

Fund 80 Community Services Fund



Whitefish Bay
SCHOOL DISTRICT

An Exceptional Place to Learn

To: Whitefish Bay Community and Department of Public Instruction
From: Ben Irwin
CC: Audit File
Date: August 13, 2024

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 2024-25 Budget and Levy information as proposed for the annual meeting.

	Actual 2022-23	Budget 2023-24	Unaudited Actual 2023-24	Budget 2024-25
FUND 80-COMMUNITY SERVICES FUND				
Balance Sheet Accounts				
Assets at end of year	\$3,428,762	\$2,463,839	\$4,042,792	\$3,232,463
Liabilities at end of year	\$824,923	\$0	\$810,329	\$0
Fund Equity at end of year	\$2,603,839	\$2,463,839	\$3,232,463	\$3,232,463
TOTAL REVENUES	\$2,718,023	\$2,288,180	\$3,032,308	\$2,316,122
TOTAL EXPENDITURES	\$2,120,689	\$2,428,180	\$2,403,684	\$2,316,122
TAX LEVY	ACTUAL	BUDGET	ACTUAL	BUDGET
	2022-23	2023-24	2023-24	2024-25
GENERAL FUND	\$17,768,371	\$17,931,404	\$17,931,404	\$18,676,056
DEBT SERVICE FUND	\$1,097,912	\$1,095,037	\$1,095,037	\$1,093,496
COMMUNITY SERVICE FUND	\$199,306	\$136,980	\$136,980	\$53,622
PRIOR YEAR TAX CHARGEBACK	\$0	\$0	\$0	\$0
TOTAL SCHOOL LEVY	\$19,065,589	\$19,163,421	\$19,163,421	\$19,823,174
Percentage increase - total levy from prior year				3.44%