



Fiscal Note

S.B. 164

2026 General Session
 School Construction Amendments
 by Wilson, Chris H.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (1,900)	\$ (900)	\$ (2,800)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
New Account Created By Bill (FN Only)	\$0	\$9,400,000	\$9,400,000
Total Revenues	\$0	\$9,400,000	\$9,400,000

Enactment of this legislation could generate \$9,400,000 ongoing beginning in FY 2027 to the Public School Construction Oversight Restricted Account created in this bill from fees paid by Local Education Agencies to the Division of Facilities Construction and Management.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$1,900	\$1,900
General Fund, One-time	\$900	\$0	\$0
New Account Created By Bill (FN Only)	\$0	\$9,400,000	\$9,400,000
Total Expenditures	\$900	\$9,401,900	\$9,401,900

Enactment of this legislation could cost the Department of Government Operations \$900 one time in FY 2026 and \$1,900 ongoing in FY 2027, both from the General Fund, for costs related to creating and maintaining the restricted account proposed in this bill. Enactment of this legislation could also cost the Division of Facilities and Construction Management \$9,400,000 ongoing beginning in FY 2027 from the Public School Construction Oversight Restricted Account for costs related to oversight of local school district building projects.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$ (900)	\$ (1,900)	\$ (1,900)

Local Government

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

Enactment of this legislation could increase costs for Local Education Agencies due to a requirement to pay a 1.25% oversight fee to the Division of Facilities Construction and Management for their work managing school building projects. Based on historical LEA construction expenditures, this number could be approximately \$9.4 million in aggregate. There may also be increased costs due to the

management and reporting requirements as well as new non-compliance penalties that can be levied against LEAs.

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 could result in a small increase in 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.