

Book	Policy Manual
Section	Policies for the Board, 32-1
Title	COMMUNITY SERVICES FUND (FUND 80) (adopt next opportunity BT)
Code	po#TBD by Neola Production Office; District specific policy
Status	

### **COMMUNITY SERVICES FUND (FUND 80)**

It is the purpose of this policy to authorize a Community Services Fund (hereinafter referred to as "Fund 80") for the development and maintenance of programs and services outside of the regular curricular and extracurricular programs ~~(these programs will include education, training, recreational, cultural and/or athletic programs and services)~~. This program is authorized by Wis. Stat. § 120.13(19) and Wisconsin Department of Public Instruction (DPI) regulations. The Wausau School District offers a Community Services Program for the Wausau community. The Community Services Program is accounted for in Fund 80 and the Board may fund the program by a combination of a local tax levy and user/rental fees. Fund 80 expenses shall not be paid from the Fund 10 general fund as those expenses would overstate the school district's "shared costs" under Wis. Stat. § 121.07(6)'s statutory formula.

Each activity or service covered by this policy must be recognized by the Board before monies can be collected or disbursed in the name of said activity or service. Each activity or service supported by this fund must be open for participation by the general community within any age or similar guidelines of the activity and not contain prohibitive requirements based on school district membership. Further, pursuant to Wis. Admin. Code § PI 80.02, the following costs are ineligible costs for community programs and services:

- Costs for any program or service that is limited to only Wausau School District pupils;
- Costs for any program or service whose schedule presents a significant barrier for age-appropriate school district resident to participate in the program or service;
- Costs that are not the actual, additional cost to operate community programs and services under this policy; and
- Costs that would be incurred by the District if community programs and services were not being provided by the District.

The Board must adopt a budget for Fund 80 expenditures pursuant to Wis. Stat. § 65.90. A summary of revenues and expenses will be provided at each District Annual Meeting to determine future Fund 80 tax levies.