

NICOLET UNION SCHOOL DISTRICT 2019-20 BUDGET ADOPTION

GENERAL FUND (FUND 10)	2018-19 Unaudited Actual	2019-20 Ann. Mtg Budget	Budget Increase or (Decrease)	Original 2019-20 Budget
Beginning Fund Balance (Account 930 000)	6,421,852.73	6,383,947.11	410,672.48	6,794,619.59
Ending Fund Balance, Nonspendable (Acct. 935 000)	6,858.19	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	5,811.00	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,781,950.40	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,794,619.59	6,383,947.07	404,861.26	6,788,808.33
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	14,032.92	18,141.07	(3,440.95)	14,700.12
Local Sources 210 Taxes	18,015,581.00	17,781,370.53	80,701.47	17,862,072.00
240 Payments for Services	2,200.00	0.00	0.00	0.00
260 Non-Capital Sales	190,445.43	183,553.00	(5,050.00)	178,503.00
270 School Activity Income	73,278.90	52,375.00	12,275.00	64,650.00
280 Interest on Investments	79,365.58	33,531.00	6,469.00	40,000.00
290 Other Revenue, Local Sources	358,357.41	291,500.00	47,500.00	339,000.00
Subtotal Local Sources	18,719,228.32	18,342,329.53	141,895.47	18,484,225.00
Other School Districts Within Wisconsin 310 Transit of Aids	1,090.08	0.00	0.00	0.00
340 Payments for Services	570,308.55	344,739.00	185,131.00	529,870.00
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	90,710.00	(90,710.00)	0.00
Subtotal Other School Districts within Wisconsin	571,398.63	435,449.00	94,421.00	529,870.00
Other School Districts Outside Wisconsin 440 Payments for	0.00	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.00
Intermediate Sources 510 Transit of Aids	20,310.12	18,749.00	276.00	19,025.00
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00	0.00
Subtotal Intermediate Sources	20,310.12	18,749.00	276.00	19,025.00
State Sources 610 State Aid -- Categorical	752,259.56	820,480.00	(19,005.00)	801,475.00
620 State Aid -- General	378,335.00	351,661.00	1,770.00	353,431.00
630 DPI Special Project Grants	48,600.00	37,600.00	(20,000.00)	17,600.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Gran	0.00	0.00	0.00	0.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00	0.00
690 Other Revenue	1,078,782.26	1,086,117.00	58,377.00	1,144,494.00
Subtotal State Sources	2,257,976.82	2,295,858.00	21,142.00	2,317,000.00
Federal Sources 710 Federal Aid - Categorical	0.00	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	35,339.76	34,700.00	41,574.52	76,274.52
750 IASA Grants	84,027.58	87,037.31	(2,443.13)	84,594.18
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	119,367.34	121,737.31	39,131.39	160,868.70
Other Financing Sources 850 Reorganization Settlement	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	22,006.86	200.00	(200.00)	0.00
870 Long-Term Obligations	0.00	0.00	0.00	0.00
Subtotal Other Financing Sources	22,006.86	200.00	(200.00)	0.00
Other Revenues 960 Adjustments	4,957.89	25,000.00	0.00	25,000.00
970 Refund of Disbursement	17,514.07	15,000.00	(5,000.00)	10,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	3,764.18	0.00	0.00	0.00
Subtotal Other Revenues	26,236.14	40,000.00	(5,000.00)	35,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	21,750,557.15	21,272,463.91	288,224.91	21,560,688.82
EXPENDITURES & OTHER FINANCING USES				
Instruction 110 000 Undifferentiated Curriculum	0.00	0.00	0.00	0.00
120 000 Regular Curriculum	7,766,667.39	7,999,341.01	(81,013.69)	7,918,327.32
130 000 Vocational Curriculum	909,774.27	872,753.56	20,352.86	893,106.42
140 000 Physical Curriculum	545,124.71	578,624.41	14,069.73	592,694.14
160 000 Co-Curricular Activities	752,063.16	826,627.19	55,729.34	882,356.53
170 000 Other Special Needs	0.00	0.00	0.00	0.00
Subtotal Instruction	9,973,629.53	10,277,346.17	9,138.24	10,286,484.41
Support Sources 210 000 Pupil Services	950,732.04	686,895.42	35,210.89	722,106.31
220 000 Instructional Staff Services	988,714.41	796,279.05	58,809.40	855,088.45
230 000 General Administration	949,995.41	774,637.64	17,613.45	792,251.09
240 000 School Building Administration	906,054.17	1,002,193.30	(18,767.82)	983,425.48
250 000 Business Administration	4,232,225.13	4,023,491.18	195,820.47	4,219,311.65

260 000 Central Services	291,761.03	240,500.00	7,400.00	247,900.00
270 000 Insurance & Judgments	220,293.16	262,098.00	11,685.00	273,783.00
280 000 Debt Services	47,097.77	48,476.00	200.00	48,676.00
290 000 Other Support Services	521,621.44	774,802.92	(9,970.51)	764,832.41
Subtotal Support Sources	9,108,494.56	8,609,373.51	298,000.88	8,907,374.39
Non-Program Transactions 410 000 Inter-fund Transfers	1,846,109.22	1,973,489.27	(122,584.84)	1,850,904.43
430 000 Instructional Service Payments	375,351.57	396,102.00	52,981.85	449,083.85
490 000 Other Non-Program Transactions	74,205.41	16,153.00	56,500.00	72,653.00
Subtotal Non-Program Transactions	2,295,666.20	2,385,744.27	(13,102.99)	2,372,641.28
TOTAL EXPENDITURES & OTHER FINANCING USES	21,377,790.29	21,272,463.95	294,036.13	21,566,500.08

SPECIAL PROJECT FUND (FUND 21)	2018-19 Unaudited Actual	2019-20 Ann. Mtg Budget	Budget Increase or (Decrease)	Original 2019-20 Budget
900 000 Beginning Fund Balance	257,558.73	111,128.73	(9,059.87)	102,068.86
900 000 Ending Fund Balance	102,068.86	111,128.73	(9,059.87)	102,068.86
REVENUES & OTHER FINANCING SOURCES	87,686.69	90,000.00	0.00	90,000.00
100 000 Instruction	81,021.08	90,000.00	0.00	90,000.00
200 000 Support Services	162,155.48	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	243,176.56	90,000.00	0.00	90,000.00

SPECIAL EDUCATION FUND (FUND 27)	2018-19 Unaudited Actual	2019-20 Ann. Mtg Budget	Budget Increase or (Decrease)	Original 2019-20 Budget
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	1,754,312.77	1,857,174.27	(102,799.84)	1,754,374.43
Local Sources 240 Payments for Services	0.00	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00	0.00
Other School Districts Within Wisconsin 310 Transit of Aids	0.00	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00	0.00
Other School Districts Outside Wisconsin 440 Payments for	0.00	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.00
Intermediate Sources 510 Transit of Aids	12,461.61	12,000.00	0.00	12,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00	0.00
Subtotal Intermediate Sources	12,461.61	12,000.00	0.00	12,000.00
State Sources 610 State Aid -- Categorical	537,319.00	575,000.00	15,069.00	590,069.00
620 State Aid -- General	85,207.00	75,000.00	0.00	75,000.00
630 DPI Special Project Grants	0.00	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00	0.00
690 Other Revenue	12,026.00	300.00	0.00	300.00
Subtotal State Sources	634,552.00	650,300.00	15,069.00	665,369.00
Federal Sources 710 Federal Aid - Categorical	22,778.00	20,000.00	0.00	20,000.00
730 DPI Special Project Grants	184,081.48	250,000.00	11,346.37	261,346.37
750 IASA Grants	0.00	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	206,859.48	270,000.00	11,346.37	281,346.37
Other Financing Sources	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00	0.00
Other Revenues 960 Adjustments	358.79	0.00	0.00	0.00
970 Refund of Disbursement	955.00	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00	0.00
Subtotal Other Revenues	1,313.79	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,609,499.65	2,789,474.27	(76,384.47)	2,713,089.80
EXPENDITURES & OTHER FINANCING USES				

Instruction 110 000 Undifferentiated Curriculum	0.00	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00	0.00
150 000 Special Education Curriculum	1,609,510.85	1,876,063.38	(152,640.17)	1,723,423.21
160 000 Co-Curricular Activities	0.00	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00	0.00
Subtotal Instruction	1,609,510.85	1,876,063.38	(152,640.17)	1,723,423.21
Support Sources 210 000 Pupil Services	269,075.99	279,374.34	(907.50)	278,466.84
220 000 Instructional Staff Services	237,869.77	240,788.80	11,746.31	252,535.11
230 000 General Administration	0.00	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00	0.00
250 000 Business Administration	192,555.30	234,600.00	43,482.94	278,082.94
260 000 Central Services	1,068.00	2,000.00	4,400.00	6,400.00
270 000 Insurance & Judgments	0.00	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00	0.00
Subtotal Support Sources	700,569.06	756,763.14	58,721.75	815,484.89
Non-Program Transactions 410 000 Inter-fund Transfers	14,032.92	18,141.07	(3,440.95)	14,700.12
430 000 Instructional Service Payments	285,386.82	138,506.68	20,974.90	159,481.58
490 000 Other Non-Program Transactions	0.00	0.00	0.00	0.00
Subtotal Non-Program Transactions	299,419.74	156,647.75	17,533.95	174,181.70
TOTAL EXPENDITURES & OTHER FINANCING USES	2,609,499.65	2,789,474.27	(76,384.47)	2,713,089.80

NON-REFERENDUM DEBT SERVICE FUND (FUND 38)	2018-19 Unaudited Actual	2019-20 Ann. Mtg Budget	Budget Increase or (Decrease)	Original 2019-20 Budget
900 000 Beginning Fund Balance	593,296.40	716,090.90	(31,669.59)	684,421.31
900 000 ENDING FUND BALANCES	684,421.31	846,870.90	(3,243.59)	843,627.31
TOTAL REVENUES & OTHER FINANCING SOURCES	946,129.91	1,079,223.00	30,576.00	1,109,799.00
281 000 Long-Term Capital Debt	855,005.00	948,443.00	2,150.00	950,593.00
282 000 Refinancing	0.00	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	855,005.00	948,443.00	2,150.00	950,593.00
842 000 INDEBTEDNESS, END OF YEAR	4,440,000.00	3,505,000.00	0.00	3,505,000.00

CAPITAL PROJECTS FUND (FUNDS 46 AND 49)	2018-19 Unaudited Actual	2019-20 Ann. Mtg Budget	Budget Increase or (Decrease)	Original 2019-20 Budget
900 000 Beginning Fund Balance	783,330.72	3,383,208.22	(145,942.91)	3,237,265.31
900 000 Ending Fund Balance	3,237,265.31	3,433,208.22	(241,842.91)	3,191,365.31
TOTAL REVENUES & OTHER FINANCING SOURCES	3,830,363.58	50,000.00	17,000.00	67,000.00
100 000 Instructional Services	0.00	0.00	0.00	0.00
200 000 Support Services	1,376,428.99	0.00	112,900.00	112,900.00
300 000 Community Services	0.00	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,376,428.99	0.00	112,900.00	112,900.00

FOOD SERVICE FUND (FUND 50)	2018-19 Unaudited Actual	2019-20 Ann. Mtg Budget	Budget Increase or (Decrease)	Original 2019-20 Budget
900 000 Beginning Fund Balance	241,362.82	197,490.93	(14,138.90)	183,352.03
900 000 ENDING FUND BALANCE	183,352.03	182,137.93	13,770.03	195,907.96
TOTAL REVENUES & OTHER FINANCING SOURCES	1,037,638.46	1,025,000.00	(135,000.00)	890,000.00
200 000 Support Services	1,095,649.25	1,040,353.00	(162,908.93)	877,444.07
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,095,649.25	1,040,353.00	(162,908.93)	877,444.07

RECREATION DEPARTMENT (FUND 80)	2018-19 Unaudited Actual	2019-20 Ann. Mtg Budget	Budget Increase or (Decrease)	Original 2019-20 Budget
900 000 Beginning Fund Balance	115,305.60	81,511.06	(22,553.50)	58,957.56
900 000 ENDING FUND BALANCE	58,957.56	55,247.59	(27,223.06)	28,024.53
TOTAL REVENUES & OTHER FINANCING SOURCES	920,080.09	935,055.00	0.00	935,055.00
200 000 Support Services	1,791.87	4,100.00	0.00	4,100.00
300 000 Community Services	974,636.26	957,218.47	4,669.56	961,888.03
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	976,428.13	961,318.47	4,669.56	965,988.03

TRANSPORTATION COOPERATIVE (FUND 97)	2018-19 Unaudited Actual	2019-20 Ann. Mtg Budget	Budget Increase or (Decrease)	Original 2019-20 Budget
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	439,719.24	489,738.00	(27,428.00)	462,310.00
100 000 Instruction	0.00	0.00	0.00	0.00
200 000 Support Services	439,719.24	489,738.00	(27,428.00)	462,310.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	439,719.24	489,738.00	(27,428.00)	462,310.00