

**DATE:** June 28, 2011  
**TO:** Board Members  
**FROM:** David Meadows  
**RE:** 2011-2012 (FY12) General Operations Budget Review and Discussion

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I would like to compliment Ms. Pannell, Ms. Murphree, and the finance staff for essentially completing the development of the 2011-2012 (FY12) TPSD General Operations Budget by the target deadline of June 15, 2011. At this point of development, the 2011-2012 (FY12) TPSD General Operations Budget is considered an administrative version of the FY 12 TPSD General Operations Budget. Based on today's presentation, review, and discussion, the TPSD Board of Trustees will begin the process of study, deliberation and input leading to the adoption of the FY12 budget at which time the TPSD FY12 General Operations Budget will become the actual TPSD 2011-2012 (FY12) General Operations Budget.

During today's meeting Ms. Pannell and Ms. Murphree will provide information for review and discussion on specific sources and anticipated amounts of revenue that will be utilized to fund the FY12 General Operations Budget. Six specific sources of revenue in which the Board of Trustees has the greatest flexibility on how these funds are expended have been identified for in depth review. These funds are as follows:

District Maintenance	Fund 1120
Special Education Local	Fund 1130
Special Education McDougal	Fund 1132
At Risk	Fund 1145
Activity	Fund 1000
Vocational Education	Fund 2711

A summary chart of these funds – District Accounts for Board Discussion dated June 28, 2011 has been provided in the Board packet for study and review.

Following the Summary Chart giving the names of the six funds and the specific fund numbers, additional charts are provided for each of these six funds.

Each chart provides specific information on how the funds have been expended in prior budget years and how the funds are recommended for expenditure in the FY12 budget year. Additional information on the 2011-2012 (FY12) level of funding will also be provided on June 28, 2011. For example, a complete breakdown of the \$171,910

currently recommended for the FY12 budget year will be provided. One large component of this budget includes the cost of the district's liability insurance.

As the Board begins study and deliberation, please let me point out that these specific charts provide the information necessary to meet the PDK Curriculum Audit recommendations for a development of a curriculum focused, program driven budget that allows for the calculation of a cost-benefit ratio for analysis and discussion. The Board can also use these charts as one means of determining if Board goals are being addressed through the allocation of resources.