



## COMMUNITY SERVICE FUND (FUND 80) SUMMARY 2013 – 2014

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The Community Service Fund (Fund 80) is established for two distinct programs:

- Community Swim Program – Supported entirely by user fees
- Middle School Pool Operations – Supported entirely by tax levy

Both of these programs meet the Wisconsin Department of Public Instruction's criteria for use of the Community Service Fund as they are open to the general public; there are direct costs associated with operating the programs that are funded through either user fees or a direct tax levy; and these programs are not part of the curricular or extra-curricular program. These programs have been annually audited by an external auditor for comparison to the Department's criteria and have been deemed to meet these criteria with no audit findings regarding the use of the Community Service Fund for these programs.

### Community Swim Program

Budgeted Revenues: \$22,000

Budgeted Expenditures: \$22,000

This program is entirely supported by user fees. It is essentially an open swim at certain hours of the day for the entire community at our school district pool(s). Much of the program is for a couple of hours early in the morning on certain days of the week. There are also fitness programs run every so often in the pools and advertised to the general community. Expenditures for this program include wages and benefits for a program director, lifeguards and other staff that operate the program on a daily basis along with supply costs. This program is designed to break even each year, but has carried a small balance from year to year to be able to purchase new equipment, supplies, shirts, etc. as needed to operate.

### Middle School Pool Operations

Budgeted Revenues: \$58,384

Budgeted Expenditures: \$54,566

The Community Service Fund portion of this program is entirely funded with a Board of Education approved tax levy. Since building a new high school in the late 1990's the use of this pool by educational programs has been nearly non-existent. To keep the pool in operation so that it may be used by members of the community, it was decided by the Board of Education to allocate a portion of the operations of this facility to the Community Service Fund (Fund 80). As a result, a time study was completed to determine how much of the pool's time was used by the community and how much by the educational programs. The study determined that 88.6% of the time it was used by the community and 11.4% of the usage was educational programming. Therefore, 88.6% of the operational costs of the pool facility have been allocated to the Community Service Fund and a corresponding tax was levied. The remaining 11.4% is accounted for out of the district's General Fund (Fund 10) budget.

Expenses for this program include:

- Daily custodial and maintenance staff costs
- Supply purchases such as chemicals, equipment components, etc.
- Utilities