

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1935 - HB 2250

February 26, 2014

**SUMMARY OF BILL:** Authorizes local legislative bodies to alter or revise line items within the proposed budgets of local departments of education when administrative spending is in excess of ten percent of the total proposed budget. Defines administrative spending to include expenditures for board of education services, the office of the superintendent, the office of the principal, and human resources support services.

**ESTIMATED FISCAL IMPACT:**

**Other Fiscal Impact – Any fiscal impact to local government expenditures cannot be determined because any such impact is dependent upon several unknown factors; however, any such impact will be permissive.**

Assumptions:

- Any vote required for the alteration or revision of a local department of education administrative spending line item can be accomplished at a regularly-scheduled meeting of the local legislative body.
- Any fiscal impact to local government expenditures is dependent upon several unknown factors such as the number of local departments of education whose administrative spending is currently in excess of ten percent of the total proposed budget, the number of impacted local legislative bodies who will opt to alter such budgetary line items, the extent of any revision or alteration made by the local legislative body, if any alterations or revisions will result in any increase or decrease in the overall budget of the local department of education or the local government budget.
- Due to multiple unknown factors, a precise impact to local government expenditures cannot be determined; however any impact will be permissive.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.



Lucian D. Geise, Executive Director

/jrh