



Fiscal Note
S.B. 99 1st Sub. (Green)
2025 General Session
Excellence in Education and Leadership
Supplement Amendments
by Fillmore, Lincoln



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(630,400)	\$(630,400)

State Government

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

Revenues	FY 2025	FY 2026	FY 2027
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$600,000	\$0
Total Revenues	\$0	\$600,000	\$0

Enactment of this legislation assumes \$600,000 one-time from the Uniform School Fund transferred to the Public Education Economic Stabilization Restricted Account will be used to fund the appropriation detailed in the bill.

Expenditures	FY 2025	FY 2026	FY 2027
Income Tax Fund, One-time	\$30,400	\$0	\$0
Uniform School Fund, One-time	\$0	\$600,000	\$0
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$600,000	\$0
Total Expenditures	\$30,400	\$1,200,000	\$0

Enactment of this bill appropriates \$600,000 one-time from the Public Education Economic Stabilization Restricted Account to the State Board of Education in FY 2026, for the Excellence in Education and Leadership program as outlined, which assumes \$600,000 one-time from the Uniform School Fund will be transferred to the Public Education Economic Stabilization Restricted Account. Enactment of this bill could also cost \$30,400 one-time from the Income Tax Fund in FY 2025 for personnel services and to contract a service provider.

	FY 2025	FY 2026	FY 2027
Net All Funds	\$(30,400)	\$(600,000)	\$0

S.B. 99 1st Sub. (Green)

Local Government

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

Enactment of this legislation could allow Local Education Agencies (LEAs) to utilize up to 4% of their ongoing allocated funds, beginning in FY 2026, to cover fixed and variable administrative costs associated with the award program. This could collectively allow up to \$6,484,000 statewide for administrative purposes. The specific amount available to each LEA will vary depending on their individual allocation.

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 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.