

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

NICOLET PRELIMINARY BUDGET ADOPTION 2020-21			
	Audited 2018-19	Revised Budget 2019-20	Budget 2020-21
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	6,421,852.73	6,794,619.59	6,679,534.41
Ending Fund Balance, Nonspendable (Acct. 935 000)	6,858.19	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	5,811.00	55,000.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,781,950.40	6,624,534.41	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,794,619.59	6,679,534.41	6,624,534.39
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	14,032.92	14,700.12	14,700.12
Local Sources			
210 Taxes & TIF Settlement (19-20 only)	18,015,581.00	18,177,799.08	17,971,738.00
240 Payments for Services	2,200.00	0.00	0.00
260 Non-Capital Sales	190,445.43	178,503.00	157,180.00
270 School Activity Income	73,278.90	64,650.00	64,250.18
280 Interest on Investments	79,365.58	39,999.00	30,000.00
290 Other Revenue, Local Sources	358,357.41	339,000.00	329,250.00
Subtotal Local Sources	18,719,228.32	18,799,951.08	18,552,418.18
Other School Districts Within Wisconsin			
310 Transit of Aids	1,090.08	0.00	0.00
340 Payments for Services	570,308.55	529,870.00	430,565.07
Subtotal Other School Districts within Wisconsin	571,398.63	529,870.00	430,565.07
Intermediate Sources			
510 Transit of Aids	20,310.12	19,025.00	19,868.00
Subtotal Intermediate Sources	20,310.12	19,025.00	19,868.00
State Sources			
610 State Aid -- Categorical (Transportation, Library, 220)	752,259.56	801,475.00	769,820.00
620 State Aid -- Equalization	378,335.00	353,431.00	286,386.00
630 DPI Special Project Grants	48,600.00	17,600.00	8,500.00
690 StateAid -- Other (Computer, Personal Property, and Per Pupil Ai	1,078,782.26	1,144,494.00	1,136,332.00
Subtotal State Sources	2,257,976.82	2,317,000.00	2,201,038.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	35,339.76	76,274.52	73,347.34
750 IASA Grants	84,027.58	84,594.18	83,586.15
Subtotal Federal Sources	119,367.34	160,868.70	156,933.49
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	22,006.86	0.00	0.00
870 Long-Term Obligations	0.00	132,515.24	0.00
Subtotal Other Financing Sources	22,006.86	132,515.24	0.00
Other Revenues			
960 Adjustments	4,957.89	25,000.00	0.00
970 Refund of Disbursement	17,514.07	10,000.00	35,000.00
990 Miscellaneous	3,764.18	0.00	0.00
Subtotal Other Revenues	26,236.14	35,000.00	35,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	21,750,557.15	22,008,930.14	21,410,522.86
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	7,766,667.39	7,918,327.32	8,212,813.05
130 000 Vocational Curriculum	909,774.27	892,356.42	867,469.95

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140 000 Physical Curriculum	545,124.71	592,694.14	549,961.86
160 000 Co-Curricular Activities	752,063.16	882,356.53	870,035.35
Subtotal Instruction	9,973,629.53	10,285,734.41	10,500,280.21
Support Sources			
210 000 Pupil Services	950,732.04	723,359.32	744,483.80
220 000 Instructional Staff Services	988,714.41	849,180.45	804,119.65
230 000 General Administration	949,995.41	792,251.09	670,192.08
240 000 School Building Administration	906,054.17	982,172.47	939,080.61
250 000 Business Administration	4,232,225.13	4,220,061.65	4,152,822.22
260 000 Central Services	291,761.03	253,808.00	282,550.00
270 000 Insurance & Judgments	220,293.16	273,783.00	250,080.00
280 000 Debt Services	47,097.77	48,676.00	53,228.00
290 000 Other Support Services	521,621.44	897,347.65	712,909.31
Subtotal Support Sources	9,108,494.56	9,040,639.63	8,609,465.67
Non-Program Transactions			
410 000 Inter-fund Transfers	1,846,109.22	2,275,904.43	1,912,581.00
430 000 Instructional Service Payments	375,351.57	449,083.85	386,800.00
490 000 Other Non-Program Transactions	74,205.41	72,653.00	56,396.00
Subtotal Non-Program Transactions	2,295,666.20	2,797,641.28	2,355,777.00
TOTAL EXPENDITURES & OTHER FINANCING USES	21,377,790.29	22,124,015.32	21,465,522.88

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2018-19	Revised Budget 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	257,558.73	102,068.86	102,068.86
900 000 Ending Fund Balance	102,068.86	102,068.86	102,068.86
REVENUES & OTHER FINANCING SOURCES	87,686.69	90,000.00	90,000.00
100 000 Instruction	81,021.08	90,000.00	60,000.00
200 000 Support Services	162,155.48	0.00	30,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	243,176.56	90,000.00	90,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2018-19	Revised Budget 2019-20	Budget 2020-21
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	1,754,312.77	1,754,374.43	1,816,051.14
Intermediate Sources			
510 Transit of Aids	12,461.61	12,000.00	12,000.00
Subtotal Intermediate Sources	12,461.61	12,000.00	12,000.00
State Sources			
610 State Aid -- Categorical	537,319.00	590,069.00	590,069.00
620 State Aid -- General	85,207.00	75,000.00	75,000.00
690 Other Revenue	12,026.00	300.00	300.00
Subtotal State Sources	634,552.00	665,369.00	665,369.00
Federal Sources			
710 Federal Aid - Categorical	22,778.00	20,000.00	0.00
730 DPI Special Project Grants	184,081.48	261,346.37	263,516.82
Subtotal Federal Sources	206,859.48	281,346.37	263,516.82
Other Revenues			
960 Adjustments	358.79	0.00	0.00
970 Refund of Disbursement	955.00	0.00	0.00
Subtotal Other Revenues	1,313.79	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,609,499.65	2,713,089.80	2,756,936.96
EXPENDITURES & OTHER FINANCING USES			

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	Audited 2018-19	Revised Budget 2019-20	Budget 2020-21
150 000 Special Education Curriculum	1,609,510.85	1,723,423.21	1,801,257.28
Subtotal Instruction	1,609,510.85	1,723,423.21	1,801,257.28
Support Sources			
210 000 Pupil Services	269,075.99	278,466.84	287,640.40
220 000 Instructional Staff Services	237,869.77	252,535.11	264,374.64
250 000 Business Administration	192,555.30	278,082.94	218,082.94
260 000 Central Services	1,068.00	6,400.00	6,400.00
Subtotal Support Sources	700,569.06	815,484.89	776,497.98
Non-Program Transactions			
410 000 Inter-fund Transfers	14,032.92	14,700.12	14,700.12
430 000 Instructional Service Payments	285,386.82	159,481.58	164,481.58
Subtotal Non-Program Transactions	299,419.74	174,181.70	179,181.70
TOTAL EXPENDITURES & OTHER FINANCING USES	2,609,499.65	2,713,089.80	2,756,936.96

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2018-19	Revised Budget 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	593,296.40	684,421.31	842,035.33
900 000 ENDING FUND BALANCES	684,421.31	842,035.33	968,731.33
TOTAL REVENUES & OTHER FINANCING SOURCES	946,129.91	1,534,799.00	1,177,259.00
281 000 Long-Term Capital Debt	855,005.00	1,377,184.98	1,050,563.00
TOTAL EXPENDITURES & OTHER FINANCING USES	855,005.00	1,377,184.98	1,050,563.00
842 000 INDEBTEDNESS, END OF YEAR	4,440,000.00	3,080,000.00	2,010,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2018-19	Revised Budget 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	783,330.72	3,237,265.31	3,191,365.31
900 000 Ending Fund Balance	3,237,265.31	3,191,365.31	1,257,365.31
TOTAL REVENUES & OTHER FINANCING SOURCES	3,830,363.58	67,000.00	16,000.00
200 000 Support Services	1,376,428.99	112,900.00	1,950,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,376,428.99	112,900.00	1,950,000.00

FOOD SERVICE FUND (FUND 50)	Audited 2018-19	Revised Budget 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	241,362.82	183,352.03	195,907.96
900 000 ENDING FUND BALANCE	183,352.03	195,907.96	212,382.96
TOTAL REVENUES & OTHER FINANCING SOURCES	1,037,638.46	890,000.00	890,000.00
200 000 Support Services	1,095,649.25	877,444.07	873,525.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,095,649.25	877,444.07	873,525.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2018-19	Revised Budget 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	115,305.60	58,957.56	28,024.53
900 000 ENDING FUND BALANCE	58,957.56	28,024.53	70,496.79
TOTAL REVENUES & OTHER FINANCING SOURCES	920,080.09	935,055.00	752,000.00
200 000 Support Services	1,791.87	4,100.00	1,000.00
300 000 Community Services	974,636.26	961,888.03	708,527.74
TOTAL EXPENDITURES & OTHER FINANCING USES	976,428.13	965,988.03	709,527.74

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2018-19	Revised Budget 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00

NICOLET PRELIMINARY BUDGET ADOPTION 2020-21			
	Audited 2018-19	Revised Budget 2019-20	Budget 2020-21
TOTAL REVENUES & OTHER FINANCING SOURCES	439,719.24	462,310.00	462,310.00
200 000 Support Services	439,719.24	462,310.00	462,310.00
TOTAL EXPENDITURES & OTHER FINANCING USES	439,719.24	462,310.00	462,310.00

* 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.