



**152nd GENERAL ASSEMBLY  
FISCAL NOTE**

---

**BILL:** SENATE BILL NO. 32  
**SPONSOR:** Senator Poore  
**DESCRIPTION:** AN ACT TO AMEND TITLE 14 OF THE DELAWARE CODE RELATING TO EDUCATION.

---

**Assumptions:**

1. This Act becomes effective upon signature by the Governor.
2. This Act adds students with visual impairments including blindness to the category of students eligible to attend school on a 12-month schedule.
3. There are approximately 125 students with visual impairment disabilities in Delaware public schools that will be eligible to attend school on a 12-month schedule upon enactment of this Bill.
4. The estimated 125 additional eligible students earn a unit value of 36.46 teacher units. Assuming an average unit value of \$122,551.42, the State share is approximately \$17,157.20 and the Local share is approximately \$7,353.08 per unit for two additional months. Personnel costs include other employment costs at a rate of 31.93%.
5. Overall costs are assumed to increase at an annual rate of 2.0%.

**Cost:**

	<b>State</b>	<b>Local</b>
<b>Fiscal Year 2024:</b>	\$625,534.70	\$268,086.24
<b>Fiscal Year 2025:</b>	\$638,045.39	\$273,447.96
<b>Fiscal Year 2026:</b>	\$650,806.30	\$278,916.92

---

Prepared by Kiley Thomson  
Office of the Controller General