

# Community Programs and Service Fund (Fund 80)

Mark Elworthy

Director, School Financial  
Services

April 20, 2024



WISCONSIN DEPARTMENT OF  
**Public Instruction**  
Jill K. Underly, PhD, State Superintendent


# Learning Targets

- Definition of Community Programs and Service Fund (Fund 80)
- Who makes the decision
- [Final-Decision-Tree-for-Potential-Fund-80-Programs.pdf](#)

# Key Concepts

- Additional programming and actual cost
- Levy impact – what will the community support
- Decision-making authority is with the school board

# Guiding Principles for Fund 80 Programs

- Open to all district residents (age appropriate)
  - Scheduling does not limit participation of most interested individuals
  - All expenses must be actual and additional
  - If Fund 80 is dissolved then the program/activity would end
- 

# Community Services Overview

## Community Programs and Service Fund website

### [Community Service Fund Overview](#)

The authority for a school board to operate Community Programs and Services (Fund 80) is established under sec. 120.13(19), Wis. Stats., and PI 80.

120.13(19) concludes with this sentence:

- *The school board may not expend moneys on ineligible costs, as defined by DPI by rule.*
- *Costs associated with such programs and services shall not be included in the school district's shared cost under [s. 121.07 \(6\)](#).*

# Community Services Overview

## Community Programs and Service Fund website

### [Community Services Fund Overview](#)

- Fund 80 is mostly funded by local taxpayers.
- It is not a factor in the equalization aid calculation.

Chapter PI 80 Community Programs and Services was created per 2013 Wisconsin Act 306. *Effective Date: May 1, 2015.* [Community Services Fund 80](#)

# Community Services Overview

## Chapter PI 80- COMMUNITY PROGRAMS AND SERVICES

### PI 80.01 Purpose.

[PI 80.01\(1\)\(1\)](#) Under s. [120.13 \(19\)](#), Stats., the school board of a common or union high school district, a unified school district, or a 1st class city school district may establish and maintain community education, training, recreational, cultural, or athletic programs and services, outside of its regular curricular and extracurricular programs for pupils.

(2) The purpose of this chapter is to define which costs are ineligible under s. [120.13 \(19\)](#), Stats.

**PI 80.02 Ineligible costs.** A school board may not expend moneys on ineligible costs for community programs and services.

# Fund 80 – Ineligible Costs

## Chapter PI 80 – Ineligible costs

- (1) Costs for any program or service that is limited to only school district pupils.
- (2) Costs for any program or service whose schedule presents a significant barrier for age-appropriate school district residents to participate in the program or service.
- (3) Costs that are not the actual, additional cost to operate community programs and services under s. [120.13\(19\)](#), Stats.
- (4) Costs that would be incurred by the school district if the community programs and services were not provided by the school district.



# Talk and Turn

Question – How does your district use the Community Service and Program Fund (Fund 80)?

# Fund 80 Final Decision-Tree

It is the Board of Education and the Administration who decide what meets the criteria to be in Fund 80.

Districts are encouraged to use the “Decision Tree for potential Fund 80 Community Programs and Services” [Final-Decision-Tree-for-Potential-Fund-80-Programs.pdf](#) before proceeding with a change.

# Fund 80 Audit

- 2013 Act 306 requires that Fund 80 expenditures be audited by the school district's auditor.
- NOTE: Current law already directs DPI to exclude from Shared Costs (for General Aid purposes) any CPS expenditures.

**If a CPS expenditure audit determines that a district had inappropriately coded CPS expenditures to Fund 10, those expenditures would have to be removed from Fund 10 and would decrease the district's Shared Costs for General Aid purposes. Wis. Stat. § [121.91\(4\)\(r\)](#)**

# Fund 80 Audit

**Current law** requires DPI to determine if *ineligible CPS expenditures* exist

- If reported in the audit process; DPI must reduce the district's allowable revenue limit authority the following year by the amount of the ineligible CPS expenditures; structured as a negative exemption rather than a reduction to the district's base.

This was first applied to the Revenue Limit calculation for the 2015-16 school year, based on 2014-15 expenditures.

# Fund 80 Audit

## Preparing for an CPS audit.

Each program or service will need to be documented within the district's accounting system.

- Supporting documentation will be part of the audit process.

Community Service Fund Information Wisconsin Uniform Financial Accounting Requirements (WUFAR) will assist each district in this process.

[Community Services Fund 80 Overview](#) webpage provides the most recent information regarding Fund 80.

# Talk and Turn

Question – What does a district need to consider when deciding to implement Fund 80 programs?

# Considerations for the Use of Fund 80

It is the Board of Education and the Administration who decide what meets the criteria to be in Fund 80.


Eligible costs - What will community support and levy impact

If the funding is no longer available, the program is gone

# Fund 80 Final Decision-Tree


Districts are encouraged to use the “Decision Tree for potential Fund 80 Community Programs and Services” [Final-Decision-Tree-for-Potential-Fund-80-Programs.pdf](#) before proceeding with a change.

It is the Board of Education and the Administration who decide what meets the criteria to be in Fund 80.






# Guiding Principles for Fund 80 Programs

- Open to all district residents (age appropriate)
  - Scheduling does not limit participation of most interested individuals
  - All expenses must be actual and additional
  - If Fund 80 is dissolved then the program/activity would end
- 


# Fund 80 Scenarios Using the Decision-Tree

- [Community Programs and Services \(CPS\) FAQs](#)
  - Possible scenarios – conversations are not considered guidance
  - If prior to implementing new ideas, it is recommended to schedule a meeting with DPI
- 

# Fund 80 Final Decision-Tree

Districts are encouraged to use the “Decision Tree for potential Fund 80 Community Programs and Services” [Final-Decision-Tree-for-Potential-Fund-80-Programs.pdf](#) before proceeding with a change.

It is the Board of Education and the Administration who decide what meets the criteria to be in Fund 80.



# Questions? Contact the SFS Team

- Team Directory: [dpi.wi.gov/sfs/communications/staff-directory](https://dpi.wi.gov/sfs/communications/staff-directory)
- General Mailbox: [dpifin@dpi.wi.gov](mailto:dpifin@dpi.wi.gov)
- Email – [Mark.Elworthy@dpi.wi.gov](mailto:Mark.Elworthy@dpi.wi.gov)