

NICOLET UHSD BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited Actual 2020-21	Original Budget 2021-22
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	6,794,619.59	7,273,607.17	7,738,633.93
Ending Fund Balance, Nonspendable (Acct. 935 000)	2,511.22	207,793.04	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	1,450.57	4,472.92	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	55,000.00	39,012.03	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	7,214,645.38	7,487,355.94	7,695,148.98
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	7,273,607.17	7,738,633.93	7,695,148.98
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	9,413.69	10,686.68	34,568.27
Local Sources			
210 Taxes	18,177,799.08	18,135,668.00	18,002,343.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	125,153.00	214,157.54	154,697.00
270 School Activity Income	62,094.49	14,753.13	54,000.00
280 Interest on Investments	60,009.50	13,812.28	15,000.00
290 Other Revenue, Local Sources	306,126.19	153,095.07	243,500.00
Subtotal Local Sources	18,731,182.26	18,531,486.02	18,469,540.00
Other School Districts Within Wisconsin			
310 Transit of Aids	372.12	7,048.06	0.00
340 Payments for Services	542,893.62	476,556.19	411,936.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	543,265.74	483,604.25	411,936.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	20,736.36	17,113.92	17,406.45
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	20,736.36	17,113.92	17,406.45
State Sources			
610 State Aid -- Categorical	822,878.74	804,410.00	833,797.00
620 State Aid -- General	353,431.00	291,228.00	294,561.00
630 DPI Special Project Grants	21,194.70	16,056.44	18,500.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	1,146,719.82	1,135,649.38	1,161,502.12
Subtotal State Sources	2,344,224.26	2,247,343.82	2,308,360.12
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	70,375.78	445,234.85	413,509.94
750 IASA Grants	84,013.57	98,063.00	101,932.85
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	154,389.35	543,297.85	515,442.79
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	6,500.00	0.00	0.00
870 Long-Term Obligations	132,515.24	0.00	0.00

NICOLET UHSD BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited Actual 2020-21	Original Budget 2021-22
Subtotal Other Financing Sources	139,015.24	0.00	0.00
Other Revenues			
960 Adjustments	278.86	1,688.78	0.00
970 Refund of Disbursement	62,949.82	61,055.46	20,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	11,614.61	38,952.53	0.00
Subtotal Other Revenues	74,843.29	101,696.77	20,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	22,017,070.19	21,935,229.31	21,777,253.63
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	7,723,258.93	7,592,093.25	7,962,148.66
130 000 Vocational Curriculum	883,085.61	898,974.81	1,057,633.64
140 000 Physical Curriculum	576,057.99	559,101.85	521,250.03
160 000 Co-Curricular Activities	691,918.92	733,526.90	887,477.73
170 000 Other Special Needs	137.16	362.18	0.00
Subtotal Instruction	9,874,458.61	9,784,058.99	10,428,510.06
Support Sources			
210 000 Pupil Services	718,194.20	733,008.10	773,193.54
220 000 Instructional Staff Services	809,508.95	1,086,374.54	1,134,538.22
230 000 General Administration	563,602.50	493,249.66	688,912.07
240 000 School Building Administration	964,147.56	856,784.42	949,172.57
250 000 Business Administration	3,856,679.94	3,602,468.04	4,092,434.98
260 000 Central Services	236,775.81	229,215.41	234,350.00
270 000 Insurance & Judgments	268,366.75	256,513.73	228,587.00
280 000 Debt Services	44,445.42	40,788.30	50,335.00
290 000 Other Support Services	1,212,109.00	612,659.84	715,131.67
Subtotal Support Sources	8,673,830.13	7,911,062.04	8,866,655.05
Non-Program Transactions			
410 000 Inter-fund Transfers	2,371,218.35	3,211,917.62	1,973,538.74
430 000 Instructional Service Payments	466,228.26	518,571.15	524,041.73
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	152,347.26	44,592.75	27,993.00
Subtotal Non-Program Transactions	2,989,793.87	3,775,081.52	2,525,573.47
TOTAL EXPENDITURES & OTHER FINANCING USES	21,538,082.61	21,470,202.55	21,820,738.58

SPECIAL PROJECT FUND (FUND 21)			
900 000 Beginning Fund Balance	102,068.86	153,816.70	275,995.53
900 000 Ending Fund Balance	153,816.70	275,995.53	275,995.53
REVENUES & OTHER FINANCING SOURCES	104,247.29	383,102.78	90,000.00
100 000 Instruction	43,949.89	192,611.44	90,000.00
200 000 Support Services	8,549.56	68,312.51	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	52,499.45	260,923.95	90,000.00

SPECIAL EDUCATION FUND (FUND 27)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,653,116.05	1,793,144.96	1,898,538.74
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00

NICOLET UHSD BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited Actual 2020-21	Original Budget 2021-22
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	13,487.94	16,300.97	15,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	13,487.94	16,300.97	15,000.00
State Sources			
610 State Aid -- Categorical	571,142.00	603,246.00	664,347.55
620 State Aid -- General	18,015.00	20,216.00	25,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	589,157.00	623,462.00	689,347.55
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	167,361.42	223,169.00	363,164.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	167,361.42	223,169.00	363,164.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	3,078.35	2,895.04	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	3,078.35	2,895.04	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,426,200.76	2,658,971.97	2,966,050.29
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	856.34	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,652,233.64	1,852,892.97	1,932,932.90
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,652,233.64	1,853,749.31	1,932,932.90

NICOLET UHSD BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited Actual 2020-21	Original Budget 2021-22
Support Sources			
210 000 Pupil Services	264,634.94	265,137.76	294,134.44
220 000 Instructional Staff Services	249,645.77	254,765.19	235,782.95
230 000 General Administration	0.00	556.50	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	84,082.71	83,827.04	132,200.00
260 000 Central Services	5,299.13	337.50	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	20,134.24	0.00	0.00
Subtotal Support Sources	623,796.79	604,623.99	662,117.39
Non-Program Transactions			
410 000 Inter-fund Transfers	9,413.69	10,686.68	34,568.27
430 000 Instructional Service Payments	140,756.64	189,907.49	336,431.73
490 000 Other Non-Program Transactions	0.00	4.50	0.00
Subtotal Non-Program Transactions	150,170.33	200,598.67	371,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,426,200.76	2,658,971.97	2,966,050.29

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	684,421.31	858,350.75	996,425.16
900 000 ENDING FUND BALANCES	858,350.75	996,425.16	1,291,126.16
TOTAL REVENUES & OTHER FINANCING SOURCES	1,551,863.92	1,188,636.91	647,979.00
281 000 Long-Term Capital Debt	1,377,934.48	1,050,562.50	353,278.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,377,934.48	1,050,562.50	353,278.00
842 000 INDEBTEDNESS, END OF YEAR	3,710,000.00	2,780,000.00	2,525,000.00

CAPITAL PROJECTS FUND (FUNDS 46 and 49)			
900 000 Beginning Fund Balance	3,237,265.31	3,330,509.00	2,237,242.35
900 000 Ending Fund Balance	3,330,509.00	2,237,242.35	2,046,304.35
TOTAL REVENUES & OTHER FINANCING SOURCES	337,046.13	1,227,099.58	200.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	243,802.44	2,320,366.23	191,138.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	243,802.44	2,320,366.23	191,138.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	183,352.03	81,731.74	0.00
900 000 ENDING FUND BALANCE	81,731.74	0.00	6,507.51
TOTAL REVENUES & OTHER FINANCING SOURCES	664,545.40	379,652.77	942,500.00
200 000 Support Services	766,165.69	461,384.51	935,992.49
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	766,165.69	461,384.51	935,992.49

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	58,957.56	(52,524.17)	(13,153.07)
900 000 ENDING FUND BALANCE	(52,524.17)	(13,153.07)	8,086.54
TOTAL REVENUES & OTHER FINANCING SOURCES	635,479.35	651,185.59	807,000.00

NICOLET UHSD BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited Actual 2020-21	Original Budget 2021-22
200 000 Support Services	15,942.59	1,688.62	1,500.00
300 000 Community Services	731,018.49	610,125.87	784,260.39
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	746,961.08	611,814.49	785,760.39

PACKAGE & COOPERATIVE PROGRAM FUND (FUND 97)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	275,306.46	202,992.20	390,986.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	275,306.46	202,992.20	390,986.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	275,306.46	202,992.20	390,986.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

PROPOSED PROPERTY TAX LEVY			
FUND	2019-20	2020-21	2021-22
General Fund	17,862,073	18,135,668	18,002,343
Referendum Debt Service Fund	0	0	0
Non-Referendum Debt Service Fund	1,018,069	1,115,447	586,168
Capital Expansion Fund	0	0	0
Community Service Fund	255,455	342,000	300,000
TOTAL SCHOOL LEVY	19,135,597	19,593,115	18,888,511
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR	-0.26%	2.39%	-3.60%

Appendix