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**MEMORANDUM**

**TO:** Senator Wil Schroder, Co-Chair  
Representative Kevin Bratcher, Co-Chair  
Representative Jerry Miller, Co-Chair  
Interim Joint Committee on State Government

**FROM:** Robert Jenkins

**RE:** Numbers of Fiscal Notes and Fiscal Statements; Costs of Actuarial  
Analyses and Health Mandate Analyses

**DATE:** October 7, 2020

During the September 22, 2020, meeting of the Interim joint Committee on State Government, Senator Ralph Alvarado asked for the number of fiscal notes and fiscal statements prepared during a legislative session. The following is the total number of fiscal notes and other fiscal statements from the 2014 Regular Session through the 2020 Regular Session:

Session	Fiscal Notes (FN)	Actuarial Analyses (AA)	Corrections Impact Statements (CI)	Health Mandates (HM)	Local Mandates (LM)	Total for Session
2014 Regular	132	44	136	31	340	683
2015 Regular	51	54	139	23	345	612
2016 Regular	157	70	178	35	431	871
2017 Regular	164	71	118	17	318	688
2018 Regular	187	46	149	28	320	730
2019 Regular	138	62	143	25	318	686
2020 Regular	256	81	166	47	438	988

It may be helpful to compare the number of fiscal notes among even-year sessions when more bills are filed and there is generally more fiscal activity. Fiscal notes increased by approximately 19% from 2014 to 2016, 19% from 2016 to 2018, and 37% from 2018 to 2020. This represents a 94% increase in the number of fiscal notes from 2014 to 2020.

From 2014 to 2020, actuarial analyses increased by approximately 84%, corrections impact statements by 22%, health mandate analyses by 52%, and local mandate analyses by 29%. There were some fluctuations, both increases and decreases, among the even-year sessions, but the general trend for each type appears to be increasing.

Also at the September meeting, Senator Wil Schroder asked about the costs involved with preparing the analyses. Earlier this year, LRC staff asked the retirement systems about their calendar-year 2019 expenditures associated with legislative-related actuarial analysis requests. The systems provided the following:

- Teachers' Retirement System: \$52,958;
- Kentucky Judicial Form Retirement System: \$86,938;
- Kentucky Retirement Systems: \$218,817, with
  - \$3,768 for finalizing requests from the 2018 Special Session
  - \$131,275 for the 2019 Regular Session;
  - \$55,523 for the 2019 Special Session; and
  - \$28,251 for preparation for the 2020 Regular session.

The Kentucky Department of Insurance has reported that its expenditures for an actuary to prepare health mandate analyses totaled \$151,077.50 for the 2020 Regular Session.

If I may be of further assistance, please do not hesitate to contact me at ext. 836.