

**HB 675-FN-A-LOCAL - AS AMENDED BY THE HOUSE**

13Mar2025... 0548h

8Jan2026... 3013h

8Jan2026... 0033h

8Jan2026... 0042h

2025 SESSION

25-0505

02/05

HOUSE BILL

***675-FN-A-LOCAL***

AN ACT

limiting total central office administrative expenses by school districts and requiring reporting of central office administrative expenses to the department of education.

SPONSORS: Rep. Sweeney, Rock. 25; Rep. Osborne, Rock. 2

COMMITTEE: Education Funding

---

AMENDED ANALYSIS

This bill limits total central office administrative expenses by school districts and requires reporting of central office administrative expenses to the department of education.

-----  
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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

**HB 675-FN-A-LOCAL - AS AMENDED BY THE HOUSE**

13Mar2025... 0548h

8Jan2026... 3013h

8Jan2026... 0033h

8Jan2026... 0042h

25-0505

02/05

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Five*

AN ACT limiting total central office administrative expenses by school districts and requiring reporting of central office administrative expenses to the department of education.

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

1 1 New Paragraphs; Apportionment, Assessment and Abatement of Taxes; Commissioner's  
2 Warrant. Amend RSA 76:8 by inserting after paragraph III the following new paragraphs:

3 IV.(a) In this section: "central office administrative expenses" means expenditures  
4 associated with the general management and administration of a school district, including but not  
5 limited to superintendent services, assistant or deputy superintendent services, business  
6 administration, human resources, finance, payroll, purchasing, district-level information technology  
7 administration, legal services, public relations, and other non-school-based administrative functions,  
8 regardless of physical location or building assignment. Such term shall also include district-level  
9 curriculum directors, directors of instruction, or similarly titled positions who are not employed  
10 under a collective bargaining agreement or not providing direct classroom instruction more than 50  
11 percent of the time. Such term shall not include school-based administrative staff, classroom  
12 instruction, instructional support services, special education services, transportation, food services,  
13 facilities operations, or maintenance.

14 (b) Except as provided in paragraph V, total central office administrative expenses shall  
15 not exceed 6 percent of the total school district appropriation amounts, less facilities acquisition and  
16 construction, authorized in paragraph III and reported pursuant to RSA 198:4-a.

17 V. For school administrative units serving multiple school districts, central office  
18 administrative expenditures shall be allocated to each district consistent with the unit's existing  
19 cost-allocation methodology for purposes of determining compliance with paragraph IV(b).

20 VI. School districts seeking appropriations, less facilities acquisition and construction, to  
21 assess local property taxes in excess of the limitation set forth in paragraph IV(b) shall do so by a 2/3  
22 majority vote of their legislative body on each vote or warrant article in excess of the appropriation  
23 determined in paragraph IV(b). Such vote shall not be taken by voice vote.

24 VII. Each school district shall annually report central office administrative expenditures to  
25 the department of education in a manner prescribed by the commissioner by rules, pursuant to RSA  
26 541-A. Such reporting shall be for transparency purposes only and shall not alter existing  
27 accounting or reporting requirements.

**HB 675-FN-A-LOCAL - AS AMENDED BY THE HOUSE**  
**- Page 2 -**

1           2 Effective Date. This act shall take effect July 1, 2026.

LBA  
25-0505  
9/22/25

**HB 675-FN-A-LOCAL- FISCAL NOTE**  
AS AMENDED BY THE HOUSE (AMENDMENT #2025-0548h)

AN ACT limiting the authority of school districts to make certain appropriations.

**FISCAL IMPACT:**

The Office of Legislative Budget Assistant is unable to complete a fiscal note for this bill as it is awaiting information from the Department of Education. The Department was initially contacted on 3/14/25 for a fiscal note worksheet, with follow-up contact made on 7/30/25. When completed, the fiscal note will be forwarded to the House Clerk's Office.

**AGENCIES CONTACTED:**

Department of Education