

**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.

<b>FUND 80-COMMUNITY SERVICES FUND</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
	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
<b>TOTAL REVENUES</b>	\$1,693,378	\$1,546,201	\$1,652,240
<b>TOTAL EXPENDITURES</b>	\$1,595,335	\$1,579,089	\$1,652,240

## Three Year History of Tax Levy and Tax Rate

<b>TAX RATE</b>	<b>Tax Levy</b>	<b>Tax Rate</b>	<b>Tax Levy</b>	<b>Tax Rate</b>	<b>Tax Levy</b>	<b>Tax Rate</b>
	<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>	<b>100.01%</b>
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).