EAU CLAIRE AREA SCHOOL DISTRICT

ECASD Business Services

One Team. Clear Communication. Consistent Service. Trusted Results.

Executive Summary Report

2026-2027

EXECUTIVE SUMMARY TABLE OF CONTENTS

BOARD OF EDUCATION 3

MESSAGE FROM SUPERINTENDENT 4

MONITORING REPORTS 5

OPERATIONAL EXPECTATIONS – OE1-13 5
RESULTS R1-4 6

BUDGET PREPARATION, ACCOUNTABILITY, AND CONTROL 7

PUBLIC SCHOOL CONTRIBUTIONS TO PRIVATE SCHOOLS 7
BUDGET PHILOSOPHY AND PROCESS 7

2025-26 SCHOOL YEAR IN REVIEW 8

2026-27 BUDGET SUMMARY 9

EAU CLAIRE AREA SCHOOL DISTRICT FACTS 9
2026-27 BUDGET 9
PROPERTY TAX FACTS 9
FUND BALANCE 9

Mission Statement	*To inspire and prepare our students to live creative, fulfilling, and responsible lives.*
Vision Statement	*We challenge minds, build relationships, and nurture individual growth to prepare all students for post-secondary success.*
District Values	*Honest, Respect, Responsibility, Justice, Courage, Compassion*

EAU CLAIRE AREA SCHOOL DISTRICT

Where Knowledge and Inspiration Meet to Create the Future

EAU CLAIRE AREA SCHOOL DISTRICT
BOARD OF EDUCATION 2026-27

Contact information for the School Board can be found at www.ecasd.us.



Stephanie Farrar, President
Current Term Expires: April 2028



Lori Bica, Vice President
Current Term Expires: April 2029



Jarrett Dement, Clerk/Governance Officer
Current Term Expires: April 2027



Jasmine Case, Treasurer
Current Term Expires: April 2028



Erica Zerr, Board Member
Current Term Expires: April 2027



Pa Thao, Clerk Designee
Current Term Expires: April 2029



Tim Norin, Board Member
Current Term Expires: April 2028

To Inspire and Prepare our Students to Live Creative, Fulfilling, and Responsible Lives

Dear Eau Claire Area School District Community,



As we settle into the 2026-27 school year, we are prepared to support the success of all students and staff with this budget.

This year's budget reflects our commitment to the whole child by focusing resources on areas that will most successfully benefit students. Our social emotional learning curriculum, professional development on equity, curriculum alignment, academic interventionists, social workers, instructional coaches, success coaches, and other student supports are major areas of compliance with our District's Results and Operational Expectations policies.

We are using data-driven practices to inform our staff how we intentionally engage all students' academic, social, and emotional needs. Our continued use of the Equitable Multi-Level System of Supports will assist us in meeting all students' needs, whether a student requires additional help, or new enriching challenges. We have recently welcomed additional academic interventionists, psychologists, counselors and social workers to align to this system and bolster our students' achievement and well-being.

Thank you for your continued commitment to the students and staff of ECASD so that together we can inspire and prepare our students to live creative, fulfilling, and responsible lives.

Mike Johnson, Superintendent



MONITORING REPORTS

OPERATIONAL EXPECTATIONS	In Compliance	In Compliance with Exceptions	Not in Compliance
✓ **OE-1 Global Operational Expectation** The Superintendent shall maintain a system of Continuous Quality Improvement that ensures operational excellence in education in partnership with students, parents, and the community. Continuous quality improvement requires an ongoing effort to achieve measurable improvements in Results and Operational Expectations policies that enhance the educational environment within the community, maintain a focus on equity, and fulfill the District's climate and environmental commitments.		*(Not Monitored)*	
✓ **OE-2 Equity Commitment** The Eau Claire Area School District is committed to increasing equity among students, staff, and the community through anti-racist and anti-bias policy, practice, and procedures. This commitment will be the lens through which the District's Results and Operational Expectations policies are viewed.		✓	
✓ **OE-3 Climate Commitment** Because of the widely acknowledged urgency of the climate crisis, the ECASD commits to immediate and ongoing action toward a goal of achieving 100% renewable energy and carbon neutrality for the District by 2050. Throughout this action the ECASD will use evidence-based, transparent, equitable, and inclusive processes to preserve, protect, and enhance the natural world.		✓	
✓ **OE-4 Student Learning Environment** The superintendent will establish and maintain environments that are safe, healthful, equitable and inclusive, non-discriminatory, respectful, and conducive to learning.		✓	
✓ **OE-5 Student Success** The Superintendent will maintain a program of instruction that offers challenging and relevant opportunities for students to achieve at levels defined in the Board's Results policies.	✓		
✓ **OE-6 Personnel Administration** Create and maintain an organizational culture that demonstrates the District's core values: Equity, Diversity, Honesty, Respect, Responsibility, Justice, Courage, Compassion, and Student-centered, data-driven decision making.		✓	
✓ **OE-7 Community Engagement** As a public enterprise, everyone who interacts with the Eau Claire Area School District is a member of the ECASD community. The Superintendent will maintain an organizational culture that treats all members of the community with respect, dignity, and courtesy; support the district's commitment to equity and the environment; and will assure the public is adequately informed about the condition and direction of the district.		✓	
✓ **OE-8 Communication with the Board** The superintendent will assure that the board is fully and adequately informed about matters relating to board work and significant district concerns. This includes frequent communication regarding the board and district's commitment to equity and climate.		✓	

✓ **OE-9 Budget and Financial Planning** Financial planning for any fiscal year will align with the District goals, desired Results, and policies. A budget should strive to avoid fiscal jeopardy for the District and derive from a multi-year plan that addresses district resources in both the short and long term. The budget is a plan for expenditures as well as forecast for revenue. Because the budget is a plan and cannot possibly anticipate future events, it is a continuous process.		✓	
✓ **OE-10 Financial Administration** The Superintendent will maintain conformity with the annual budget or budget policy adopted by the Board' maintain fiscal conditions consistent with achieving the Board's Results; protect the long-term financial health of the District' and ensure that management of financial resources continues to reflect the District's commitment to racial, social, and environmental justice.	✓		
✓ **OE-11 Asset Protection** Asset protection is characterized as being a good steward of District resources whether they be human, financial, technical or facilities related. To that end, the Superintendent will assure the Board that all assets are protected, adequately maintained, appropriately used, and not unnecessarily risked.	✓		
✓ **OE-12 Facilities** Ensure that facilities support District and Board priorities, that a long-range facilities plan be maintained, that facilities are safe and properly maintained, and that policies and rules exist for community visitors.		✓	
✓ **OE-13 Emergency Superintendent Succession** The Superintendent will have a general continuity of the operations plan that includes the identification of emergency Superintendent succession. The Superintendent succession plan shall be generally known to the ECASD Board President and District Leadership. Superintendent will designate at least one other executive staff member who is familiar with the Board's governance process and issues of current concern; is committed to achieving racial, social, and environmental justice; and can assume Superintendent responsibilities on an emergency basis until the Board appoints a temporary or permanent replacement.	✓		
RESULTS	Making Reasonable Progress	Reasonable Progress with Exceptions	Failing to make Reasonable Progress
✓ **R-1 Mega Result** All students will graduate prepared to live creative, fulfilling, and responsible lives.	*(Not Monitored)*		
✓ **R-2 Academic Performance** Students will be literate and numerate; able to engage in critical thinking to analyze, evaluate, integrate, and synthesize information; and able to apply skills across content areas and to the world outside of the school context.		✓	
✓ **R-3 Lifelong Personal Development** Students will possess the personal qualities to lead healthy and successful lives and will be equipped for ongoing personal growth.		✓	
✓ **R-4 Citizens of a Diverse Community** Students will be prepared to contribute to the common good in a society that is local, national, and global; effectively engage with a diverse and multicultural community' and work with others to achieve positive change and justice.		✓	

BUDGET PREPARATION, ACCOUNTABILITY, AND CONTROL

Public School Contributions to Private Schools

The expenses included in the 2026-27 budget are related to the students who live in our district that attend private schools.

- *2026-27 Estimated Cost for Private School Payments* *$ 3,512,465*
- *2025-26 Actual Cost for Private School Payments* *$ 2,599,885*
- *2024-25 Actual Cost for Private School Payments* *$ 2,275,827*

The District levies the dollar amount of vouchers on the District Taxpayers. These expenses are included each year and will fluctuate based upon the number of students attending private schools.

During the 2025-2026 school year, the Eau Claire Are School District and the City of Eau Claire each passed a resolution to add Wisconsin state legislated voucher program costs as an insert in the city tax bills. More information can be found online at go.ecasd.us/taxbill.

Budget Philosophy and Process

Guiding Principles for decision making about the budget include:

Decisions about the budget that are grounded in the District's goals to promote equity for all students and schools within the priorities of the District:

- How does it impact student achievement?
- How does it impact equity and universal curriculum?
- How does it impact organizational efficiency?
- How does it impact fiscal responsibility?

Facility needs are addressed specifically through the Ten-Year Capital Plan and through the Referendum projects.

Budgeting is an on-going process and involves staff throughout the district. The District uses a zero-based budget approach based on three-year average expenditure in each account. Each year, budget managers submit detailed budget requests based on the resources required to operate their part of the program. These requests are reviewed in the context of available resources.

The budget document is a summary of all individual revenue and expenditure accounts. Additional budget detail for each of these accounts is maintained in electronic file storage available to all district staff.

A review of the Budget's Table of Contents shows that the document is organized by Fund. Each fund shows both revenue and expenditure data. At a minimum, a revenue and expenditure summary are provided for each fund.

2025-26 SCHOOL YEAR IN REVIEW

All day-to-day instructional activities are accounted for in three funds:

Fund 10 – General Fund
Fund 27 – Special Education Fund
Fund 29 – Other Special Projects Fund
(Title VI Indian Education and Head Start)

Actual 2025-2026 revenue from these three funds totaled $ 195,311,034 and came from the sources shown in Table 1 below.

TABLE 1
2025-26 UNAUDITED ACTUAL REVENUES
FUNDS 10 / 21,23,29 / 27

Rounded to Nearest Tenth Percent

SOURCE	AMOUNT
Local Sources	$ 79,025,645
Interdistrict within WI	3,385,615
Intermediate Source	885,764
State Source	102,742,353
Federal Source	6,849,435
Other Sources	2,306,778
Special Education Transfer	21,124,739
Total	**$216,435,773**

Actual 2025-2026 expenses from these three funds totaled $ 194,804,918 and were expensed within the categories shown in Table 2 below.

TABLE 2
2025-26 UNAUDITED EXPENDITURES
FUNDS 10 / 21,23,29 / 27

Rounded to Nearest Tenth Percent

CATEGORY	AMOUNT
Salaries and Benefits	$143,277,738
Contracted Services	39,345,973
Supplies and Materials	7,463,113
Capital	748,838
Insurance	1,670,706
Debt, Other, and Dues and Fees	2,270,743
Special Education Transfer	21,124,739
Total	**$215,929,657**

2026-27 BUDGET SUMMARY

ECASD FACTS

- ✓ 8th largest district in Wisconsin
- ✓ 10,000 Students Served
- ✓ 22 Buildings
- ✓ Ranked 287 out of 421 districts in spending
- ✓ Spends $1,900 less than the average Wisconsin district in on total education cost per member.

Primary Budget Factors

- ✓ The 2026-27 operating expenditure budget for Funds 10, 21/23/29, and 27 is $225.84 million, an increase of $9.91 million or approximately 4.6% over the 25-26 unaudited expenditures of $215.93 million.
- ✓ The 26-27 staffing budget reflects a total decrease of 19 FTE. The School Board approved level movement and a CPI increase for staff at 2.63%.

YEAR	FTE TOTAL	CPI Increase
2026-27	1,599.4	2.63
2025-26	1,618.4	4.00
2024-25	1,598.1	4.00
2023-24	1,619.3	10.00
2022-23	1,526.8	6.70
2021-22	1,430.5	3.23
2020-21	1,425.4	2.50
2019-20	1,418.9	2.22
2018-19	1,405.2	2.25

- ✓ Special education expenditures are budgeted at approximately 40.86 million for 2026-27. Approximately 22.70 million will be transferred into Fund 27 to support these expenditures.

Property Tax Facts

- ✓ This year's proposed tax rate of $6.77 per $1,000 of property value is down 44 cents from last year's $7.21.
- ✓ The decrease in tax rate is largely due to a projected 7% increase in equalized property valuation and estimated 1.3% property growth.
- ✓ The tax levy increased by $481,513 to 88.59 million.

Fund Balance

- ✓ ECASD's unaudited fund balance as of June 30, 2026 is approximately 41.45 million, or 23.5% of the Fund 10 expenditure. The 2026-27 budget projects an ending Fund 10 balance of approximately 39.45 million, or 21.6% of Fund 10 expenditures.
- ✓ The auditor's recommended range is 28-33% of expenses in general funds. The WASBO recommended range is 20-25%.

EAU CLAIRE AREA SCHOOL DISTRICT

EAU CLAIRE AREA SCHOOL DISTRICT
500 Main Street
Eau Claire, WI 54701-3770
Phone: (715) 852-3000

ECASD Business Services

One Team. Clear Communication. Consistent Service. Trusted Results.