



**Fiscal Note**  
**S.B. 221 2nd Sub. (Salmon)**  
 2024 General Session  
 School District Amendments  
 by Grover, K. (Grover, Keith.)



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	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.

Net All Funds	FY 2024	FY 2025	FY 2026
	\$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.