

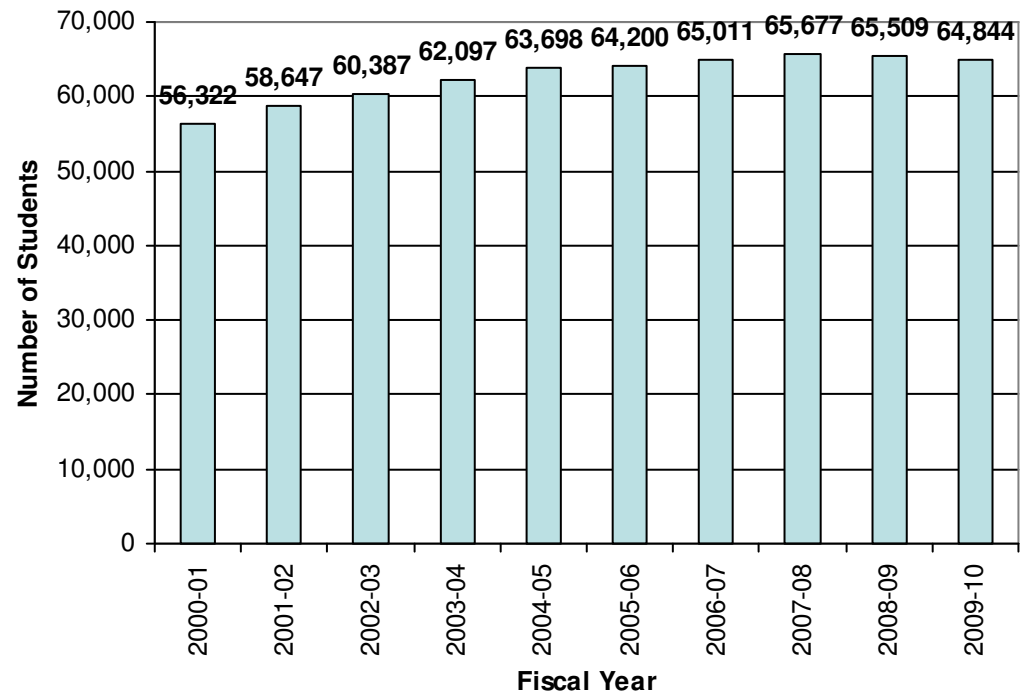
Washoe County School District

Overview of Fiscal Year 2009-10 Budget

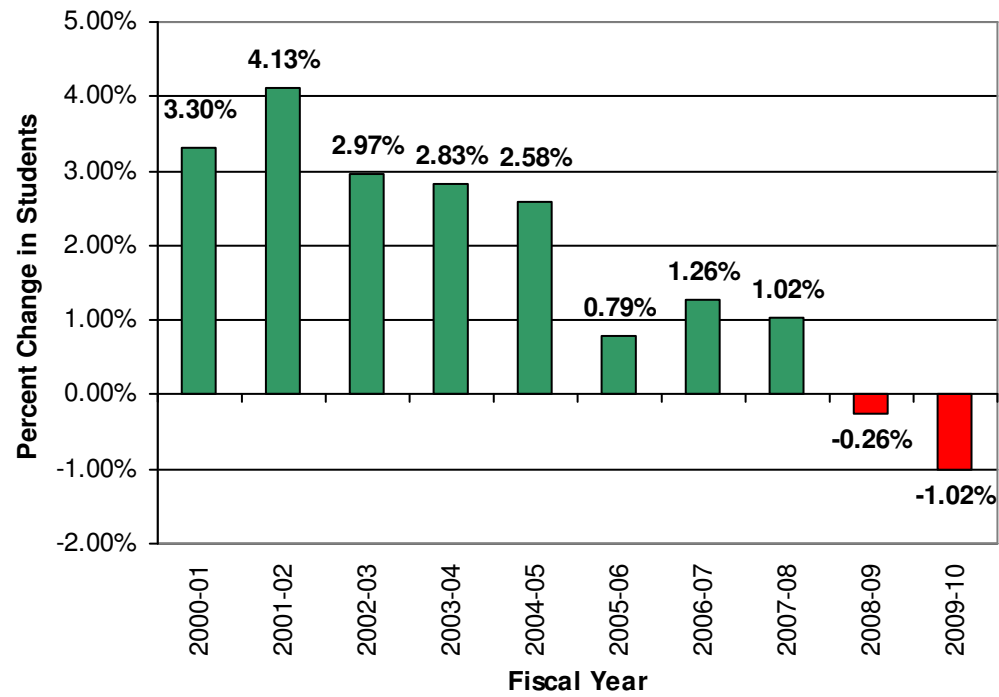
- Enrollment Trends
- Resources
- Appropriations
- Spend Down of Fund Balances and Sustainability Issues

Prepared by Gary Kraemer
December 15, 2009 Budget Workshop

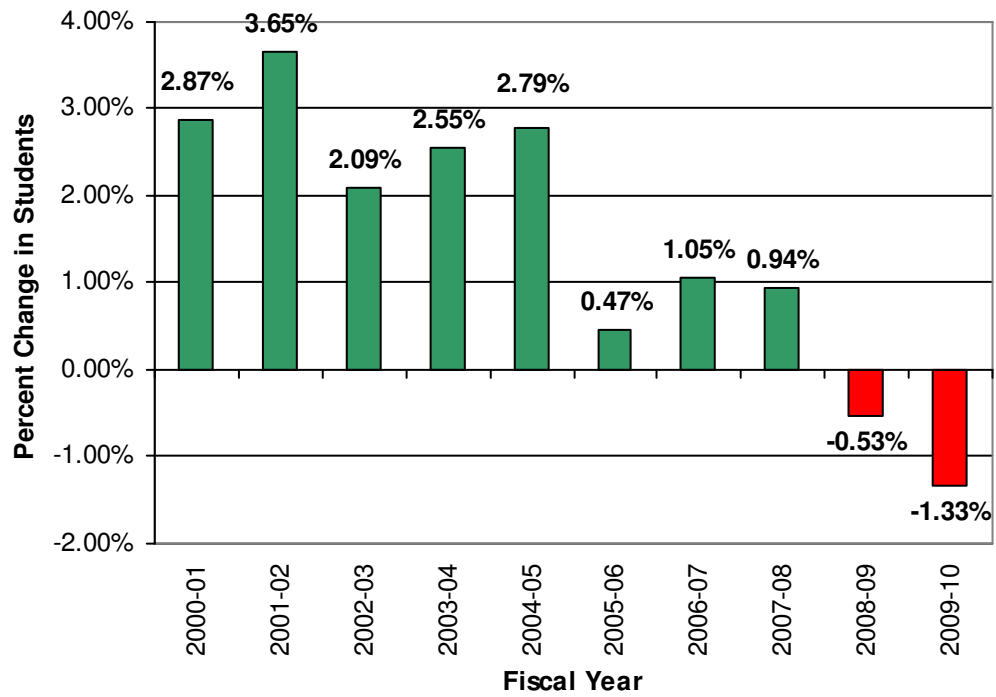
WCSD Enrollment-Including Charter Schools



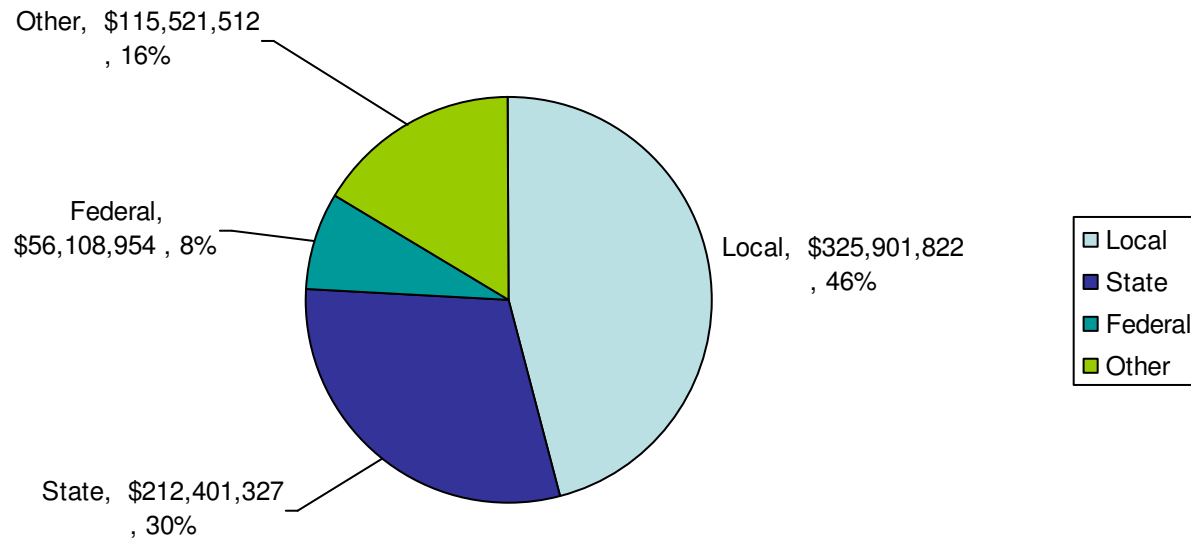
WCSD Enrollment Change-Including Charter Schools



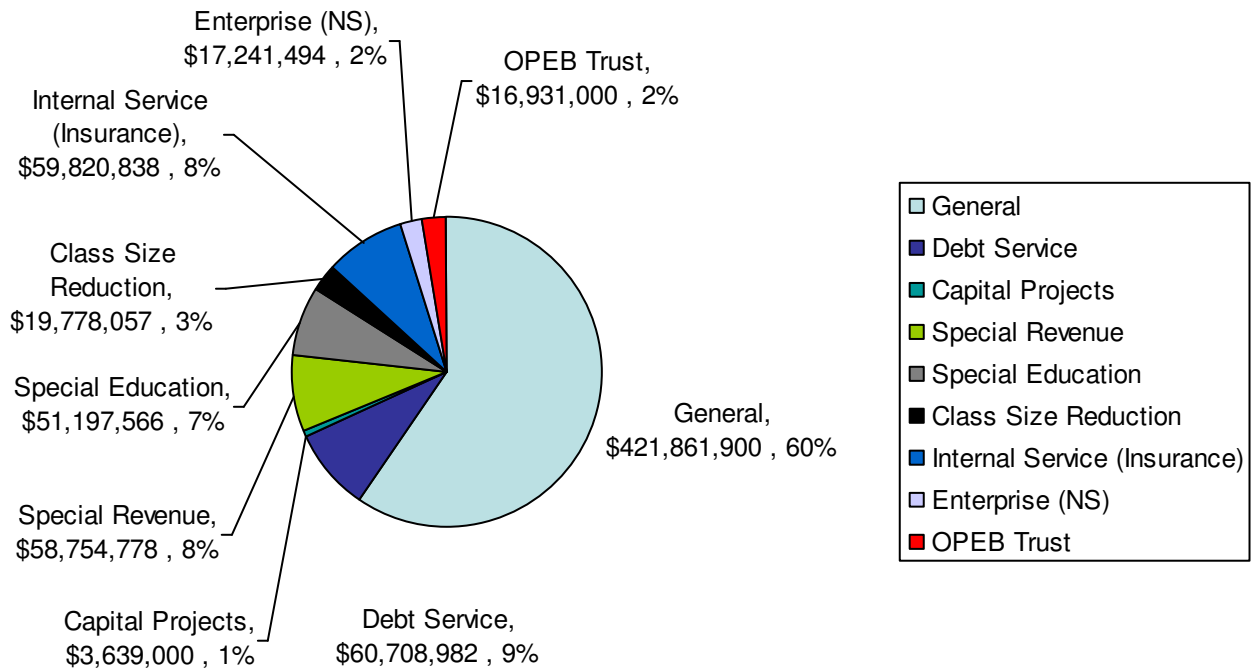
WCSD Enrollment Change-Excluding Charter Schools



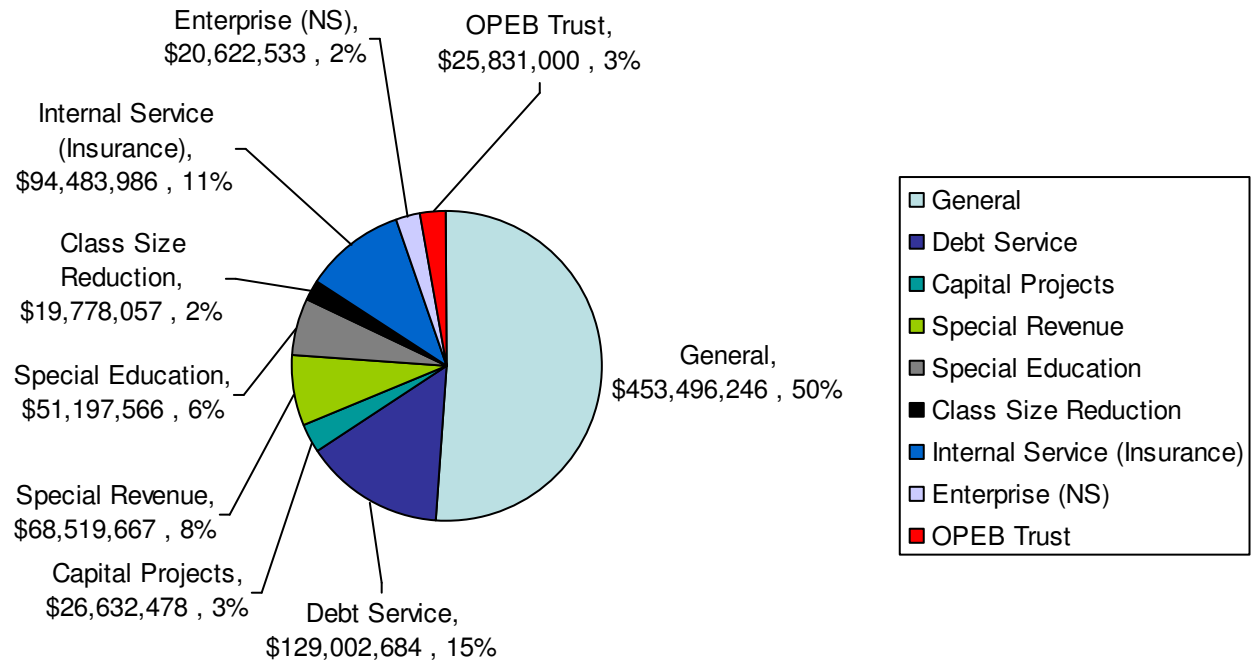
Total Revenues-All Funds FY 2009-10 Amended Final Budget



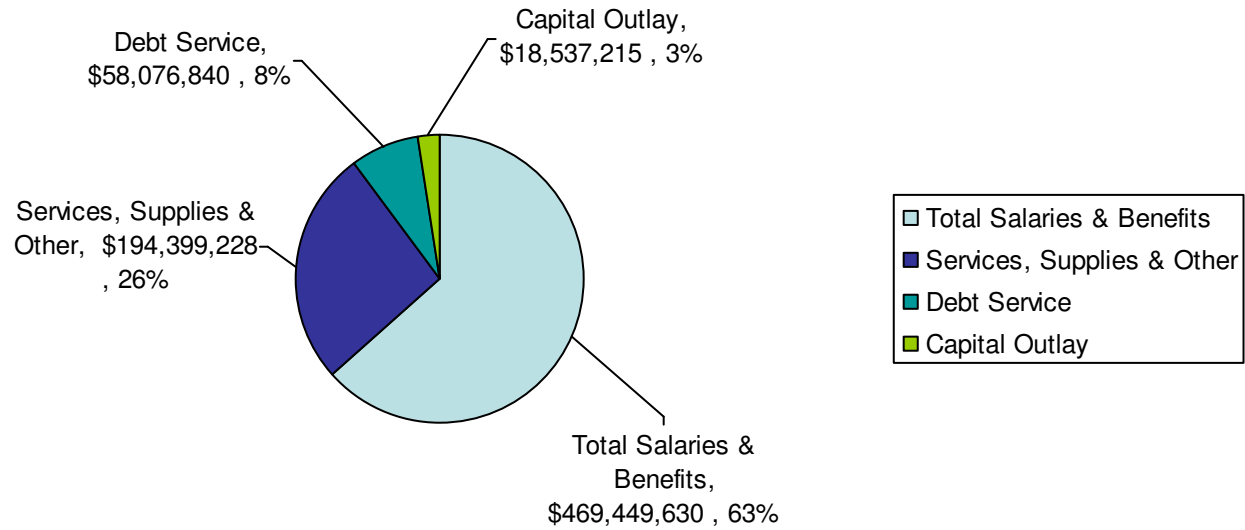
Total Revenues-All Funds by Fund-FY 2009-10 Amended Final Budget



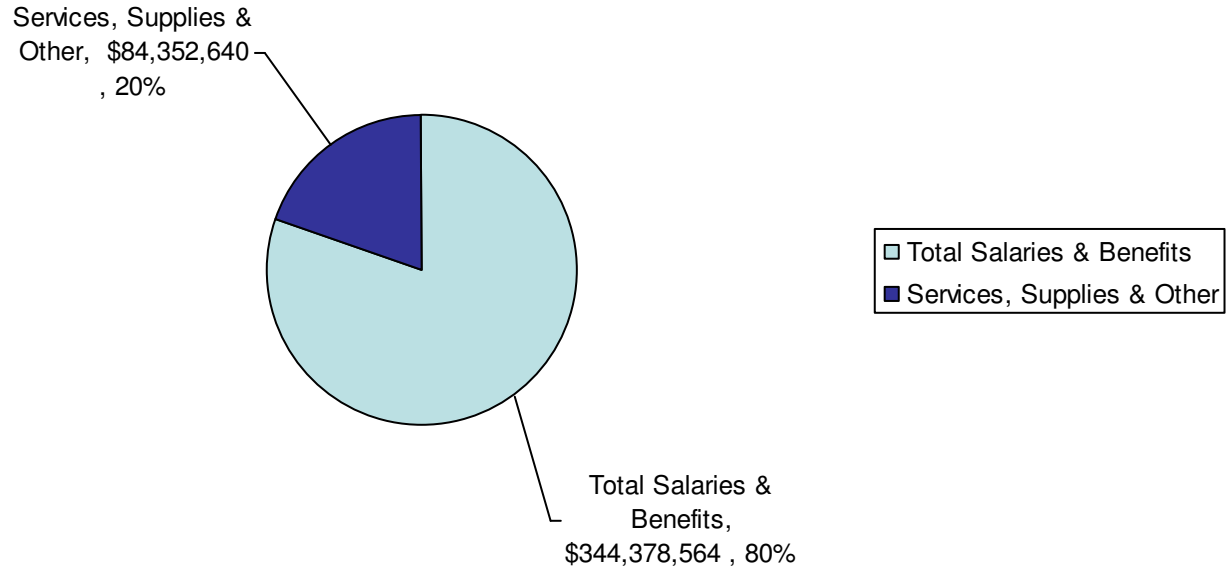
Total Requirements-All Funds FY 2009-10 Amended Final Budget



Total Appropriations by Major Category-All Funds FY 2009-10
Amended Final Budget
(Debt Service and Capital Outlay Shown Separately)

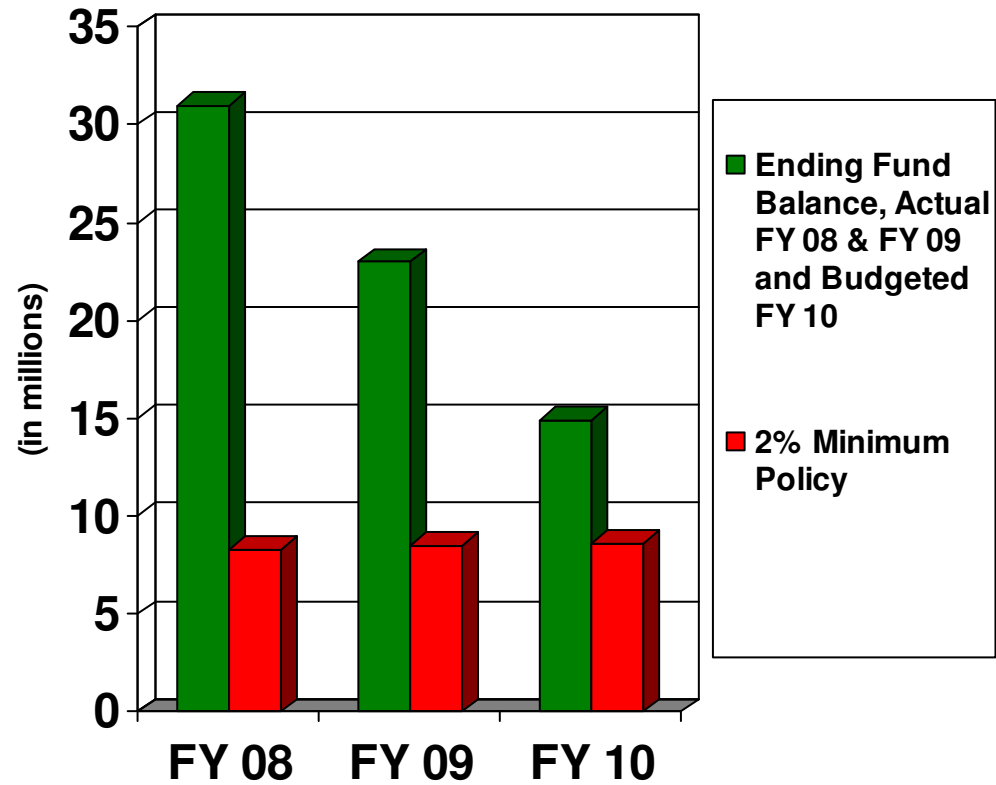


Total Appropriations by Major Category-General Fund FY 2009-10
Amended Final Budget



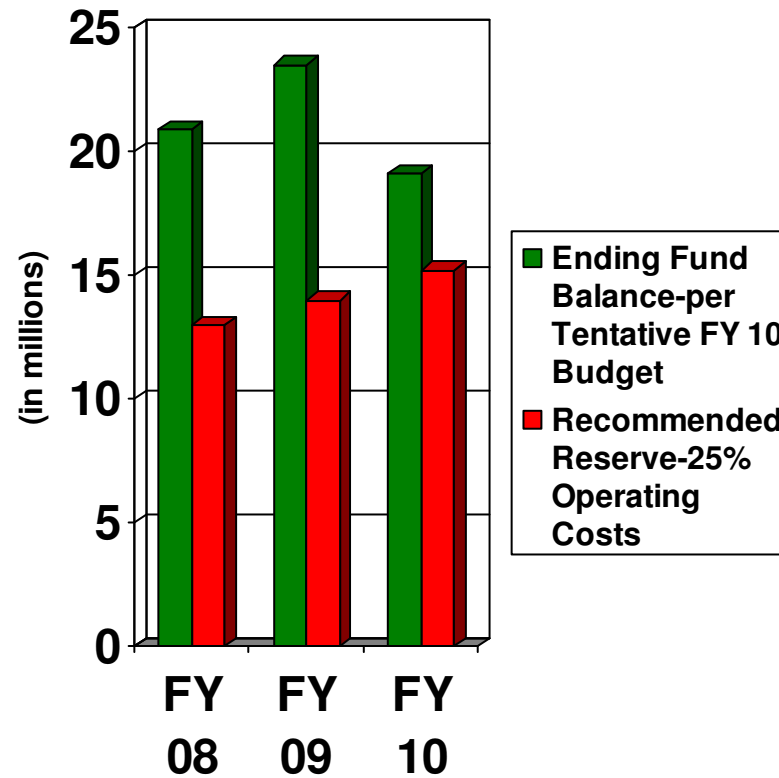
Washoe County School District General Fund

Administrative Regulation 3120-Budgeted General Fund Ending Fund Balance

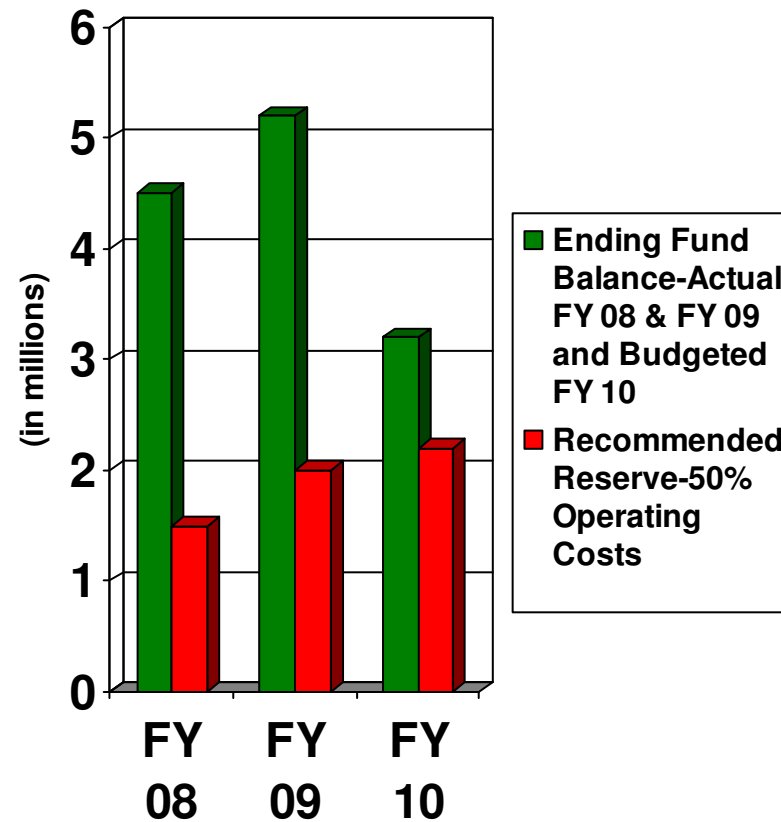


Washoe County School District Health Insurance Fund

Budgeted Ending Fund Balance/Net Assets-
Compared to Recommended 25% of Operating Costs Reserve

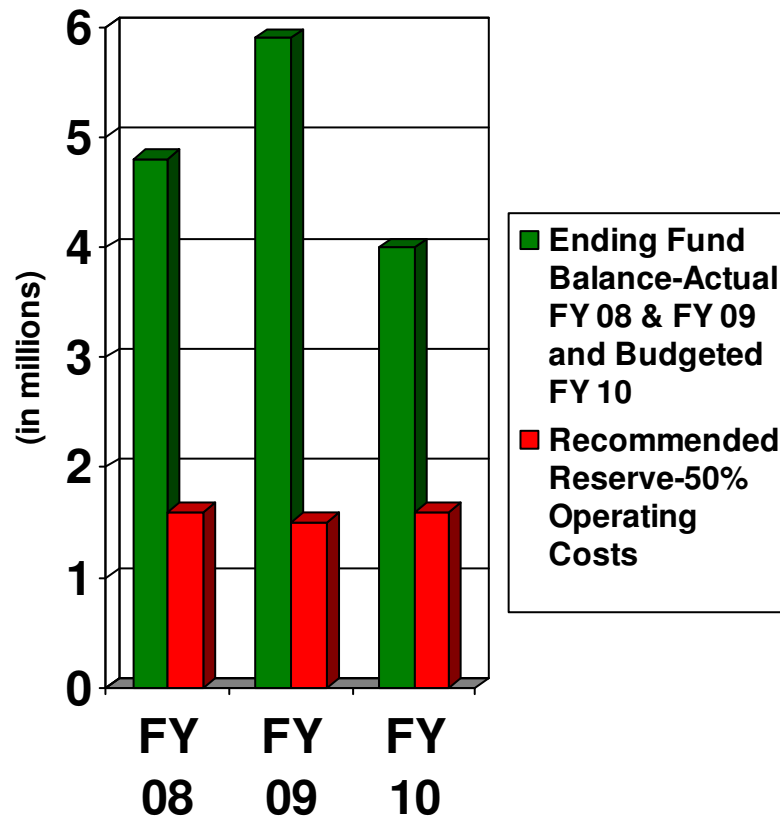


Washoe County School District
Property & Casualty Fund
Budgeted Ending Fund Balance/Net Assets-
Compared to Recommended 50% of Operating Costs Reserve



Washoe County School District Workers' Compensation Fund

Budgeted Ending Fund Balance/Net Assets-
Compared to Recommended 50% of Operating Costs Reserve



Spend Down of Fund Balances is Unsustainable

- Board Policy on 2% Ending Fund Balance in General Fund
- Insurance Funds Need Minimum Fund Balances
- Pre-Funded Retiree Health Benefits Fund Fully Depleted in FY 2010-11
- ARRA Special Ed Funding Ends in FY 2010-11 (ARRA Title Funding Also Ends)

Strategic Plan/Budget Process

- Goal-Alignment of FY 11 Budget with Updated Strategic Plan
 - Deputy Superintendent and CFO will coordinate the process
 - 11 Committees Commence Work in January 2010
 - Starting with principals, then including all other groups
 - One-on-one meetings with Trustees in January and February
 - Board Workshop on Strategic Plan & SWOT
 - Committee Work then taken for public input commencing in mid-February
 - Draft Strategic Plan and Budget by end of March

Strategic Planning Committees

- College & Career Ready Graduates
- Core Curriculum, Instruction & Assessment
- Recruiting, Selecting & Retaining Highly Skilled Teachers
- Recruiting, Selecting & Retaining Highly Skilled Leaders
- Recruiting, Selecting & Retaining Highly Skilled Professionals and Paraprofessionals

Strategic Planning Committees (continued)

- Parent Involvement/Community Outreach
- Marketing & Public Relations
- Efficient & Effective Operations
- Performance Management
- Alignment of Resources
- Effective Use of Schedules & Calendars