



Revised Fiscal Note
H.B. 477

2023 General Session
Full-day Kindergarten Amendments
by Spendlove, R.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(60,642,700)	\$0	\$(60,642,700)

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
Uniform School Fund	\$0	\$60,642,700	\$60,642,700
Total Expenditures	\$0	\$60,642,700	\$60,642,700

Enactment of this legislation may cost the State Board of Education \$97,297,700 ongoing from the Uniform School Fund beginning in FY 2024 to increase the Weighted Pupil Unit (WPU) weighting for kindergarten students as outlined in the bill. Additional provisions repeal the current Enhanced Kindergarten Early Intervention Program, saving \$36,655,000 as appropriated in the FY 2024 base budget. When this savings is applied to the change in WPU weighting, the total cost decreases to \$60,642,700. Finally, this cost estimate assumes full participation of eligible students and a WPU Value of \$4,280. The actual cost may vary depending on the actual WPU Value adopted by the Legislature for FY 2024, the number of local education agencies providing a full-day kindergarten option, and the number of parents that opt for the full-day program.

	FY 2023	FY 2024	FY 2025
Net All Funds	<u>\$0</u>	<u>\$(60,642,700)</u>	<u>\$(60,642,700)</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 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.