

PTO Equity Spending Committee

FY2023 PTO Spending Recap
December 4, 2023

PTO Equity Spending Committee members

- PTO Council Reps
 - Lori Zinner
 - Helen Makadia
 - Michelle Tsay
- Rajeev Parlikar, School Committee
- Renee McCall, NPS Asst Superintendent of Teaching and Learning
- Steven Rattendi, Director of IT and Library Services
- Andrea Vargas, Peirce Elementary Principal
- Diana Beck, Zervas Elementary Principal

FY23 PTO Spending Conclusions

District Observations

- FY23 Spending by all 21 PTOs was \$1,060,756, +14.2% YoY
 - FY23 Enrollment declined -2.2% (we use the max of projected enrollment for the school year vs. the actual Oct. 1 enrollment)
 - FY23 PTO Curriculum-related spending across the District totaled \$515,355, +28% YoY
 - Spending on Creative Arts and Sciences (CAS) for Elementary and Middle School PTOs specifically, represented 49% of their curricular spending, or \$225,140
 - Technology is not a large driver of PTO spending, although it did increase 127% to \$40,749 in FY23, with 8 elementary schools and one middle school making technology purchases.
-

PTO Spending on Curriculum-related items

What is considered PTO Curriculum-related spending?

- Principal Discretionary Funds, Mini Grants to Teachers, Classroom Support, Library and Specials Support, Staff Development, Field Trip Support, Club Support
- Creative Arts and Sciences
- **Generally, any item that is part of the Classroom Experience**

Elementary Level - \$382,838 or 50% of all PTO spending is on curriculum-related items (\$40 per pupil cap + CAS presentations). Of this, \$195,290 or 51% was spent to fund CAS programs.

Middle School Level - \$78,206 or 58% of all PTO spending at the middle school level is curriculum-related or CAS programs. Of this, \$28,212 or 36% is spent to fund CAS programming.

High School Level - \$54,311 or 34% of all PTO spending at the high school level is on curriculum-related items. There is no CAS programming at this level.

Curriculum Support Spending

| | FY21 | FY22 | FY23 |
|----------------------------------|------------------|------------------|------------------|
| Elementary Equity | 117,946 | 161,421 | 185,910 |
| Elementary CAS | 29,194 | 138,717 | 196,928 |
| Middle Curriculum | 25,176 | 33,707 | 49,994 |
| Middle CAS | 13,785 | 13,457 | 28,212 |
| High School Curriculum | 68,745 | 55,662 | 54,311 |
| Total Curriculum Spending | \$254,846 | \$402,964 | \$515,355 |
| Increase YoY | | 58% | 28% |

| | FY21 | FY22 | FY23 |
|--|-------------|-------------|-------------|
| Elementary (equity+CAS) per pupil | \$27 | \$56 | \$72 |
| Middle (equity+CAS) per pupil | \$13 | \$16 | \$28 |
| High (equity) per pupil | \$17 | \$14 | \$14 |

Elementary PTO Review

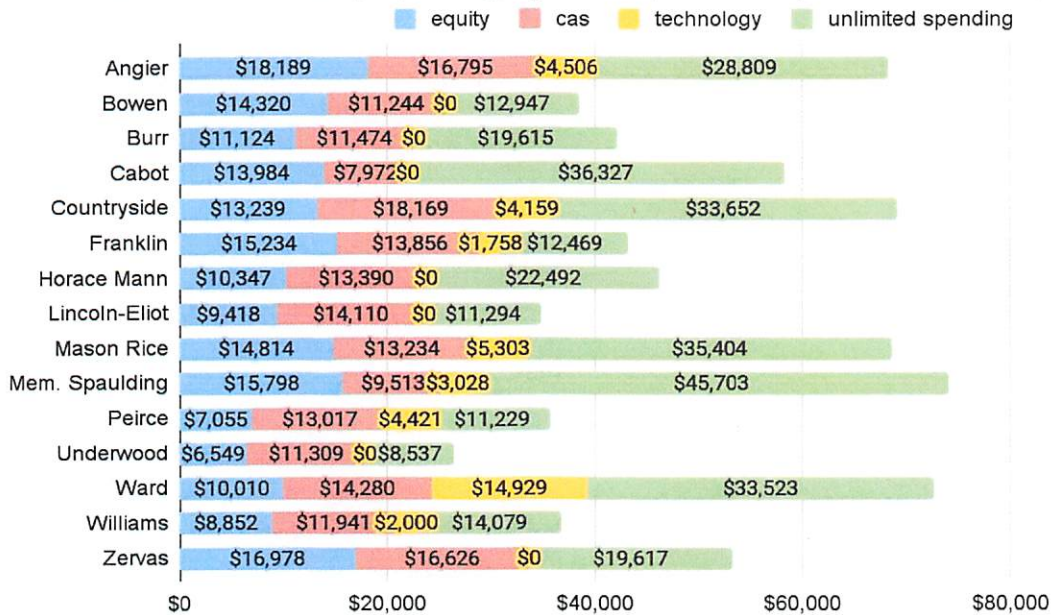
FY23 PTO spending continues to recover to pre-pandemic levels

FY23 PTO spending totaled \$768,639, +20%

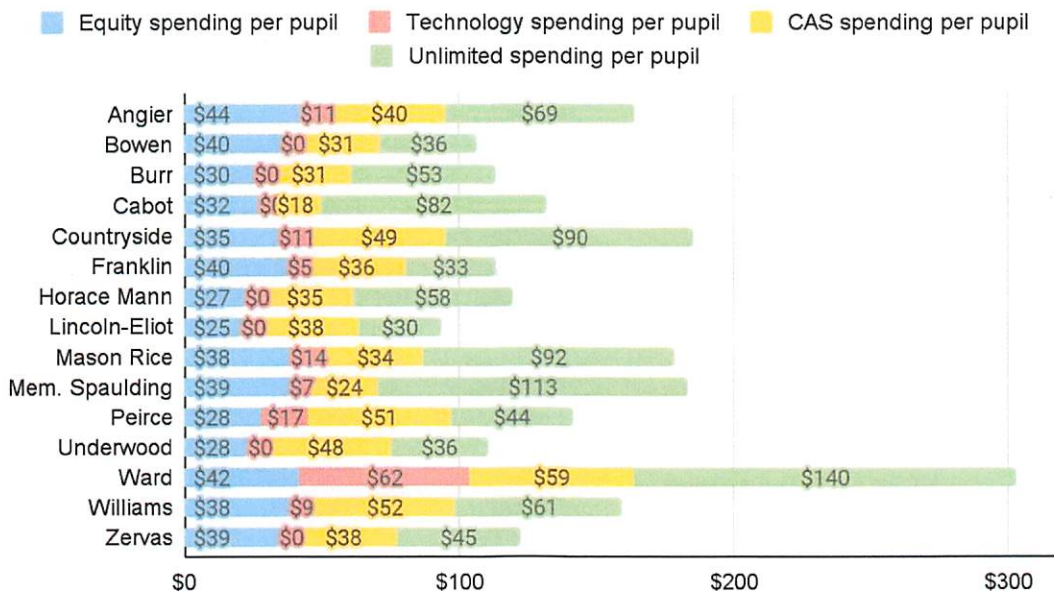
Curricular-related top five categories:

- Creative Arts and Sciences \$196,928 (experience limited equity cap item)
 - Staff, Teacher, and classroom support \$92,940
 - Principal Discretionary Funds \$29,581
 - PTO Mini Grants \$25,720
 - Library \$17,073
-

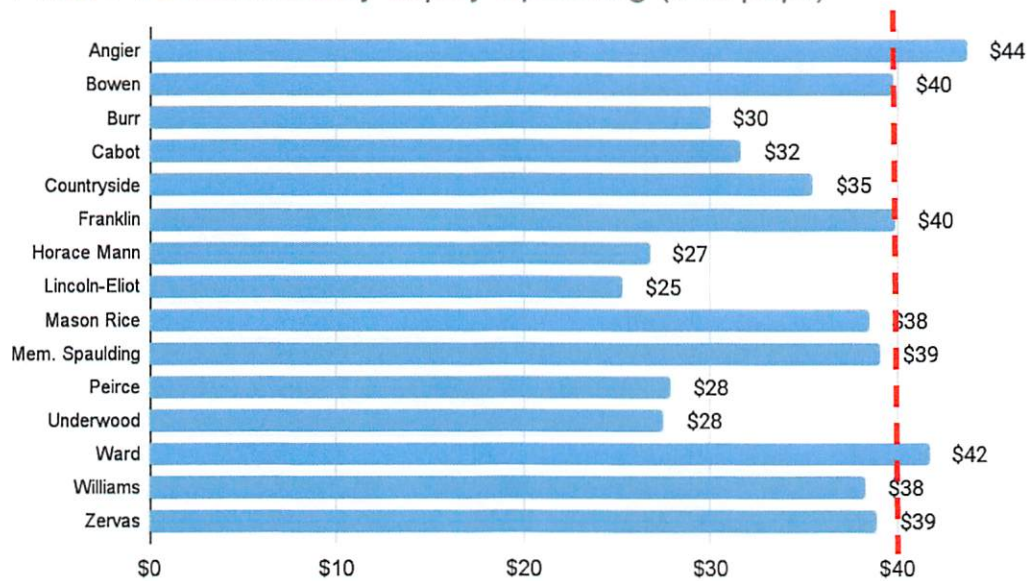
FY23 PTO Elementary Spending By School, total \$768,639



FY23 PTO Elementary Spending by school (\$/pupil), Total Spending \$768,639



FY23 PTO Elementary Equity Spending (\$40/pupil)

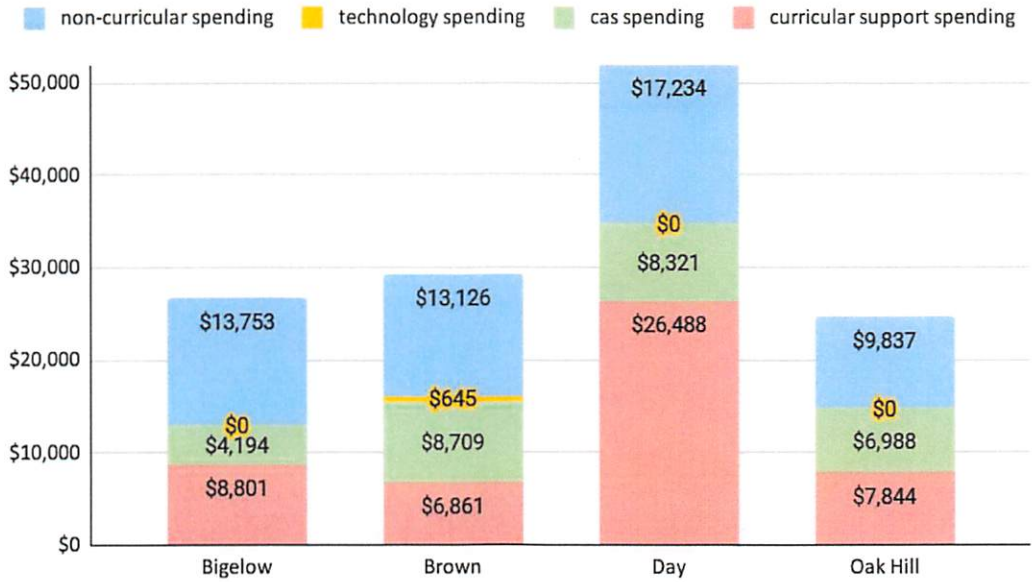


Middle School PTO Review

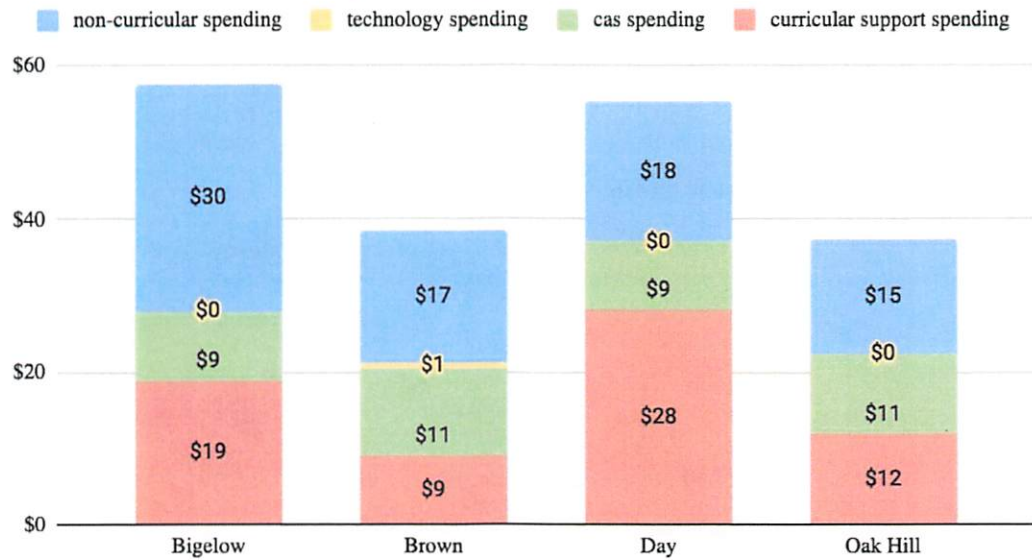
Middle school spending

- At middle schools, FY23 PTO spending totaled \$132,801 (-4% vs. FY22).
 - Spending for curricular items and CAS was \$78,207 in FY23 (59% of the total).
 - Curricular + CAS spending ranged from \$20 to \$37 per pupil across the four schools.
 - One Middle school spent \$645 on technology in FY23.
 - Total PTO spending at the four middle schools ranged between \$24,669 and \$52,044. Per pupil expenditures ranged from \$37 to \$55.
-

FY23 Middle School PTO spending, \$132,802 total



FY23 Middle School Spending per pupil

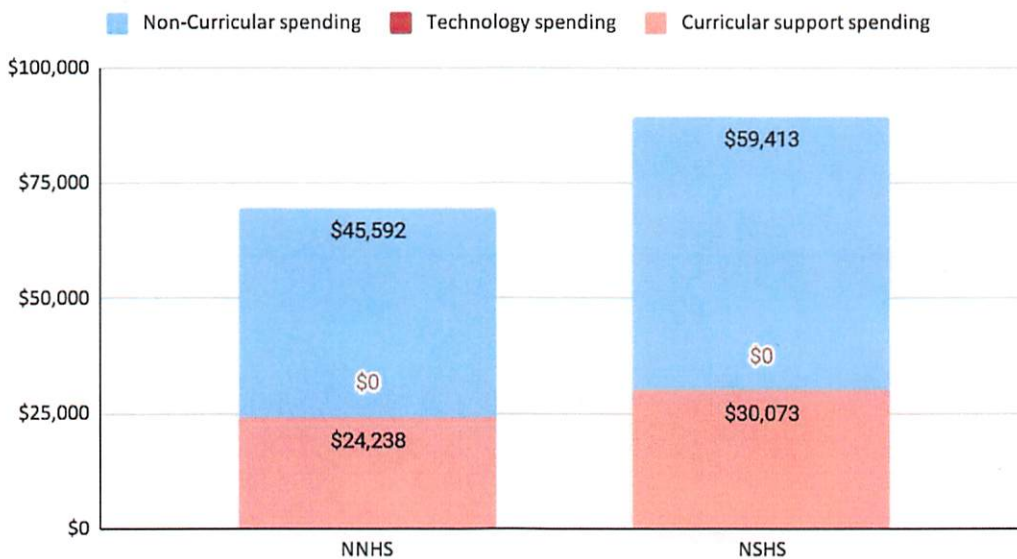


High School PTO Review

High school spending

- High school PTO spending totaled \$159,316 in FY23 (+4% vs last year).
- Spending for curricular items was \$54,311 in FY23 (34% of the total).
- NSHS PTO spent 28% more than NNHS in total (\$89.5k vs. \$69.8k), despite NSHS's enrollment being 12% lower than NNHS.
- Curricular spending was \$12 and \$16 per pupil at NNHS and NSHS, respectively.
- High schools spent no money on technology for FY23.

FY23 NNHS and NSHS PTO spending, \$159,316 total



Open Items

- The Committee asks the School Committee to upload the guidelines dated June 16, 2023 to the School Committee Website
 - We ask the School Committee to address changes to the KDCE policy that this committee made in June 13, 2022. This committee's recommendation is to narrow the focus of KCDE policy to PTOs, as the policy was intended.
 - Additionally, the School Committee has not yet written a broader Equity Policy for the district, albeit NPS has their own Equity Policy.
-

To: Newton School Committee
From: PTO Equity Spending Committee
Date: December 4, 2023
Subject: Update from the PTO Equity Spending Committee

Outline of Report

1. PTO Equity Spending Committee Members
2. Purpose of the PTO Equity Spending Committee
3. Equity Policy revisions
4. Work of the PTO Equity Committee
5. Summary of most recently approved guidelines
6. FY23 Actual spending report
 - a. Elementary
 - b. Secondary schools
7. Review of FY24 Budgets

1. PTO Equity Spending Committee Members

The PTO Equity Spending Committee consists of representatives from the School Committee, NPS Central Administration, Elementary Principals and three representatives elected by the Newton PTO Council. The members of the PTO Equity Spending Committee for the FY24 school year are:

School Committee Representative

Rajeev Parlikar

NPS Representatives

Renee McCall, Assistant Superintendent for Teaching & Learning
Aysha Farag, Assistant Superintendent for Elementary Education
Steven Rattendi, Director of IT and Library Services
Andrea Vargas, Pierce Elementary Principal
Diana Beck, Zervas Elementary Principal

PTO Council Representatives (parents/caregivers of NPS students)

Lori Zinner
Helen Makadia
Michelle Tsay

2. Purpose of the PTO Equity Spending Committee

The PTO Equity Spending Committee was established to oversee PTO spending and communicate findings to the School Committee. The Parent Reps provide PTO Equity Spending Guidelines education sessions twice a year for PTO Presidents and Treasurers. We also collect and review PTO actual and budgeted spending to ensure compliance with PTO Equity Spending Guidelines. The committee maintains the PTO Equity Spending Guidelines and makes recommendations to revise the guidelines at least every two years. The guidelines were last updated in June, 2022, approved by the School Committee in September, 2022, implemented with an effective date of July 1, 2023.

We ask the School Committee to upload to the School Committee website the most recent guidelines updated on June 16, 2023 with an effective date of July 1, 2023.

3. Request for School Committee to Revise the Equity Policy

Based on the feedback we received during our June 13, 2022 presentation, we submitted a renamed and revised version of Equity Policy (KCDE). Our suggestions clarify that this policy is intended to apply exclusively to PTO spending. Prior to the June 13, 2022 School Committee meeting, we misunderstood the Equity Policy (KCDE) to be an overarching Equity policy goal for the district including NPS and all parent/guardian organizations whether formal or informal. As the policy is intended to apply solely to PTOs, we believe strongly that the policy should be renamed the PTO Equity Spending Policy.

In parallel, we recommend the School Committee codify a comprehensive Equity statement into policy for Newton Public Schools, to state that NPS allocate resources in an equitable way across the district to ensure that all students regardless of race, neighborhood, family income, or other factors have access to an equitable education both in content and experience.

4. Work of the PTO Equity Spending Committee

Our focus is defining specific underlying criteria to categorize curricular, extra-curricular, non-curricular and enrichment activities, in order to adjudicate the treatment of new spending items as they arise when they are not identified in the guidelines. Our goal is to improve written reference guides that are publicly available through the School Committee website.

5. Summary of Most Recently Approved Guidelines (July 1, 2023)

We ask the School Committee to upload to the School Committee website the guidelines updated on June 16, 2023 with an effective date of July 1, 2023.

- Renamed the Equity Guidelines to the PTO Equity Spending Guidelines, to reflect the purview of the committee.
- Added prohibited items - furniture, fans and HVAC units.
- Elementary PTO Equity Spending Cap remains at \$40/pupil through June 2025.
- Technology Cap remains at \$20/pupil, but removes the alternative minimum cap of "cost of one cart" as devices are provided solely by NPS now.

- Future guideline revisions will be due in the Fall of 2024 to the School Committee with a School Committee approval deadline of calendar year end (12/2024). Implementation will remain the following school year (7/2025).
- We clarified the Performance Series process to allow for feedback by PTOs to NPS regarding price and performance selection.

6. Review of FY23 Actuals

The PTOC Equity Spending Committee reviewed FY23 PTO spending for the fifteen elementary schools, four middle schools, and two high schools. Elementary equity spending is capped at \$40 per pupil for the 2022-2023 fiscal year. Elementary technology spending is limited to the maximum of \$20 per pupil or \$6,800 for the 2022-2023 fiscal year. Unused technology cap spending can be rolled forward for three years.

Thirteen elementary schools were in compliance with the equity and technology spending guidelines. Two elementary schools exceeded the \$40 per pupil equity spending limit.

- School 1 spent \$1,549 beyond their equity cap, approximately \$4 per pupil.
- School 2 spent \$410 beyond their equity cap, approximately \$2 per pupil.

Per policy, this matter was referred to Dr. Nolin on December 1, 2023.

District Observations

- Between the 21 school PTOs across the district, \$1,060,756 was spent in FY23. This is an increase of 14.2% from the previous year.
- Enrollment numbers used for our calculations saw a decline of -2.2% (we use the max of projected enrollment for the school year vs. the actual Oct. 1 enrollment).
- Total PTO Curriculum and CAS Spending for FY23 across the District totaled \$515,355, an increase of 28%.
- Creative Arts and Sciences (CAS) for Elementary and Middle School PTOs specifically represented 49% of their curricular spending, or \$225,140.
- Technology is not a large driver of PTO spending, although it did increase 127% to \$40,749 in FY23, with 8 elementary schools and one middle school making technology purchases.

Curricular Spending Observations

Elementary Level - \$382,838 or 50% of all PTO spending is on curriculum-related items (\$40 per pupil cap + CAS presentations). Of this, \$195,910 or 51% was spent to fund CAS programs.

Middle School Level - \$78,206 or 58% of all PTO spending at the middle school level is curriculum-related or CAS programs. Of this, \$28,212 or 36% is spent to fund CAS programming.

High School Level - \$54,311 or 34% of all PTO spending at the high school level is on curriculum-related items. There is no CAS programming at this level.

- PTOs are providing more curricular-related support at the elementary level and the least at the high school level.

- There is no cap to curricular-related spending at the Middle or High School levels.

a. Elementary Schools PTO Spending for FY23

FY23 PTO spending continues to recover to pre-pandemic levels

- Actual spending for the prior five years is:
 - FY23 PTO spending totaled \$768,639 (+20% vs. FY22, +36% vs. FY20, -29% from FY19)
 - FY22 PTO spending totaled \$638,621 (+105% vs. FY21, +13% vs. FY20)
 - FY21 PTO spending totaled \$311,172 (-45% vs. FY20)
 - FY20 PTO spending totaled \$562,960 (-48% vs. FY19)
 - FY19 PTO spending totaled \$1,077,310 (+16% vs. FY18)
- Equity spending cap (limited items) - For FY23, the PTO equity spending cap was \$40 per pupil. This amount is unchanged since July 2021 when CAS expenses were separated out of the equity cap and given an experience cap instead
 - PTO spending on Equity cap categories at all elementary schools totaled \$185,910 (+20% vs. prior year), which is 24% of what PTOs spent last year.
 - Per pupil spending on equity items ranged from \$25 per student to \$44 per student. Five schools spent \$39-\$40 per pupil in FY23, while three schools went over the \$40 equity cap, between \$42-44 per pupil.
 - CAS spending at the elementary level totaled \$196,928, an increase of +41% over FY22. This category represents 26% of PTO spending for FY23
 - CAS programming resumed with three experiences per grade in nearly every elementary school. Only one school provided less than three CAS experiences across all grades, while two schools had some grades with less than 3 experiences. A Performance series was held in FY23.
 - The total amount spent on capped categories, including items under the \$40 per pupil cap and the CAS experience cap, was \$382,838 (range \$17,858 to \$34,984), accounting for 50% of PTO spending.
 - Of note, 7 elementary schools spent more on CAS than on their equity capped items (limited to \$40pp). Of these 7 schools, four of them have enrollment between 231-253 students with the other 3 schools having an enrollment of 372-387.
 - Total PTO spending per pupil ranged from \$94 to \$303. With the range for Equity/Curricular related categories \$50 to \$101 per pupil, with the mean being \$74 and the median being \$72.
 - Items from the Unlimited category accounted for 45% of PTO spending.
- Technology cap
 - For FY23, the technology cap was the maximum of \$20 per pupil.
 - Technology spending at the elementary level totaled \$40,104, an increase of +123% over FY22.
 - Eight PTOs spent funds on Technology, where spending ranged from \$1,758 to \$14,929. Seven schools spent no money on technology.

- Technology expenses accounted for 5% of PTO spending across all elementary schools.
- The top five **equity spending items** across all elementary PTOs were:
 - #1 Creative Arts and Sciences \$196,928 (experience limited equity cap item)
 - #2 Staff, Teacher, and classroom support \$92,940
 - #3 Principal Discretionary Funds \$29,581
 - #4 PTO Mini Grants \$25,720
 - #5 Library \$17,073
- The top five **unlimited spending items** across all elementary PTOs were:
 - #1 Community Events \$95,281
 - #2 Teacher Appreciation \$64,717
 - #3 Fifth Grade Activities \$29,416
 - #4 PTO Administration \$26,718
 - #5 Direct Aid to Families \$15,633
- A summary of elementary PTO spending for the past five years is below.

| Elementary | | | | | |
|-------------------|------------------|----------------|----------------|----------------|----------------|
| | FY19 | FY20 | FY21 | FY22 | FY23 |
| Equity | 258,088 | 194,301 | 117,946 | 161,421 | 185,910 |
| CAS | 236,339 | 135,598 | 29,194 | 138,717 | 196,928 |
| Technology | 290,634 | 7,963 | 7,835 | 17,964 | 40,104 |
| Other | 292,249 | 225,093 | 156,197 | 320,519 | 345,697 |
| Total | 1,077,310 | 562,955 | 311,172 | 638,621 | 768,639 |
| YoY Change | 16% | -48% | -45% | 105% | 20% |
| | | | | | |
| Students | 5,860 | 5,754 | 5,513 | 5,399 | 5,290 |
| YoY Change | -1% | -2% | -4% | -2% | -2% |
| | | | | | |
| per Pupil | \$184 | \$98 | \$56 | \$118 | \$145 |

b. Secondary Schools PTO Spending for FY23

This is the third year that the PTOC Equity Spending Committee collected actual PTO spending data from secondary schools. There are no equity or technology caps in place at the secondary school level as the schools are assumed to have similar socio-economics.

● **Middle school spending**

- At middle schools, FY23 PTO spending totaled \$132,801 (-4% vs. FY22).
- Spending for curricular items and CAS was \$78,207 in FY23 (59% of the total).
- Curricular + CAS spending ranged from \$20 to \$37 per pupil across the four schools.
- One Middle school spent \$645 on technology in FY23.
- Total PTO spending at the four middle schools ranged between \$24,669 and \$52,044. Per pupil expenditures ranged from \$37 to \$55.

A three-year summary of middle school PTO spending is below.

| Middle | FY21 | FY22 | FY23 | % of total |
|---------------|---------------|----------------|----------------|-------------------|
| Curricular | 25,176 | 33,707 | 49,994 | 24% |
| CAS | 13,785 | 13,457 | 28,212 | 10% |
| Technology | 0 | 0 | 645 | 0% |
| Other | 57,373 | 90,691 | 53,950 | 66% |
| Total | 96,334 | 137,855 | 132,801 | 100% |
| YoY Change | | 43% | -4% | |
| | | | | |
| Students | 3,026 | 2,902 | 2,828 | |
| YoY Change | | -4% | -3% | |
| | | | | |
| per Pupil | \$32 | \$48 | \$47 | |

- **High school spending**

- High school PTO spending totaled \$159,316 in FY23 (+4% vs last year).
- Spending for curricular items was \$54,311 in FY23 (34% of the total).
- NSHS PTO spent 28% more than NNHS in total (\$89.5k vs. \$69.8k), despite NSHS's enrollment being 12% lower than NNHS.
- Curricular spending was \$12 and \$16 per pupil at NNHS and NSHS, respectively.
- High schools spent no money on technology for FY23.
- A three-year summary of high school PTO spending is below.

| | FY21 | FY22 | FY23 | % of total |
|--------------|----------------|----------------|----------------|-------------------|
| Curricular | 68,745 | 55,662 | 54,311 | 34% |
| Technology | 0 | 0 | 0 | 0% |
| Other | 70,931 | 97,098 | 105,005 | 66% |
| Total | 139,676 | 152,760 | 159,316 | 100% |
| YoY Change | | 9% | 4% | |
| | | | | |
| Students | 4,057 | 4,042 | 3,951 | |
| YoY Change | | 0% | -2% | |
| | | | | |
| per Pupil | \$34 | \$38 | \$40 | |

7. Review of FY24 Budgets

The PTOC Equity Spending Committee reviewed FY24 planned PTO spending for the fifteen elementary schools, four middle schools, and two high schools. The Elementary equity cap spending is limited to \$40 per pupil for the 2023-2024 fiscal year. The Elementary technology cap spending is limited to \$20 per pupil for the 2023-2024 fiscal year.

- All schools are budgeted to be in compliance with the equity cap and technology cap spending guidelines. One school was projected to exceed their equity spending limit due to a scheduled CAS preview, but made adjustments to their budget once they were made aware that this expenditure is limited and subject to the equity cap.
- Elementary PTO budgets reflect a 1% decline in spending, expected at \$757k.
- Middle school PTO budgets reflect a 42% increase to \$186k.
- High school PTO budgets reflect \$119k of spending, a 25% decrease from FY23.

FY23 Actuals Spreadsheet for Elementary PTOs
Elementary PTO Actual Expenditures for the 2022-2023 School Year

| Line # | Angier | Bowen | Burr | Cabot | Countryside | Franklin | Horace Mann | Lincoln-Eliot | Mason | Rice | Spauldir | Peirce | Underwood | Ward | Williams | Zervas | Total |
|---|--|----------|----------|----------|-------------|----------|-------------|---------------|----------|----------|----------|----------|-----------|----------|----------|-----------|-------|
| Enrollment and Staffing | | | | | | | | | | | | | | | | | |
| 1 | Rank (by actual enrollment) | | | | | | | | | | | | | | | | |
| 2 | 416 | 346 | 371 | 436 | 373 | 382 | 387 | 372 | 385 | 404 | 253 | 238 | 240 | 228 | 436 | 5267 | |
| 3 | Enrollment on October 1, 2022 | | | | | | | | | | | | | | | | |
| | 376 | 360 | 368 | 442 | 372 | 363 | 357 | 338 | 332 | 397 | 241 | 221 | 194 | 231 | 406 | 4998 | |
| | Enrollment for calculation (Max of 2 and 3) | | | | | | | | | | | | | | | | |
| | 416 | 360 | 371 | 442 | 373 | 382 | 387 | 372 | 385 | 404 | 253 | 238 | 240 | 231 | 436 | 5290 | |
| 4 | FTE - teachers, specialist, excluding aides, interns | | | | | | | | | | | | | | | | |
| | 45.9 | 36.1 | 31.2 | 39.2 | 37.2 | 36.5 | 32.6 | 36.3 | 31.7 | 39.7 | 24 | 21.4 | 21.9 | 23.8 | 41.7 | | |
| 5 | Max # for staff development (25% of FTEs) | | | | | | | | | | | | | | | | |
| | 11 | 9 | 8 | 10 | 9 | 9 | 8 | 9 | 8 | 10 | 6 | 5 | 5 | 6 | 10 | | |
| Allowable Limits for Equity and Technology | | | | | | | | | | | | | | | | | |
| 6 | Equity Cap = \$40 x # of students | | | | | | | | | | | | | | | | |
| | \$16,640 | \$14,400 | \$14,840 | \$17,680 | \$14,920 | \$15,280 | \$15,480 | \$14,880 | \$15,400 | \$16,160 | \$10,120 | \$9,520 | \$9,600 | \$9,240 | \$17,440 | \$211,600 | |
| 7 | Technology Cap = \$20 x # of students Or min of \$6k | | | | | | | | | | | | | | | | |
| | \$8,320 | \$7,200 | \$7,420 | \$8,840 | \$7,460 | \$7,640 | \$7,740 | \$7,440 | \$7,700 | \$8,080 | \$6,800 | \$6,800 | \$6,800 | \$6,800 | \$8,720 | \$113,760 | |
| Equity Spending Categories | | | | | | | | | | | | | | | | | |
| 8 | CAS - Preview programs only (linked from tab 2) | | | | | | | | | | | | | | | | |
| | \$640 | \$0 | \$50 | \$0 | \$1,250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$400 | \$0 | \$0 | \$2,340 | |
| 9 | Field Trips | | | | | | | | | | | | | | | | |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,127 | \$0 | \$0 | \$0 | \$0 | \$2,000 | \$1,200 | \$5,327 | |
| 10 | Library | | | | | | | | | | | | | | | | |
| | \$1,194 | \$2,420 | \$1,435 | \$1,488 | \$1,158 | \$391 | \$0 | \$1,763 | \$1,154 | \$0 | \$181 | \$982 | \$2,166 | \$0 | \$2,742 | \$17,073 | |
| 11 | Principal Discretionary Fund | | | | | | | | | | | | | | | | |
| | \$500 | \$1,825 | \$3,000 | \$2,827 | \$3,500 | \$1,386 | \$3,000 | \$1,000 | \$1,950 | \$4,999 | \$1,281 | \$0 | \$2,758 | \$355 | \$1,200 | \$29,581 | |
| 12 | Staff Development - individual or small group* | | | | | | | | | | | | | | | | |
| | \$0 | \$275 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,550 | \$0 | \$5,000 | \$6,825 | |
| 13 | Staff/Teacher/Classroom Support | | | | | | | | | | | | | | | | |
| | \$15,255 | \$7,900 | \$5,725 | \$5,418 | \$3,955 | \$4,860 | \$6,661 | \$4,538 | \$9,583 | \$10,799 | \$5,444 | \$5,567 | \$2,834 | \$3,276 | \$1,125 | \$92,940 | |
| 14 | PTO funded mini grants | | | | | | | | | | | | | | | | |
| | \$0 | \$1,900 | \$0 | \$3,597 | \$3,376 | \$5,818 | \$0 | \$2,117 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,221 | \$5,691 | \$25,720 | |
| 15 | Instruments & Supplies for Music Classrooms | | | | | | | | | | | | | | | | |
| | \$200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$200 | |
| 16 | Equipment & Supplies for Physical Education | | | | | | | | | | | | | | | | |
| | \$200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$302 | \$0 | \$502 | |
| 17 | Equipment & Supplies for Art | | | | | | | | | | | | | | | | |
| | \$200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$686 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$886 | |
| 17A | Club Support (Green Team, School plays) | | | | | | | | | | | | | | | | |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$149 | \$0 | \$0 | \$0 | \$0 | \$149 | |
| 17B | In classroom programs/at school programs | | | | | | | | | | | | | | | | |
| | \$0 | \$0 | \$913 | \$654 | \$0 | \$2,779 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20 | \$4,367 | |
| 18 | Total Spending in Equity Categories | | | | | | | | | | | | | | | | |
| | \$18,189 | \$14,320 | \$11,124 | \$13,984 | \$13,239 | \$15,234 | \$10,347 | \$9,418 | \$14,814 | \$15,798 | \$7,055 | \$6,549 | \$10,010 | \$8,852 | \$16,978 | \$185,910 | |
| | Equity Cap (from line 6) | | | | | | | | | | | | | | | | |
| | \$16,640 | \$14,400 | \$14,840 | \$17,680 | \$14,920 | \$15,280 | \$15,480 | \$14,880 | \$15,400 | \$16,160 | \$10,120 | \$9,520 | \$9,600 | \$9,240 | \$17,440 | \$211,600 | |
| 19 | % Allowed vs Budget | | | | | | | | | | | | | | | | |
| | 109% | 99% | 75% | 79% | 89% | 100% | 67% | 63% | 96% | 98% | 70% | 69% | 104% | 96% | 97% | 88% | |
| 20 | Budget per pupil Equity Spending | | | | | | | | | | | | | | | | |
| | \$44 | \$40 | \$30 | \$32 | \$35 | \$40 | \$27 | \$25 | \$38 | \$39 | \$28 | \$28 | \$42 | \$38 | \$39 | \$35 | |
| | Spending Rank | | | | | | | | | | | | | | | | |
| | 1 | 4 | 11 | 10 | 9 | 3 | 14 | 15 | 7 | 5 | 12 | 13 | 2 | 8 | 6 | | |
| 12* | Staff Development - # of staff receiving training | | | | | | | | | | | | | | | | |
| Technology | | | | | | | | | | | | | | | | | |
| | FY23 Technology Cap (from line 7) | | | | | | | | | | | | | | | | |
| | \$8,320 | \$7,200 | \$7,420 | \$8,840 | \$7,460 | \$7,640 | \$7,740 | \$7,440 | \$7,700 | \$8,080 | \$6,800 | \$6,800 | \$6,800 | \$6,800 | \$8,720 | \$113,760 | |
| | Rollover Amount | | | | | | | | | | | | | | | | |
| | \$29,482 | \$28,800 | \$26,632 | \$34,360 | \$26,501 | \$26,150 | \$30,980 | \$25,767 | \$24,313 | \$30,552 | \$23,980 | \$17,666 | \$6,436 | \$21,318 | \$35,800 | \$388,737 | |
| | Permitted Technology Spending FY23 | | | | | | | | | | | | | | | | |
| | \$37,802 | \$36,000 | \$34,052 | \$43,200 | \$33,961 | \$33,790 | \$38,720 | \$33,207 | \$32,013 | \$38,632 | \$30,780 | \$24,466 | \$13,236 | \$28,118 | \$44,520 | \$502,497 | |
| 21 | Total Technology Spending | | | | | | | | | | | | | | | | |
| | \$4,506 | \$0 | \$0 | \$0 | \$4,159 | \$1,758 | \$0 | \$0 | \$5,303 | \$3,028 | \$4,421 | \$0 | \$14,929 | \$2,000 | \$0 | \$40,104 | |
| 22 | % Allowed vs Budget | | | | | | | | | | | | | | | | |
| | 12% | 0% | 0% | 0% | 12% | 5% | 0% | 0% | 17% | 8% | 14% | 0% | 113% | 7% | 0% | | |
| 23 | Budget Per Pupil Technology Spending | | | | | | | | | | | | | | | | |
| | \$11 | \$0 | \$0 | \$0 | \$11 | \$5 | \$0 | \$0 | \$14 | \$7 | \$17 | \$0 | \$62 | \$9 | \$0 | \$8 | |
| Unlimited Spending Categories | | | | | | | | | | | | | | | | | |
| 24 | Adult Speakers Program | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | \$0 | | | \$0 | |
| 25 | Building & Facilities | | | | | | | | | | | | | | | | |
| | | | | | | \$1,060 | | | \$1,149 | | | | \$437 | | \$240 | \$2,886 | |
| 26 | Child Assault Prevention Program | | | | | | | | | | | | | | | | |
| | | \$0 | | | | | | | | | | | \$0 | | | \$0 | |
| 27 | Community Events | | | | | | | | | | | | | | | | |
| | \$5,240 | \$511 | | \$17,515 | \$21,682 | \$733 | \$4,170 | \$7,516 | \$7,516 | \$12,546 | \$2,084 | | \$5,173 | \$2,041 | \$8,556 | \$95,281 | |
| 28 | Directory | | | | | | | | | | | | | | | | |
| | \$450 | \$785 | \$450 | \$750 | \$733 | \$706 | \$450 | \$450 | \$0 | \$832 | | \$450 | \$450 | \$450 | \$450 | \$7,406 | |
| 29 | Fifth Grade Activities | | | | | | | | | | | | | | | | |
| | \$0 | \$2,000 | \$3,092 | \$5,965 | \$1,500 | \$1,500 | \$1,219 | \$576 | | \$6,210 | | \$1,662 | \$3,541 | \$1,930 | \$221 | \$29,416 | |
| 30 | Grounds and Outdoor Spaces | | | | | | | | | | | | | | | | |
| | \$2,014 | | \$180 | | \$1,308 | | | | \$593 | \$208 | \$472 | \$302 | \$1,297 | \$140 | | \$6,515 | |
| 31 | Hospitality | | | | | | | | | | | | | | | | |
| | \$53 | | | \$50 | | \$399 | | | | \$5,663 | | \$160 | \$863 | \$352 | | \$7,539 | |

FY23 Actuals Spreadsheet for Elementary PTOs

Elementary PTO Actual Expenditures for the 2022-2023 School Year

| Line # | Angier | Bowen | Burr | Cabot | Countryside | Franklin | Horace Manr | Lincoln-Elioi | Mason | Rice | em. Spauldir | Peirce | Underwood | Ward | Williams | Zervas | Total |
|---|---------------|--------------|-------------|--------------|--------------------|-----------------|--------------------|----------------------|--------------|-------------|---------------------|---------------|------------------|-------------|-----------------|---------------|--------------|
| 32 Insurance | \$450 | \$365 | \$395 | \$255 | \$300 | \$475 | \$180 | \$500 | | | \$400 | \$520 | \$395 | \$255 | \$395 | | \$4,886 |
| 33 Newsletter & Website | \$4,757 | \$785 | \$454 | | \$556 | \$599 | | \$288 | \$2,643 | \$1,315 | \$799 | | | \$650 | \$85 | | \$12,931 |
| 34 NewtonServes | \$0 | | | | \$257 | | | | \$0 | | | | | \$1,602 | \$0 | | \$1,859 |
| 35 Outreach & Donations | | | | | | | \$120 | | \$578 | | \$1,076 | | | \$356 | \$775 | | \$2,905 |
| 36 Playground Maintenance | | | \$6,679 | | | | | | | | | | | \$0 | | | \$6,679 |
| 37 Playground Reconstruction and Renovation | | | | | | | | | | | \$4,961 | | | \$7,198 | | | \$12,159 |
| 38 PTO Administration | \$1,804 | \$2,559 | \$1,355 | \$3,399 | \$1,377 | \$1,046 | \$2,660 | | \$1,174 | \$4,818 | \$1,174 | \$449 | | \$1,890 | \$162 | \$2,850 | \$26,718 |
| 38A Advertising and printing costs | | \$423 | | | \$251 | \$348 | \$110 | | | | \$193 | \$230 | | \$167 | | | \$1,723 |
| 38B Committee costs | | | | | | | \$987 | | | | | | | \$0 | | | \$987 |
| 39 PTO Council Dues | | | | | | | | | \$0 | | | | | \$0 | \$100 | | \$100 |
| 40 School Council | | | | | | | | | | | | | | \$0 | | | \$0 |
| 41 Teacher Appreciation | \$4,404 | \$1,427 | \$5,010 | \$7,993 | \$4,448 | \$3,311 | \$2,780 | \$1,564 | \$9,691 | \$4,732 | \$2,006 | \$2,489 | \$8,004 | \$706 | \$6,152 | | \$64,717 |
| 42 Understanding Our Differences | | | \$400 | \$400 | \$400 | \$400 | | \$400 | \$400 | \$400 | \$400 | \$400 | \$400 | \$400 | \$400 | | \$4,400 |
| 43 Creative Arts & Sciences (input in 2nd tab) | \$16,795 | \$11,244 | \$11,474 | \$7,972 | \$18,169 | \$13,856 | \$13,390 | \$14,110 | \$13,234 | \$9,513 | \$13,017 | \$11,309 | \$14,280 | \$11,941 | \$16,626 | | \$196,928 |
| 44 Direct aid to families eg. School Cares fund | \$4,784 | | | | | \$1,700 | \$2,400 | | \$0 | \$576 | \$153 | \$2,000 | \$500 | \$3,520 | | | \$15,633 |
| 45 Spirit Wear, K t-shirts | | | | | \$40 | | | | \$1,881 | | \$140 | | \$440 | \$3,024 | | | \$5,525 |
| 46 One School, One Book | | | | | | | | | | | | | | | | | \$0 |
| 47 FORJ | \$1,422 | \$250 | \$482 | | | \$190 | | | \$250 | | \$1,244 | | \$300 | | | | \$4,138 |
| 47A SEPAC | \$140 | | | | | \$2 | | | | | \$449 | | | | | | \$591 |
| 47B School dismissal software | \$3,240 | | | | | | | | | | | | | | | | \$3,240 |
| 47C Field Day or Color Day | \$51 | \$41 | \$120 | | | | \$5,205 | | \$0 | \$1,369 | \$136 | | | | | \$156 | \$7,077 |
| 48 Other - Multi-Cultural Festival | | | \$220 | | \$798 | | | | \$1,970 | | | | | | | | \$2,988 |
| 49 welcoming committee | | \$3,800 | \$528 | | | | \$2,213 | | \$5,226 | | | | | | | \$991 | \$12,758 |
| 50 Other - please insert comment to specify | \$0 | | \$250 | | | | | | \$3,484 | \$907 | | | | | | | \$4,841 |
| Total Unlimited Spending | \$45,604 | \$24,191 | \$31,089 | \$44,299 | \$51,821 | \$26,325 | \$35,882 | \$25,404 | \$48,638 | \$55,216 | \$24,246 | \$19,846 | \$47,803 | \$26,020 | \$36,243 | | \$542,625 |
| Per Pupil unlimited spending | \$110 | \$67 | \$84 | \$100 | \$139 | \$69 | \$93 | \$68 | \$126 | \$137 | \$96 | \$83 | \$199 | \$113 | \$83 | | \$103 |
| Total PTO Spending For FY23 - Actual | | | | | | | | | | | | | | | | | |
| 47 Total PTO Expenditures | \$68,298 | \$38,511 | \$42,212 | \$58,283 | \$69,220 | \$43,317 | \$46,229 | \$34,822 | \$68,754 | \$74,042 | \$35,722 | \$26,395 | \$72,742 | \$36,872 | \$53,221 | | \$768,639 |
| 48 Total Per Pupil Expenditure | \$164 | \$107 | \$114 | \$132 | \$186 | \$113 | \$119 | \$94 | \$179 | \$183 | \$141 | \$111 | \$303 | \$160 | \$122 | | \$145 |
| Per Pupil Spending Equity Categories | Angier | Bowen | Burr | Cabot | Countryside | Franklin | Horace Manr | Lincoln-Elioi | Mason | Rice | em. Spauldir | Peirce | Underwood | Ward | Williams | Zervas | Total |
| CAS Preview | \$2 | \$0 | \$0 | \$0 | \$3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 | \$0 | \$0 | \$0 |
| Field Trips | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9 | \$3 | \$1 |
| Library | \$3 | \$7 | \$4 | \$3 | \$3 | \$1 | \$0 | \$5 | \$3 | \$0 | \$1 | \$4 | \$9 | \$0 | \$6 | | \$3 |
| Principal Discretionary Fund | \$1 | \$5 | \$8 | \$6 | \$9 | \$4 | \$8 | \$3 | \$5 | \$12 | \$5 | \$0 | \$11 | \$2 | \$3 | | \$6 |
| Staff Development - individual or small group | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6 | \$0 | \$11 | | \$1 |
| Staff/Teacher/Classroom Support | \$37 | \$22 | \$15 | \$12 | \$11 | \$13 | \$17 | \$12 | \$25 | \$27 | \$22 | \$23 | \$12 | \$14 | \$3 | | \$18 |
| PTO funded mini grants | \$0 | \$5 | \$0 | \$8 | \$9 | \$15 | \$0 | \$5 | \$5 | \$0 | \$0 | \$0 | \$0 | \$14 | \$13 | | \$5 |
| Instruments & Supplies for Music Classrooms | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Equipment & Supplies for Physical Education | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | | \$0 |
| Equipment & Supplies for Art | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Club Support (Green Team, School plays) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| In classroom programs/at school programs | \$0 | \$0 | \$2 | \$1 | \$0 | \$7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$1 |
| Equity spending per pupil | \$44 | \$40 | \$30 | \$32 | \$35 | \$40 | \$27 | \$25 | \$38 | \$39 | \$28 | \$28 | \$42 | \$38 | \$39 | | \$35 |
| Technology spending per pupil | \$11 | \$0 | \$0 | \$0 | \$11 | \$5 | \$0 | \$0 | \$14 | \$7 | \$17 | \$0 | \$62 | \$9 | \$0 | | \$8 |
| CAS spending per pupil | \$40 | \$31 | \$31 | \$18 | \$49 | \$36 | \$35 | \$38 | \$34 | \$24 | \$51 | \$48 | \$59 | \$52 | \$38 | | \$37 |
| Unlimited spending per pupil | \$69 | \$36 | \$53 | \$82 | \$90 | \$33 | \$58 | \$30 | \$92 | \$113 | \$44 | \$36 | \$140 | \$61 | \$45 | | \$65 |
| Total per pupil | \$164 | \$107 | \$114 | \$132 | \$186 | \$113 | \$119 | \$94 | \$179 | \$183 | \$141 | \$111 | \$303 | \$160 | \$122 | | \$145 |
| # of students | 416 | 360 | 371 | 442 | 373 | 382 | 387 | 372 | 385 | 404 | 253 | 238 | 240 | 231 | 436 | | 5290 |

FY23 Actuals Spreadsheet for Elementary PTOs
 Elementary PTO Actual Expenditures for the 2022-2023 School Year

| Line # | Angier | Bowen | Burr | Cabot | Countryside | Franklin | Jones | Mandeville | Elliot | Mason | Rice | em. Spauld. | Pelice | Underwood | Ward | Williams | Zarvas | Total |
|------------------------------------|--------|-------|------|-------|-------------|----------|-------|------------|--------|-------|------|-------------|--------|-----------|------|----------|--------|-------|
| Equity spending per pupil RANK | 1 | 4 | 11 | 10 | 9 | 3 | 14 | 15 | 9 | 7 | 5 | 7 | 12 | 13 | 2 | 8 | 6 | |
| Technology spending per pupil RANK | 5 | 9 | 9 | 9 | 4 | 8 | 9 | 9 | 3 | 3 | 7 | 2 | 2 | 9 | 1 | 6 | 9 | |
| CAS spending per pupil RANK | 6 | 12 | 13 | 15 | 4 | 9 | 10 | 8 | 11 | 14 | 14 | 3 | 3 | 5 | 1 | 2 | 7 | |
| Unlimited spending per pupil RANK | 8 | 12 | 9 | 5 | 4 | 14 | 8 | 15 | 3 | 2 | 2 | 11 | 7 | 13 | 1 | 7 | 10 | |
| Total spending per pupil RANK | 5 | 14 | 11 | 8 | 2 | 12 | 10 | 15 | 4 | 3 | 3 | 7 | 13 | 13 | 1 | 6 | 9 | |

FY23 High School Spending

Actual Spending for PTO spending for school year 2022-23

| Line # | | NNHS | NSHS | Total HS |
|--------|--|----------|----------|----------|
| | Enrollment and Staffing | | | |
| 1 | Projected Enrollment (1) | 2,083 | 1,844 | 3,927 |
| 2 | Actual Enrollment on Oct. 1, 2022 | 2,107 | 1,836 | 3,943 |
| | Enrollment for this formula (Max of Line 2, 3) | 2,107 | 1,844 | 3,943 |
| 3 | FTE - teachers | | | |
| 4 | # of teachers eligible for PD funding (25% of FTE) | | | |
| | Annual Spending Categories | | | |
| | Curricular Support | | | |
| 5 | Field Trips | | | \$0 |
| 6 | Library | \$800 | | \$800 |
| 7 | Principal Discretionary Funds | \$10,000 | \$3,016 | \$13,016 |
| | Vice principal discretionary | | \$1,000 | \$1,000 |
| 8 | Staff development -ind or small grp | | | \$0 |
| | | | | \$0 |
| 9 | Department/classroom support | | \$14,500 | \$14,500 |
| 10 | PTO-funded mini grants | \$13,438 | \$11,557 | \$24,995 |
| | Other curricular spending | | | \$0 |
| 11 | Spending from directed fundraising appeal | | | \$0 |
| | Total Curricular spending | \$24,238 | \$30,073 | \$54,311 |
| 12 | N/A | N/A | N/A | |
| 13 | Technology | \$0 | \$0 | \$0 |
| 14 | Building & Facilities | | \$1,502 | \$1,502 |
| 15 | Community Events | \$1,515 | \$111 | \$1,626 |
| 16 | Directory | \$1,984 | \$2,006 | \$3,990 |
| 17 | Hospitality | \$45 | \$1,247 | \$1,292 |
| 18 | Insurance | \$255 | \$490 | \$745 |
| 19 | Newsletter & website | | \$4,076 | \$4,076 |
| 20 | NewtonServes | \$469 | | \$469 |
| 21 | Outreach & Donations | | | \$0 |
| 22 | PTO Admin costs | \$1,421 | \$1,120 | \$2,541 |
| 23 | PTO Council dues | | \$0 | \$0 |
| 24 | Speaker programs | | | \$0 |
| 25 | Teacher Appreciation | \$7,949 | \$21,737 | \$29,686 |
| 26 | Spirit Wear | | | \$0 |
| 27 | Direct Aid to families (eg School Cares fund) | | | \$0 |
| 28 | Student events | \$21,958 | \$24,340 | \$46,298 |
| 29 | Unanticipated needs/Benevolence | \$376 | \$787 | \$1,163 |
| 30 | Other - please specify in comments* A | \$5,740 | \$300 | \$6,040 |

FY23 High School Spending

Actual Spending for PTO spending for school year 2022-23

| Line # | | NNHS | NSHS | Total HS |
|--------|---|-----------------|-----------------|------------------|
| 31 | Other - please specify in comments** B | \$200 | \$1,698 | \$1,898 |
| 32 | Other - please specify in comments*** | \$1,400 | | \$1,400 |
| 33 | Other - please specify in comments**** | \$1,145 | | \$1,145 |
| 34 | Other - please specify in comments***** | \$1,135 | | \$1,135 |
| | Total Non-curricular spending | \$45,592 | \$59,413 | \$105,005 |
| | Total PTO expenditure | \$69,830 | \$89,486 | \$159,316 |
| | Total per pupil expenditure | \$33.14 | \$48.53 | |

FY23 High School Budget

| Totals | NNHS | NSHS | |
|------------------------------------|-----------------|-----------------|------------------|
| Curricular spending | \$24,238 | \$30,073 | \$54,311 |
| Technology spending | \$0 | \$0 | \$0 |
| Non-Curricular spending | \$45,592 | \$59,413 | \$105,005 |
| Total Spending | \$69,830 | \$89,486 | \$159,316 |
| Curricular per pupil | \$12 | \$16 | \$14 |
| Technology spending per pupil | \$0 | \$0 | \$0 |
| Non-Curricular spending per pupil | \$22 | \$32 | \$27 |
| Total per pupil expenditure | \$33.14 | \$48.53 | \$40.40 |

FY23 Middle School Spending

Actual Spending for PTO spending for school year 2022-23

| Line # | | Bigelow | Brown | Day | Oak Hill | Total MS |
|-----------------------------------|--|-----------------|-----------------|-----------------|-----------------|------------------|
| Enrollment and Staffing | | | | | | |
| 1 | Projected Enrollment (1) | 447 | 761 | 926 | 653 | 2,787 |
| 2 | Actual Enrollment on Oct. 1, 2022 | 465 | 759 | 941 | 661 | 2,826 |
| | Enrollment for this formula (Max of Line 2, 3) | 465 | 761 | 941 | 661 | 2,826 |
| 3 | FTE - teachers | | | | | |
| 4 | # of teachers eligible for PD funding (25% of FTE) | | | | | |
| Annual Spending Categories | | | | | | |
| Curricular Support | | | | | | |
| 5 | Field Trips | \$3,000 | \$0 | \$0 | | \$3,000 |
| 6 | Library | \$553 | \$4,080 | \$2,587 | \$1,320 | \$8,540 |
| 7 | Principal Discretionary Funds | \$1,958 | \$1,635 | \$2,990 | \$4,613 | \$11,196 |
| 7A | Vice principal discretionary | \$0 | \$0 | \$0 | | \$0 |
| 8 | Staff development -ind or small grp | \$1,668 | \$0 | \$0 | | \$1,668 |
| | | | | | | \$0 |
| 9 | Department/classroom support | \$847 | \$578 | \$1,764 | \$1,767 | \$4,956 |
| 10 | PTO-funded mini grants | \$272 | \$0 | \$7,097 | \$144 | \$7,513 |
| | Other curricular spending | | \$568 | | | \$568 |
| 11 | Spending from directed fundraising appeal | \$503 | \$0 | \$12,051 | | \$12,554 |
| | Total Curricular spending | \$8,801 | \$6,861 | \$26,488 | \$7,844 | \$49,994 |
| 12 | Creative Arts & Sciences (middle sch, input in tab 2) | \$4,194 | \$8,709 | \$8,321 | \$6,988 | \$28,212 |
| | per pupil equity/curriculum spending | \$28 | \$20 | \$37 | \$22 | |
| 13 | Technology | \$0 | \$645 | \$0 | \$0 | \$645 |
| 14 | Building & Facilities | | \$975 | \$0 | | \$975 |
| 15 | Community Events | \$348 | | \$8,664 | \$1,075 | \$10,087 |
| 16 | Directory | \$477 | \$450 | \$450 | \$450 | \$1,827 |
| 17 | Hospitality | | \$2,453 | | \$150 | \$2,603 |
| 18 | Insurance | \$255 | \$420 | \$475 | \$465 | \$1,615 |
| 19 | Newsletter & website | \$262 | \$1,832 | | | \$2,094 |
| 20 | NewtonServes | \$735 | \$0 | | \$243 | \$978 |
| 21 | Outreach & Donations | | \$0 | | \$200 | \$200 |
| 22 | PTO Admin costs | \$180 | \$1,075 | \$333 | \$1,254 | \$2,842 |
| 23 | PTO Council dues | \$0 | \$0 | \$0 | | \$0 |
| 24 | Speaker programs | \$1,800 | \$0 | \$0 | | \$1,800 |
| 25 | Teacher Appreciation | \$5,337 | \$5,021 | \$4,624 | \$3,332 | \$18,314 |
| 26 | Spirit Wear | \$0 | \$0 | \$2,688 | \$2,130 | \$4,818 |
| 27 | Direct Aid to families (eg School Cares fund) | \$0 | \$0 | | | \$0 |
| 28 | snacks for students | \$272 | \$900 | | \$538 | \$1,710 |
| 29 | Calculus project | \$215 | | | | \$215 |
| 30 | Keystone | \$118 | | | | \$118 |
| 31 | BIG boy | \$659 | | | | \$659 |
| 32 | One School One Book | \$1,300 | | | | \$1,300 |
| 33 | Gym equipment | \$1,795 | | | | \$1,795 |
| 34 | Other - please specify in comments | | | | | \$0 |
| 35 | Other - please specify in comments | | | | | |
| 36 | Other - please specify in comments | | | | | |
| | FORJ | | | \$5,284 | \$2,500 | |
| | SEPAC | | | | \$100 | |
| | 8th grade graduation/party | | | \$17,882 | \$2,462 | |
| | METCO/ELL | | | \$2,115 | | |
| | Total Non-curricular spending | \$13,753 | \$13,126 | \$17,234 | \$9,837 | \$53,950 |
| 35 | Total PTO expenditure | \$26,748 | \$29,341 | \$52,044 | \$24,669 | \$132,802 |

FY23 Middle School Spending

Actual Spending for PTO spending for school year 2022-23

| Line # | | Bigelow | Brown | Day | Oak Hill | Total MS |
|--------|-----------------------------|---------|---------|---------|----------|----------|
| 36 | Total per pupil expenditure | \$57.52 | \$38.56 | \$55.31 | \$37.32 | \$46.99 |

FY23 Middle School Budget

| Totals | Bigelow | Brown | Day | Oak Hill | |
|-------------------------------|-------------|-------------|-------------|-------------|--------------|
| Curricular spending | \$8,801.00 | \$6,861.00 | \$26,488.41 | \$7,844.00 | \$49,994.41 |
| CAS spending | \$4,194.00 | \$8,709.00 | \$8,321.00 | \$6,988.00 | \$28,212.00 |
| | \$12,995.00 | \$15,570.00 | \$34,809.41 | \$14,832.00 | \$78,206.41 |
| Technology spending | \$0.00 | \$645.00 | \$0.00 | \$0.00 | \$645.00 |
| Non-Curricular spending | \$13,753.00 | \$13,126.00 | \$17,234.23 | \$9,837.00 | \$53,950.23 |
| Total Spending | \$26,748.00 | \$29,341.00 | \$52,043.64 | \$24,669.00 | \$132,801.64 |
| Curricular per pupil | \$18.93 | \$9.02 | \$28.15 | \$11.87 | \$17.69 |
| CAS per pupil | \$9.02 | \$11.44 | \$8.84 | \$10.57 | \$9.98 |
| Non-curricular spending | \$27.95 | \$20.46 | \$36.99 | \$22.44 | \$27.67 |
| Technology spending per pupil | \$0.00 | \$0.85 | \$0.00 | \$0.00 | \$0.23 |
| Total per pupil expenditure | \$57.52 | \$38.56 | \$55.31 | \$37.32 | \$46.99 |

Revised June 02, 2022
Minor updates June 16, 2023
Approved September 7, 2022
Effective July 1, 2023

PTO Equity Spending Guidelines

Table of Contents

| | |
|--|----|
| I. Purpose | 2 |
| II. Prohibited PTO Spending - ALL PTOs | 2 |
| III. Elementary PTO Spending | 3 |
| A. Permissible Elementary PTO Spending Subject to Elementary Equity Cap Limits..... | 3 |
| i. Annual Elementary Equity Cap | 3 |
| ii. Elementary Professional Development Reporting | 8 |
| B. Permissible Elementary PTO Technology Spending Subject to Elementary Technology Cap Limits | 8 |
| i. Elementary Technology Spending Cap | 8 |
| ii. District Technology Access Standard | 9 |
| iii. Pre-Approval for Technology Spending | 9 |
| C. Permissible Elementary PTO Creative Arts and Sciences (CAS) Program Spending Subject to Elementary CAS Limit | 9 |
| i. Elementary CAS Limit | 10 |
| ii. CAS Performance Series and Alternate Program Criteria | 11 |
| iii. Elementary CAS Reporting | 13 |
| D. Permissible Elementary PTO Spending with No Equity Limit | 13 |
| IV. Secondary School PTO Spending | 18 |
| B. Secondary Spending Guidelines | 19 |
| C. Secondary Schools Reporting | 19 |
| D. Secondary Professional Development Reporting | 25 |
| V. Grants and other Gifts to Schools..... | 25 |
| VI. Monitoring by Principals | 26 |
| VII. Data Reporting and Collection | 27 |
| VIII. Remedies for Violations of the Equity Policy and PTO Equity Spending Guidelines | 27 |
| IX. Purpose and Composition of the PTO Equity Spending Committee | 28 |
| X. PTO Equity Spending Committee Meetings | 29 |
| XI. Changes to the PTO Equity Spending Guidelines and Effective Date | 29 |

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

I. Purpose

The purpose of these guidelines is to ensure that spending by officially recognized Parent Teacher Organizations ("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 prohibited, limited, and unlimited. 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.

II. 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. If an item is not listed on the school's Annual Technology Letter, it cannot be purchased with PTO funds.

Furniture, Fans, and HVAC Units for Schools and Classrooms - PTO funds may not be spent on standard classroom furniture such as bookcases, chairs, desks, or tables. PTO funds may not be spent on fans or window air conditioner units for any part of the building. Any request for these items should be directed to the NPS Facilities department. This does not extend to alternative seating items such as wobble chairs, ball chairs, and rugs.

Curricular items – PTOs may not purchase any item that would ordinarily be provided by NPS such as core curriculum, resources used to deepen content understanding of the core curriculum (e.g., Foundations learning tiles), or SPED devices.

III. 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 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 PTO Equity Spending 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.

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 Preview programs | <p>This line includes costs for all CAS preview programs brought into the school in connection with the citywide CAS program. This amount shall include funds spent by the PTO even when raised through grants from outside sources.</p> <p>NOTE: All grants from sources outside the PTO are subject to the Gifts and Donations Policy (KCD). See section V below.</p> | 8 |
| Field Trips | <p>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 the NPS field trip policy/procedures.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> • Field trip transportation costs • Entrance or program fees associated with field trips <p>EXCEPTION: Field trip subsidies provided to individual families should be made at the discretion of the school principal and be accounted for under Principal's Discretionary Funds.</p> | 9 |
| Library | <p>This line includes total PTO expenditures on materials for the school's library.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> • Books (no more than 10 copies per title per school) • Supplies for library classes <p>EXCEPTION: Shelving or standard furniture is prohibited. Technology purchases for items to be used in the library shall be included in the Technology Equity Cap and shall not be included here.</p> | 10 |

| | | |
|--|--|-----------|
| <p>Principal's Discretionary Fund</p> | <p>This line includes PTO funds given to the Principal to be used for discretionary purposes.</p> <p>EXAMPLES</p> <ul style="list-style-type: none"> ● Professional Development books/materials (NOTE: expenditures for conferences or workshops should be accounted for under the "Individual/Small Group Professional Development category below, line 12) ● Financial assistance for families in need for field trips or other expenses ● Classroom supplies ● Food or other treats for staff <p>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 PTO Equity Spending Committee shall make that determination.</p> | <p>11</p> |
| <p>Individual/ Small Group Professional Development</p> | <p>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."</p> | <p>12</p> |

| | | |
|--|--|-----------|
| <p>Staff/Teacher/ Classroom Support</p> | <p>This line includes the 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.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Expenditures for classroom supplies during the school year (or at any time) 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. ● Alternate seating or rugs or rug cleaning. <p>EXCEPTION: Some PTOs offer school-based mini-grants for staff-driven special projects or initiatives. Expenses associated with these grants shall be reported under PTO-funded Mini-Grants</p> | <p>13</p> |
|--|--|-----------|

| | | |
|--------------------------------------|---|-----------|
| <p>PTO-funded Mini-grants</p> | <p>This line includes the total amount of PTO 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 and the PTO Equity Spending Guidelines. In most cases, mini-grants should not be used for on-going support of programs.</p> <p>EXAMPLES</p> <ul style="list-style-type: none"> ● 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. <p>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.</p> | <p>14</p> |
|--------------------------------------|---|-----------|

| | | |
|--|---|------------|
| Instruments & Supplies for Music Classroom | <p>This line includes the total amount spent by PTOs to support the school's Music program.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● 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 <p>EXCEPTION: Special projects/requests made via "PTO funded Mini-Grants" and technology devices for use in the Music classroom (for items listed in the Annual Tech Letter).</p> | <p>15</p> |
| Equipment & Supplies for Physical Education | <p>This line includes the total amount spent by PTOs to support the school's PE program.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Balls, goals, nets, ropes, scooters, cones, etc. ● Gym mats ● Fitness equipment ● Materials related to health & wellness <p>EXCEPTION: Special projects/requests made via "PTO funded Mini-Grants" and technology devices for use in the PE classroom</p> | <p>16</p> |
| Equipment & Supplies for Art Classroom | <p>This line includes total amount spent by PTOs to support the school's Art program</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Paint, brushes, clay, pastels, markers, paper, etc. ● Art storage/display or other furniture for the art program ● Pottery Wheels ● Kilns <p>EXCEPTION: Special projects/requests made via "PTO funded Mini-Grants" and technology devices for use in the Art classroom</p> | <p>17</p> |
| Club Support | <p>This line includes the total amount spent by PTOs to support the school's clubs or at-school activities when supervised by NPS employees.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Green Team supplies ● School play printing and supplies ● Supplies for any after-school or during-school clubs ● Materials for game clubs | <p>17A</p> |

| | | |
|-----------------------------------|--|------------|
| At school Special Programs | <p>This line includes the total amount spent by PTOs to support in-classroom programs and activities that are not already included as Creative Arts and Sciences, UOD, or CAPP.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Anti-bias programs ● At school special programs or experiences | <p>17B</p> |
|-----------------------------------|--|------------|

ii. Elementary Professional Development 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 VII below), each PTO shall report the number of teachers who are budgeted to receive or have actually received Individual or Small Group professional development paid with PTO funds.

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. All funds spent on technology must be pre-approved as detailed below.

i. Elementary Technology Spending Cap

The Elementary Technology Spending Cap will be \$20 multiplied 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.

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 PTO Equity Spending Committee each year.

The PTO Equity Spending Committee will reconsider the amount and structure of this cap at least every two years 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](#). Purchases of devices outside this standard, or that would cause a school to exceed this standard, may not be made by elementary 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 PTO Equity Spending 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 Teaching and Learning, as well as the Assistant Superintendent of Elementary Education. The IT Specialist in each building will complete the [Technology Purchase Request form](#) 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. All funds spent on CAS must be reported as detailed in part C.iii 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.iii. below. All grants from sources outside the PTO are subject to the Gifts and Donations Policy (KCD). See section V 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 Performance (previously named 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 Performance (previously named Concert) Series shall be reported as provided in part C.iii 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.iii below and count towards the Elementary Equity Cap.

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

ii. CAS Performance Series and Alternate Program Criteria

a) CAS Performance Series Criteria

The CAS Performance Series is in addition to the three CAS experiences allowed annually per student. The Performance Series has the following criteria:

1. All schools K-8 participate in the Performance Series program.
2. All pupils and grades in K-8 participate in the Performance Series program.
 - Generally, all students in grades K-8 have the same program.
 - In certain years, Elementary students at all schools have one program and Middle school students have a different program.
3. The program takes place as an “all school” event.
4. The program creates a unified Newton-wide event as all K-8 students across the district see the same program.
5. NPS chooses the Performance Series program with a per pupil cost limit established in advance with input from PTOs through the following steps:
 - For each Performance Series program, NPS will survey the elementary and middle school PTOs to determine the feasible upper limit per pupil cost for that program in advance of formal program selection by April 15 of the year which is two school years prior to when that Performance Series will take place. E.g., for the 2024-2025 (FY25) Performance Series, NPS would initiate this process with PTOs by April 15, 2023. This step can happen at the same time as Step 6 below if both happen by April 15 of the year two school years prior to the year in which that Performance Series will take place.
 - PTOs refer to PTO Co-Presidents, Treasurers, and CAS Chairs at each elementary and middle school.
 - PTOs will be given a reasonable window of opportunity to respond to NPS.
 - PTO feedback regarding the upper limit per pupil costs will be consolidated and shared with all PTOs within a reasonable time frame.
6. NPS presents its selection of the Performance Series program/vendor to PTOs for approval in advance of finalizing the vendor contract.
 - NPS presents to PTOs the selected Performance Series Program, with anticipated cost, by May 15 of the school year prior to the school year in which that Performance Series will take place. E.g., for the 2024-2025 (FY25) Performance Series, NPS would communicate the planned vendor/program and associated cost by May 15, 2024. The timing of this step will occur at the time that NPS negotiates the contract with the vendor, prior to the final contract being signed with the vendor.
 - PTOs refers to PTO Co-Presidents, Treasurers, and CAS Chairs at each elementary and middle school.
 - PTOs will be given a reasonable window of opportunity to respond to NPS.
 - The anticipated cost will be communicated on a per pupil basis based

- o on projected enrollment for the performance year available at the time of the communication.
 - PTO feedback regarding the program selection, anticipated cost per pupil, and prior approved upper limit per pupil determined in step 5 will be consolidated and shared with all PTOs within a reasonable time frame.
 - o Any actual cost above the per pupil upper limit agreed to by PTOs in Step 5 will be the responsibility of NPS.
 - o Modifications or further clarification of this process can be developed with input from NPS and PTOs. Such modifications will be added to the PTO Equity Spending Guidelines as determined by the PTO Equity Spending Committee.
- 7. Per pupil costs will be budgeted and billed on projected (not October 1 actual) enrollment as documented in the most recent NPS Enrollment Analysis.

b) Alternate Performance Series Program Criteria

From time to time, alternate programming to the Performance Series is held. Such an alternative must meet the following criteria to replace the Performance Series slot in the CAS policy.

1. All schools K-8 participate in the alternate program.
2. All pupils and grades in K-8 participate in the alternate program.
3. Each grade across the district will have the same program. E.g., all 4th graders will have the same program.
4. The program(s) do not need to take place as an “all school” event.
5. The program(s) creates a unified Newton-wide event as all K-8 students across the district participate in the program.
6. Any after-school component should meet the following criteria:
 - o The after-school component should be self-funded and not subsidized by school presentations.
 - o The location, date, and time should be disclosed in advance to PTOs.
 - PTOs refer to CAS Chairs at each elementary and middle school.
 - PTOs will be given a reasonable window of opportunity to respond to NPS.
 - PTO feedback regarding the after-school component will be consolidated and shared with all PTOs within a reasonable time frame.
 - o Any vendor sales at the event must disclose any subsidies (e.g. vendor revenue share arrangements) to the alternative program funding.
7. Unless specifically explained in the Alternate Program Criteria listed above, all other criteria listed in the CAS Performance Series criteria shall be met including notice to PTOs and approval of per pupil upper limit costs.

iii. 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 VII 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 including the program name and cost.

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 PTO Equity Spending Committee.

However, if another provision of these PTO Equity Spending 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 the School Council line item, which is not subject to restriction, and the School Council in turn uses the funds for curriculum (as prohibited by Section II).

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 as 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 of a permanently installed nature, such as water fountains or playgrounds. Movable items such as photocopiers are not to be reported in this category. 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 | <p>This includes all costs for all events which the PTO pays for (in whole or in part) which are open to the school community.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Back to school picnics ● World Cultures Day ● Science Fair/Invention Invasion held outside of normal school hours ● 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. <p>EXCEPTIONS:</p> <ul style="list-style-type: none"> ● NewtonServes | <p>27</p> <p>34</p> |

| | | |
|--|---|-----------|
| <p>Directory</p> | <p>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, while handbooks list school policies. Some schools may combine these into one publication.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Membership Toolkit | <p>28</p> |
| <p>Fifth Grade Activities</p> | <p>This refers to non-education related activities and expenses, such as graduation and yearbook, and 5th grade trips.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Costs for graduation ceremony and party (may include venue fee, refreshments and entertainment) ● Yearbook provided to each 5th grade student ● Fifth grade graduation trip <p>EXCEPTIONS:</p> <ul style="list-style-type: none"> ● Fifth Grade field trips | <p>29</p> |
| <p>Grounds and Outdoor Spaces</p> | <p>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 34. It can also include related costs, like pizza for volunteers.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● PTO sponsored planting day ● Pizza for volunteers on planting day <p>EXCEPTIONS: NewtonServes is reported separately.</p> | <p>30</p> |
| <p>Hospitality</p> | <p>This includes costs for food, decorations, amenities of PTO meetings/events (other than teacher appreciation).</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Cookies and coffee for PTO meetings and Parent Principal coffees | <p>31</p> |
| <p>Insurance</p> | <p>This includes costs of adequate and appropriate insurance coverage for PTO activities.</p> | <p>32</p> |

| | | |
|--|---|----|
| Newsletter & Website | <p>Newsletter & communication between school and homes, should be included here.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Cost of website hosting ● Cost of email newsletter | 33 |
| NewtonServes | <p>All costs related to NewtonServes should be included in this line item.</p> | 34 |
| Outreach and Donations | <p>PTOs may provide monetary gifts or grants to support a variety of causes, typically other 501(c)3 organizations. Any payments or support should be recorded here.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Funding after school program tuition for students in need ● Donations to METCO ● Donations to charitable organizations or projects | 35 |
| Playground Maintenance | <p>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.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Replacing a few rusted links in swing set chains ● Trimming trees growing into the playground area | 36 |
| Playground Reconstruction and Renovation | <p>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.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Total renovation of playground with all new equipment ● Replacement of swing set, due to wear and tear | 37 |
| PTO Admin | <p>This line item is for regular, recurring costs of a PTO or are related to a PTO's legal entity.</p> | 38 |

| | | |
|-------------------------------------|---|-----|
| | <p>EXAMPLES:</p> <ul style="list-style-type: none"> • 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 <p>EXCEPTIONS: Insurance and website & newsletter costs are reported separately.</p> | |
| Advertising & Printing Costs | This line includes all costs related to advertising and printing | 38A |
| Committee Costs | This line includes all costs related to hosting a committee meeting or supplies for such committee | 38B |
| 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 | <p>This includes non-education related items such as retirement gifts, thank you events, acknowledgement of deaths in the family, and food at staff events.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> • 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 |
| Creative Arts and Sciences (CAS) | <p>This line represents the cost of CAS programs, subject to the three experiences per year limit at elementary schools plus the Performance Series (previously named Concert Series).</p> <p>EXCEPTIONS: CAS Preview programs should be reported under Line 8 CAS Preview Programs.</p> | 43 |

| | | |
|--|---|-------|
| Direct Aid to families, e.g. School Cares fund | <p>This line represents payments made directly to families for non-curriculum reasons such as COVID financial support, grocery cards, or GoFundMe donations.</p> <p>EXCEPTIONS: PTO support for field trips is reported in Line 9, Field Trips. PTO donations to registered 501(c)3 entities is reported in Line 35 Outreach & Donations</p> | 44 |
| Spirit Wear, Kindergarten T-shirts | <p>This line covers the cost of Spirit Wear given to students including shirts for incoming Kindergarteners, Logo masks, or other Spirit Wear giveaways.</p> <p>EXCEPTIONS: Spirit Wear or Logo items given to Teachers and Staff are reported on Line 41 Teacher Appreciation.</p> | 45 |
| One School, One Book | <p>This line represents the book costs for One School, One Book events. These events are considered Community Building events and are not considered to be curriculum.</p> <p>EXCEPTIONS: The cost of any copies of the book placed in School Libraries is reported on Line 10 Library. Copies purchased for classrooms are reported in Line 13 Classroom Support.</p> | 46 |
| FORJ | <p>This line represents the costs of adult FORJ activities including speaker fees, books, or other costs.</p> | 47 |
| SEPAC | <p>This line includes donations to SEPAC.</p> | 47A |
| School Dismissal Software | <p>This line exclusively reflects the cost of school dismissal software.</p> | 47B |
| Field Day or Color Day | <p>This line includes all expenses incurred in relation to Field Day or Color Day.</p> | 47C |
| Other - to be specified | <p>PTOs should report all expenditures to the PTO Equity Spending 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.</p> <p>List all one-time and/or major outlays, whether or not all funds were raised in the current fiscal year.</p> | 48-50 |

IV. Secondary School PTO Spending

B. Secondary Spending Guidelines

Secondary school PTOs are responsible for adhering to the following:

Prohibited Spending: Secondary school PTOs are subject to the prohibited spending specified in Section II 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 a similar 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, if any, as outlined in District Technology Access Standard.

Any technology purchases must be pre-approved by the District Information Technology Director, the Assistant Superintendent of Teaching and Learning, as well as the Assistant Superintendent of Secondary Education. Technology purchases must be submitted on the [Technology Purchase Request Form](https://docs.google.com/document/d/11KM94C5Bvg_Sd3DVWHDB4ligGojHQvAgrpqWL5ry3zk/edit?usp=sharing).
https://docs.google.com/document/d/11KM94C5Bvg_Sd3DVWHDB4ligGojHQvAgrpqWL5ry3zk/edit?usp=sharing

Creative Arts and Sciences: PTOs in middle schools and high schools may spend funds for CAS without an experience-related or dollar limit. The name and cost of each program will be reported on the actual spending spreadsheet annually.

C. Secondary Schools Reporting

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 | <p>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 the NPS field trip policy/procedures.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Field trip transportation costs ● Entrance or program fees associated with field trip <p>EXCEPTION: Field trip subsidies provided to individual families should be made at the discretion of the school principal and be accounted for under Principal's Discretionary Funds.</p> | 5 |
| Library | <p>This line includes total PTO expenditures on materials for the school's library.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Books (no more than 10 copies per title) ● Supplies for library classes <p>EXCEPTION: Shelving or standard furniture is prohibited. Technology purchases for items to be used in the library should be reported as a Technology expenditure and adhere to the process and restrictions laid out in Section IV of these guidelines.</p> | 6 |
| Principal's Discretionary Fund | <p>This line includes PTO funds given to the Principal to be used for discretionary purposes.</p> <p>EXAMPLES</p> <ul style="list-style-type: none"> ● Professional Development books/materials (NOTE: <i>expenditures for conferences or workshops should be accounted for under the Professional Development category below</i>) ● Financial assistance for families in need for field trips or other expenses ● Classroom supplies ● Food or other treats for staff <p>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 and the PTO Equity Spending Guidelines. In the event of uncertainty about eligibility for PTO funding, the PTO Equity Spending Committee shall make that determination.</p> | 7 |
| Vice Principal Discretionary Fund | <p>This line includes PTO funds given to a Vice Principal to be used for discretionary purposes.</p> <p>SAME RULES APPLY AS PRINCIPAL DISCRETIONARY FUND</p> | 7A |

| | | |
|--|---|----------|
| <p>Individual/ Small Group Professional Development</p> | <p>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 full time equivalents (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."</p> | <p>8</p> |
| <p>Department/ Classroom Support</p> | <p>This line includes the total amount given by PTOs to support individual departments/classrooms, including all department or teacher stipends. EXAMPLES:</p> <ul style="list-style-type: none"> ● 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 ● Books (no more than 10 copies per title) or supplies for the Special Education teachers <p>EXCEPTION: Some PTOs offer school-based mini-grants for staff or student driven special projects or initiatives. Expenses associated with these grants should be reported under PTO-funded Mini-Grants.</p> | <p>9</p> |

| | | |
|---|---|-----------|
| <p>PTO-funded mini-grants</p> | <p>This line includes the total amount of PTO 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 and the PTO Equity Spending Guidelines. In most cases, mini-grants should not be used for on-going support of programs.</p> <p>EXAMPLES</p> <ul style="list-style-type: none"> ● 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 <p>EXCEPTIONS: Technology purchases should be reported separately and adhere to the process and restrictions laid out in Section IV of these guidelines.</p> | <p>10</p> |
| <p>Spending from Directed Fundraising Appeal</p> | <p>This line includes the total amount spent by PTOs from a directed fundraising campaign in which funds are being raised and spent for one-time, targeted initiatives.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Educational Excellence campaign at NNHS ● Success@South at NSHS ● Middle school annual campaigns for the theater improvements or other directed spending <p>NOTE: When reporting expenditures, please use “comment” feature to specify how funds were used, e.g. “supported the College and Career Center”.</p> <p>EXCEPTIONS: Technology purchases should be reported separately and adhere to the process and restrictions laid out in Section IV of these guidelines.</p> | <p>11</p> |
| <p>Creative Arts & Sciences</p> | <p>This line includes costs for all programs brought into the school in connection with the citywide CAS program (for middle schools only). This amount shall include funds spent by the PTO even when raised through grants from outside sources.</p> <p>NOTE: All grants from sources outside the PTO are subject to the Gifts and Donations Policy (KCD). See section V below.</p> | <p>12</p> |

| | | |
|----------------------------------|---|----|
| 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 Section IV | 13 |
| Building & Facilities | This category includes building and facility improvements of a permanently installed nature, such as water fountains or playgrounds. Movable items such as photocopiers are not to be reported in this category. 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 Secondary 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 | <p>This includes all costs for all events which the PTO pays for (in whole or in part) which are open to the school community.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Socials/events for new/incoming students ● Prom-related events ● Cultural events ● Events to promote student health and wellness ● FORJ events ● Events to support the individual school's METCO or ELL families ● Core Values events <p>EXCEPTIONS:</p> <ul style="list-style-type: none"> ● NewtonServes (see below) | 15 |
| Directory | <p>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, while handbooks list school policies. Some schools may combine these into one publication.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> ● Membership Toolkit | 16 |

| | | |
|---------------------------------|---|----|
| Insurance | <p>This includes costs for food, decorations, amenities of PTO meetings/events (other than teacher appreciation).</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> • Cookies and coffee for PTO meetings and Parent-Principal coffees | 17 |
| Insurance | <p>This includes costs of adequate and appropriate insurance coverage for PTO activities.</p> | 18 |
| Newsletter & website | <p>The costs of the PTO newsletter and website, which facilitates communication between school and homes should be included here.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> • Cost of website hosting • Cost of email newsletter | 19 |
| NewtonServes | <p>All costs related to NewtonServes should be included in this line item.</p> | 20 |
| Outreach & Donations | <p>PTOs may provide monetary gifts or grants to support a variety of causes, typically other 501(c)3 organizations. Any payments or support should be recorded here.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> • Donations to METCO or SEPAC • Donations to student community service projects or initiatives | 21 |
| PTO Admin costs | <p>This line item is for regular, recurring costs of a PTO or are related to a PTO's legal entity.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> • 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 or event • Miscellaneous copying costs <p>EXCEPTIONS: Insurance and website & newsletter costs are reported separately.</p> | 22 |
| PTO Council dues | <p>This line includes the flat sum for PTO Council dues that is assessed to the PTO of every public school in Newton.</p> | 23 |
| Speaker programs | <p>This line includes fees paid to speakers for addressing students and/or parents/guardians on educational topics.</p> | 24 |

| | | |
|--|---|------|
| Teacher Appreciation | <p>This includes non-education related items such as retirement gifts, thank you events, acknowledgement of deaths in the family, food at staff events.</p> <p>EXAMPLES:</p> <ul style="list-style-type: none"> • 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 |
| Spirit Wear | <p>This line covers the cost of Spirit Wear given to students including shirts, Logo masks, or other Spirit Wear giveaways.</p> <p>EXCEPTIONS: Spirit Wear or Logo items given to Teachers and Staff are reported on Line 41 Teacher Appreciation.</p> | 26 |
| Direct Aid to families, e.g., School Cares fund | <p>This line represents payments made directly to families for non-curriculum reasons such as COVID financial support, grocery cards, or GoFundMe donations.</p> <p>EXCEPTIONS: PTO support for field trips is reported in Line 9, Field Trips. PTO donations to registered 501(c)3 entities are reported in Line 21 Outreach & Donations.</p> | 27 |
| Other - to be specified | <p>PTOs should report all expenditures to the PTO Equity Spending 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.</p> <p>List all one-time and/or major outlays, whether or not all funds were raised in the current fiscal year.</p> | 28-3 |

D. Secondary Professional Development Reporting

Secondary Professional Development 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 VII below), each PTO shall report the number of teachers who are budgeted to receive or have actually received Individual or Small Group professional development paid with PTO funds.

V. 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.

This policy excludes unsolicited donations such as company matching donations, PayPal charitable fund and similar donations.

VI. Monitoring by Principals

Individual PTOs and school principals must monitor their own spending and ensure that it is permissible under the Equity Policy and PTO Equity Spending 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 PTO Equity Spending 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 PTO Equity Spending 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 PTO Equity Spending Guidelines, or that would require the approval of the Superintendent or designee under the Equity Policy or PTO Equity Spending

Guidelines (without first obtaining that approval).

VII. 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 the PTO Equity Spending Committee. Each PTO shall also report the number of CAS programs it funded for each grade level, the program name and cost, and the amount of money it spent in total to provide those CAS programs. The PTO Equity Spending Committee will compile and analyze these reports to determine whether each school appears to have complied with the Equity Policy during the previous school year. Then the committee will provide the compiled data to the School Committee each November.

By June 15 of each year, each PTO is responsible for reporting its proposed budget for the following school year to the PTO Equity Spending Committee, using the PTO Budget Spreadsheet provided by the PTO Equity Spending Committee. 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 Equity Spending Committee will compile and analyze these reports and report compliance to the School Committee before November 15.

VIII. Remedies for Violations of the Equity Policy and PTO Equity Spending Guidelines

After conducting its annual review of PTOs' compiled financial reports, if the PTO Equity Spending 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 PTO Equity Spending Committee will make a recommendation concerning its findings to the Superintendent or designee to resolve violations of the Policy or Guidelines.

Also, if the PTO Equity Spending 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 PTO Equity Spending 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 PTO Equity Spending 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 PTO Equity Spending Committee, the school principal, and the School Committee.

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.

IX. Purpose and Composition of the PTO Equity Spending Committee

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

The PTO Equity Spending 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 Spending Representative. The other two parent/caregiver 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 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 PTO Equity Spending Committee.

X. PTO Equity Spending Committee Meetings

The PTO Equity Spending Committee shall schedule at least three dates to meet during the course of the school year. Such dates shall be spread evenly throughout the school year, typically November, January, and May. The PTO Equity Spending representatives shall advise all PTOs of the scheduled PTO Equity Spending Committee meeting dates once they are set. One of the PTO Equity Spending 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 Equity Spending committee.

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

XI. Changes to the PTO Equity Spending Guidelines and Effective Date

Any changes to the Equity Policy or to the PTO Equity Spending 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 PTO Equity Spending Committee at least every two years (reviewed and submitted to the School Committee by October 31 in even numbered years with an effective date of July 1 in odd years). Following that reconsideration, the PTO Equity Spending Committee will make a recommendation to the School Committee concerning any changes to be made, and the School Committee will vote on that recommendation.

File: KCDE – PTO EQUITY SPENDING POLICY

Economic disparity can lead to inequality in educational opportunities and experiences. With regard to PTO spending, ~~the~~ District will ensure that student educational experiences are equitable and not influenced by family income. District resources, which include technology, instructional materials, programming and staffing must be allocated equitably by the School Committee and Superintendent considering such factors as the number of classrooms in the school, the number of students in the school, and student/family needs.

Similarly, the District will endeavor to provide all students with equitable enrichment opportunities and experiences, such as performances and lectures by outside organizations, student performances, field trips, etc. To address inequity in educational or enrichment opportunities, the Superintendent or designee will develop guidelines to ensure that ~~parent/guardian organizations'~~ PTO spending is equitable from school to school over time. The guidelines will specify categories of items and activities in which ~~outside organization~~ PTOs may provide resources and funding, categories of items and activities in which outside organization assistance is limited, and categories of items and activities in which outside resources or funding is prohibited.

A ~~n~~ PTO Equity Spending Committee will be established and comprised of ~~representatives from parents elected by the PTO Council of Newton~~ parent/guardian organizations, the Superintendent or designees, and ~~a~~ ~~the~~ School Committee representative in accordance with the guidelines. The PTO Equity Spending Committee will meet ~~to~~ periodically to review the guidelines as well as monitor and ensure compliance with this policy. The committee will formally report findings to the School Committee at least two times per school year.

CROSS REFS: KCD, GIFTS AND DONATIONS

KBE, RELATIONS WITH PARENT/BOOSTER ORGANIZATIONS (note that this policy needs to be revised to reflect compliance with the “PTO Equity Spending Policy.”)

Revised: November XX, 2022

File: KCDE – PTO EQUITY SPENDING POLICY

Economic disparity can lead to inequality in educational opportunities and experiences. With regard to PTO spending, the District will ensure that student educational experiences are equitable and not influenced by family income. District resources, which include technology, instructional materials, programming and staffing must be allocated equitably by the School Committee and Superintendent considering such factors as the number of classrooms in the school, the number of students in the school, and student/family needs.

Similarly, the District will endeavor to provide all students with equitable enrichment opportunities and experiences, such as performances and lectures by outside organizations, student performances, field trips, etc. To address inequity in educational or enrichment opportunities, the Superintendent or designee will develop guidelines to ensure that PTO spending is equitable from school to school over time. The guidelines will specify categories of items and activities in which PTOs may provide resources and funding, categories of items and activities in which outside organization assistance is limited, and categories of items and activities in which outside resources or funding is prohibited.

A PTO Equity Spending Committee will be established and comprised of parents elected by the PTO Council of Newton, the Superintendent or designees, and a School Committee representative in accordance with the guidelines. The PTO Equity Spending Committee will meet periodically to review the guidelines as well as monitor and ensure compliance with this policy. The committee will formally report findings to the School Committee at least two times per school year.

CROSS REFS: [KCD](#), GIFTS AND DONATIONS

[KBE](#), RELATIONS WITH PARENT/BOOSTER ORGANIZATIONS (note that this policy needs to be revised to reflect compliance with the “PTO Equity Spending Policy.”)

Revised: November XX, 2022