

# Fiscal Note and Budget Item Follow-Up Report

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DECEMBER 17, 2025

# Topics Covered

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- What is a fiscal note and budget item follow-up report?
- What other states are doing this?
- Considerations for this type of analysis

# What is a fiscal note and budget item follow-up report?

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- Variance analysis comparing budget figures to actual results
- Includes:
  - Description of the law
  - Original budget estimate
  - Actual fiscal effects
  - Causes of variance
  - Agency response

# What is such a report intended to accomplish?

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- 1) Improve accuracy of similar estimates in the future
- 2) Inform the legislature on the accuracy of certain budget items of interest
- 3) Develop a system of accountability of the fiscal note and budget item process for the LBO and for state entities developing fiscal estimates

# What other states are doing this?

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- Many states manage this through an informal or ad-hoc process
- Utah and Tennessee have a formalized, regular process
- LBO piloted a post-enactment review report in 2022

# Utah Funding Item Follow-Up Report

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- Produced by the Office of the Legislative Fiscal Analyst (OLFA)
- Interactive digital report housed on the [OLFA website](#)
- Produced annually
- Reviews over 200 budget items per year
- Reviews items passed in the last few legislative sessions

# Utah Funding Item Follow-Up Report Sample

Includes high level summary of:

Implementation schedule

Spending variance


Key performance measure

OLFA recommendations

Agency response

## NEW FUNDING FOLLOW-UP REPORT – 2024

### Detail

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PROJECT NAME:  
Children's Health Coverage Amendments

REQUESTED BY (LEGISLATIVE SESSION):  
Sen. Escamilla, L. (2023GS)


DESCRIPTION:  
This bill creates alternative eligibility requirements for the Children's Health Insurance Program. Enactment of this legislation may impact revenues to the Department of Health and Human Services by decreasing federal funds by (\$340,000) in FY 2024 and (\$690,000) ongoing in FY 2025 as well as increasing dedicated credits by \$235,200 in FY 2024, \$561,100 in FY 2025, and \$625,100 ongoing in FY 2026. Enactment of this legislation may cost the State (1) General Fund of \$1,930,200 in FY 2024,...

APPROPRIATION DETAILS:


Supplemental  
\$0

One-Time  
\$0


Ongoing  
\$4,500,000

 Schedule: Implemented  
January 2024

COMMENTS & RECOMMENDATIONS:  
Department of Health and Human Services


 LEGISLATIVE FISCAL ANALYST

Analyst Comment	Recommendation & Response
Recommendation	(1) We recommend reducing the one-time General Appropriation by \$2,250,000 in FY 2025 due to enrollment being lower than expected. (2) We recommend that the Department of Health and Human Services report on this item in the 2025 Funding Item Follow-up Report.
Response	(1) Support - We are supportive of your recommendation to cut this budget 1x in FY25 by \$2,250,000 due to us not using it all in FY24. For SFY 2024, the unspent funds in the Medical Services line item will flow to the Budget Stabilization account. The department believes this reduction can be addressed as part of the biannual Medicaid Consensus meeting. (2) The department is neutral on this recommendation.

 Spending: Under Spent

Appropriated  
\$4,500,000

Spent  
\$1,098,318

 Performance: Below Target

Target  
1,500

Actual  
1,328

Measure Name	Children Covered
Measure Description	Number of children provided with coverage under the Children's Health Insurance Program.

12/17/2025

# Tennessee Public Chapter Review

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- Produced on behalf of the Tennessee Fiscal Review Committee
- Static report produced per [Tenn. Code Ann. § 3-2-107\(c\)](#)
- Produced annually
- Reviews at least five fiscal notes
- Reviews items enacted within the five preceding years



# Tennessee Public Chapter Review Sample

Includes summary of:

Spending variance

Assumptions used in  
original estimates

Description of  
implementation

Reason for variance

12/17/2025

## Public Chapter 296 of 2015

Effective January 1, 2016

Increased the fines for failure to use safety belts from \$10.00 for a first violation and \$20.00 for second and subsequent violations, to fines of \$25.00 for a first violation and \$50.00 for second or subsequent violations. Designated additional revenue generated as a result of the bill to the state General Fund for general use.

### Estimated fiscal impact at time of passage:

Increase State Revenue – \$713,500/FY15-16

Increase State Revenue – \$1,426,900/FY16-17 and Subsequent Years

Increase Local Revenue – \$37,600/FY15-16

Increase Local Revenue – \$75,100/FY16-17 and Subsequent Years

**Other Fiscal Impact** – Currently, fine revenue collected for failure to use a safety belt is submitted to the General Fund and designated for the exclusive use of the Division of Vocational Rehabilitation. The provisions of the bill do not in any way affect the current fee revenue designated for the exclusive use of the Division of Vocational Rehabilitation. Revenue and expenditures of the Division of Vocational Rehabilitation will not change as a result of the bill.

### Assumed:

- The following revenue projection is based upon the Department of Safety's (DOS) estimated annual violations.

	ANNUAL	CURRENT	CURRENT	PROPOSED	PROPOSED	REVENUE
VIOLATION TYPE	VIOLATIONS	FEE	REVENUE	FEE	REVENUE	INCREASE
FIRST TIME OFFENSE (18 and over)	52,245	\$10	\$522,450	\$25	\$1,306,125	\$783,675
REPEAT OFFENSES (18 and over)	21,769	\$20	\$435,380	\$50	\$1,088,450	\$653,070
16 & 17 YEAR OLDS FIRST OFFENSE	8,707	\$20	\$174,140	\$25	\$217,675	\$43,535
16 & 17 YEAR OLDS REPEAT OFFENSES	4,354	\$20	\$87,080	\$25	\$108,850	\$21,770
			<b>\$1,219,050</b>		<b>\$2,721,100</b>	<b>\$1,502,050</b>

- Pursuant to Tenn. Code Ann. § 8-21-401(a), the court of jurisdiction retains five percent of any fine revenue collected as commission. The recurring

# Tennessee Public Chapter Review Sample (cont.)

increase in revenue to local government is estimated to be \$75,103  
(\$1,502,050 x 5.0%).

- The recurring increase in state revenues to the General Fund is estimated to be \$1,426,947 (\$1,502,050 - \$75,103), beginning in FY16-17.
- Due to a January 1, 2016 effective date, the impacts for FY15-16 are estimated to be 50 percent of the first full-year impact estimated for FY16-17.

## **Fiscal impact since enactment:**

**Increase State Revenue – \$640,900/FY15-16  
\$1,371,100/FY16-17 and Subsequent Years**

**Increase Local Revenue – \$33,700/FY15-16  
\$72,200/FY16-17 and Subsequent Years**

## **Fiscal impact based on the following:**

- Prior to the enactment of this legislation, an average of \$1,388,520 (\$1,283,211 FY13-14 + \$1,493,829 FY14-15 x 50%) were collected in fine revenue from seat belt violations.
- This legislation went into effect on January 1, 2016, resulting in a half-year impact for FY15-16. In FY15-16, there was \$2,063,152 collected in fine revenue. The increase in fine revenue was \$674,632 (\$2,063,152 - \$1,388,520) in FY15-16.
- Pursuant to Tenn. Code Ann. § 8-21-401(a), the court of jurisdiction retains five percent of any fine revenue collected as commission.
- The increase in local revenue in FY15-16 was \$33,732 (\$674,632 x 5.0%).
- The increase in state revenue in FY15-16 was \$640,900 (\$674,632 - \$33,732).
- In FY16-17 and FY17-18, \$2,908,422 and \$2,755,186 were collected in fine revenue, respectively, resulting in an average of \$2,831,804 [(\$2,908,422 + \$2,755,186) x 50%].
- The average increase in fine revenue collected each year for FY16-17 and FY17-18 were \$1,443,284 (\$2,831,804 - \$1,388,520).
- The increase in revenue to local government as commission in FY16-17 and subsequent years is \$72,164 (\$1,443,284 x 5.0%).
- The increase in revenue to the state General Fund in FY16-17 and subsequent years is \$1,371,120 (\$1,443,284 - \$72,164).

# Minnesota Post-Enactment Review

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- Produced by the Minnesota Legislative Budget Office (LBO)
- Static report housed on the [LBO website](#)
- Piloted in 2022 – have not followed up with additional reports
- Reviews four laws passed either in 2020 or 2021

# Minnesota Post-Enactment Review Sample

Includes summary of:

Spending variance

Assumptions used in original estimates

Description of implementation

Reason for variance

Legislative Budget Office

2022 Post Enactment Review

Fiscal Note: 2021-HF 1162 – Task Force; Aiding and Abetting Felony Murder

Agency: Department of Corrections

Session Law Citation: 2021, 1<sup>st</sup> Special Session, Chapter 11, Article 2, Section 53

Bill Passed Date: June 30, 2021

Effective Date: July 1, 2021

## Bill Summary

This bill establishes a task force to collect and analyze data on sentencing under the Minnesota legal doctrines of aiding and abetting felony murder. Under Minnesota law, a person who contributed to a felony can be charged with and punished for murder if a death occurs during the commission of the felony even if the person did not cause or intend to cause death. The task force is to review data on charges, convictions, and sentences in Minnesota, as well as relevant state statutes and court decisions outside of Minnesota, to understand both advantages and harmful effects of the law. The task force was to submit a report and make recommendations for legislative action as determined by their research by January 15, 2022.

Table 5 – Fiscal Impact Table

Impact Type	FY2021	FY2022	FY2023	FY2024	FY2025
Appropriation		\$25,000			
Fiscal Note Estimate		\$25,000			
Actual Fiscal Impact		\$24,903			
Variance (Estimate – Actual)		\$97			

# Minnesota Post-Enactment Review Sample (cont.)

Table 6 - Full Time Equivalent (FTE) Table

FTE Impact	FY2021	FY2022	FY2023	FY2024	FY2025
Fiscal Note Estimate		0.25			
Actual FTE Impact		0			
Variance		(0.25)			

## Report Analysis

The duties of the task force include collecting and analyzing data on charges, convictions, and sentences as well as mitigating the departure of defendants and codefendants for aiding and abetting felony murder; reviewing relevant state statutes and state and federal court decisions; receiving input from individuals convicted of aiding and abetting felony murder; and receiving input from victims' family members. The Task Force was mandated to have members appointed by July 30, 2021. The Office of the Minnesota Secretary of State shows eleven of the twelve direct appointments and members with terms beginning prior to July 30, 2021, with the last appointment beginning August 6, 2021.

The Commissioner of Corrections or designee was to convene the task force's first meeting no later than August 1, 2021. On July 30, 2021, the first meeting occurred with Nick Kimball, Director of Communications and Community Engagement, representing the Department of Corrections (DOC) as a task force member. The Task Force divided into three subcommittees to complete its assigned duties. The fiscal note estimated an impact of \$25,000 for hiring a part-time high-level professional position for six months to provide necessary assistance to the task force.

Instead of hiring the .25 FTE staff person estimated in the fiscal note, the DOC contracted with the Wilder Foundation in November 2021 to analyze data, review literature, and write the report to the legislature. The report was due on January 15, 2022. The task force requested and received an extension from the legislature. The completed report analyzed the benefits and consequences of the Minnesota aiding and abetting liability and felony murder statutes with recommendations to the legislature. The task force submitted the [Task Force on Aiding and Abetting Felony Murder Report to the Minnesota Legislature](#) on February 1, 2022. The actual cost to contract with the Wilder Foundation was \$24,903, which was invoiced on February 11, 2022, and paid on March 2, 2022.

# Considerations for Future Analysis

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- Who will select the items reviewed?
- Should it be limited to fiscal notes or include other budget estimates?
- Does the Commission want to formalize the analysis?
- What type of resources would be required?
- What is the preferred format of such an analysis?

# Questions and Contact Information

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