

HB 1672-FN - AS INTRODUCED

2026 SESSION

26-2763

07/08

HOUSE BILL **1672-FN**

AN ACT requiring schools to present line-item expenses as part of the school budget process.

SPONSORS: Rep. Morse, Merr. 3

COMMITTEE: Education Funding

ANALYSIS

This bill requires schools to present line-item expenses as part of the school budget process.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struckthrough.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT requiring schools to present line-item expenses as part of the school budget process.

Be it Enacted by the Senate and House of Representatives in General Court convened:

- 1 1 New Section; Education; School Performance and Accountability; Annual Expense Report.
- 2 Amend RSA 193-H by inserting after section 5 the following new section:
- 3 193-H:6 Annual Expense Report. Notwithstanding any provision of law to the contrary, all
- 4 schools shall publish an annual line-item expense report detailing how school funds are spent, with
- 5 the exception of staff names and corresponding salaries.
- 6 2 Effective Date. This act shall take effect 60 days after its passage.

**HB 1672-FN- FISCAL NOTE
AS INTRODUCED**

AN ACT requiring schools to present line-item expenses as part of the school budget process.

FISCAL IMPACT:

Estimated Political Subdivision Impact				
	FY 2026	FY 2027	FY 2028	FY 2029
Local Revenue	\$0	\$0	\$0	\$0
Local Expenditures	\$0	Indeterminable		

METHODOLOGY:

This bill, effective for the 2026-2027 school year, requires school districts to provide a line-item expense report detailing how funds are spent. However, it does not specify the required level of detail or the method of publication. The Department of Education anticipates that, for most districts, the existing level of expense detail already maintained and reported would meet the bill's requirements. These districts would likely comply at no additional cost by simply posting the report on their websites. However, due to the bill's lack of clarity regarding reporting granularity and publication methods, some districts may interpret it as requiring enhanced reporting and dissemination efforts. For these districts, compliance could involve additional costs, such as software upgrades or printing expenses. Ultimately, the fiscal impact of this bill on local school districts is indeterminable and would vary depending on each district's interpretation and existing reporting infrastructure.

AGENCIES CONTACTED:

Department of Education