

## Minnesota PTA Emergency Financial Guidelines **2019-2020 Budget Adjustments**

Many PTAs are finding themselves with line items in budgets that are no longer valid given the current conditions (ie. budget for a spring carnival that was cancelled). We have received lots of questions regarding repurposing of these funds. Here are some guidelines:

- If the event/activity/service is likely to happen in the 2020-21 school year, our advice is to leave the money where it is and roll it over to the next budget.
- If you would like the money to be repurposed for use this fiscal year, funds may be moved to other line items that were already in your approved budget. This must be done by a majority vote of quorum using the virtual meeting guidelines as listed in the Emergency Bylaws (published April 2, 2020)
- You may add new line items only if 1) the new line item fits within your mission and 2) your membership (not only executive board) approves the change through a vote. New line items must be addressing a need that cannot wait until the next fiscal year.
- Attempts should be made to move existing funds to new uses that are *as close to the original purpose as possible*. See “Questions to Ask When Repurposing Money” below for more details.

Under no circumstances may money in your budget leave the association. If you wish to raise money to support families in need, see “Treasurer Q&A” from April 2, 2020.

### Questions to Ask When Repurposing Budget Line Items

Does the repurposing of this money serve the same goal as the original?

Example: money for a carnival used for another community building event - YES

Example: money for a carnival used to subsidize yearbook purchases - NO

Is the new event/activity/service going to benefit the same population as the original?

Example: carnival turned dance party - both whole school benefit

Example: carnival turned 5th grade graduation - not both whole school benefit

Is the new event/activity/service going to be accessed equitably as the original?

Example: carnival (in-person) turned dance party (online) - will the same number of students and families be able to access the event? What are the barriers to participation? If they are the same or similar to the original, go ahead. If not, rethink the repurposing of funds.