Fiscal Note
S.B. 221 1st Sub. (Green)
2024 General Session

School District Amendments by Grover, K. (Grover, Keith.)

General, Income Tax, and Uniform School Funds


|  | Ongoing | One-time | Total |
| ---: | ---: | ---: | ---: |
| Net GF/ITF/USF (rev.-exp.) | $\$ 0$ | $\$ 0$ | $\$ 0$ |

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

| Revenues | FY 2024 | FY 2025 | FY 2026 |
| :---: | :---: | :---: | :---: |
| Total Revenues | \$0 | \$0 | \$0 |
| Enactment of this legislation likely will not materially impact state revenue. |  |  |  |
| Expenditures | FY 2024 | FY 2025 | FY 2026 |
| Total Expenditures | \$0 | \$0 | \$0 |
| To the extent that a school district decides to change boundaries, and a feasibility study is requested, enactment of this legislation could cost the Office of the Legislative Auditor General $\$ 50,000$ per redistricting event for a consultant and the feasibility study. |  |  |  |
|  | FY 2024 | FY 2025 | FY 2026 |
| Net All Funds | \$0 | \$0 | \$0 |

## Local Government

UCA 36-12-13(2)(c)
To the extent that a new school district is created, enactment of this legislation could increase the unassigned reserve fund available for the use of the reorganized new school district and the new school district, as outlined in the bill.

## 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.

