

Superintendent's Report
Rye School Board Meeting
Wednesday, June 24, 2026
5:30 PM



Agenda Overview

At this meeting you will discuss end of year finances, in addition to the usual approvals.

SAU 50 Sensation

Please find the latest edition of the SAU 50 Sensation [here](#).

HB 1300 and HB 1610

Please see the update for these two bills from NHSBA [here](#).

Policy (Second Reading)

JBAB: Transgender and Gender Nonconforming

Changes to this policy are driven by recent legislation defining what information parents are entitled to if they inquire on their child's gender identity. The policy committee has had extensive conversations on how to further improve this policy to support all students.

DIA: Fund Balance

This policy is up for review to stay in line with auditing requirements. The policy has had substantial updates to become current and we have added language to help guide financial decisions, particularly in relation to end of year spending and fund balance.

DIA: FUND BALANCE

Purpose:

In accordance with the Governmental Accounting Standard Board, GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the School Board recognizes the following five categories of fund balance for financial reporting purposes:

Non-spendable — The classification includes amounts that cannot be spent because they are either

- A. not in spendable form; or
- B. are legally or contractually required to be maintained intact.

Restricted — This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed — This classification includes amounts that can be used only for specific purposes pursuant to a formal vote of the School Board or by a vote of the legislative body by official ballot.

Assigned — This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board's delegation of this responsibility to the Superintendent and/or the Business Administrator through the budgetary process.

Unassigned — This classification is the portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

Committed Fund Balance: The School Board, as the District's highest level of decision-making authority, may commit fund balance by a formal vote prior to the District's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the School Board prior to fiscal year-end.

Actions approved by the legislative body by official ballot are also considered to be a Committed Fund Balance, would include specific approved warrant articles such as a transfer out of the year-end assigned balance for any specific expendable trust or capital reserve account, or non-lapsing warrant articles.

Assigned Fund Balance: The School Board expressly delegates to the Superintendent, through the Business Administrator, the authority under this policy to assign funds for particular purposes. Such balance must be assigned (encumbered) through a contract or purchase order.

Spending Prioritizations: When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds first.

- A. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
 - 1. Committed
 - 2. Assigned

3. Unassigned

Deficit Fund Balance: At year-end, if any of the special revenue funds (e.g. food service, vocational education funds, etc.) has a deficit unassigned fund balance, then the Superintendent, through the Business Administrator, is authorized to transfer funds from the general fund to cover the deficit, providing the general fund has money to do so. If funds are not available, then the deficit will be reported as a negative unassigned fund balance.

Unassigned Fund Balance: The School Board shall turn back any unassigned general fund balance at year-end to offset the next fiscal year's tax rate for the town, which is in accordance with present state requirements. In NH, the District's legislative body can authorize the District to retain year-end unassigned general funds in accordance with NH RSA 198:4-b. The School Board will strive to return, at a minimum, any unspent middle and/or high school tuition dollars from the current budget due to shifts in enrollment.

End of Year Spending:

As good stewards of taxpayer dollars, the School Board supports the following criteria when considering spending unassigned fund balance on items near the end of the current fiscal year:

- Items eliminated from prior budgets that still represent a school need
- Items in capital improvement plans to reduce future spending
- Items that pose safety or health concerns

Legal

NH RSA 32, Municipal Budget Law

NH RSA 33, Municipal Finance Act

NH RSA 35, Capital Reserve Funds

NH RSA 198:4-b, Contingency Funds

Governmental Standards Board Statement 54 (GASB 54)

SAU 50 JBAB: TRANSGENDER AND GENDER NONCONFORMING POLICY

Purpose

The district is committed to supporting all students, including transgender and gender nonconforming students, in a safe and inclusive learning environment free from discrimination, harassment, and bullying. The district recognizes that parents and guardians are their children's primary advocates and decision-makers, and that transgender and gender nonconforming students thrive when they have support from both their schools and their families. This policy exists to help schools provide that support effectively while honoring the essential role of families.

Schools need clear guidance on how to support transgender and gender nonconforming students to ensure equal access to educational opportunities. This policy provides that guidance by establishing how staff respond to a student's expressed preferences about their name and pronouns, how the district involves families in decisions about broader accommodations, and how the district protects students from harassment and discrimination. The goal throughout is to ensure that no student is denied educational opportunity or equal treatment because of their gender identity or expression.

This policy applies to minor students. The district will assess individual circumstances as they arise, consistent with this policy and applicable law.

Nondiscrimination

No student shall be denied educational opportunities or subjected to discrimination, harassment, or unequal treatment on the basis of gender identity or expression. This protection extends to all aspects of a student's school experience, including access to programs, activities, and facilities, and to how students are treated by staff and peers. Supporting transgender and gender nonconforming students in accordance with this policy is consistent with the district's obligations to all students and does not constitute preferential treatment.

The district's obligations under applicable state and federal law, including Title IX of the Education Amendments of 1972 and RSA Chapter 354-A, are not diminished by anything in this policy.

Names and Pronouns

A student may request that school staff use a name and pronouns different from those associated with the student's legal name and records. Such a request reflects the student's own self-expression and does not by itself require parental authorization.

When a student makes such a request, the student's guidance counselor or a designated support person will informally connect with the student to discuss the request, offer support, and where appropriate assist the student in developing a plan for communicating with their family. The district recognizes that family support is important to students and encourages open communication between students and their families. Staff may begin using the student's requested name and pronouns while this process is underway.

Staff will use the student's requested name and pronouns in day-to-day school interactions. Official records will continue to reflect the student's legal name and sex absent both documentation of a legal name or sex designation change made in accordance with applicable law and written parental authorization. This distinction reflects the district's recognition that changes to official records are significant and lasting, and that parental authorization is paramount for such changes.

Parents and guardians and students should be aware that the district cannot control the flow of information through the school community, and families seeking complete information about their child's experience at school are best served by speaking directly with their child. The district is available to support those conversations and can connect families with appropriate resources.

When a parent or guardian requests information about the school's name and pronoun practices with respect to their child, the request will be directed to the building administrator or designee. The building administrator or designee will acknowledge the request promptly and will provide a written response within 10 business days describing the steps the district has taken in response to the student's request, if any request has been made and if any steps have been taken.

Staff who have concerns related to a student's wellbeing in connection with a name or pronoun request should consult with the building administrator before initiating contact with a parent or guardian outside the process described in this policy. Nothing in this policy prevents school personnel from communicating with families when, in their professional judgment, they have information material to a student's mental or physical health.

Parental Involvement

For accommodations that go beyond how a student is addressed by staff, the district expects and encourages parental involvement. The district is available to support families navigating these conversations and can connect them with appropriate resources.

Accommodations that require parental involvement include changes to a student's official records, participation in formal sex-separated activities, programs, or facilities (including bathrooms) in a manner inconsistent with the student's legal records, formal gender support plans developed and shared across school staff, and other accommodations that reflect or support a student's gender transition in ways that have durable consequences for how the student participates in school life.

When a student seeks an accommodation requiring parental involvement, the district will work with the student and their family to develop a plan that supports the student's needs and wellbeing. Where a student expresses concern about family communication, the district will offer counseling support and connection to community resources, and will work with the student to prepare for that conversation. The district's goal is to support family relationships, not to substitute for them.

Nothing in this policy prevents the district from providing any student, for any reason, with access to single-user restroom facilities, modifications to participation in activities where the student expresses discomfort, or safety planning in response to bullying or harassment. These accommodations are available to all students and do not require parental authorization specific to this policy.

The district will comply with all applicable state and federal law regarding parental rights, including RSA 189-B:4. Nothing in this policy is intended to eliminate individualized assessment of student needs or the exercise of professional judgment by staff in communicating with families where circumstances warrant.

Official Records

The district maintains a permanent record for each student that includes the student's legal name and sex. The student's legal name and sex are required for standardized tests and official reports. The district will update a student's legal name or sex designation in official records upon receipt of documentation that a legal name or sex designation change has been made in accordance with applicable law and written parental authorization. Requests to change a student's legal name or sex designation in official records should be referred to the Superintendent. Access to and disclosure of student records is governed by the Family Educational Rights and Privacy Act (FERPA) and applicable state law.

For guidance on how the district uses names and pronouns in day-to-day school interactions, see the Names and Pronouns section of this policy.

Safety and Support

Students may be at heightened risk for bullying or harassment related to their gender expression or perceived nonconformity with gender expectations. Staff who become aware of such bullying or harassment should notify the building administrator immediately. Repeated and intentional misuse of a student's requested name or pronouns directed at that student may constitute harassment under the district's existing anti-harassment policies and will be addressed accordingly.

Nothing in this policy alters the mandatory reporting obligations of school personnel under state child protection law.

SAU 50 Adopted: 2019. Revised: [date.]

JBAB Proposed Policy Revisions Explainer

The revised JBAB policy builds on the foundation the district established in 2019. The original policy reflected the district's genuine commitment to supporting transgender and gender nonconforming students, and that commitment remains at the center of this revision. What has changed is the legal and practical landscape schools are navigating, and the lessons the field has learned over time about how schools can best serve these students while keeping families central. The revised policy reflects those developments.

The policy focuses on what schools do rather than how students are categorized.

The original policy included definitions to help staff understand the students they were serving. That was a reasonable approach at the time. Experience has shown, however, that policies built around definitions and thresholds can put schools in the position of making determinations about students' identities that are better left to students and their families. The revised policy shifts the focus to what students request and how the school responds. This keeps the school in its proper supporting role and avoids the complications that can arise when institutions attempt to diagnose or categorize students on sensitive personal matters.

The policy draws a clear line between names and pronouns on one side, and everything else on the other.

This is the most significant structural change. The original policy addressed gender transition accommodations as a whole. The revised policy distinguishes between two meaningfully different situations.

A student's preference for a particular name or pronouns at school is the student's own self-expression. Schools respond to it the same way they respond to any student preference about how they are addressed. It does not require parental authorization, although it could be subject to parental veto. This reflects the district's respect for students as individuals with their own voices.

Everything beyond names and pronouns, including bathroom access, participation in formal sex-separated activities or programs, formal support plans, or changes to official records, will involve institutional decisions with durable consequences for how a student participates in school life. These decisions benefit from parental involvement, and the revised policy says so explicitly.

The policy is explicit that parents and guardians are a student's primary caregivers and generally are best situated to make decisions for their children.

The original policy's focus on student privacy, while well-intentioned, created ambiguity about the role of parents and guardians. The revised policy resolves that ambiguity directly: parents and guardians are their children's primary advocates and decision-makers. The school's role is to support the family relationship, not substitute for it. That principle is stated at the outset and runs through every section of the policy.

The policy gives parents and guardians a defined process for getting information, consistent with New Hampshire's legislative mandate.

Recent legislative and judicial developments have clarified that parents and guardians have a right to information about what schools are doing with respect to their children's gender expression. The revised policy builds a clear process around that obligation: when a parent or

guardian asks about the school's name and pronoun practices with respect to their child, the building administrator responds in writing within the timeframe required by state law, describing what steps the school has taken or confirming that no request has been made. Parents and guardians are also encouraged to speak directly with their child, who is the most complete source of information about their own experience.

The policy preserves staff professional judgment.

Nothing in the revised policy prevents school staff from using their professional judgment. Staff who have concerns about a student's mental or physical health may communicate with families in connection with name/pronoun requests after consulting with the building administrator. The policy also explicitly preserves individualized assessment for situations that don't fit neatly into the framework, recognizing that no policy can anticipate every circumstance.

The policy clarifies protections against harassment.

The original policy noted that transgender students may face bullying, and directed staff to report it. The revised policy builds on that foundation in two ways: it specifies that repeated and intentional misuse of a student's requested name or pronouns can itself constitute harassment, and it frames the protection around student behavior rather than student identity, covering any student targeted because of their gender expression or perceived failure to conform with sex-based expectations, without requiring the school to have made any determination about that student's identity.