



Fiscal Note

H.B. 418

2026 General Session
 School Class Size Requirements
 by Teuscher, Jordan D.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(112,161,000)	\$0	\$(112,161,000)

State Government

UCA 36-12-13(2)(c)

Revenues	FY 2026	FY 2027	FY 2028
Total Revenues	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	FY 2026	FY 2027	FY 2028
Uniform School Fund	\$0	\$112,161,000	\$112,161,000
Total Expenditures	\$0	\$112,161,000	\$112,161,000

Enactment of this legislation may cost the State Board of Education \$112,161,000 ongoing from the Uniform School Fund beginning in FY 2027 to support the class size limits outlined in the bill.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(112,161,000)	\$(112,161,000)

Local Government

UCA 36-12-13(2)(c)

Enactment of this legislation may cost Local Education Agencies (LEAs) between \$35,000 and \$69,200 per class to meet the class size limits outlined in the bill. The costs will vary by LEA depending on current class sizes, number of paraeducators and teachers, and if they opt to reduce class size using paraeducators or licensed teachers. Total costs statewide may range between \$112.2 million and \$221.8 million statewide. LEAs may experience additional costs associated with providing additional classroom space.

Individuals & Businesses

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

Regulatory Impact

UCA 36-12-13(2)(d)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

This bill creates a new program or significantly expands an existing program.
For a list of questions lawmakers might ask to improve accountability for the proposed program,
please see: <https://budget.utah.gov/newprogram>

Notes on Notes

Fiscal explanations estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal explanation is not an appropriation. The Legislature decides appropriations separately.