



**Fiscal Note**  
**H.B. 394 1st Sub. (Buff)**  
2023 General Session  
Hold Harmless for Public Education  
Enrollment Decline  
by Peterson, K. (Peterson, Karen.)



**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 2023	FY 2024	FY 2025
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2023	FY 2024	FY 2025
Total Expenditures	\$0	\$0	\$0

Enactment of this bill reallocates Uniform School Fund savings associated with declining student enrollment to increase the weighted pupil unit (WPU) value beginning in FY 2026 through FY 2030. Estimates indicate that Utah's school age population may decrease between 0.2 percent and 1.0 percent each year until 2036 (between 1,645 and 6,986 each year). Converting the savings from lower student enrollment may result in increases in the WPU Value of \$33 to \$52 each year until FY 2030 as outlined in the bill.

	FY 2023	FY 2024	FY 2025
Net All Funds	\$0	\$0	\$0

**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.

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.