



**Fiscal Note**

**S.B. 98**

2016 General Session  
 Arts and Cultural Education Spending  
 by Dabakis, J.



**General, Education, and Uniform School Funds**

JR4-5-101

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

**State Government**

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

Enactment of this legislation likely will not materially impact state revenue.

Revenues	FY 2016	FY 2017	FY 2018
Total Revenues	\$0	\$0	\$0

The State Board of Regents estimates that many higher education institutions may already spend more than 3% on arts and cultural education. They estimate that institutions not meeting the 3% requirement may need to redirect approximately \$625,000 in funding to meet the provisions of this bill. As a result, some current expenditures may be reduced in order to spend more on arts and cultural education.

Expenditures	FY 2016	FY 2017	FY 2018
Total Expenditures	\$0	\$0	\$0

<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Local Government**

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

School districts and charter schools may incur increased costs associated with tracking and reporting expenditures on arts and cultural education as outlined in the bill. The Utah State Board of Education estimates that enactment of this bill will restrict approximately \$58.1 million of current unrestricted funding statewide. Tracking and reporting costs may vary for each local education agency depending on the amount of funding and current accounting procedures. The Board estimates that tracking and reporting costs may range between approximately \$5,000 for smaller LEAs and \$60,000 for larger LEAs, the total estimated cost is approximately \$1.9 million.

**Individuals & Businesses**

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

Enactment of this legislation likely will not result in direct, measurable expenditures by Utah residents or businesses.

**Performance Note**

JR4-2-404

No performance note required for this bill

**Notes on Notes**

Fiscal notes 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 note is not an appropriation. The Legislature decides appropriations separately.