



**152nd GENERAL ASSEMBLY  
FISCAL NOTE**

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| <b>BILL:</b>        | <b>SENATE BILL NO. 32</b>   |
| <b>SPONSOR:</b>     | <b>Senator Poore</b>  |
| <b>DESCRIPTION:</b> | <b>AN ACT TO AMEND TITLE 14 OF THE DELAWARE CODE RELATING TO EDUCATION.</b> |

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**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 |

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