

Students First Act

189:75 Definitions. In this subdivision:

I. "Cost-per-pupil" refers to the cost-per-pupil within a school district and shall mean the lowest of:

(a) The total expenditures associated with the daily operation of schools divided by the average daily membership in attendance;

(b) Any reasonable and good faith estimate of I(a); or

(c) An amount determined in good faith by the department of education to correspond to I(a).

II. "Administrator" shall include superintendents, assistant superintendents, directors or coordinators of diversity, equity, and inclusion, or functionally equivalent officials whether or not their salaries are listed by the department of education, and business managers or administrators.

III. "Corresponding school administrative unit" shall mean the school administrative unit which includes a given school district.

189:76 Mandatory Report to Voters.

I. Before any meeting at which any school district adopts a school budget, whether or not the district has adopted the provisions of RSA 194-C:9-b, a mandatory report to voters must be posted in at least 3 appropriate places, 2 of which must be places of business or other public locations, and one of which shall be the local newspaper or, if a local newspaper is not available, the district's website. The report must be posted at least 7 days, excluding Sundays and legal holidays, prior to the meeting.

II. The report shall display the name of the school district, be prominently titled "Mandatory Report to Voters on School Expenses," and shall contain three line graphs and one table. When posted in public locations, the report shall be displayed on two pages which are each **eighteen inches wide and twenty-four inches tall**.

III. The first line graph 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 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 an equivalent resource. Each yearly statistic shall be clearly labeled. In each graph, the upper and lower boundaries of the y-axis must be capped at the nearest thousand dollars.

IV. The third line graph shall be titled "Administrator Salaries" and shall display annual totals of all salaries paid to administrators employed by the district and corresponding school administrative unit 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 an equivalent resource. Each yearly total shall be clearly labeled. The upper and lower boundaries of the y-axis must be capped at the nearest hundred thousand dollars.

V. The table shall be titled "Top Administrator Salaries" and shall list the titles and current salaries of the 4 highest-paid administrators employed by the district or corresponding school administrative unit. If less than 4 administrators are so employed, all administrators shall be so listed.

VI. Other than the name and logo of the district and corresponding school administrative unit, the mandatory report to voters shall not contain additional commentary or other text not described in this subdivision. Additional information may be posted on separate pages together with or alongside the mandatory report to voters.

189:77 Civil Remedies.

I. Any taxpayer in the taxing district who is aggrieved by a violation of this chapter may petition the superior court for declaratory and equitable relief.

II. The superior court may order declaratory, injunctive, or other equitable relief.

III. Any taxpayer who prevails on any claim brought pursuant to this subsection shall be entitled to an award of reasonable attorney's fees.

189:78 Severability.

If any provision of this subdivision or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the subdivision which can be given effect without the invalid provision or application, and to this end the provisions of this subdivision are declared to be severable.

4 Effective Date.

I. Section 3 of this act shall take effect January 1, 2025.

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