



BUDGET SUPPLEMENT

Community Service Fund

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Division of Budget & Finance

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This budget supplement is intended for internal use for developing the annual budget and assisting with long range planning. This supplement is one of several forms of documentation to support the budget. Interpretation of data without an understanding of programs, legal requirements for operation of the district, policies the School Board, and practices of the district could lead to erroneous conclusions. This document is accurate as of the date of preparation. Management, the School Board or regulatory agencies may take action that could render this document inaccurate or incomplete.

Introduction

Current law under ss. 120.13 (19) allows school boards to establish a community program fund (Fund 80) and provide a property tax levy to support programming within that fund. Community programs and services can include community education, training, recreational, cultural, or athletic programs that are completely separate from the regular curricular and extracurricular programs for pupils. Fees can also be charged to cover all or part of the costs of programs or services. Any community service costs are not considered to be part of the district's calculated shared cost.

The 2013-15 biennial state budget under 2013 Wisconsin Act 20 limited all school districts' tax levy authority for Fund 80 over the next two years and created reporting requirements. The community service tax levy cannot be increased over prior year levels unless that increase is approved by a referendum approved by the voters of the district. The changes require the district to include Fund 80 expenditure information in the budget summary; identify expenditures funded by the tax levy and how they meet departmental standards for a community service fund; report expenditure information to DPI; publish Fund 80 expenditure information on the district website; and report district modifications to Fund 80 expenditures to DPI.

RUSD History

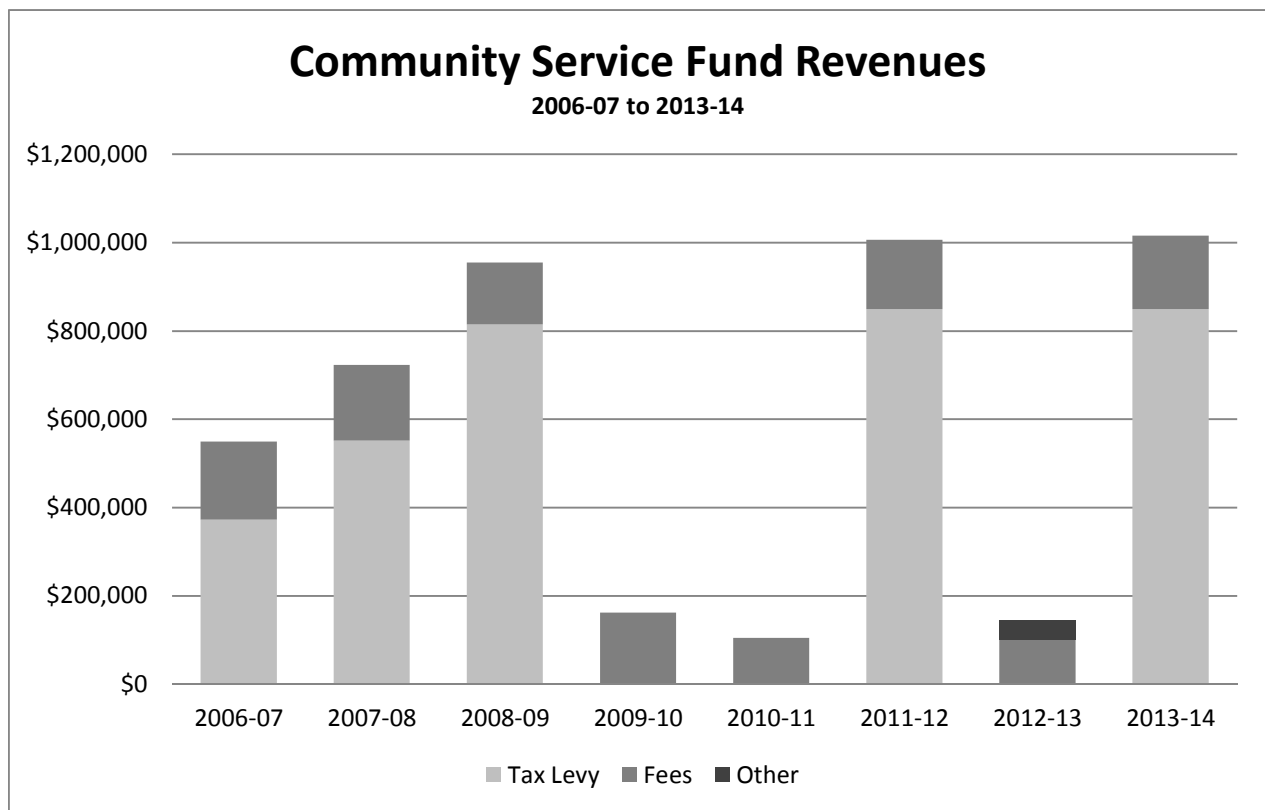
While school districts have been allowed to operate community service programs for decades, RUSD did not implement the use of Fund 80 until the 2006-07 school year. This fund began supporting costs related to community use of facilities and expenses for the Lighted Schoolhouse program that were no longer covered by federal funds. In 2007-08 some district communications and outreach expenses were added to the fund. During the 2009-10 fiscal year the Lighthouse Brigade drum and bugle corps program began to be funded using community service funds. Community service funds have continued to support these four areas in subsequent fiscal years.

Community Service Levy & Revenues

The community service fund receives revenues through a tax levy, fees, and donations. Under state law the Fund 80 tax levy is outside of the revenue limits and has been under the discretion of the board of education. However, community service expenditures in Fund 80 are not eligible for aid by the state and therefore all expenses must be supported by the tax levy and other revenues. In contrast, RUSD expenditures in the general fund are eligible for state aid that covers as much as 60% of the cost. In addition, general fund expenditures are subject to state revenue limits. General fund expenditures largely support instructional programs and operations of the district while Community service expenditures are considered to be supplemental and outside of regular instructional programs. Including community service programs in the general fund would require those costs to compete for funding with regular instructional programs and operational needs.

The chart below shows the revenues for the community service levy broken out by tax levy, fees, and other revenues.

- **Tax Levy:** The property tax levy for community services rose to \$815,000 in 2008-09. During fiscal years 2009-10, 2010-11, and 2012-13 the levy to Fund 80 was suspended as part of a strategy to stabilize the overall district tax levy. The tax levy in 2011-12 was \$850,000 and that is what has been proposed for 2013-14.
- **Fees:** There are three different community service fees that are collected.
 1. Community use of district facilities fees;
 2. Extended Learning program fees;
 3. Fees charged for distribution of community communications.
- **Other Revenues:** The district received donations/grants from the JJ Watt Foundation and SC Johnson Foundation for Extended Learning programming in FY13. Other revenues to Fund 80 are more limited.



RUSD Community Service Programs

New provisions in state law require districts to identify in the budget summary how the community service expenditures meet the department's criteria for the use of Fund 80 and report that information to the state Department of Public Instruction. The report must also be published on the district's website.

The district reported to the Department of Public Instruction how their planned expenditures meet their criteria for the use of community service funds. The district operates community programming that is intended to benefit all in the Racine Unified School District area community and is open to all regardless of whether they are enrolled in a regular program of the district. All district community service programs are separate and operate outside the curricular and extracurricular programs provided to pupils enrolled in any of the district's regular school programs. Communications and outreach expenditures funded by the Fund 80 levy are designed for the general public, include information separate from the instructional programming of the district, and involve collaboration with municipal communications. Extended day program activities and the Lighthouse Brigade drum and bugle corps program are age specific and open to all in the community regardless of enrollment status in the Racine Unified School District.

There are 4 areas/programs funded through the RUSD Community Service Fund.

1. **Community Use of Facilities:** The cost of custodial services and utilities related to community use of facilities. This includes usage by groups like scout troops, parent-teacher organizations, and YMCA programs. Other private groups, including martial arts programs, music groups (e.g. Kilties), dance studios, sports organizations, and others pay user fees for the use of RUSD facilities.
2. **Community Information and Outreach:** The Racine Unified School District communications department uses the Community Service Fund for staff, materials, and communication costs to inform the Racine community about:
 - Programs available to them (e.g. Lighted Schoolhouse extended day programs, summer programming);
 - Resources available to them (e.g. facility use information, community resources for services like tutoring, transportation (public and private schools), social services, etc.); and
 - Board of Education activity.

This information is communicated through the District's website, print materials and social media. Through the District's PEG Channel (available on Time Warner), the RUSD communications department airs monthly school board meetings, concerts and other student performances. RUSD also collaborates with the city of Racine's PEG Channel (BelleTV/Channel 20) to provide city-wide programming through the District's channel.

- 3. Extended Learning Programming:** Community service levy funds are used for Community Theater and Lighted schoolhouse and AfterZones afterschool programs to provide over 100 enrichment classes, social development classes, career exploration classes and recreational sports for youth 5 to 18 years old who reside in the RUSD boundaries. Classes are not part of the district's regular extracurricular activities. Classes are also available to adults for English competency, GED preparation, and other adult educational type programs. Summer Camps are a partnership with City of Racine Park and Recreation, Racine Youth Sports, and Racine Family Literacy.

The funding breakdown for Extended Learning Programming is as follows:

- Community Theater - \$60,000
 - Lighted Schoolhouse & AfterZones Afterschool Programs - \$695,139
 - Adult Education - \$40,000
 - Summer Camps - \$30,000
- 4. Lighthouse Brigade:** Community service funds are used to provide support to the Lighthouse Brigade drum and bugle corps program that is affiliated with RUSD. Approximately \$42,000 is used to pay for the staff that direct and operate the organization. The Lighthouse Brigade operates outside of regular extracurricular activities and music programs. Participation is also open to all age appropriate youths in the Racine community.

Community Service Fund Summary of Revenue and Expenses by Program

COMMUNITY SERVICE FUND 80	
REVENUES	Proposed Budget
2272 - Community Service Fees (Extended Day)	44,000.00
2272 - Community Service Fees (Communications)	8,375.00
2293 - Facility Rental Fees	114,649.00
1211 - Property Tax Revenues	850,000.00
Total Revenues	1,017,024.00
EXPENDITURES	Proposed Budget
Lighthouse Brigade	
39XXXX - Community Services	
01XX - Salaries	40,501.00
02XX - Benefits	1,499.00
Subtotal	42,000.00
Total Lighthouse Brigade	42,000.00
Extended Learning Programs	
24XXXX - School Building Administration / Clerical	
01XX - Salaries	94,000.00
02XX - Benefits	14,269.00
03XX - Purchased Services	11,100.00
04XX - Non-Capital Expense	1,000.00
Subtotal	120,369.00
25XXXX - Business Admin, Fac & Ops	
03XX - Purchased Services	4,500.00
03XX - Purchased Services / Copier Srv	2,000.00
Subtotal	6,500.00
26XXXX - Central Services	
09XX - Other	8,300.00
Subtotal	8,300.00
39XXXX - Community Services	
01XX - Salaries	506,052.00
02XX - Benefits	141,378.00

03XX - Purchased Services	2,000.00
04XX - Non-Capital Expense	10,000.00
Subtotal	659,430.00
39XXXX - Community Services / Facilities Mgmt	
01XX - Salaries / Custodial Overtime	24,500.00
02XX - Benefits	6,040.00
Subtotal	30,540.00
Total Extended Learning Programs	825,139.00
Community Information and Outreach	
23XXXX - General Administration / School Board	
01XX - Salaries	2,000.00
02XX - Benefits	304.00
04XX - Non-Capital Expense	25,400.00
Subtotal	27,704.00
23XXXX - General Administration	
03XX - Purchased Services	20,100.00
04XX - Non-Capital Expense	2,000.00
Subtotal	22,100.00
39XXXX - Community Services	
01XX - Salaries	32,555.00
02XX - Benefits	18,397.00
Subtotal	50,952.00
Total Community Information & Outreach	64,677.00
Community Use of Facilities	
25XXXX - Business Admin, Fac & Ops	
03XX - Purchased Services / Utilities	4,000.00
Subtotal	4,000.00
39XXXX - Community Services	
01XX - Salaries / Custodial Overtime	35,000.00
02XX - Benefits	7,981.00
04XX - Non-Capital Expense	10,197.00
Subtotal	53,178.00
Total Community Use of Facilities	57,178.00
TOTAL COMMUNITY SERVICE FUND EXPENDITURES	988,994.00