



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2013 Wisconsin Act 306
[2013 Senate Bill 478]

**School District
Community Service Funds**

2013 Wisconsin Act 306 relates to school district community service funds.

Current Law

Under current law, school districts may establish a separate fund for community service activities. Specifically, s. 120.13 (19), Stats., authorizes a school board to establish and maintain community education, training, recreational, cultural, or athletic programs and services, outside the 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. After a school board has budgeted an amount for its community service fund, the school district may adopt a separate tax levy for this fund that is not counted toward the district's revenue limit or its shared cost. Generally, a school district may not levy more for community service activities in 2013-14 or 2014-15 than it did in 2012-13.

Act 306

Act 306 provides that a school board may not expend moneys on ineligible costs for community programs and services, as defined by the Department of Public Instruction, by rule. Under the Act, a school district's revenue limit is reduced by the amount of any ineligible costs expended for community programs and services. This amount is not deducted from the base for determining the school district's revenue limit in the following year, however. The Act requires school districts to include information about expenditures for community programs and services in their mandatory annual audit.

Effective date: Act 306 took effect on April 18, 2014 and first applies to state aid distributed in, and the calculation of a school district's revenue limit for, the 2015-16 school year.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.