



**Fiscal Note**  
**S.B. 118 2nd Sub. (Salmon)**  
2022 General Session  
Students with Disabilities Funding  
Amendments  
by Fillmore, L. (Fillmore, Lincoln.)



**General, Education, and Uniform School Funds**

JR4-4-101

|                           | Ongoing       | One-time      | Total         |
|---------------------------|---------------|---------------|---------------|
| Net GF/EF/USF (rev.-exp.) | \$(4,037,000) | \$(2,243,200) | \$(6,280,200) |

**State Government**

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

| Revenues       | FY 2022 | FY 2023 | FY 2024 |
|----------------|---------|---------|---------|
| Total Revenues | \$0     | \$0     | \$0     |

Enactment of this legislation likely will not materially impact state revenue.

| Expenditures                  | FY 2022 | FY 2023     | FY 2024     |
|-------------------------------|---------|-------------|-------------|
| Uniform School Fund           | \$0     | \$4,037,000 | \$4,037,000 |
| Uniform School Fund, One-time | \$0     | \$2,243,200 | \$0         |
| Total Expenditures            | \$0     | \$6,280,200 | \$4,037,000 |

Enactment of this bill increases the number of Weighted Pupil Units (WPUs) for the Special Education Add-on program in the Minimum School Program by 1,607 WPUs over the 89,232 WPUs previously estimated for FY 2023. At the initial FY 2023 WPU Value of \$3,908 this increase in the number of WPUs may cost the State Board of Education \$4,037,000 ongoing and \$2,243,200 one-time from the Uniform School Fund beginning in FY 2023. Subsequent increases in the WPU Value for FY 2023 will increase this estimate. Bill provisions reduce the WPU weighting applied to student growth over the next three fiscal years. The one-time amount mentioned above represents the cost differential between the WPU weighting for FY 2023 at 1.35 and the final weight of 1.0 in FY 2025. Balances in the Minimum School Program - Basic School Program can absorb this differential in FY 2023. In FY 2024 and FY 2025, the differential between the prior year weighting and the new year weighting will be netted in the cost of student enrollment growth.

|               | FY 2022 | FY 2023       | FY 2024       |
|---------------|---------|---------------|---------------|
| Net All Funds | \$0     | \$(6,280,200) | \$(4,037,000) |

**Local Government**

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**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.