



**Fiscal Note**  
**1st Sub. S.B. 8 (Green)**

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.)	\$(139,866,300)	\$3,627,200	\$(136,239,100)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Other Financing Sources	\$0	\$45,500	\$45,500
Other Financing Sources, One-time	\$200	\$900	\$0
General Fund	\$0	\$(3,538,700)	\$(3,538,700)
General Fund, One-time	\$(761,100)	\$1,600	\$0
Restricted Revenue	\$0	\$3,539,300	\$3,539,300
Restricted Revenue, One-time	\$784,500	\$(1,600)	\$0
<b>Total Revenues</b>	<b>\$23,600</b>	<b>\$47,000</b>	<b>\$46,100</b>

This bill reduces General Fund revenue by \$761,100 in FY 2026 and \$3,537,100 in FY 2027 as a result of appropriations from funds and accounts that impact the General Fund. It transfers \$23,600 in FY 2026 and \$47,000 in FY 2027 from the General/Income Tax funds into other funds and accounts.

Expenditures	FY 2026	FY 2027	FY 2028
Transfers	\$0	\$5,530,900	\$5,530,900
Transfers, One-time	\$1,017,700	\$91,500	\$0
Transportation Fund	\$0	\$2,488,600	\$2,488,600
Transportation Fund, One-time	\$2,091,400	\$1,036,100	\$0
Other Financing Sources	\$0	\$6,572,000	\$6,572,000
Other Financing Sources, One-time	\$1,272,500	\$(31,500)	\$0
Federal Funds	\$0	\$15,733,900	\$15,733,900
Federal Funds, One-time	\$2,789,900	\$299,800	\$0
Dedicated Credits Revenue	\$0	\$23,754,000	\$23,754,000
Dedicated Credits Revenue, One-time	\$987,000	\$107,300	\$0
General Fund	\$0	\$56,274,000	\$56,274,000
General Fund, One-time	\$(290,100)	\$(2,862,000)	\$0
Income Tax Fund	\$0	\$80,053,600	\$80,053,600

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Income Tax Fund, One-time	\$(1,314,200)	\$79,600	\$0
Restricted Revenue	\$0	\$5,523,900	\$5,523,900
Restricted Revenue, One-time	\$1,436,200	\$251,700	\$0
<b>Total Expenditures</b>	<b>\$7,990,400</b>	<b>\$194,903,400</b>	<b>\$195,930,900</b>

This bill appropriates \$7,966,800, including (\$1,627,900) from the General/Income Tax funds for FY 2026, plus \$194,856,400, including \$133,498,200 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 \$47,000 in FY 2027 from the General/Income Tax funds into other funds and accounts. It appropriates another \$761,100 in FY 2026 and \$3,537,100 in FY 2027 from funds and accounts that impact General Fund revenue.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
<b>Net All Funds</b>	<u>\$(7,966,800)</u>	<u>\$(194,856,400)</u>	<u>\$(195,884,800)</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.