



Fiscal Note

S.B. 83

2023 General Session
Public Education Funding Equalization
by Fillmore, L.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(19,092,000)	\$0	\$(19,092,000)

State Government

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

Revenues	FY 2023	FY 2024	FY 2025
Local Levy Growth Account	\$0	\$19,092,000	\$19,092,000
Total Revenues	\$0	\$19,092,000	\$19,092,000

Should the Executive Appropriations Committee include certain excess funding in the public education budget as described in this bill, enactment of this bill may transfer \$19,092,000 from the Uniform School Fund into the Income Tax Fund Restricted - Local Levy Growth Account based on the total cost of weighted pupil units (WPU) in the Public Education Base Budget as provided in the bill.

Expenditures	FY 2023	FY 2024	FY 2025
Uniform School Fund	\$0	\$19,092,000	\$19,092,000
Local Levy Growth Account	\$0	\$19,092,000	\$19,092,000
Total Expenditures	\$0	\$38,184,000	\$38,184,000

Should the Executive Appropriations Committee include certain excess funding in the public education budget as described in this bill, enactment of this bill may cost the State Board of Education \$19,092,000 ongoing from the Income Tax Restricted - Local Levy Growth Account beginning in FY 2024 to support school district property tax equalization through the Voted & Board Local Levy programs. Further, enactment of this bill transfers \$19,092,000 in FY 2024 from the Uniform School Fund to the Local Levy Growth Account.

	FY 2023	FY 2024	FY 2025
Net All Funds	\$0	\$(19,092,000)	\$(19,092,000)

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.