




## BIG TOP BUDGETING FOR TREASURERS

Summer Leadership Conference 2025

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### WHAT IS A BUDGET?

- A budget shows a plan for how your PTA will raise money and spend money to implement the PTA mission. A budget does not dictate what your PTA must do. It simply represents what your PTA intends to do.
- A finance or budget committee usually has the responsibility of developing a budget for the PTA. This committee may be elected or appointed according to the PTA bylaws and usually consists of three or five members, one of whom is the treasurer, who may act as chair.

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### 4 STEPS TO DEVELOP A BUDGET

- Consider your PTA's goals** and the resources needed to achieve your planned activities. Study the previous year's budget and treasurer's reports to determine how well that budget met your PTA's needs.
- Determine your PTA's projected financial needs**, taking into consideration the funds needed for the approved programs, fundraising events, and leadership development (i.e., Council/Regional training, State PTA Convention, National PTA Convention). Determine how funds will be raised to meet these requirements.

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## 4 STEPS TO DEVELOP A BUDGET

3. **Develop a one-year budget** that shows existing funds, as well as projected funds raised and anticipated expenditure or receipts for the year's activities. Expenditures should equal receipts. Check your PTA bylaws to see how the year is defined. See [Sample Budget](#).
4. **Present the draft budget for approval** to the PTA board or executive committee. Incorporate feedback and then present the draft budget to the PTA membership during a general meeting where a quorum is determined to be present. A majority vote of the members present and voting is required for adoption.

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## LOCAL UNIT SPENDING RECOMMENDATIONS

- Administrative – 15%
- Special Interests – 20% (not a core part of mission)
  - Teacher Appreciation
  - Hospitality
  - Book Fair
- Leadership Development – 10-15%
  - Sustainability of Leadership & Unit
- Committees/Events
  - Reflections
  - Family Engagement

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Your Local PTA's Name Here  
High School per Member

Anticipated Revenue Based on 250 Members

| ACTUAL REVENUE  | Anticipated Revenue Based on 250 Members |
|---|--|
| Local Membership Dues (\$4 local dues (\$0 standard)) | 1,000.00                                 |
| Events  | 300.00                                   |
| Fundraising Projects                                  | 1,500.00                                 |
| Caravan   | 500.00                                   |
| Book Fair   | 500.00                                   |
| Founders' Day   | 500.00                                   |
| Community Service & Grants                            | 500.00                                   |
| Other Income  | 50.00                                    |
| <b>TOTAL ACTUAL REVENUE</b>                           | <b>\$ 4,500.00</b>                       |

Enter the expected amount of money you will receive for each category of income.

| Leadership Education                             | 200.00             |
|--|--------------------|
| Leadership Conferences                           | 200.00             |
| State PTA Conventions/National PTA Convention    | 400.00             |
| Professional Development/Our Children Committees |                    |
| Programs   | 200.00             |
| Volunteers                                       | 300.00             |
| Student Recognition                              | 50.00              |
| Special Appreciation Awards                      |                    |
| Programs   | 200.00             |
| Caravan  | 200.00             |
| Book Fair  | 200.00             |
| Reflections                                      | 300.00             |
| Family Engagement                                | 300.00             |
| Student Enrollment Grants                        | 300.00             |
| Self-Care Programs                               | 200.00             |
| Professional Development                         | 50.00              |
| <b>TOTAL ACTUAL EXPENDITURES</b>                 | <b>\$ 4,500.00</b> |

This is the amount of money you will receive for each category of income. Enter the expected amount of money you will anticipate spending in each of these categories.

**DIFFERENCE**

This is the amount of your annual budget. Your expenses should not exceed your income.

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## USING & AMENDING YOUR BUDGET

- Throughout the year, the Treasurer/Finance Committee is responsible for tracking the actual results and comparing them to the budget. Whenever a new opportunity arises to further the mission of the PTA (e.g., running an un-budgeted activity or obtaining sponsor funding), the Finance Committee should carefully weigh whether it should be undertaken. Ideally, an un-budgeted activity should have a positive or neutral impact on the PTA's overall budget.
- The budget is only an estimate of the planned expenditures for the year. When there are additional expenses or a change in an allocated expenditure, the budget may need to be amended by a vote of the association at any regular meeting, or at a special meeting called for that purpose. Check your bylaws for specific guidance.

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## SPECIAL FUNDS

- Emergency Reserve - This fund is intended to serve as a means to retain financial stability in the event of an unforeseen circumstance such as unplanned expenses arising from a project or an unexpected increase in inflation. As a rule, a healthy reserve is between one-half to one full year's average expenditures.
- Excess Funds – Units may carry over excess funds to the next budget year. No PTA board has the authority to write checks to the school or the principal for un-budgeted items to "clean out" the accounts. Expenditures must be approved by the general membership at a meeting. Every PTA should try to leave sufficient funds for leadership training for new board members (i.e., Council/Regional training, State PTA Convention or National PTA Convention), startup expenses for the new school year, etc. Funds not spent in one budget year should be included in the new budget.

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## SPECIAL FUNDS

- Restricted Funds - While it is a common PTA rule that one board cannot obligate the next year's board, there is one exception to that rule. The IRS has strict rules on restricted funds. When money is raised for a specific purpose (e.g., technology, a new playground, etc.), the money raised must be spent on that purpose. It does not matter if it is one year, five years, or 25 years from now.
- If your PTA wishes to use restricted funds for an alternate purpose, the donors must be notified and given the option to have their donation refunded to them. However, if you advertise that money raised is going toward something specific as well as other PTA projects, the collected funds are not restricted, and your board — and future boards — are able to use that money for whatever budget purpose they desire.

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## RECEIVING INCOME/PAYING EXPENSES

- Use Cash Verification Forms, keep detailed records of Deposit (duplicate deposit tickets)
- Itemize Givebacks Payouts to provide summary if more than 1 item is included – *detailed records entered, detailed reports delivered*
- Get detailed, complete invoices from vendors
- Use Voucher/Reimbursement forms – get original, itemized receipts

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## REGULAR REPORTING

- Treasurer's Report presented at EVERY meeting
  - Shows approved budget & what was actually received/spent during calendar month/bank statement period
  - If Treasurer is unable to attend meeting, must still provide report to be presented/shared.

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## TREASURER RESOURCES

- NYS PTA Resource Guide – Section 5
- NYSPATA.ORG: Your PTA/Treasurer Information, FAQ page
- NPTA Thrive Learning: <https://thrive.pta.org/>
- NPTA – Back to School Kit: <http://www.ptakit.org/>
- IRS – <https://www.stayexempt.irs.gov/>
- Region Treasurer/Director
- NYS PTA Treasurer, Sonya Verrillo [treasurer@nyspta.org](mailto:treasurer@nyspta.org)

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