

HB 1807-FN - AS INTRODUCED

2026 SESSION

26-2747

07/05

HOUSE BILL ***1807-FN***

AN ACT relative to information on tax rates and tax impact information on warrant articles.

SPONSORS: Rep. Peternel, Carr. 6; Rep. Bernardy, Rock. 36; Rep. Berry, Hills. 44; Rep. Pauer, Hills. 36; Rep. Drago, Rock. 4; Rep. Colcombe, Hills. 30; Rep. DeVito, Rock. 8; Sen. Murphy, Dist 16; Sen. Avard, Dist 12; Sen. Lang, Dist 2; Sen. Sullivan, Dist 18

COMMITTEE: Education Funding

ANALYSIS

This bill amends the meaning of, and calculations relative to, costs per pupil.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 relative to information on tax rates and tax impact information on warrant articles.

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

1 1 New Section; Education; Students First Act; Current Per-Pupil Cost. Amend RSA 189 by
2 inserting after section 75 the following new section:

3 189:75-a Current Per-Pupil Cost. In computing the current per-pupil cost, the annual average
4 daily membership in residence (ADMR) shall be the ADMR reported to the department of education,
5 pursuant to RSA 198:38, I-a, as of October 1 preceding the date of the budget hearing held pursuant
6 to RSA 32:5, I. For single town districts, the current per-pupil cost shall be the preceding year's
7 total approved appropriations divided by the district's annual ADMR. For cooperative school
8 districts under RSA 195, the current per-pupil cost shall be shall be the preceding year's total
9 approved appropriations apportioned to the preexisting district pursuant to RSA 195:7 divided by
10 the annual ADMR of the preexisting district within the cooperative school district. For authorized
11 regional enrollment area (AREA) schools under RSA 195-A, the current per-pupil cost shall be shall
12 be the sum of the sending district's preceding year's tuition paid pursuant to RSA 195-A:1, IX and
13 annual rental charge per pupil pursuant to RSA 195-A:1, X divided by the annual ADMR of the
14 sending district to the AREA schools. In multi-town school districts, the notation shall be included
15 for each town by prefixing the notation with the name of each town.

16 2 Education; Students First Act; Mandatory Report to Voters. Amend RSA 189:76, III to read as
17 follows:

18 III. The first line graph shall be titled "[~~Average Cost Per Pupil~~] **Current Per-Pupil Cost**"
19 and shall display the district's annual cost-per-pupil over the previous 10 years. The second line
20 graph shall be titled "Average Teacher Salary" and shall display the district's yearly average teacher
21 salary over the previous 10 years. A good faith effort shall be made to adjust each annual statistic
22 for inflation using the U.S. Bureau of Labor Statistics Inflation Calculator or an equivalent resource.
23 Each yearly statistic shall be clearly labeled. In each graph, the upper and lower boundaries of the
24 y-axis must be capped at the nearest thousand dollars.

25 3 New Section; Education; School Meetings; Annual Warrant Information. Amend RSA 197 by
26 inserting after section 1-g the following new section:

27 197:1-h Annual Warrant Information. In the annual warrant, the information in RSA 671:20, II
28 (a)-(c) shall be printed before the first warrant article.

29 4 Elections; Preparation of Ballots; By School District Clerk. Amend RSA 671:20, II(a)-(b) to
30 read as follows:

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1 (a) The [~~average cost per pupil~~] ***current per-pupil cost*** for the preceding year as
2 calculated in accordance with RSA [~~189:75, I(a)~~] ***189:75-a***.

3 (b) School district achievement proficiency scores obtained from the department of
4 education for the preceding year to be printed as:

5 "ELA Proficiency: X%; Math Proficiency: X%; Science Proficiency: X%".

6 (c) ***The estimated new school tax rate and percent increase if all warrant***
7 ***articles having a tax impact are approved, to be printed as:***

8 ***"If all warrant articles with tax impact are approved, the new school tax rate will be \$X.XX***
9 ***per \$1,000 of property valuation, an (increase or decrease) of \$Y.YY per \$1,000, an (increase***
10 ***or decrease) of ZZ.Z%."***

11 ***In multi-town school districts, the notation shall be included for each town by prefixing the***
12 ***notation with the name of each town.***

13 5 Repeal. RSA 189:75, I, relative to the definition of cost-per-pupil, is repealed.

14 6 Effective Date. This act shall take effect 60 days after its passage.

HB 1807-FN- FISCAL NOTE
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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 seeks to modify the requirements relative to information posted at public budget hearings, posted warrant articles, and ballot for elected school officials. The Department of Education states this bill has some technical flaws which may make it difficult for school districts to implement properly. Any impact this bill may have on local school districts budgets is indeterminable.

The Department has provided the following:

- Average Daily Membership in Residence (ADM-R) cannot be measured as of October 1st. ADM-R measures entire school year and not a moment in time.
 - For example, ADM-R could be captured for the most current completed school year.
- The definition of ADM-R, for the purpose of adequacy, only describes what the State funds through the adequacy formula and does not describe all of the students the district is responsible for educating through the adoption of their budget and expenditure of appropriations.
 - For example, a district may elect to have a pre-kindergarten program which is not funded by adequacy. Furthermore, districts educate students and raise and appropriate funds to educate students in their Average Daily Membership in Attendance (ADM-A) that are not in their ADM-R.

- The bill suggests an Authorized Regional Enrollment Area (AREA) school as comprising a whole school district. A school district may operate a school and also may be part of an AREA school agreement.
- The bill does not specify when in the apportionment process costs would be allocated, nor does it clarify which methodologies would apply in calculating a per-pupil cost for cooperative school districts.

AGENCIES CONTACTED:

Department of Education