

**COMMUNITY PROGRAMS AND SERVICES  
(FUND 80)**

**662.2**

Under state law, the District may establish and maintain community education, training, recreational, cultural, or athletic programs and services, outside the regular curricular and extracurricular programs for District students. Such programs and services may be funded through District-collected fees, the Fund 80 tax levy, grants/donations, or other lawful sources. Costs associated with such programs and services shall not be included in the District's statutory shared costs, and the District may not expend revenues that are restricted to funding qualifying community programs and services on any ineligible costs.

In connection with developing and approving the annual District budget and tax levy, or at such other times as may be permitted under and consistent with state law, the Board shall make the following decisions:

- The decision to establish a new community program or service or to materially expand the scope of an existing program or service.
- The decision to discontinue or materially reduce the scope of any existing community program or service, except as otherwise expressly delegated to the administration.
- The determination of the method(s) that will be used to fund the costs that are associated with Board-authorized community programs and services.

In the absence of any more specific decision by the Board, inclusion of relevant funding within the school district's annual budget is sufficient approval for the continuation of an existing community program or service. When necessary as determined under state law, a financial decision affecting a community program or service may need to be processed as a budget amendment that requires a two-thirds vote of the entire membership of the Board.

The Director of Finance and Operations shall have primary administrative responsibility for ensuring that the District implements procedures to sufficiently document and properly allocate the costs that are associated with the District's community programs and services, in compliance with applicable law.

The Director of Finance and Operations shall ensure that the District periodically conducts an internal review of (1) the District's designation of community

programs and services, as defined by applicable state law; and (2) the appropriate determination and allocation of relevant revenues and costs. The Director of Finance and Operations shall identify and, as necessary using reasonable business judgment, bring to the attention of the Board any compliance-related errors, discrepancies, concerns, or recommendations.

**Legal References:**

**Wisconsin Statutes**

[Section 65.90](#)

[annual school district budget; budget amendments]

[Section 120.13\(19\)](#)

[authority to establish community programs and services; allocation of costs]

[Section 121.07\(6\)](#)

["shared cost" as defined in connection with state aid computations]

[Section 121.91\(4\)\(i\)](#)

[revenue limit exclusion for the amount of the property tax levy for community programs and services]

[Section 121.91\(4\)\(r\)](#)

[revenue limit reduction for ineligible expenditures for community programs and services in the previous school year]

**Wisconsin Administrative Code**

[Chapter PI 80](#)

[ineligible costs for community programs and services]

**Adopted:** 12/20/21