



**Fiscal Note**  
**1st Sub. S.B. 85 (Green)**

2026 General Session  
 Excellence in Education and Leadership  
 Supplement Modifications  
 by Fillmore, Lincoln



**General, Income Tax, and Uniform School Funds**

JR4-4-101

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

Enactment of this legislation could increase the number of applicants, thereby increasing the administrative workload. This legislation changes the administrative allocation from 4.25% (\$5,057,500) to 5.05% (\$6,009,500) of certain funds appropriated to the program, beginning in FY 2027. This increase could be absorbed within the Excellence in Education and Leadership program allocation within the State Board and Administrative Operations line-item; it may also reduce the amount available for awards to high-performing teachers.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$0	\$0

**Local Government**

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

To the extent that a teacher from a non-participating Local Education Agency (LEA) self-nominates and receives the supplement, the LEA may experience administrative costs related to processing and managing the award. The amount of these costs is unknown and will vary by LEA.

**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.