



Fiscal Note

S.B. 8

2026 General Session
 State Agency and Higher Education
 Compensation Appropriations
 by Sandall, Scott D.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(89,854,700)	\$3,602,000	\$(86,252,700)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Other Financing Sources, One-time	\$200	\$32,600	\$31,700
Restricted Accounts (FN Only), One-time	\$784,500	\$2,471,600	\$2,473,200
General Fund	\$0	\$(2,472,600)	\$(2,472,600)
General Fund, One-time	\$(761,100)	\$1,600	\$0
Total Revenues	\$23,600	\$33,200	\$32,300

Enactment of this bill would reduce revenue to the General Fund by \$761,100 one-time in FY 2026, increase revenue to the General Fund by \$1,600 one-time in FY 2027, and decrease revenue to the General Fund by \$2.5 million ongoing beginning in FY 2027 due to spending from restricted accounts that impact year-end General Fund transfers. This bill further transfers \$23,600 in FY 2026 and \$33,200 in FY 2027 from the General/Income Tax Funds into other funds and accounts.

Expenditures	FY 2026	FY 2027	FY 2028
Transfers, One-time	\$1,017,700	\$4,281,100	\$4,179,600
Transportation Fund	\$0	\$(557,200)	\$(557,200)
Transportation Fund, One-time	\$2,091,400	\$1,036,100	\$0
Other Financing Sources, One-time	\$1,272,500	\$4,472,900	\$4,504,600
Restricted Accounts (FN Only), One-time	\$1,436,200	\$3,721,500	\$3,469,600
Federal Funds	\$0	\$11,205,400	\$11,205,400
Federal Funds, One-time	\$2,789,900	\$299,800	\$0
Dedicated Credits Revenue, One-time	\$987,000	\$15,636,000	\$15,528,500
General Fund	\$0	\$39,326,500	\$39,326,500
General Fund, One-time	\$(290,100)	\$(2,836,300)	\$0
Income Tax Fund	\$0	\$48,055,600	\$48,055,600
Income Tax Fund, One-time	\$(1,314,200)	\$79,100	\$0

Total Expenditures	\$7,990,400	\$124,720,500	\$125,712,600
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This bill appropriates \$7,966,800, including (\$1,627,900) from the General/Income Tax Funds for FY 2026, plus \$124,687,300, including \$84,591,700 from the General/Income Tax Funds for FY 2027. These appropriations support the operations and capital acquisitions of state government, including expendable funds and accounts. It transfers another \$23,600 in FY 2026 and \$33,200 in FY 2027 from the General/Income Tax funds into other funds and accounts.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	<u>\$(7,966,800)</u>	<u>\$(124,687,300)</u>	<u>\$(125,680,300)</u>

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

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.