



Fiscal Note
S.B. 183
2023 General Session
Educator Salary Amendments
by Vickers, E.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(17,923,900)	\$16,587,900	\$(1,336,000)

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	\$17,923,900	\$17,923,900
Uniform School Fund, One-time	\$0	\$(16,587,900)	\$0
Total Expenditures	\$0	\$1,336,000	\$17,923,900
Enactment of this bill may cost the State Board of Education \$1,336,000 ongoing from the Uniform School Fund beginning in FY 2024 to adjust the amount of the \$4,100 (plus employer-paid benefits) Teacher Salary Supplement for the increases in the WPU Value for FY 2024. Beginning in FY 2025, this amount may increase to \$18,868,000 ongoing from the Uniform School Fund to provide an estimated four percent increase in the WPU Value to the Teacher Salary Supplement and the \$8,400 (plus employer-paid benefits) for the Educator Salary Adjustment as outlined in the bill.			
Net All Funds	FY 2023	FY 2024	FY 2025
	\$0	\$(1,336,000)	\$(17,923,900)

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.
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Regulatory Impact

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.
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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.