



Fiscal Note
1st Sub. S.B. 189 (Green)
 2026 General Session
 School District Funding Amendments
 by Buss, Emily



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(15,000,000)	\$(15,000,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Public Education Economic Stabilization Restricted Account	\$0	\$15,000,000	\$15,000,000
Total Revenues	\$0	\$15,000,000	\$15,000,000

Enactment of this legislation assumes \$15,000,000 one-time in Uniform School Funds in FY 2027 transferred to the Public Education Economic Stabilization Restricted Account will be used to fund the appropriation detailed in the bill.

Expenditures	FY 2026	FY 2027	FY 2028
Uniform School Fund, One-time	\$0	\$15,000,000	\$0
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$15,000,000	\$0
Total Expenditures	\$0	\$30,000,000	\$0

Enactment of this legislation appropriates \$15,000,000 one-time from the Public Education Economic Stabilization Restricted Account in FY 2027 to the State Board of Education to fund the High Growth District Grant Program outlined in the bill.

This legislation assumes the transfer of \$15,000,000 one-time in FY 2027 from the Uniform School Fund to the Public Education Economic Stabilization Restricted Account.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(15,000,000)	\$15,000,000

Local Government

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

School districts experiencing high student enrollment growth may qualify for additional state revenue under the provisions of the bill. The amount will vary depending on the number of school districts that qualify and the amount appropriated by the Legislature. Under the appropriation outlined in this bill, the amount is up to \$15.0 million one-time across qualifying school districts.

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 explanations 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 explanation is not an appropriation. The Legislature decides appropriations separately.