



Fiscal Note
H.B. 412
 2023 General Session
 State Employment Revisions
 by Christofferson, K.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(17,565,400)	\$0	\$(17,565,400)

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
General Fund	\$0	\$16,710,300	\$16,710,300
Income Tax Fund	\$0	\$855,100	\$855,100
Transportation Fund	\$0	\$4,329,900	\$4,329,900
Federal Funds	\$0	\$7,671,100	\$7,671,100
Dedicated Credits Revenue	\$0	\$3,449,200	\$3,443,200
Other Financing Sources	\$0	\$4,850,000	\$4,850,000
Restricted Accounts (FN Only)	\$0	\$2,307,300	\$2,307,300
Total Expenditures	\$0	\$40,172,900	\$40,166,900

Enactment of this legislation could impact state expenditures dependent upon the amount of the pay incentive. If all career service positions eligible under this bill received a 5% pay incentive to move to Schedule AY at the average salary, after accounting for salary-driven benefits, enactment could cost \$40,166,900, of which \$16,710,300 would be from the General Fund and \$855,100 from the Income Tax Funds for increases. For a 1% increase, enactment could cost \$8,033,400 ongoing in FY 2024 from all sources, of which \$3,513,100 is from General/Income Tax Funds. Enactment could also cost the Department of Government Operations \$6,000 one-time for additional staff hours; the agency has indicated they can absorb these impacts.

	FY 2023	FY 2024	FY 2025
Net All Funds	<u>\$0</u>	<u>\$(40,172,900)</u>	<u>\$(40,166,900)</u>

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 does not create a new program or significantly expand an existing program.

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.