



Fiscal Note
2nd Sub. S.B. 186 (Salmon)
 2026 General Session
 Charter School Modifications
 by Balderree, Heidi
 (Pierucci, Candice B.)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(3,600,000)	\$(3,600,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$3,600,000	\$0
Total Revenues	\$0	\$3,600,000	\$0

Enactment of this legislation assumes \$3,600,000 one-time of the total \$483,474,000 in Uniform School Funds transferred in FY 2027 to the Public Education Economic Stabilization Restricted Account will be used to fund the appropriation detailed in the bill.

Expenditures	FY 2026	FY 2027	FY 2028
Uniform School Fund, One-time	\$0	\$3,600,000	\$0
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$3,600,000	\$0
Total Expenditures	\$0	\$7,200,000	\$0

Enactment of this legislation could cost the State Board of Education \$3,600,000 onetime from the Income Tax Fund in FY 2027 from the Public Education Economic Stabilization Restricted Account for additional funding for the Charter School Base Funding program. Of this allocation, the State Board of Education can use up to \$500,000 one-time for the study as outlined in the bill.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(3,600,000)	\$0

Local Government

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

Enactment of this legislation could increase a charter school's base allocation, not to exceed \$220,000 per school, at a rate of \$115 per student, beginning in FY 2027, subject to appropriations for operational and administrative costs.

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Additionally, enactment of this legislation could increase a charter school's allocation, not to exceed \$175,000 per school, at a rate of \$115 per student, beginning in FY 2027, for schools participating in the Charter School Educational Regional Service Area as outlined in the bill.

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 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.