

Rep. D. McGuire, Merr. 14  
Rep. Colcombe, Hills. 30  
February 18, 2026  
2026-0809h  
07/09

Amendment to HB 1610

1 Amend RSA 198:4-b as inserted by section 1 of the bill by replacing it with the following:

2

3 198:4-b Contingency Fund.

4 I. A school district annually, **only** by an article separate from the budget and all other  
5 articles in the warrant, or the governing body of a city upon recommendation of the school board,  
6 when the operation of the schools is by a department of the city, may establish a contingency fund to  
7 meet the cost of unanticipated expenses that may arise during the year. A detailed report of all  
8 expenditures from the contingency fund shall be made annually by the school board and published  
9 with their report. ***The wording of the question may be: "Pursuant to RSA 198:4-b, I, shall the***  
10 ***school district establish a contingency fund of \$\_\_\_, raised through taxation, to be used by***  
11 ***the school board for any unanticipated purpose?"***

12 II. Notwithstanding any other provision of law, a school district by a vote of the legislative  
13 body may **annually** authorize~~[, indefinitely until specific rescission,]~~ the school district to retain any  
14 unused portion of the year-end unassigned general funds~~[, from the preceding fiscal year in~~  
15 ~~subsequent fiscal years]~~, provided that the total amount of year-end unassigned general funds does  
16 not exceed~~[, in any fiscal year, 5]~~ **3** percent of the current fiscal year's ~~[net assessment under RSA~~  
17 ~~198:5]~~ ***budget appropriation total. These funds may only be spent due to an unusual***  
18 ***circumstance following the procedure specified in RSA 32:11.***

19 ~~[(a) Prior to expending retained general funds, the school board shall hold a prior public~~  
20 ~~hearing on the action to be taken with such funds. Notice of the time, place, and subject of such~~  
21 ~~hearing shall be published in a newspaper of general circulation in the relevant municipality at least~~  
22 ~~7 days before the meeting is held.~~

23 ~~(b) An annual accounting and report of the activities of the retained general funds shall~~  
24 ~~be presented to the school board of the district and published in the annual report.]~~

25 III. The legislative body of the city of Manchester, upon recommendation of the school  
26 committee, may **annually** authorize~~[, indefinitely until specific rescission,]~~ the school district to  
27 retain year-end unassigned general funds.