

School District of Whitefish Bay
Fund 80 - Community Services Fund



An Exceptional Place To Learn

To: Whitefish Bay Community and Department of Public Instruction
 From: Shawn M. Yde
 CC: Audit File
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The School District of Whitefish Bay operates a community service fund. There is a budget for four main programs that operate under Fund 80. These include the crossing guard program, community youth recreation programs, adult recreation programs and before and after school care.

All of these main programs operate outside of the usual instructional timeframe and are open to all residents of the district based on age appropriateness. Fund 80 is fee supported and tax supported. Below is a summary of the 2016-17 Budget and Levy information as proposed for the special meeting and annual meeting.

FUND 80-COMMUNITY SERVICES FUND	Actual	Budget	Budget
	2014-15	2015-16	2016-17
Balance Sheet Accounts			
Assets at end of year	\$1,887,828	\$1,854,940	\$2,118,482
Liabilities at end of year	\$424,238	\$424,238	\$457,516
Fund Equity at end of year	\$1,463,590	\$1,430,702	\$1,660,966
TOTAL REVENUES	\$1,693,378	\$1,546,201	\$1,652,240
TOTAL EXPENDITURES	\$1,595,335	\$1,579,089	\$1,652,240

Three Year History of Tax Levy and Tax Rate

TAX RATE	Tax Levy	Tax Rate	Tax Levy	Tax Rate	Tax Levy	Tax Rate
	2014-15		2015-16		2016-17	100.01%
Equalized Value	\$1,998,155,075	actual	\$2,056,728,743	actual	\$2,056,934,416	est.
Gen. Fund	\$19,676,715	9.85	\$20,173,667	9.81	\$20,549,672	9.99
Debt Serv. Fund	\$1,451,371	0.73	\$1,459,167	0.71	\$1,494,209	0.73
Comm. Serv. Fund	\$396,668	0.20	\$379,676	0.18	\$344,715	0.17
Total Levy	\$21,524,754	<u>10.77</u>	\$22,012,510	<u>10.70</u>	\$22,388,596	<u>10.88</u>

Fund 80 Planned Expenditures, submitted to DPI on 8/24/2016 in accordance with 2013 Wisconsin Act 20, Section 9134 (4L).