

## Fiscal Highlights

### EAC Report: Fiscal Note and Budget Item Follow-up - Stephen C. Jardine

The Fiscal Analyst's Office reports annually on the implementation of fiscal notes and budget actions from past legislative sessions. The report is intended to create a feedback loop regarding funded items. The report includes a stop-light coding system (green, yellow, and red) for each item in the following three categories:

- Implementation (was the item implemented on time and according to legislative intent);
- Budget accuracy; and
- Performance.

This year's report (<http://le.utah.gov/interim/2014/pdf/00003759.pdf>) followed up on 123 selected fiscal notes and budget actions from the past and included the following results:

- Implementation: 108 green, 9 yellow, 5 red,
- Accuracy: 84 green, 14 yellow, 25 red, and
- Performance: 50 green, 72 yellow, 0 red.

From the 123 items included in the report, staff selected seven to present to the Executive Appropriations Committee representing four basic themes:

- 1) The initial estimate or fiscal note was higher than actual experience, thereby leaving excess funds available;
- 2) The initial estimate or fiscal note was lower than actual experience, thereby requiring an agency to absorb the additional costs;
- 3) The funded item reported positive outcomes (in light of the fact that 59% of the 123 items provided no outcome data); and
- 4) An item of general interest to the Legislature.

The seven items highlighted were:

- Funding for a School Bus for the Carmen Pingree School on page 56 (theme #1),
- H.B. 133 - Vehicle Registration Amendments on page 30 (theme #1),
- Savings from a Higher Federal Match Rate for Certain Medicaid Eligibility Systems on page 89 (theme #1),
- S.B. 72 - Prison Relocation and Development Amendments on page 123 (themes #1 and #4).
- The Disabilities Waiting List on page 75 (theme #2),
- Mental Health Early Intervention Services for Children and Youth on page 76 (theme #3), and
- Performance Based Funding for Higher Education on page 95 (theme #4).