



Students choosing to excel; realizing their strengths.

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: February 13, 2019
Re: Fund 80 Analysis

Purpose

The purpose of this memo is to analyze past Fund 80 spending and begin a discussion about how the District would like to utilize these funds in the future.

Rationale

Fund 80 was established by the State of Wisconsin so that at an annual meeting, school district community members could agree to a tax for specific community-based programs. The funds are accounted for by the school district and do not affect the revenue limit calculation. In the SDM, Fund 80 has funded Jr. High sports and the STEP volunteer program. The following is a breakdown of the revenues and expenses in Fund 80 for the current and past 4 years.

	2014-15	2015-16	2016-17	2017-18	2018-19
Revenues					
Taxes	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Jr. High Sports Fee	\$1,200	\$1,235	\$1,425	\$1,355	\$1,180
Total Revenue	\$41,200	\$41,235	\$41,425	\$41,355	\$41,180
Expenses					
Jr. High Sports	\$22,092.68	\$19,377.60	\$29,715.50	\$25,781.89	\$14,415.04
STEP Volunteer	\$19,107.32	\$21,035.83	\$11,591.97	\$10,276.27	\$11,417.39
Total Expense	\$40,200	\$40,413.43	\$41,307.47	\$36,058.16	\$25,832.43
Balance (carry-over)	\$0	\$821.57	\$117.53	\$5,296.84	

Recently, there has been discussion about the SDM utilizing Fund 80 to perhaps fund other programs such as the Congregate Dining/Meals-on-Wheels programs for the elderly or a Police Liaison Officer. While both programs are valid uses for Fund 80 money, there are other considerations to be made.

- Any increase to Fund 80 will cause a corresponding tax increase for school district taxpayers. What are the implications to this as the District has just passed a referendum and is currently seeking another referendum? The two recent School Perceptions surveys indicate that taxpayers are concerned about any increase to the tax rate.
- What implications would there be if the SDM became the caterer and congregate meal site to senior citizens?
 - Staffing?
 - Building security?
 - Parking, adequate safety, and available space for senior citizen guests?
 - Custodial services?
 - This program would require an alternate menu and year-round staffing, what is the cost for this? Would Waupaca County cover all of these expenses in their RFP?
- Does the community want to reinstate the Police Liaison Officer position?
- If the Board and community does not wish to raise taxes, would the SDM community consider making cuts to the Jr. High sports or the STEP volunteer program to cover the costs of introducing a new Community Fund project?
- Other?