



Fund 10

General Fund

The General Fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.



Fund 10

General Fund Revenue Summary

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
10	10211	PROPERTY TAX	54,395,902.00	70,555,256	70,555,256	70,555,256.00	76,430,419
10	10212	PROPERTY TAX CHARGEBACK	3,098.00			0.00	
10	10213	MOBILE HOME TAX	58,567.33	54,000	54,000	49,932.15	45,000
10	10244	SERVICES TO OTHER GOV AGENCIES	65,463.58	40,000	40,000	20,398.71	17,900
10	10249	TRANSPORTATION FEES-PRIV AG	15,678.78	12,000	12,000	0.00	10,000
10	10262	RESALE REVENUE	22,424.44			9,938.28	5,929
10	10263	EDUCATIONAL PROGRAM SALES	2,905.00	2,300	2,300	4,050.00	3,450
10	10271	COCURRICULAR ADMISSIONS	148,411.46	140,000	140,000	105,106.86	100,567
10	10273	COCURRIC PARTICIPATION FEE	236,226.91	230,000	230,000	263,350.95	234,791
10	10274	INVITATIONAL MEET INCOME	40,607.72	38,800	38,800	41,961.52	41,520
10	10280	INTEREST INCOME	494,866.65	350,000	350,000	456,366.75	350,000
10	10291	GIFTS	93,590.04	93,182	93,182	48,470.56	1,895
10	10292	STUDENT FEE	131,845.89	130,000	130,000	132,474.98	127,205
10	10293	RENTAL	41,464.67	38,900	38,900	34,827.44	40,530
10	10296	STUDENT PARKING PERMIT	44,350.00	43,000	43,000	44,665.00	43,000
10	10297	STUDENT FINES	30,561.89	15,000	15,000	36,105.36	36,105
10	102	LOCAL SOURCE	55,825,964.36	71,742,438	71,742,438	71,802,904.56	77,488,311
10	10345	GENERAL TUITION OPEN ENR	2,869,437.00	2,784,759	2,784,759	2,891,820.00	2,784,759
10	10390	OTHER REVENUE FR WI DIST	11,700.92	10,500	10,500	0.00	
10	103	INTERDISTRICTS WITHIN WI	2,881,137.92	2,795,259	2,795,259	2,891,820.00	2,784,759
10	10517	TRANS OF FED AID FR CESA	44,339.07	40,000	40,000	11,051.96	11,052
10	105	INTERMEDIATE SOURCE	44,339.07	40,000	40,000	11,051.96	11,052
10	10612	TRANSPORTATION AID	303,321.74	280,000	280,000	283,730.00	226,450
10	10613	LIBRARY AID	810,739.00	810,739	901,490	901,490.00	868,800
10	10618	BILINGUAL/ BICULTURAL AID	231,517.12	200,000	200,000	195,456.63	190,000
10	10619	OTHER STATE CATEGORICAL AID	323,213.49	300,000	300,000	405,507.08	351,661
10	10621	EQUALIZED AID	72,277,234.00	78,235,102	78,235,102	78,235,102.00	75,375,843
10	10630	STATE SPECIAL PROJ GRANTS	560,140.55	498,168	498,168	497,142.71	588,600
10	10641	STATE TUITION FUND 10	162,645.00			110,969.00	357,611
10	10650	STATE AGR AID	1,335,000.86	1,567,942	1,567,942	1,330,394.82	1,472,503
10	10660	STATE REVENUE THRU LOCAL GVT	17,467.55	17,468	17,468	17,316.53	17,468
10	10691	STATE COMPUTER AID	895,361.32	1,912,799	1,912,799	1,912,798.91	1,912,799
10	10695	PER PUPIL ADJUSTMENT AID	8,205,036.00	8,021,762	8,159,774	8,159,774.00	8,157,548
10	10699	OTHER STATE REVENUE	127,629.00			36,185.33	50,112
10	106	STATE SOURCE	85,249,305.63	91,843,980	92,072,743	92,085,867.01	89,569,395
10	10713	FEDERAL VOCATIONAL AID	104,914.54	103,353	103,353	103,754.00	124,082
10	10730	FED SPECIAL PROJ AID	8,349,604.63	853,539	853,539	1,366,728.62	1,396,358
10	10751	FED TITLE 1 AID	1,852,889.30	1,730,755	1,730,755	2,224,702.01	1,986,225
10	10770	FED AID THRU LOCAL GOV	0.00			0.00	
10	10780	FED AID THRU STATE AGENCIES	1,257,646.46	1,139,000	1,139,000	1,257,524.18	1,170,000
10	10790	OTHER FEDERAL REVENUE	7,367.34	8,156	8,156	8,562.24	7,991
10	107	FEDERAL SOURCE	11,572,422.27	3,834,803	3,834,803	4,961,271.05	4,684,656
10	10869	OTHER SALES	57,675.99	680,000	680,000	782,524.02	
10	10871	CONTRACTS-TRANSFER OWNERSHIP	0.00	2,667,953	2,667,953	0.00	
10	10878	PROCEEDS FR CAPITAL LEASE	196,681.55			2,899,948.60	
10	108	OTHER SOURCES	254,357.54	3,347,953	3,347,953	3,682,472.62	
10	10964	INSURANCE RECOVERIES	147,966.69			84,052.30	

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
10	10965	SELF FUNDED BENEFIT COST ADJ	100,337.76			73,385.91	
10	10969	OTHER ADJUSTMENTS	0.00			0.00	
10	10971	REFUND PRIOR YR RECEIPT	333,893.64	300,568	300,568	288,092.50	411,801
10	10972	REFUND PRIOR YR NONDEDUCTIBLE	15.04			200.55	
10	10990	MISCELLANEOUS	1,282,617.55	1,185,615	1,185,615	1,114,814.39	1,100,000
10	10991	ADVERTISING	48,000.00			2,465.62	2,466
10	109	OTHER REVENUE	1,912,830.68	1,486,183	1,486,183	1,563,011.27	1,514,267
10		GENERAL FUND	157,740,357.47	175,090,616	175,319,379	176,998,398.47	176,052,440



Fund 10

General Fund Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
10	20111	TEACHER SALARY	49,184,387.09	53,397,937	53,211,312	48,304,850.54	54,834,139
10	20112	MANAGEMENT SALARY	7,140,936.41	6,840,673	6,840,673	7,170,394.47	7,234,161
10	20113	TECHNICAL\OTHER PROF SALARY	1,403,057.24	1,357,604	1,357,604	1,417,777.66	1,478,255
10	20114	EXECUTIVE ASSISTANT SALARY	560,771.60	561,580	561,580	560,264.49	570,959
10	20115	CLERICAL CLASSIFIED SALARY	2,798,097.69	2,842,028	2,842,028	2,777,606.29	2,862,733
10	20116	TECHNICAL CLASSIFIED SALARY	834,988.32	880,699	880,699	869,045.05	788,817
10	20117	AIDE CLASSIFIED SALARY	2,794,431.84	3,063,927	3,063,927	2,971,727.16	2,956,794
10	20118	FOOD SVC CLASSIFIED SALARY	0.00			0.00	
10	20119	CUST\MAINT SALARY	4,221,158.05	4,417,956	4,417,956	4,425,597.78	4,556,945
10	20120	PARTNERSHIP COORD SALARY	424,373.48	387,013	387,013	323,065.65	283,593
10	20121	CROSSING GUARD SALARY	95,756.36	113,698	113,698	120,276.16	103,977
10	20123	INTERN SALARIES	88,486.82	56,291	56,291	188,377.11	105,000
10	20131	TEACHER CURRIC WRITNG SALARY	69,895.50	284,425	284,425	41,234.12	183,064
10	20132	EVENT WORKER SALARY	146,498.70	169,381	169,381	145,422.00	174,213
10	20133	TEACHER COCURRICULAR SALARY	788,935.93	785,158	785,158	787,870.78	868,919
10	20136	TEACHER DEPART CHAIR SALARY	300,649.61	299,161	299,161	313,005.85	52,365
10	20139	TEACHER OTHER SALARY	1,644,677.92	1,446,044	1,446,044	1,136,596.39	1,487,948
10	20150	EXEC ASST ADDL\OVTM SALARY	15,564.01	6,793	6,793	10,463.04	9,657
10	20151	CLERICAL ADDL\OVTM SALARY	61,665.20	39,886	39,886	65,365.02	103,676
10	20152	TECHNICAL ADDL\OVTM SALARY	14,815.48	19,490	19,490	14,051.77	12,740
10	20153	AIDE ADDL\OVTM SALARY	360,295.13	411,304	411,984	432,813.10	362,632
10	20154	FOOD SVC ADDL\OVTM SALARY	0.00			107.33	
10	20155	CUSTODIAL ADDL\OT SALARY	38,799.45	42,011	42,011	40,925.71	42,011
10	20156	GROUNDSPNG OVERTIME SALARY	2,434.98	5,507	5,507	1,106.54	3,011
10	20157	EMERGENCY REPR OVTM SALARY	24,641.46	27,004	27,004	26,813.05	27,004
10	20158	SNOW PLOWING OVERTIME SALARY	10,431.77	28,002	28,002	20,481.96	28,002
10	20161	PARTSHP CORD ADDL\OVTM SALARY	197.57			324.18	
10	20172	SUB TEACHER MEETINGS\OTHER	13,476.32	7,992	7,992	10,297.70	10,536
10	20174	SUB CLERICAL SALARY	6,796.70			5,820.28	
10	20175	SUB AIDE SALARY	7,569.61	2,700	2,700	1,252.62	1,187
10	20177	SUB CUSTODIAL\MAINT SALARY	75,652.34	88,000	88,000	53,038.53	75,005
10	20178	SUB CROSSING GUARD SALARY	425.80	6,153	6,153	9,144.13	
10	20179	INTERFACULTY SUBS	83,089.63	83,000	83,000	52,746.26	47,502
10	20181	TEMP\SEASONAL\STUDENT SALARY	114,439.93	130,754	130,754	143,849.11	179,541
10	20182	BOARD OF EDUCATION SALARY	11,000.00	14,500	14,500	11,500.00	14,500
10	20189	OTHER COMPENSATION	23,505.27	22,116	22,116	24,221.88	24,359
10	201	SALARIES	73,361,903.21	77,838,787	77,652,842	72,477,433.71	79,483,245
10	20212	EMPLOYER RTM CONTRIBUTION	4,874,963.16	4,984,239	4,984,239	4,888,535.37	5,397,884
10	20218	RETIREMENT TRUST FUND CONTR	4,261,422.42	4,215,755	4,215,755	3,575,090.22	3,776,186
10	20219	DEFINED CONTRIBUTION	2,075,704.77	2,023,830	2,023,830	2,006,898.36	2,051,225
10	20220	SOCIAL SECURITY	5,435,035.82	5,514,142	5,514,142	5,160,621.28	6,047,780
10	20230	LIFE INSURANCE	122,957.71	127,913	127,913	121,852.97	173,073
10	20241	IMPLICIT RATE SUBSIDY	0.00			0.00	
10	20243	DENTAL INSURANCE	1,006,243.10	972,573	972,573	984,621.49	1,030,886
10	20248	HEALTH INSURANCE	12,016,056.88	11,294,645	11,294,645	13,337,114.99	12,224,635
10	20249	HRA CONTRIBUTION	1,040,063.69	1,229,117	1,229,117	998,755.53	1,030,408
10	20251	LONG TERM DISABILITY INSURANCE	255,775.30	239,785	239,785	149,739.02	272,559
10	20292	ANNUITY PAYMENTS	2,700.00	2,700	2,700	2,700.00	2,700
10	20295	SELF FUNDED HEALTH INCENTIVE	0.00			28,076.75	

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
10	202	EMPLOYEE BENEFITS	31,090,922.85	30,604,699	30,604,699	31,254,005.98	32,007,336
10	20312	PROFESSIONAL DEVELOPMENT	724,933.65	462,630	462,630	615,924.96	505,736
10	20314	SUB/ADDL CLERICAL	142,663.73	396,770	396,770	528,453.66	144,506
10	20317	SUB/ADDL BUILDINGS & GROUNDS	163,663.14	100,000	100,000	145,761.89	160,000
10	20319	CONTRACTED SERVICES	1,923,732.62	1,733,265	1,728,907	1,621,374.20	2,532,092
10	20321	TECHNOLOGY REPAIRS/MAINT	707,824.55	814,172	814,172	669,056.50	707,800
10	20322	COMPUTER & TECH EQUIP RENTAL	7,418.95	7,000	7,000	7,418.95	8,000
10	20324	REPAIR	311,880.07	459,684	459,684	270,078.03	499,670
10	20325	VEHICLE & EQUIP RENTAL	35,869.47	30,914	28,630	29,316.08	66,061
10	20326	SITE RENTAL	35,230.00	32,368	32,368	31,781.39	23,268
10	20327	CONSTRUCTION SERVICES	1,238,419.39	841,156	841,156	711,136.01	1,551,635
10	20328	BUILDING RENTAL	145,479.25	166,750	166,750	147,771.00	172,750
10	20329	CLEANING SERVICES	160,747.57	147,336	147,336	116,979.30	149,100
10	20331	GAS FOR HEAT	408,536.05	813,900	813,900	483,505.85	561,000
10	20332	OIL FOR HEAT	974.07	19,800	19,800	6,442.31	7,000
10	20336	ELECTRICITY	1,636,733.52	1,649,000	1,649,000	1,512,783.36	1,676,000
10	20337	WATER	179,368.19	189,900	189,900	75,205.45	113,200
10	20338	SEWER	227,303.60	233,800	233,800	205,558.55	233,800
10	20341	PUPIL TRANSPORTATION	5,854,356.06	6,161,113	6,161,113	5,454,148.53	5,696,195
10	20342	EMPLOYEE TRAVEL	303,302.36	164,256	164,256	174,969.97	173,867
10	20343	CONTRACTED SERVICE TRAVEL	146.22	300	300	1,643.15	
10	20345	PUPIL LODGING\MEALS	21,146.05	1,250	1,250	32,231.78	22,750
10	20348	VEHICLE FUEL	67,229.59	77,000	77,000	428,991.90	449,297
10	20351	ADVERTISING	23,153.61	114,400	114,400	25,355.41	32,050
10	20353	POSTAGE	97,301.15	111,850	111,850	107,940.89	106,045
10	20354	PRINTING AND BINDING	47,134.72	83,600	83,600	44,002.53	54,125
10	20355	TELEPHONE	177,244.03	190,576	190,576	151,333.90	300,464
10	20358	INTERNET ACCESS	95,166.16	89,640	89,640	83,045.36	83,040
10	20360	TECHNOLOGY AND SOFTWARE SERV	2,487,448.12	2,855,275	2,855,275	2,942,191.14	3,295,739
10	20362	SOFTWARE AS A SERVICE	0.00			438.00	181,959
10	20371	SUB TEACHER SHORT TERM	874,911.20	825,437	825,437	887,138.67	742,517
10	20372	SUB TEACHER MEETINGS/OTHER	381,995.57	766,962	766,962	344,676.10	829,030
10	20375	SUB AIDE	269,846.93	302,487	301,807	318,393.84	63,610
10	20378	SUB TEACHER LONG TERM	624,904.31	285,824	285,824	816,566.47	84,584
10	20379	OTHER NONGOVERNMENTAL PMT	2,008,691.06	2,123,607	2,123,607	2,147,936.12	2,463,496
10	20381	PAYMENT TO MUNICIPALITY	158,160.00	194,830	194,630	194,295.66	225,222
10	20382	PAYMENT TO WIS SCHOOL DISTRICT	6,964,464.00	7,201,971	7,201,971	7,175,845.37	8,200,000
10	20384	PAYMENT TO NONWIS SCH DISTRICT	0.00	406	406	405.60	500
10	20385	PAYMENT TO COUNTY	1,132.93	1,140	1,140	2,566.05	
10	20386	PAYMENT TO CESA	101,000.00	70,140	70,140	138,695.00	121,402
10	20387	PAYMENT TO STATE	2,215,994.47	2,550,946	2,550,380	2,575,871.40	2,936,709
10	20389	PAYMENT TO WI TECH COLLEGE	263,232.62	235,821	235,821	220,823.14	251,160
10	203	PURCHASED SERVICES	31,088,738.98	32,507,276	32,499,188	31,448,053.47	35,425,379
10	20411	GENERAL SUPPLIES	2,419,738.89	2,490,559	2,489,059	2,199,506.84	2,474,901
10	20415	FOOD	22,244.95	6,375	6,375	12,845.93	9,325
10	20417	DUPLICATING PAPER	162,991.87	141,026	141,026	127,307.32	129,991
10	20420	APPAREL	223,709.84	191,524	191,524	155,715.75	211,123
10	20431	AV PURCHASE\RENTAL	666.57	600	600	446.12	5,100

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
10	20432	LIBRARY BOOKS	579,388.48	314,697	721,514	617,153.41	639,651
10	20433	STUDENT NEWSPAPERS\MAGAZINES	15,234.99	10,779	10,779	10,596.14	18,528
10	20439	STUDENT REFERENCE MATERIALS	935,694.64	453,877	453,877	552,498.35	536,599
10	20441	EQUIP\VEH ADD NOT DEPR	170,268.57	134,507	134,507	56,182.69	121,828
10	20442	EQUIP\VEH REPL NOT DEPR	146,632.24	117,850	119,590	72,076.53	182,889
10	20444	FURNITURE\FIXTURES	77,528.92	31,850	36,252	32,481.37	91,312
10	20449	OTHER NON CAP EQUIPMENT	0.00			0.00	
10	20451	RESALE EXPENSE	16,977.90			6,360.91	
10	20452	RESALE REVENUE	0.00			0.00	
10	20460	EQUIPMENT COMPONENTS	146,661.94	73,300	73,300	132,984.26	61,400
10	20471	TEXTBOOKS	69,108.97	84,117	84,117	66,412.50	75,731
10	20472	WORKBOOKS	278,266.54	90,431	90,431	144,337.63	168,809
10	20480	NON-CAPITAL TECHNOLOGY (<400)	338,268.04	3,533,808	3,535,308	3,682,973.15	489,152
10	20482	NON CAP HARDWARE (400-4999)	464,724.75	428,402	428,902	529,081.71	1,519,344
10	20491	NONSTUDENT PROF REF MATERIALS	47,788.91	76,802	76,802	304,956.59	81,468
10	204	NON-CAPITAL OBJECTS	6,115,897.01	8,180,504	8,593,963	8,703,917.20	6,817,151
10	20521	SITE RENOVATION	4,875.00			0.00	
10	20553	EQUIP\VEH ADD INDIV DEPR	164,051.07			49,836.00	45,000
10	20563	EQUIP\VEH REPL INDIV DEPR	394,089.20	259,400	259,400	247,427.74	315,342
10	20581	TECHNOLOGY RELATED HARDWARE	243,831.29	219,652	219,652	149,320.61	139,456
10	205	CAPITAL OBJECTS	806,846.56	479,052	479,052	446,584.35	499,798
10	20671	PRINCIPAL CONT OWN TFR	1,029,741.97	592,989	592,989	592,988.62	656,075
10	20678	PRINCIPAL CAPITAL LEASE	85,971.39	65,199	65,199	97,739.96	
10	20681	INTEREST CONT TFR	28,178.30	7,011	7,011	7,011.38	110,575
10	20682	INTEREST TEMPORARY NOTE	0.00			139,764.91	
10	20688	INTEREST CAPITAL LEASE	14,791.54	14,053	14,053	16,637.99	
10	20691	PAYING AGENT FEES	1,425.00	1,425	1,425	1,425.00	
10	206	DEBT RETIREMENT	1,160,108.20	680,677	680,677	855,567.86	766,650
10	20711	LIABILITY INSURANCE	111,913.90	114,356	114,356	114,412.61	5
10	20712	PROPERTY INSURANCE	327,376.00	451,600	451,600	453,853.00	605,001
10	20713	WORKER COMP INSURANCE	555,835.00	723,012	723,012	853,465.00	950,001
10	20719	SELF FUNDED LOSS	23,843.77	30,000	30,000	8,195.15	30,000
10	20730	UNEMPLOYMENT COMPENSATION	44,891.36	65,007	65,007	46,926.83	1
10	207	INSURANCE AND JUDGEMENTS	1,063,860.03	1,383,975	1,383,975	1,476,852.59	1,585,008
10	20827	TRANSFER TO FUND 27	19,942,234.84	23,254,859	23,254,859	22,932,595.18	19,106,147
10	20846	TRANSFER TO FUND 46	0.00			0.00	
10	208	TRANSFERS	19,942,234.84	23,254,859	23,254,859	22,932,595.18	19,106,147
10	20941	DISTRICT DUES\FEES	171,382.77	51,070	51,636	193,358.17	153,920
10	20942	EMPLOYEE DUES\FEES	52,993.99	42,408	42,408	104,429.45	57,591
10	20943	STUDENT ENTRY FEES	81,250.74	75,880	76,080	76,941.50	150,215
10	20969	OTHER ADJUSTMENTS	71,836.59			27,875.83	
10	20971	AIDABLE REFUND	32,040.65			49,864.65	
10	20972	PROPERTY TAX REFUND	12,572.61			19,389.44	
10	20992	TRUST FUND DENTAL/HEALTH	0.00			0.00	
10	209	OTHER OBJECTS	422,077.35	169,358	170,124	471,859.04	361,726
10		GENERAL FUND	165,052,589.03	175,099,187	175,319,379	170,066,869.38	176,052,440