



Fiscal Note
1st Sub. S.B. 62 (Green)
 2026 General Session
 School Funding Amendments
 by Fillmore, Lincoln



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$18,900,000	\$(18,900,000)	\$0

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	\$(18,900,000)	\$(18,900,000)
Uniform School Fund, One-time	\$0	\$18,900,000	\$0
Total Expenditures	\$0	\$0	\$(18,900,000)

Assuming a similar enrollment decline to the current year, eliminating the prior-year-plus-growth provision could reduce Uniform School Fund expenditures by approximately \$77 million beginning in FY 2028. A portion of these savings would be redirected to fund the newly included self-contained special education students at an estimated \$58.1 million, resulting in a net savings of approximately \$18.9 million to the Uniform School Fund beginning in FY 2028.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$0	\$18,900,000

Local Government

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

Enactment of this legislation could reduce state funding a year earlier for Local Education Agencies (LEAs) experiencing declines in enrollment. The impact varies by LEA based on their specific enrollment and average daily membership. Current estimates indicate that eliminating the hold-harmless provision could lower LEA allocations by approximately 16,490 Weighted Pupil Units (WPU), representing about \$77.1 million in FY 2027.

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.