



**Fiscal Note**  
**2nd Sub. S.B. 189 (Salmon)**  
 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.)	\$(1,900)	\$(15,007,500)	\$(15,009,400)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$15,000,000	\$0
New Account Created By Bill (FN Only), One-time	\$0	\$15,000,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$30,000,000</b>	<b>\$0</b>

Enactment of this legislation creates the High Growth District Revolving Account with a \$15,000,000 one-time appropriation from the Public Education Economic Stabilization Restricted Account in FY 2027 to the State Board of Education. The new account supports the High Growth District Loan Program outlined in the bill. School districts that enter into a loan agreement with the State Board of Education will need to repay the loan amount plus interest under terms set by the Board.

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.

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
General Fund	\$0	\$1,900	\$1,900
General Fund, One-time	\$1,000	\$0	\$0
New Account Created By Bill (FN Only), One-time	\$0	\$0	\$15,000,000
Income Tax Fund, One-time	\$0	\$6,500	\$0
<b>Total Expenditures</b>	<b>\$1,000</b>	<b>\$30,008,400</b>	<b>\$15,001,900</b>

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 Loan Program outlined in the bill. The State Board of Education could issue loans from the new High Growth District Revolving Account in FY 2028. In addition, enactment of this legislation may

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cost the State Board of Education \$6,500 one-time in FY 2027 from the Income Tax Fund, which can be fully absorbed within existing budgets, to set up the program. Finally, enactment of this legislation may cost the Department of Government Operations - State Finance \$1,000 one-time in FY 2026 and \$1,900 ongoing beginning in FY 2027 to create and maintain the revolving account in state financial systems and reports.

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.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
<b>Net All Funds</b>	<u>\$(1,000)</u>	<u>\$(8,400)</u>	<u>\$(15,001,900)</u>

**Local Government**

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

School districts experiencing high student enrollment growth may apply for a loan from the state as outlined in the bill. The loan amount and repayment terms will vary depending on the amount borrowed. The number of loans authorized will also vary depending on the number of qualifying school districts and the amount available in the revolving loan program each year.

**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.