



Challenge ★ Inspire ★ Support

The Community Service Fund is used to account for activities, programs or services that have the primary function of serving the public or community. Transactions for the Community Service Fund are accounted for in Fund 80. The Community Service Fund in the Middleton-Cross Plains Area School District is utilized to account for the following activities, programs and services:

- MCPASD Indoor Pool
- Performing Arts Center (PAC)
- Airport Road Soccer Facilities
- Breitenbach Stadium
- Summer Basketball Camps/Clinics
- Administration of Public/Community Use of School District Facilities

These activities, programs, and services meet the Wisconsin Department of Public Instruction's for use of the Community Service Fund as they are available or serve the general public and community.

The costs associated with providing the above activities, programs or services are funded through either user fees, rental fees or tax levy. The Community Service Fund revenue budget for the 2013-14 fiscal year is \$648,567. User and rental fees total \$275,174 or 42.5% of Community Service Fund revenues. Property taxes of \$373,393 account for 57.5% of revenues.

MCPASD Indoor Pool - The operation of the indoor pool has been accounted for in the Community Service Fund since the pool opened in 1990. Expenses include staff costs for pool administration, aquatic program staff/instructors, life guards, & custodial support, pool staff development/training, operational supplies (i.e. pool chemicals, cleaning supplies), maintenance and aquatic program supplies & equipment.

Performing Arts Center - PAC operations are accounted for in both the General Fund and Community Service Fund. PAC revenues consist of a small tax levy appropriation (\$2,736 for 2013-14) and fees generated from public and community use of the PAC. PAC expenses in the Community Service Fund include staff costs for PAC event supervisors, sound & light technicians, a portion of the PAC Director, operational supplies, maintenance and equipment.

Airport Road Soccer Facilities - The maintenance of the soccer facilities on Airport Road is accounted for in both the General Fund and Community Service Fund. Revenues consist of a tax levy appropriation (\$31,097 for 2013-14) and fees generated from public and community use of the fields. Expenses in the Community Service Fund include staff costs for maintenance of the fields, maintenance supplies (i.e. fertilizer, seed, and field lining paint) & equipment, periodic field improvements.

Breitenbach Stadium - The periodic maintenance and eventual replacement of the stadium's artificial turf is accounted for in the Community Service Fund. Revenues consist entirely of fees generated from public and community use of Breitenbach Stadium. There is no tax levy appropriation in the Community Service Fund for Breitenbach Stadium. The Community Service Fund balance, as of June 30, 2013, allocated for the future replacement of the artificial turf was \$158,683.

Summer Basketball Camps/Clinics - Youth basketball camps/clinics held during the summer at Middleton High School are accounted for in the Community Service Fund. Revenues consist entirely of fees generated from participation in the camps/clinics. There is no tax levy appropriation in the Community Service Fund for the summer basketball camps/clinics program. Expenses include staff costs for clinicians/instructors, supplies & materials and participant apparel. Excess funds generated from the summer basketball camps/clinics program support the basketball program.

Administration of Public/Community Use of School District Facilities - The staff costs associated with coordinating the scheduling, insurance requirements and invoicing for public and community use of school district facilities are accounted for in the Community Service Fund. The school district generated \$321,625 in total revenues from public and community facility use during the 2013-14 fiscal year. The 2013-14 budget reflects a tax levy of \$17,925 to support this service.

COMMUNITY SERVICE FUND BUDGET SUMMARY

	2011-12 Actual	2012-13 Unaudited Actual	2013-14 Budget
REVENUES:			
210 - Property Taxes	\$368,890	\$373,393	\$373,393
270/290 - Program/Activity User Fees	308,552	328,620	275,174
800/900 - Other	2,970	0	0
TOTAL Revenues	\$680,412	\$702,013	\$648,567
EXPENDITURES:			
100 - Salaries	\$343,222	\$354,542	\$380,940
200 - Fringe Benefits	81,225	86,930	93,852
300 - Purchase Services	74,610	75,415	134,170
400 - Non-capital Objects	26,230	54,268	36,597
500 - Capital Objects	32,422	9,391	39,358
900 - Other Objects	1,188	969	250
TOTAL Expenditures	\$558,897	\$581,514	\$685,167