



## Fiscal Note

### S.B. 179

2023 General Session

Educator Salary Adjustments Amendments  
by Riebe, K.



#### General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(6,602,200)	\$0	\$(6,602,200)

#### 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	\$6,602,200	\$6,602,200
Total Expenditures	\$0	\$6,602,200	\$6,602,200

Enactment of this bill may cost the State Board of Education \$6,602,200 ongoing from the Uniform School Fund beginning in FY 2024 to provide a 3.4 percent inflationary adjustment to the Educator Salary Adjustment program as outlined in the bill. Future inflation amounts may vary based on a five-year rolling average of the Consumer Price Index as provided in statute and ongoing base funding levels for the program.

	FY 2023	FY 2024	FY 2025
Net All Funds	\$0	\$(6,602,200)	\$(6,602,200)

#### 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.