



Revised Fiscal Note
H.B. 193 1st Sub. (Buff)
 2022 General Session
 Full-day Kindergarten
 by Waldrip, S. (Waldrip, Steve.)



General, Education, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(47,735,300)	\$24,735,500	\$(22,999,800)

State Government

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

Revenues	FY 2022	FY 2023	FY 2024
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2022	FY 2023	FY 2024
Uniform School Fund	\$0	\$47,735,300	\$47,735,300
Uniform School Fund, One-time	\$0	\$(24,735,500)	\$0
Total Expenditures	\$0	\$22,999,800	\$47,735,300

This bill appropriates \$47,735,300 ongoing and (\$24,735,500) one-time from the Uniform School Fund to Minimum School Program - Early Intervention beginning in FY 2023. Enactment of this legislation increases the Weighted Pupil Unit (WPU) weighting for Kindergarten from 0.55 to 1.0 in district schools and 0.9 in charter schools beginning in FY 2025 to implement full-day kindergarten options at all Local Education Agencies (LEAs). At the initial FY 2023 WPU Value of \$3,908 and with an estimated participation rate of 95% in full day kindergarten, this increase in the weighting could cost the State Board of Education approximately \$72,190,300 ongoing from the Uniform School Fund beginning in FY 2025. Subsequent changes in student enrollment and increases in the WPU Value for FY 2023, 2024, and 2025 will change this estimate. In addition, enactment of this legislation repeals the Enhanced Kindergarten Early Intervention Program beginning in FY 2025. Cost savings from the repeal of the Early Intervention Program are factored into the final cost estimate of expanding the full day kindergarten option.

	FY 2022	FY 2023	FY 2024
Net All Funds	\$0	\$(22,999,800)	\$(47,735,300)

Local Government

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

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 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.