

Community Programs and Services Fund 80

Overview

The Community Programs and Services Fund, Fund 80, is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, including salaries, benefits, travel, purchased services, etc. are to be recorded in this fund to the extent feasible.

The district may adopt a separate tax levy for this Fund. [Wis. Stats. § 120.13\(19\)](#) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

Tigerton School District utilizes Fund 80 for the following programs:

- Tigers Den Day Care
- Fitness Center
- 3K
- Summer Recreation including Boys and Girls Youth Recreation
- Middle School Athletics

Some of these programs are self sustaining, meaning revenue, including donations, dues and fees, offsets the programs expenses. Other programs such as the Daycare, Fitness Center and 3K rely on a tax levy in addition to the aforementioned local revenue. In 2024-25, the school district levied \$120,000 to contribute to some of these programs. The Fund 80 levy is reviewed and adjusted annually taking into consideration the revenues and expenses of each individual program.