



Fund 27

Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services to other districts as a result of being a host district for a special education cooperative program.



Fund 27

Special Education Fund Revenue 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>
27	10110	TRANSFER FROM FUND 10	19,942,234.84	23,254,859	23,254,859	22,932,595.18	19,106,147
27	101	REVENUE	19,942,234.84	23,254,859	23,254,859	22,932,595.18	19,106,147
27	10316	TRANS OF STATE AID FR WI DIST	8,834.09	5,000	5,000	0.00	
27	10347	SPEC ED TUITION OPEN ENR	106,075.00	59,618	59,618	59,618.00	50,000
27	10349	SERVICES TO OTHER WI DIST	165,416.63	150,000	150,000	186,718.21	150,000
27	10390	OTHER REVENUE FR WI DIST	24,049.38	20,000	20,000	0.00	
27	103	INTERDISTRICTS WITHIN WI	304,375.10	234,618	234,618	246,336.21	200,000
27	10517	TRANS OF FED AID FR CESA	3,000.00			7,514.16	
27	105	INTERMEDIATE SOURCE	3,000.00			7,514.16	
27	10611	SPECIAL ED AID	8,365,873.00	8,990,000	8,990,000	8,880,112.00	13,592,824
27	10625	HIGH COST SPED AID	161,390.00	100,000	100,000	400,714.00	
27	10642	STATE TUITION FUND 27	73,517.00	82,017	82,017	81,520.00	66,295
27	10697	SPED TRANSITION GRANT	50,324.51	60,772	60,772	57,804.64	143,749
27	106	STATE SOURCE	8,651,104.51	9,232,789	9,232,789	9,420,150.64	13,802,868
27	10730	FED SPECIAL PROJ AID	2,498,207.27	2,691,124	2,691,124	2,531,914.83	2,587,750
27	10780	FED AID THRU STATE AGENCIES	508,391.25	350,000	350,000	520,830.17	500,000
27	107	FEDERAL SOURCE	3,006,598.52	3,041,124	3,041,124	3,052,745.00	3,087,750
27		SPECIAL EDUCATION FUND	31,907,312.97	35,763,390	35,763,390	35,659,341.19	36,196,765



Fund 27

Special Education 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>
27	20111	TEACHER SALARY	12,632,353.43	13,749,584	13,749,584	13,642,835.61	14,773,926
27	20112	MANAGEMENT SALARY	243,923.70	259,566	259,566	232,661.86	266,569
27	20113	TECHNICAL\OTHER PROF SALARY	225,465.05	233,818	233,818	154,800.05	245,010
27	20115	CLERICAL CLASSIFIED SALARY	77,938.61	99,466	99,466	62,707.57	101,254
27	20117	AIDE CLASSIFIED SALARY	6,755,222.29	7,240,156	7,240,156	6,834,629.57	7,370,606
27	20131	TEACHER CURRIC WRITNG SALARY	1,530.20			0.00	
27	20136	TEACHER DEPART CHAIR SALARY	18,587.05	23,679	23,679	18,574.01	5,000
27	20139	TEACHER OTHER SALARY	50,682.71	50,892	50,892	69,809.12	80,152
27	20151	CLERICAL ADDL\OVTM SALARY	660.77			9,957.26	
27	20152	TECHNICAL ADDL\OVTM SALARY	0.00			10.29	
27	20153	AIDE ADDL\OVTM SALARY	20,252.71	50,110	50,110	14,294.45	76,708
27	20171	SUB TEACHER CONTRACTUAL	0.00			40.00	
27	20172	SUB TEACHER MEETINGS\OTHER	96.00			0.00	
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	20,026,712.52	21,707,271	21,707,271	21,040,319.79	22,919,225
27	20212	EMPLOYER RTM CONTRIBUTION	1,348,780.67	1,497,736	1,497,736	1,434,541.52	1,561,640
27	20218	RETIREMENT TRUST FUND CONTR	927,868.66	974,325	974,325	968,424.63	836,897
27	20219	DEFINED CONTRIBUTION	913,686.07	910,416	910,416	849,607.78	992,246
27	20220	SOCIAL SECURITY	1,469,524.91	1,660,173	1,660,173	1,552,122.35	1,752,727
27	20230	LIFE INSURANCE	26,286.27	32,984	32,984	29,292.20	53,870
27	20243	DENTAL INSURANCE	348,830.43	365,742	365,742	363,770.46	424,041
27	20248	HEALTH INSURANCE	4,103,053.77	4,311,262	4,311,262	5,006,838.10	5,002,254
27	20249	HRA CONTRIBUTION	341,080.09	470,283	470,283	350,263.16	373,896
27	20251	LONG TERM DISABILITY INSURANCE	70,782.69	70,318	70,318	79,885.75	88,400
27	20295	SELF FUNDED HEALTH INCENTIVE	0.00			5,260.75	
27	202	EMPLOYEE BENEFITS	9,549,893.56	10,293,239	10,293,239	10,640,006.70	11,085,971
27	20312	PROFESSIONAL DEVELOPMENT	16,968.25	10,369	10,369	16,053.96	25,810
27	20314	SUB/ADDL CLERICAL	0.00			0.00	9,000
27	20319	CONTRACTED SERVICES	43,671.89	39,970	39,970	36,039.90	18,700
27	20321	TECHNOLOGY REPAIRS/MAINT	0.00			0.00	550
27	20324	REPAIR	1,159.65	1,510	1,510	511.76	1,000
27	20326	SITE RENTAL	51.00			0.00	
27	20328	BUILDING RENTAL	200.00			14,900.00	11,119
27	20341	PUPIL TRANSPORTATION	1,150,126.10	1,107,335	1,107,335	1,305,355.09	1,105,600
27	20342	EMPLOYEE TRAVEL	45,486.80	34,230	34,230	42,532.18	37,993
27	20345	PUPIL LODGING\MEALS	0.00			0.00	
27	20353	POSTAGE	0.00			0.00	
27	20360	TECHNOLOGY AND SOFTWARE SERV	207.65	80	80	597.71	42,580
27	20362	SOFTWARE AS A SERVICE	0.00			37,199.50	
27	20371	SUB TEACHER SHORT TERM	169,175.60	140,000	140,000	149,864.60	121,268
27	20372	SUB TEACHER MEETINGS/OTHER	18,266.00	2,976	2,976	36,133.28	9,127
27	20375	SUB AIDE	397,862.58	1,697,672	1,697,672	1,450,933.37	380,002
27	20378	SUB TEACHER LONG TERM	216,158.20	469,970	469,970	520,366.14	54,049
27	20379	OTHER NONGOVERNMENTAL PMT	54,099.64	50,000	50,000	102,205.68	100,000
27	20381	PAYMENT TO MUNICIPALITY	0.00			0.00	
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	24,567.72			26,214.61	
27	20386	PAYMENT TO CESA	10,400.00	33,648	33,648	56,325.00	27,050
27	20387	PAYMENT TO STATE	2,677.00			709.00	700

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>		
27	20389	PAYMENT TO WI TECH COLLEGE	4,800.00			0.00	
27	203	PURCHASED SERVICES	2,155,878.08	3,587,760	3,587,760	3,795,941.78	1,944,548
27	20411	GENERAL SUPPLIES	80,709.44	77,019	77,019	76,278.58	82,458
27	20415	FOOD	257.48			0.00	
27	20420	APPAREL	411.00	300	300	288.00	
27	20433	STUDENT NEWSPAPERS\MAGAZINES	966.94	1,247	1,247	1,768.90	1,640
27	20439	STUDENT REFERENCE MATERIALS	2,403.37			0.00	
27	20441	EQUIP\VEH ADD NOT DEPR	971.00	7,100	7,100	10,036.65	1,750
27	20442	EQUIP\VEH REPL NOT DEPR	6,030.98	8,600	8,600	12,348.98	3,000
27	20444	FURNITURE\FIXTURES	597.15			3,305.62	
27	20471	TEXTBOOKS	815.47	4,519	4,519	4,894.63	6,115
27	20472	WORKBOOKS	355.76	345	345	400.16	5,480
27	20480	NON-CAPITAL TECHNOLOGY (<400)	0.00			22.99	
27	20482	NON CAP HARDWARE (400-4999)	9,614.00			0.00	
27	20483	NON-CAPITAL SOFTWARE (400-4999)	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	3,529.22	14,980	14,980	15,197.01	4,500
27	204	NON-CAPITAL OBJECTS	106,661.81	114,110	114,110	124,541.52	104,943
27	20541	BUILDING IMPROVEMENT	0.00			0.00	10,000
27	20553	EQUIP\VEH ADD INDIV DEPR	5,000.00			0.00	
27	205	CAPITAL OBJECTS	5,000.00			0.00	10,000
27	20678	PRINCIPAL CAPITAL LEASE	45,516.07	39,480	39,480	41,135.08	118,000
27	20688	INTEREST CAPITAL LEASE	16,997.93	19,352	19,352	12,858.92	12,400
27	206	DEBT RETIREMENT	62,514.00	58,832	58,832	53,994.00	130,400
27	20942	EMPLOYEE DUES\FEES	653.00	2,178	2,178	850.00	1,678
27	20971	AIDABLE REFUND	0.00			3,687.40	
27	209	OTHER OBJECTS	653.00	2,178	2,178	4,537.40	1,678
27		SPECIAL EDUCATION FUND	31,907,312.97	35,763,390	35,763,390	35,659,341.19	36,196,765