

Rep. Ball, Rock. 25
Rep. Boehm, Hills. 38
Rep. Barton, Graf. 1
January 6, 2026
2026-0042h
07/09

Floor Amendment to HB 675-FN-A-LOCAL

1 Amend the title of the bill by replacing it with the following:

2

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

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6 Amend the bill by replacing all after the enacting clause with the following:

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

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

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

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

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

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1 VII. Each school district shall annually report central office administrative expenditures to
2 the department of education in a manner prescribed by the commissioner by rules, pursuant to RSA
3 541-A. Such reporting shall be for transparency purposes only and shall not alter existing
4 accounting or reporting requirements.

5 2 Effective Date. This act shall take effect July 1, 2026.

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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.