

HB 1807-FN - VERSION ADOPTED BY BOTH BODIES

11Mar2026... 1004h
04/23/2026 1508s
4Jun2026... 2014CofC
4Jun2026... 2175EBA

2026 SESSION

26-2747
07/05

HOUSE BILL ***1807-FN***

AN ACT relative to mandatory reports to voters.

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

AMENDED ANALYSIS

This bill makes changes to the form and content of the mandatory report to voters distributed before any meeting at which any school district adopts a school budget.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT relative to mandatory reports to voters.

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

1 1 Education; Students First Act; Mandatory Report to Voters. Amend RSA 189:76, I-V to read
2 as follows:

3 I. Before any meeting at which any school district adopts a school budget, whether or not the
4 district has adopted the provisions of RSA 194-C:9-b, a mandatory report to voters ~~[must]~~ **shall** be
5 posted in at least 3 appropriate places, 2 of which ~~[must]~~ **shall** be places of business or other public
6 locations, and one of which ~~[shall]~~ **may** be the local newspaper ~~[or, if a local newspaper is not~~
7 ~~available, the district's website]~~. **The report shall be posted to the school district website, if**
8 **one exists.** The report ~~[must]~~ **shall** be posted at least 7 days, excluding Sundays and legal holidays,
9 prior to the ~~[meeting]~~ **scheduled date of the first budget hearing held pursuant to RSA 32:5, I.**

10 II. The report shall display the name of the school district, be prominently titled "Mandatory
11 Report to Voters on School Expenses," and shall contain ~~[3 line graphs]~~ **one graph with 4**
12 **financial indicators**, and one table. When posted in public locations, the report shall be displayed
13 on 2 pages which are each **at least** ~~[18]~~ **8.5** inches wide and ~~[24]~~ **11** inches tall. **The graphs and**
14 **table shall fill each page, leaving margins no greater than one inch.**

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

22 IV. The third line **indicator** graph shall be titled "**Average** Administrator Salaries" and
23 shall display ~~[annual totals of all salaries paid to administrators employed or contracted by the~~
24 ~~district and corresponding school administrative unit]~~ **the district's yearly average**
25 **administrator salary** over the previous 10 years. **The fourth line indicator graph shall be**
26 **titled "Total Administrator Salaries" and shall display annual totals of all earned wages**
27 **paid to employees or contractors of the school administrative unit plus the earned wages of**
28 **all district administrators that are not included in the school administrative unit over the**
29 **previous 10 years.** Administrators serving multiple districts may have annotation showing how

their salary is apportioned among the multiple districts. ~~[A good faith effort shall be made to adjust each annual statistic for inflation using the U.S. Bureau of Labor Statistics Inflation Calculator or equivalent resource.]~~ Each yearly total shall be clearly labeled. The upper and lower boundaries of the *dual* y-axis ~~[must]~~ **shall** be capped at the nearest ~~[hundred]~~ **ten** thousand dollars.

IV-a. If the district has fewer than 10 years of historical data, all available years shall be used for the required graphs in paragraphs III and IV.

V. The table shall be titled "Top Administrator Salaries" and shall list the titles and current salaries of the [4] **10** highest-paid administrators employed or contracted by the district or corresponding school administrative unit ***and any employee paid over \$100,000 in earned wages.*** If less than [4] **10** administrators are so employed, all administrators shall be so listed.

V-a. In this section, "administrator" means a person who provides building-, district-, or SAU-level administrative services at the pre-K, elementary, or secondary level including a superintendent, assistant superintendent, principal, assistant principal, special education administrator, curriculum administrator, career and technical education principal, and district administrator, as outlined in administrative rule Ed 506.

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

197:1-h Annual Warrant Information. In the annual warrant, the information in RSA 671:20, II (a)-(c) shall be printed immediately below the article number and title, and preceding the question of adopting a school budget.

3 Education; Students First Act; Mandatory Report to Voters. Amend RSA 189:76, I-V to read as follows:

I. Before any meeting at which any school district adopts a school budget, a mandatory report to voters ~~[must]~~ **shall** be posted in at least 3 appropriate places, 2 of which ~~[must]~~ **shall** be places of business or other public locations, and one of which ~~[shall]~~ **may** be the local newspaper ~~[or, if a local newspaper is not available, the district's website].~~ ***The report shall be posted to the school district website, if one exists.*** The report ~~[must]~~ **shall** be posted at least 7 days, excluding Sundays and legal holidays, prior to the ~~[meeting]~~ ***scheduled date of the first budget hearing held pursuant to RSA 32:5, I.***

II. The report shall display the name of the school district, be prominently titled "Mandatory Report to Voters on School Expenses," and shall contain ~~[3-line graphs]~~ ***one graph with 4 financial indicators,*** and one table. When posted in public locations, the report shall be displayed on 2 pages which are each ***at least*** ~~[18]~~ **8.5** inches wide and ~~[24]~~ **11** inches tall. ***The graphs and table shall fill each page, leaving margins no greater than one inch.***

III. The first line ~~[graph]~~ ***indicator*** shall be titled "Average Cost Per Pupil" and shall display the district's annual cost-per-pupil over the previous 10 years. The second line ~~[graph]~~ ***indicator*** shall be titled "Average Teacher Salary" and shall display the district's yearly average

teacher salary over the previous 10 years. ~~[A good faith effort shall be made to adjust each annual statistic for inflation using the U.S. Bureau of Labor Statistics Inflation Calculator or equivalent resource.]~~ Each yearly statistic shall be clearly labeled. In each *line* graph, the upper and lower boundaries of the *dual* y-axis ~~[must]~~ **shall** be capped at the nearest thousand dollars.

IV. The third line *indicator* graph shall be titled "**Average** Administrator Salaries" and shall display ~~[annual totals of all salaries paid to administrators employed or contracted by the district and corresponding school administrative unit]~~ **the district's yearly average administrator salary** over the previous 10 years. **The fourth line indicator graph shall be titled "Total Administrator Salaries" and shall display annual totals of all earned wages paid to employees or contractors of the school administrative unit plus the earned wages of all district administrators that are not included in the school administrative unit over the previous 10 years.** Administrators serving multiple districts may have annotation showing how their salary is apportioned among the multiple districts. ~~[A good faith effort shall be made to adjust each annual statistic for inflation using the U.S. Bureau of Labor Statistics Inflation Calculator or equivalent resource.]~~ Each yearly total shall be clearly labeled. The upper and lower boundaries of the *dual* y-axis ~~[must]~~ **shall** be capped at the nearest ~~[hundred]~~ **ten** thousand dollars.

IV-a. If the district has fewer than 10 years of historical data, all available years shall be used for the required graphs in paragraphs III and IV.

V. The table shall be titled "Top Administrator Salaries" and shall list the titles and current salaries of the [4] **10** highest-paid administrators employed or contracted by the district or corresponding school administrative unit **and any employee paid over \$100,000 in earned wages.** If less than [4] **10** administrators are so employed, all administrators shall be so listed.

V-a. In this section, "administrator" means a person who provides building-, district-, or SAU-level administrative services at the pre-K, elementary, or secondary level including a superintendent, assistant superintendent, principal, assistant principal, special education administrator, curriculum administrator, career and technical education principal, and district administrator, as outlined in administrative rule Ed 506.

4 Contingency. If HB 564 of the 2026 regular legislative session becomes law, section 1 of this act shall not take effect and section 3 of this act shall take effect 60 days after its passage. If HB 564 of the 2026 regular legislative session does not become law, section 1 of this act shall take effect 60 days after its passage and section 3 of this act shall not take effect.

5 Effective Date.

I. Sections 1 and 3 of this act shall take effect as provided in section 4 of this act.

II. The remainder of this act shall take effect 60 days after its passage.

HB 1807-FN- FISCAL NOTE
AS AMENDED BY THE SENATE (AMENDMENT #2026-1508s)

AN ACT relative to mandatory reports to voters.

FISCAL IMPACT:

Estimated Political Subdivision Impact				
	FY 2026	FY 2027	FY 2028	FY 2029
Local Revenue	\$0	\$0	\$0	\$0
Local Expenditures	\$0	Indeterminable (Possibly No Impact)		

METHODOLOGY:

This bill standardizes and expands the mandatory report to voters for school district budget meetings, including 10-year trends on per-pupil costs, teacher salaries, and average administrator salaries, and a table of the highest-paid administrators, and revises posting and annual warrant requirements. Costs, if any, for districts to comply are indeterminable.

AGENCIES CONTACTED:

None