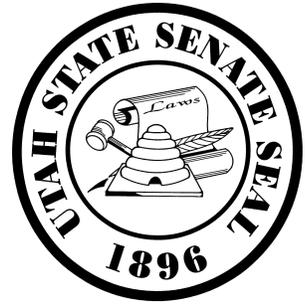




Fiscal Note
1st Sub. H.B. 448 (Buff)

2026 General Session
 Utah Schools for the Deaf and Blind
 Amendments - As Amended
 by Whyte, Stephen L.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(16,000)	\$0	\$(16,000)

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
Income Tax Fund	\$0	\$16,000	\$16,000
Total Expenditures	\$0	\$16,000	\$16,000

Enactment of this bill may cost the State Board of Education \$16,000 ongoing from the Income Tax Fund beginning in FY 2027 to support the school facility provisions as outlined in the bill. Beginning in FY 2028, this bill may increase costs in the Minimum School Program - Basic School Program for providing Weighted Pupil Units for students attending the Utah Schools for the Deaf and the Blind on a full-time basis and decrease costs in the Schools for the Deaf and Blind by a like amount for a zero net change overall. If this provision was in effect for FY 2027, the cost shift would have been \$3,141,100 ongoing from the Uniform School Fund.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(16,000)	\$(16,000)

Local Government

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

Local Education Agencies (LEAs) with students that qualify for full-time services through the Utah Schools for the Deaf and the Blind (USDB) will need to continue counting students in membership and calculation of Weighted Pupil Units (WPU). Beginning in FY 2028, the LEA will remit state funding generated for the student to USDB to help support the educational costs of the student. This is estimated at approximately \$13,700 per student and may vary depending on the amount generated per student through WPU formulas.

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.

Performance Evaluation

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

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.