Equity Guidelines

This document sets forth Guidelines to implement the School Committee's Equity Policy (KCDE).

Purpose

The purpose of these guidelines is to ensure that spending by officially recognized parent/guardian organizations and PTOs ("PTOs") is equitable across all of the Newton Public Schools over time. These guidelines will establish categories of items, services and activities in which PTO spending is not limited, such categories in which PTO spending is limited, and such categories in which PTO spending is prohibited. While PTO funds are spent in accordance with the guidelines outlined below, any purchase made by a PTO for any school, as is the case with all school gifts, automatically becomes the property of Newton Public Schools and may be reallocated at the discretion of the Superintendent or designee.

I.   Prohibited PTO Spending - ALL PTOs

PTO funds shall not be spent for the following categories of items, services or activities. PTOs may not spend money directly in these categories, and may not contribute money to another type of fund or account with the intention that such fund or account be used to purchase these items, services or activities. This prohibited list applies to all PTOs, including the Newton Early Childhood Program (NECP).

Staffing – PTO funds may not be spent to hire staff. This includes staffing for existing positions such as teachers, aides, custodians, secretaries, and for new or temporary positions such as world language teachers, computer technicians or after-school programs such as sports team coaches.

Textbooks (both print and online) – PTO funds may not be spent on textbooks or trade books used as texts. Trade books will be considered to be used as texts if a classroom purchases more than 10 copies of a specific book.

School-Based Staff Development – PTO funds may not be spent to train all, or a substantial part of the staff at a particular school. Certain staff development expenses for small groups of staff may be funded by PTOs under the Individual/Small Group Professional Development Category that is subject to the Annual Elementary Equity Cap.

Computer Software – PTO Funds may not be spent on computer software for student use that is not part of a predetermined software bundle included in newly purchased hardware devices.

Technology Infrastructure, Consumables and Maintenance – PTO funds may not be spent on technology infrastructure, on consumables such as batteries, light bulbs, and toner/ink, or on the maintenance or repair of any technology.

Peripheral Technology – PTO funds may not be spent on peripheral technology such as photocopiers or other technology devices outside the District's Technology Access Standard.

II.   Elementary PTO Spending

A.   Permissible Elementary PTO Spending Subject to Elementary Equity Cap Limits

The following categories of spending are permissible by elementary school PTOs so long as they collectively total less than the Annual Elementary Equity Cap for each school. While each elementary PTO may choose to allocate their expenditures differently among these categories, based on the needs and values of their individual school communities, the Annual Elementary Equity Cap strives to ensure that each school community is spending an equitable amount on its students. The goal of the Annual Elementary Equity Cap is to reduce any disparities in spending among the District's elementary schools and to ensure that students at all schools are receiving equitable access to enrichment opportunities.

i. Annual Elementary Equity Cap

The Annual Elementary Equity Cap will be determined by multiplying $40 by the number of students at each school. Enrollment data will be taken from the NPS Enrollment Analysis Report. The number of students will be determined by the number of projected students in the District's Enrollment Analysis Report from the prior year or the number of students actually enrolled as of October 1 as published in the current year's Enrollment Analysis Report, whichever is greater.

The Equity Committee will reconsider the amount of this per pupil cap at least every 2 years and will share its recommendation for any changes with the School Committee.

ii. Categories of Spending Subject to Annual Elementary Equity Cap

Elementary PTO Spending Categories - Subject to Elementary Equity Cap		
Category	**Description**	**Line # on Elementary Equity Spreadsheet**
Creative Arts & Sciences	This line includes costs for all previews brought into the school in connection with the citywide CASC program. This amount shall include funds raised by the PTO and any funds received by the PTO for CASC previews through grants from outside sources. *NOTE: All grants from sources outside the PTO are subject to the Gifts and Donations Policy (KCD). See section VI below.*	8
Field Trips	This line includes PTO expenditures on educational events that occur outside the school or classroom. All field trips should be planned and approved in accordance with NPS field trip policy/procedures. EXAMPLES: ● Field trip transportation costs ● Entrance or program fees associated with field trip EXCEPTION: Subsidies for field trip provided to individual families should be made at the discretion of the school principal and be accounted for under Principal's Discretionary Funds.	9
Library	This line includes total PTO expenditures on materials for the school's library. EXAMPLES: ● Books (no more than 10 copies per title) ● Shelving or other furniture ● Supplies for library classes EXCEPTION:Technology purchases for items to be used in the library shall be included in the Technology Equity Cap and shall not be included here.	10
Principal's Discretionary Fund	This line includes PTO funds given to the Principal to be used for discretionary purposes. EXAMPLES ● Professional Development books/materials (NOTE: *expenditures for conferences or workshops should be accounted for under the "Individual/Small Group Professional Development category below, line*)	11

	- Financial assistance for families in need for field trips or other expenses - Classroom supplies - Food or other treats for staff EXCEPTION: Principals may not use PTO funds in any way that would not comply fully with these guidelines or conflict with the nature and spirit of the Equity Policy. In the event of uncertainty about eligibility for PTO funding, the Equity Committee shall make that determination.	
Individual/ Small Group Professional Development	This line includes PTO funds provided to school principals to be used at his/her discretion to send individual staff members or small groups of staff to professional development providers with whom NPS typically partners, specifically: EDCO, Primary Source, METCO Directors Association, IDEAS, Research for Better Teaching, and Teachers 21. These funds may also be used to send individual staff members or small groups of staff to professional development programs provided by other organizations with the prior approval of the Assistant Superintendent for Teaching and Learning. In any given fiscal year, professional development provided under this category shall be limited to 25% of the total FTEs at any given school, as set forth in that fiscal year's approved budget, in the Fiscal Year Approved Budget by Location table, excluding FTE's in the "Facilities" and "Principal's Office" categories, as well as any positions categorized as "Aide," "Intern" or "Substitute."	12
Staff/Teacher/ Classroom Support	This line includes total amount given by PTOs to support teachers/staff, including all teacher stipends. PTOs should collect and review staff receipts for compliance with these guidelines. EXAMPLES: - Expenditures for classroom supplies at the start of the school year (or at anytime) such as pencils, markers, folders, etc. - Academic planners - Reimbursement for or donations of books (no more than 10 copies per title) for classroom libraries, including donations made at PTO-sponsored Book Fairs - Supplies for the school nurse, psychologist, social worker, etc. - Books(no more than 10 copies per title) or supplies for the Literacy Center - Books (no more than 10 copies per title) or supplies for the Special Education teachers EXCEPTION: Some PTOs offer school-based mini-grants for staff-driven special projects or initiative. Expenses associated with these grants shall be reported under PTO-funded Mini-Grants	13
PTO-funded	This line includes the total amount of PTOs funds used to support	14

Mini-grants	special school-based projects, equipment, or activities provided to the school community (students, staff, and/or parents) through a grant program run by the PTO in collaboration with the school principal. While the application/approval process may vary from school to school, grant money should only be spent on specific application requests and must comply fully with the letter and spirit of the Equity Policy. In most cases, mini-grants should not be used for on-going support of programs. EXAMPLES ● Books for classroom libraries (so long as no more than 10 copies of any one text is purchased) ● Standing desks and alternative classroom seating ● Sensory tools ● Toys for Kindergarten classrooms ● Supplies for special events in the classroom such as student performances, poetry readings, or Colonial Days ● "In-residence" artists, poets, authors, etc. who are not part of the citywide Creative Arts & Sciences program EXCEPTION: Technology purchases are subject to the Elementary Technology Cap and may not be requested as part of PTO-funded mini grant at the elementary school level.	
Instruments & Supplies for Music Classroom	This line includes total amount spent by PTOs to support the school's Music program. EXAMPLES: ● Musical instruments ● Music stands or other furniture for the music program ● Microphones, speakers, or other sound equipment for use in music classes or performances (technology devices should be reported under the "Elementary Technology Spending Cap") ● Sheet music or other curricular materials for the music program EXCEPTION: Special projects/requests made via "PTO funded Mini-Grants" and technology devices for use in the Music classroom	15
Equipment & Supplies for Physical Education	This line includes total amount spent by PTOs to support the school's PE program. EXAMPLES: ● Balls, goals, nets, ropes, scooters, cones, etc. ● Gym mats ● Fitness equipment ● Materials related to health & wellness EXCEPTION: Special projects/requests made via "PTO funded Mini-Grants" and technology devices for use in the PE classroom	16
Equipment & Supplies for	This line includes total amount spent by PTOs to support the school's Art program	17

| Art Classroom | EXAMPLES:
● Paint, brushes, clay, pastels, markers, paper, etc.
● Art storage/display or other furniture for the art program
● Pottery Wheels
● Kilns

EXCEPTION: Special projects/requests made via "PTO funded Mini-Grants" and technology devices for use in the Art classroom | |

B.   Permissible Elementary PTO Technology Spending Subject to Elementary Technology Cap Limits

PTO funds may be spent for certain types of technology as described below. Spending on all technology by elementary school PTOs is subject to the Elementary Technology Spending Cap. PTOs for middle schools and high schools may spend funds for technology without a dollar cap. All funds spent on technology must be pre-approved as detailed below.

i. Elementary Technology Spending Cap

The Elementary Technology Spending Cap will be the greater amount of either multiplying $20 by the number of students at each school, or the cost of one Chromebook cart. Enrollment data will be taken from the NPS Enrollment Analysis Report. The number of students will be determined by the number of projected students in the District's Enrollment Analysis Report from the prior year or the number of students actually enrolled as of October 1 as published in the current year's Enrollment Analysis Report, whichever is greater. The cost of a Chromebook cart shall be determined by the District's Director of Information Technology, and shall be communicated to each PTO by March 15, in time to plan the next year's PTO budget.

If a PTO does not spend up to the Elementary Technology Spending Cap in a given year, they shall be allowed to rollover the unspent dollars and add them to the next year's cap. They shall be allowed to rollover funds for up to three years. The rollover amounts shall be reported in the Elementary Equity Spreadsheet, and tracked by the Equity Committee each year.

The Equity Committee will reconsider the amount and structure of this cap at least every 2 years from the implementation date and will share its recommendation for any changes with the School Committee.

ii. District Technology Access Standard

Technology purchases by elementary school PTOs must also comply with the Newton Public Schools' Elementary Technology Access Standard https://docs.google.com/document/d/1hFt2f1bBRF87vwXZyiyM-HH6lNu1lo7u70bABc96TQg/edit. Purchases of devices outside this standard, or that would cause a school to exceed this standard, may not be made by elementary or middle school PTOs. This standard is subject to change at the discretion of NPS.

The Newton Public School's Information Technology Department shall provide each school principal with data on their school's status with regard to the Technology Access Standard on an annual basis, by March 15 of each year, and the school principal is advised to share this information with their PTO. Copies of all schools' letters shall also be provided to the Equity Committee. The school status letter shall include a list of purchases a PTO is allowed to make to help the school achieve compliance with the Technology Access Standard. PTO technology purchases shall be limited to the items listed in the school status letter.

iii. Pre-Approval for Technology Spending
At all levels, any technology purchases made with PTO funds must be pre-approved by the District Information Technology Director, the Assistant Superintendent of Teacher and Learning, as well as the Assistant Superintendent of Elementary or Secondary Education. The IT Specialist in each building will complete the Equity Policy Technology Purchase Request form https://docs.google.com/document/d/1U9sn7cxL3X96MJ0K_hmzr8XrOcQbNX_EJAHSy yIjSBk/edit and send it to the IT Director for approval. Once approval has been received, the IT Purchasing Department will place the order and facilitate payment by the PTOs.

C.   Permissible Elementary PTO Creative Arts and Sciences (CAS) Program Spending Subject to Elementary CAS Limit

PTO funds may be spent to bring in enrichment programs during the school day through the citywide Creative Arts and Sciences (CAS) program as described below. Spending on CAS programs by elementary school PTOs is subject to the Elementary CAS Limit (defined in part C.i below) but is not limited by dollar amount. PTOs in middle schools and high schools may spend funds for CAS without either an experience-related or a dollar limit. All funds spent on CAS must be reported as detailed in part C.ii below. Any funds received by a PTO from a grant or from other

outside sources to fund CAS programs shall be recorded and reported as described in part C.ii. below. All grants from sources outside the PTO are subject to the Gifts and Donations Policy (KCD). See section VI below.

i.   Elementary CAS Limit

The Elementary CAS Limit determines the number of CAS "experiences" that a PTO may provide to students each year, and is not based on the amount of money a PTO spends to provide those CAS programs.   The Elementary CAS Limit is three "experiences" per classroom. An "experience" is defined as a CAS presentation from a presenter or group of presenters on a discrete topic. For presenters who may divide their programs into both a presentation component and a workshop component, a single "experience" will be the combination of one presentation and one workshop. Any more than one workshop following a presentation will be counted as a separate "experience." Further, only one of each classroom's "experiences" in a school year may have both a presentation and a workshop combined into a single "experience." Classrooms may combine to share in a single "experience" and if they do, that experience will count towards each participating classroom's total of 3 experiences.

The Annual Concert Series in which all schools participate as part of the citywide CAS program will not count as an "experience" towards the Elementary CAS Limit. Funds spent by each PTO for the Annual Concert Series shall be reported as provided in part C.ii below and will not count towards the Annual Elementary Equity Cap.

Large Periodic Events. Occasionally, PTOs may fund a significant project or presenter as part of their CAS programming. (Examples include Ruby Bridges and a mural prepared with the assistance of an artist who visits multiple classrooms over multiple days.) Such Large Periodic Events may be funded by a PTO and will not count as an "experience" towards the Elementary CAS Limit if they happen no more than once every 5 school years. Prior permission to spend money for such a Large Periodic Event shall be obtained from the Principal and the Assistant Superintendent for Elementary Education.

Previews. In order to evaluate potential new programs for inclusion in the list of approved CAS programs that have been vetted by NPS, schools occasionally decide to host "preview" performances. Each PTO may host no more than one such preview performance each year. The preview performance will not count as an "experience" towards the Elementary CAS Limit. Funds spent by each PTO for a preview shall be reported as provided in part C.ii below and count towards the Elementary Equity Cap.

The Equity Committee will reconsider the Elementary CAS Limit in 2 years and will share its recommendation for any changes with the School Committee.

ii. Elementary CAS Reporting

As part of both the budget submission due by June 15 of each year and the actual spending submission due by October 15 of each year (see section VIII below), each PTO shall report the amount of its spending on CAS programs for each year. As part of the annual actual spending submission, each PTO shall also report the number of "experiences" provided to classrooms at each grade level.

D.　　　Permissible Elementary PTO Spending with No Equity Limit

The following categories of spending are permissible by elementary PTOs and are not subject to any restrictions, except as provided below. Each PTO may choose to allocate their expenditures differently among these categories, based on the needs and values of their individual school communities. All spending by any PTO, regardless of source of funds (current fundraising, savings, grant to the PTO), should be included in its annual report to the Equity Committee.

However, if another provision of these Equity Guidelines prohibits a PTO from spending money in a specific way or for a specific purpose, the categories created in this Section cannot be used to work around the prohibition. For example, the PTO cannot provide funds to School Council line item, which is not subject to restriction, and School Council in turn uses the funds for curriculum (as prohibited by Article I).

Additionally, if any PTO spending is accurately described in Permissible Elementary PTO Spending Subject to Elementary Equity Cap Limits or Permissible Elementary PTO Technology Spending Subject to Elementary Technology Cap Limits or Permissible Elementary PTO CAS Program Spending Subject to Elementary CAS Limit above, that spending is properly included under the category subject to restriction (instead of an Permissible PTO Spending with No Equity Limit line item) and is subject to any applicable restrictions for such category. For example, if the fifth grade purchases six Chromebooks as its gift to the school, that purchase is subject to all restrictions under Permissible Elementary PTO Technology Spending Subject to Elementary Technology Cap and should be reported as such.

Elementary PTO Spending Categories - No limits		
Category	**Description**	**Line # on Equity Spreadsheet**
Adult Speaker's Programs	Fees paid to speakers for addressing families and guardians on educational topics that concern parents/guardians.	24
Building and Facilities	This category includes building and facility improvements. PTOs considering an expenditure in this category must complete and submit a Facility Improvement Request Form that details the requested item, the rationale for the item, and the expected cost of the item. The form must be approved by the Assistant Superintendent for Elementary Education and then must be approved by the Director of Facilities. They will make the decision about which projects to approve on a case by case basis. In approving the Facility Improvement Request Form, the Director of Facilities will notify the PTO of the cost of the associated labor cost for the item's installation. The cost of any associated labor must also be covered by the PTO.	25
Child Assault Prevention Program (CAPP)	CAPP is a citywide program with a flat fee.	26
Community Events	This includes all costs for all events which the PTO pays for (in whole or in part) which are open to the school community. EXAMPLES: ● Back to school picnics ● World Cultures Day ● Science Fair/Invention Invasion ● Halloween fun night ● Color Day ● FORJ events ● Events to support the individual school's METCO or ELL families ● Core Values events ● Spring fairs ● This list of events is not exhaustive. EXCEPTIONS:	27

	● NewtonServes	

Directory	Costs to produce school directories and/or handbooks, including any costs associated with online directories should be included here. Directories contain class lists, with students' and parents' names, addresses, etc. Handbooks list school policies. Some schools may combine these into one publication. EXAMPLES: ● MySchool Anywhere	28
Fifth Grade Activities	This refers to non-education related activities and expenses, such as graduation and yearbook, 5th grade trips, and after school activities such as plays occurring during the 5th grade. EXAMPLES: ● Costs for graduation ceremony and party (may include venue fee, refreshments and entertainment) ● Yearbook provided to each 5th grade student ● Fifth grade graduation trip EXCEPTIONS: ● Fifth Grade field trips	29
Grounds and Outdoor Spaces	Includes any enhancements to outdoor facilities, such as landscaping, flowers and other beautification as agreed upon with the school principal, but does not include outdoor classroom and playgrounds. Any costs incurred for building maintenance projects performed as part of NewtonServes are included in Line {need reference}. It can also include related costs, like pizza for volunteers. EXAMPLES: ● PTO sponsored planting day ● Pizza for volunteers on planting day EXCEPTIONS: NewtonServes is reported separately.	30
Hospitality	This includes costs for food, decorations, amenities of PTO meetings/events (other than teacher appreciation). EXAMPLES: ● Cookies and coffee for PTO meetings and Parent Principal coffees	31
Insurance	This includes costs of adequate and appropriate insurance coverage for PTO activities.	32
Newsletter &	The costs of the PTO newsletter and website, which facilitates	33

Website	communication between school and homes, should be included here. EXAMPLES: ● Cost of website hosting ● Cost of email newsletter	
NewtonServes	All costs related to NewtonServes should be included in this line item.	34
Outreach and Donations	PTOs may provide monetary gifts or grants to support a variety of causes. Any payments or support should be recorded here. EXAMPLES: ● Funding after school program tuition for students in need ● Donations to METCO ● Donations to charitable organizations or projects	35
Playground Maintenance	This line item is for landscaping and other work directly associated with maintaining the playground area on a routine basis. While the City is legally responsible for the playgrounds and the Department of Parks and Recreation does some repairs, PTOs may expend funds to supplement City efforts. Playground Maintenance is a separate line item from Playground Reconstruction or Renovation. EXAMPLES: ● Replacing a few rusted links in swing set chains ● Trimming trees growing into the playground area	36
Playground Reconstruction and Renovation	Includes all costs related to the renovation or reconstruction of the school playgrounds. The City is legally responsible for the playgrounds and the Department of Parks and Recreation makes periodic assessment of improvements needed. However, PTOs may raise money necessary for all major projects and/or replacement of playground equipment, in whole or in part. This includes replacement of major damaged parts or complete refurbishment of playgrounds. This also includes landscaping and other grounds associated with the renovation or reconstruction of playgrounds, but not the regular maintenance described in Playground Maintenance. EXAMPLES: ● Total renovation of playground with all new equipment ● Replacement of swing set, due to wear and tear	37
PTO Admin	This line item is for regular, recurring costs of a PTO or are related to a PTO's legal entity.	38

	EXAMPLES: ● Annual filing fee paid to the Secretary of the Commonwealth of Massachusetts ● Tax preparation or fees ● Bank charges ● Office or other supplies (e.g. name tags) not associated with other categories EXCEPTIONS: Insurance and website & newsletter costs are reported separately.	
PTO Council Dues	PTO Council dues are a flat sum, assessed to the PTO of every public school in Newton.	39
School Council	This includes any costs for copying, postage and production of related mailings or publications and also includes the cost of any events sponsored by School Council using PTO funds.	40
Teacher Appreciation	This includes non-education related items such as retirement gifts, thank you events, acknowledgement of deaths in the family, and food at staff events. EXAMPLES: ● The PTO provides breakfast for the staff during Staff Appreciation Week ● Flowers/cards given to staff after school performances ● Flowers and gift given to a teacher upon retirement (made in compliance with STAFF GIFT AND SOLICITATIONS POLICY) ● Food for staff provided at Back-to-School night or other after-school events	41
Understanding Our Differences (UOD)	This line includes the flat fee for the city-wide UOD program.	42
Other - to be specified	PTOs should report all expenditures to the Equity Committee. Use additional lines to report additional expenses not included in the above categories, so that the total PTO expenses reported on the Equity Spreadsheet represents everything spent in a fiscal year. List all one-time and/or major outlays, whether or not all funds were raised in the current fiscal year.	43-47

III. Secondary School PTO Spending

Secondary school PTOs are responsible for adhering to the following:

Prohibited Spending: Secondary school PTOs are subject to the prohibited spending specified in Article I. Prohibited PTO Spending - ALL PTOs

Equity Cap: Secondary school PTOs are not subject to any Equity Spending Cap. This will be reassessed every two years.

Technology: Secondary school PTOs are not subject to any Technology Spending Cap. This will be reassessed every two years. When purchasing technology, secondary school PTOs must follow the same district process as outlined in Pre-Approval for Technology Spending in this document. Secondary school PTOs must also follow recommendations for technology purchases using the District standard, as outlined in District Technology Access Standard.

Data Reporting and Collection: Secondary school PTOs must report their data using the Secondary Equity Spreadsheet. Categories for this spreadsheet are detailed below:

Secondary PTO Spending Categories - No limits		
Category	**Description**	**Line # on Secondary Equity Spreadsheet**
Field Trips	This line includes PTO expenditures on educational events that occur outside the school or classroom. All field trips should be planned and approved in accordance with NPS field trip policy/procedures. EXAMPLES: ● Field trip transportation costs ● Entrance or program fees associated with field trip EXCEPTION: Subsidies for field trip provided to individual families should be made at the discretion of the school principal and be accounted for under Principal's Discretionary Funds.	5

Library	This line includes total PTO expenditures on materials for the school's library. EXAMPLES: ● Books (no more than 10 copies per title) ● Shelving or other furniture ● Supplies for library classes EXCEPTION:Technology purchases for items to be used in the	6
	library should be reported as a Technology expenditure and adhere to the process and restrictions laid out in Sections II.B.ii and II.B. iii of these guidelines..	
Principal's Discretionary Fund	This line includes PTO funds given to the Principal to be used for discretionary purposes. EXAMPLES ● Professional Development books/materials (NOTE: *expenditures for conferences or workshops should be accounted for under the Professional Development category below*) ● Financial assistance for families in need for field trips or other expenses ● Classroom supplies ● Food or other treats for staff EXCEPTION: Principals may not use PTO funds in any way that would not comply with fully with these guidelines or conflict with the nature and spirit of the Equity Policy.	7
Individual/ Small Group Professional Development	This line includes PTO funds provided to school principals to be used at his or her discretion to send individual staff members or small groups of staff to professional development providers with whom NPS typically partners, specifically: EDCO, Primary Source, METCO Directors Association, IDEAS, Research for Better Teaching, and Teachers 21. These funds could also be used to send individual staff members or small groups of staff to professional development programs provided by other organizations with the prior approval of the Assistant Superintendent for Teaching and Learning. In any given fiscal year, professional development provided under this category shall be limited to 25% of the total FTEs at any given school, as set forth in that fiscal year's approved budget, in the Fiscal Year Approved Budget by Location table, excluding FTE's in the "Facilities" and "Principal's Office" categories, as well as any positions categorized as "Aide," "Intern" or "Substitute."	8

Department/ Classroom Support	This line includes total amount given by PTOs to support individual departments/classrooms, including all department or teacher stipends. EXAMPLES: • Expenditures for classroom supplies or other departmental needs such as pencils, folders, etc. • Academic planners • Reimbursement for, or donations of, books for classroom libraries (including donations made at PTO-sponsored Book Fairs) • Supplies for the school nurse, psychologist, social worker, etc. • Books (no more than 10 copies per title) or supplies for the Literacy Center	9

	• Books (no more than 10 copies per title) or supplies for the Special Education teachers EXCEPTION: Some PTOs offer school-based mini-grants for staff or student driven special projects or initiative. Expenses associated with these grants should be reported under PTO- funded Mini-Grants.	
PTO-funded mini-grants	This line includes the total amount of PTOs funds used to support special school-based projects, equipment, or activities provided to the school community (students, staff, and/or parents) through a grant program run by the PTO in collaboration with the school principal. While the application/approval process may vary from school to school, grant money should only be spent on specific application requests and must comply fully with the letter and spirit of the Equity Policy. In most cases, mini-grants should not be used for on-going support of programs. EXAMPLES • Books for classroom libraries (so long as no more than 10 copies of any one text is purchased) • Standing desks and alternative classroom seating • Supplies for special events in the classroom such as student performances • Supplies for a pilot science lab program for use in a single classroom • Supplies for in-school murals • Stress-relieving supplies for the Library EXCEPTIONS: Technology purchases should be reported separately and adhere to the process and restrictions laid out in Sections II.B.ii and II.B. iii of these guidelines..	10

Spending from Directed Fundraising Appeal	This line includes total amount spent by PTOs from a directed fundraising campaign in which funds are being raised and spent for one-time, targeted initiatives. EXAMPLES: ● Educational Excellence campaign at NNHS ● Success@South at NSHS ● Middle school annual campaigns for the theater improvements or other directed spending *NOTE: When reporting expenditures, please use "comment" feature to specify how funds were used, e.g. "purchased new seating and shelving for library" or "supported the College and Career Center".* EXCEPTIONS: Technology purchases should be reported separately and adhere to the process and restrictions laid out in Articles II.B.ii and II.B.iii of these guidelines.	11
Creative Arts & Sciences	This line includes costs for all programs brought into the school in connection with the citywide CASC program (for middle schools only). This amount shall include funds raised by the PTO and any	12

	funds received by the PTO for CASC programs through grants from outside sources. *NOTE: All grants from sources outside the PTO are subject to the [Gifts and Donations Policy (KCD)](). See section VI below.*	
Technology	This line includes the total amount spent by PTOs on approved technology purchases. All technology purchases must be made through the Information Technology Department and follow the district process as outlined above in Article II.B.ii (Middle Schools only) and Article II.B.iii.	13
Building & Facilities	This category includes building and facility improvements. PTOs considering an expenditure in this category must complete and submit a Building Request Form that details the requested item, the rationale for the item, and the expected cost of the item. The form must be approved by the Assistant Superintendent for Elementary Education and then must be approved by the Director of Facilities. They will make the decision about which projects to approve on a case by case basis. In approving the Building Request Form, the Director of Facilities will notify the PTO of the cost of the associated labor cost for the item's installation. The cost of any associated labor must also be covered by the PTO.	14
Community Events	This includes all costs for all events which the PTO pays for (in whole or in part) which are open to the school community.	15

	EXAMPLES: - Socials/events for new/incoming students - Prom-related events - Cultural events - Events to promote student health/wellness - FORJ events - Events to support the individual school's METCO or ELL families - Core Values events EXCEPTIONS: - NewtonServes (see below)	
Directory	Costs to produce school directories and/or handbooks, including any costs associated with online directories should be included here. Directories contain class lists, with students' and parents' names, addresses, etc. Handbooks list school policies. Some schools may combine these into one publication. EXAMPLES: MySchool Anywhere	16
Hospitality	This includes costs for food, decorations, amenities of PTO	17

	meetings/events (other than teacher appreciation). EXAMPLES: Cookies and coffee for PTO meetings and Parent-Principal coffees	
Insurance	This includes costs of adequate and appropriate insurance coverage for PTO activities.	18
Newsletter & website	The costs of the PTO newsletter and website, which facilitates communication between school and homes should be included here. EXAMPLES: - Cost of website hosting - Cost of email newsletter	19
NewtonServes	All costs related to NewtonServes should be included in this line item.	20
Outreach & Donations	PTOs may provide monetary gifts or grants to support a variety of causes. Any payments or support should be recorded here.	21

	EXAMPLES: ● Donations to METCO or SEPAC ● Donations to student community service projects or initiatives	
PTO Admin costs	This line items is for regular, recurring costs of a PTO or are related to a PTO's legal entity. EXAMPLES: ● Annual filing fee paid to the Secretary of the Commonwealth of Massachusetts ● Tax preparation or fees ● Bank fees ● Office or other supplies (name tags, office supplies, etc.) not associated with a specific committee/event ● Misc. copying costs EXCEPTIONS: Insurance and website & newsletter costs are reported separately.	22
PTO Council dues	This line includes the flat sum for PTO Council dues that is assessed to the PTO of every public school in Newton.	23
Speaker programs	This line includes fees paid to speakers for addressing students and/or parents/guardians on educational topics.	24

Teacher Appreciation	This includes non-education related items such as retirement gifts, thank you events, acknowledgement of deaths in the family, food at staff events. EXAMPLES: ● Supplies/food for staff appreciation breakfast or lunch ● Flowers and gift given to a teacher upon retirement (made in compliance with STAFF GIFT AND SOLICITATIONS POLICY)	25
Other - to be specified	PTOs should report all expenditures to the Equity Committee. Use additional lines to report additional expenses not included in the above categories, so that the total PTO expenses reported on the Equity Spreadsheet represents everything spent in a fiscal year. List all one-time and/or major outlays, whether or not all funds were raised in the current fiscal year.	26-30

VI. Grants and other Gifts to Schools

Gifts intended for an individual school that are funded by individuals or groups outside of the PTO, including any grants received by PTOs, must be made to the District as a

whole and accepted by the Superintendent and the School Committee in accordance with the [Gifts and Donations Policy (KCD)](). As stated in that policy, all gifts made to a school, including those made by a PTO, automatically become the property of the District and may be reallocated among schools at the discretion of the Superintendent to address equity issues, although the Superintendent and the School Committee will honor the donor's preference for the use of the gift whenever possible and consistent with the Equity Policy.

If a grant or gift for an individual school is approved in accordance with the Gifts and Donations Policy, the amount of that gift or grant should be reported on the Elementary or Secondary Equity Spreadsheet in the category to which that gift pertains in the year in which the money is spent. When a gift is not in the form of money, the monetary value of the gift will be determined by the District. The Superintendent or designee will provide the donor with an acknowledgement of the monetary value of the gift for tax purposes and will inform the school or schools receiving the gift of the monetary value of the gift for purposes of reporting and compliance with the Equity Policy.

VII.   Monitoring by Principals

Individual PTOs and school principals must monitor their own spending and ensure that it is permissible under the Equity Policy and Guidelines. Because principals are responsible for ensuring that their schools comply with the Equity Policy and Guidelines, PTO leaders should discuss their planned expenditures with the principal at least twice each school year, and principals should discuss their schools' planned expenditures at least quarterly at their principals' administrative group meetings. Principals will exercise their discretion, through discussion with their peers and supervisor, to accept or reject specific contributions to their schools.

Because school principals are an important part of ensuring compliance with the Equity Policy and Guidelines, principals may not make expenditures, either from principal's discretionary funds financed by the PTO, or from other sources, that would violate the Equity Policy or Guidelines if the expenditure were made directly by the PTO. That means that a principal cannot use PTO funds over which he or she has control to purchase items that would be prohibited under this policy, or that would exceed the spending caps established by the Equity Policy or Guidelines, or that would require the approval of the Superintendent or designee under the Equity Policy or Guidelines (without first obtaining that approval).

VIII. Data Reporting and Collection

By October 15 of each year, each PTO is responsible for reporting all of its expenses (equity and non-equity) from the previous year, using the Elementary Equity Spreadsheet or Secondary Equity Spreadsheet provided by PTO Council. Each PTO shall also report the number of CAS programs it funded for each grade level and the amount of money it spent in total to provide those CAS programs. The PTO Council will compile and analyze these reports and will provide the compiled data to the Equity Committee each November. The Equity Committee shall then meet to review the compiled financial data and to determine whether each school appears to have complied with the Equity Policy during the previous school year.

By June 15 of each year, each PTO is responsible for reporting its proposed budget for the following school year to the PTO Council, using the PTO Budget Spreadsheet provided by the PTO Council. The PTO Budget Spreadsheet will include each school's projected number of pupils based on the prior year's final Enrollment Analysis Report. The PTO Council will compile and analyze these reports, and will provide the compiled data to the Equity Committee before July 15.

IX. Remedies for Violations of the Equity Policy and Equity Guidelines

After conducting its annual review of PTOs' compiled financial reports, if the Equity Committee believes that the Equity Policy or Guidelines have been violated in any way, or any expenditures are inconsistent with the Equity Policy or Guidelines or have not obtained any required pre-approval, the Equity Committee will make a recommendation concerning its findings to the Superintendent or designee to resolve violations of the Policy or Guidelines .

Also, if the Equity Committee becomes aware through some process other than its annual review of PTOs' financial reporting that there has been a possible violation of the Equity Policy or Guidelines, it shall collect information about the questionable expenditure and will make a recommendation concerning its findings to the Superintendent or designee.

The Superintendent or designee, with prior notice to the PTO of any school that appears to have violated the Equity Policy or Guidelines, will consider the facts and circumstances presented, will determine whether the Equity Policy or Guidelines have been violated, and will decide on the appropriate action to take as a result of that violation. The Superintendent or designee will document his or her conclusions in a letter to the affected PTO. A copy of this letter will be sent to the Equity Committee and the school principal.

If the affected PTO is not satisfied with the decision of the Superintendent or designee, the PTO may appeal that decision to the School Committee. In order to pursue an appeal, the affected PTO must, within 30 days of receiving the Superintendent or designee's written decision, contact the Chair of the School Committee by sending an email to SchoolCommittee@newton.k12.ma.us. The email must attach a copy of the Superintendent or designee's decision and must explain why the PTO believes the decision is incorrect. The School Committee, at a regularly scheduled meeting and with prior notice to the affected PTO, will consider the facts and circumstances presented, and will vote on whether to affirm or to vacate the Superintendent or designee's decision about whether the Equity Policy or Guidelines have been violated, and/or the appropriate action to take as a result of any violation.

Although the facts of any particular violation will be considered, the Superintendent or designee are not likely to permit an individual school to retain control over any item or service that was purchased in violation of the Equity Policy.

X.   Purpose and Composition of the Equity Committee

The Equity Committee serves as a resource to the District and the School Committee to advise on matters relating to the Equity Policy and its implementation. In addition to the tasks specifically assigned to the Equity Committee in these Guidelines, the Equity Committee will serve as a working group to determine the effectiveness of this policy in achieving its goals, and to recommend any changes in the Equity Policy or Guidelines to the School Committee.

The Equity Committee shall consist of the following seven voting members, who shall each hold their positions for a two-year term:

- Three members of the PTO Council, one of whom shall be the PTO Equity Representative. The other two PTO Council members shall be selected by the PTO Council. The three PTO Council members shall endeavor to reflect the economic and geographic diversity of the District, and shall represent a mix of elementary, middle and high school PTOs.
- Three members of the District's administrative team, including administrators from the Central Office staff and school-based administrators. These members shall be selected by the Superintendent as deemed necessary to best ensure compliance with this Equity Policy.
- One member of the School Committee who will be selected by the Chair of the School Committee. A second School Committee member may be appointed at the discretion of the School Committee Chair as a non-voting member of the

Equity Committee.

XI.   Equity Committee Meetings

No later than June 1 of each year, the Equity Committee shall schedule at least three dates to meet during the course of the following school year. Such scheduled dates shall be spread evenly throughout the school year. The PTO Council shall advise all PTOs of the scheduled Equity Committee meeting dates once they are set. One of the Equity Committee's meetings shall be held in January, or at least before the School Committee begins deliberations on that year's budget proposal, to review the annual financial reports submitted by individual PTOs and compiled by the PTO Council.

During its meetings, the Equity Committee shall also review compliance with the Equity Policy, the extent to which the Equity Guidelines are meeting the goals of the Equity Policy, and whether any changes to the Equity Guidelines or the Equity Policy should be recommended to the School Committee.

XII.   Establishment of Working Group to Consider Pooled PTO Funds

A working group shall be established to consider the feasibility of pooling PTO funds to achieve more equitable distribution of resources across the schools without further limiting the financial support that PTOs may provide. This working group shall consist of members of the Equity Committee, NPS staff, and PTO leaders, and may include input from other community organizations, such as the Newton Schools Foundation, as deemed necessary by the Equity Committee. The working group will provide their recommendations to the School Committee in April of 2019.

XIII.   Changes to the Equity Guidelines and Effective Date

Any changes to the Equity Policy or to the Equity Guidelines must be approved by the School Committee to become effective. Once approved by the School Committee, these Guidelines shall remain in force until the School Committee approves new or amended Guidelines.

These Guidelines shall be reconsidered by the Equity Committee at least every two years (in odd numbered years). Following that reconsideration, the Equity Committee will make a recommendation to the School Committee concerning any changes to be made, and the School Committee will vote on that recommendation.