

EVER WONDER HOW PTO BUDGETING WORKS?

Green Pines PTO, like all Rockwood PTOs, is a 501(c)(3). We are led by an executive board comprised of elected parent officers, the principal, assistant principal, and at least one faculty representative. Each year the executive board creates a budget, following our bylaws and PTO and district best practices, to guide spending and fundraising activities.

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LATE SPRING

- PTO sends out a survey to get parent and staff feedback on our events and activities, including suggestions for future expenditures.

SUMMER

- The executive board reviews the survey results. We use the survey, along with a thorough analysis of the previous year's budget, our proposed calendar of events, and input from PTO committee chairs, administrators, and staff to draft a balanced budget for the upcoming year.
- Once the fiscal year ends (June 30), an internal audit is arranged as required by our bylaws.

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FIRST GENERAL MEETING OF THE SCHOOL YEAR

- A budget is presented for approval by the general membership at the first PTO meeting of the school year as required by our bylaws. All parents are invited to vote on the budget at this meeting.

THE REST OF THE SCHOOL YEAR

- The approved budget becomes our guide for spending and fundraising throughout the year. We are required by the district to post the annual budget on our website, as well as the monthly budget reports that are presented at each of our meetings.
- All income that PTO receives, whether it's from a fundraiser or is donated to PTO as a charitable contribution, is used to fund the items on the "expense" side of the budget. To keep our budgeting process as transparent and simple as possible, we don't designate specific donations or fundraisers for specific budgeted expenses.
- The executive board can adjust individual budget line items by up to \$750. Adjustments of more than \$750 require a general membership vote per the bylaws.
- We try to follow the district PTO recommendation of carrying over no more than 5% of our budget to the following year, as we know parents like to see the money they helped raise benefit their current students.

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