



## Guiding Philosophy for Spending PTSA Reserves

Adopted Feb 2018

- ❖ Restricted Reserves Goal: 40% of current PTSA budget
- ❖ Any reserve funds over 40% should be used during the year to fund, in order of priority:
  - Unmet needs (ie. helping to mitigate school site budget cuts or funding needs that were not originally captured in approved PTSA budget)
  - Organizational capacity building (ie. staff development, pilot programs, or investment in infrastructure that will build long-term capacity)
- ❖ Reserve funds above 40% should ideally be spent down. However, if there are foreseen needs for subsequent years, funds above 40% can be rolled over year to year with appropriate rationale (ie. projected school site budget cuts in future years; saving for large/expensive infrastructure projects).
- ❖ Reserve spending should be focused toward one-time spending not ongoing programming.