ECASD

1554 - Eau Claire Area School District

DPI Budget Adoption

Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2026 - 2027			
GENERAL FUND (FUND 10)	**Audited 2024 - 2025**	**Unaudited 2025 - 2026**	**Budget 2026 - 2027**
Beginning Fund Balance (Account 930 000)	33,762,016.15	40,704,176.13	41,451,014.41
Ending Fund Balance, Nonspendable (Acct. 935 000)	1,408,898.06	1,408,898.06	1,408,898.06
Ending Fund Balance, Restricted (Acct. 936 000)	1,216,377.08	1,216,377.08	1,216,377.08
Ending Fund Balance, Committed (Acct. 937 000)	39,562.74	5,187.12	5,187.12
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	328,253.40	328,253.40
Ending Fund Balance, Unassigned (Acct. 939 000)	38,039,338.25	37,136,718.35	34,904,332.47
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**40,704,176.13**	**41,451,014.41**	**39,447,888.76**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	70,605,188.15	76,530,912.72	76,809,082.00
240 Payments for Services	20,398.71	43,532.00	27,900.00
260 Non-Capital Sales	13,988.28	10,055.43	9,379.00
270 School Activity Income	410,419.33	407,454.97	376,878.00
280 Interest on Investments	456,366.75	443,932.46	430,500.00
290 Other Revenue, Local Sources	296,543.34	274,769.75	245,635.00
Subtotal Local Sources	**71,802,904.56**	**77,710,657.33**	**77,899,374.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	2,891,820.00	3,090,666.00	3,326,515.20
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	**2,891,820.00**	**3,090,666.00**	**3,326,515.20**
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	11,051.96	0.00	11,052.00
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	**11,051.96**	**0.00**	**11,052.00**
State Sources			
610 State Aid -- Categorical	1,786,183.71	1,404,197.03	1,735,754.00
620 State Aid -- General	78,235,102.00	75,375,843.00	79,042,619.00
630 DPI Special Project Grants	497,142.71	944,452.58	738,600.00
640 Payments for Services	110,969.00	220,636.00	250,328.00
650 Achievement Gap Reduction Program (AGR Grant)	1,330,394.82	1,279,972.08	1,281,040.00
660 Other State Revenue Through Local Units	27,947.42	23,061.11	17,468.00
690 Other Revenue	10,108,758.24	10,096,223.91	10,120,459.00
Subtotal State Sources	**92,096,497.90**	**89,344,385.71**	**93,186,268.00**
Federal Sources			
710 **Federal Aid - Categorical**	103,754.00	96,195.30	124,082.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	1,366,728.62	1,414,366.16	921,855.00
750 IASA Grants	2,224,702.01	1,698,151.66	1,688,900.00
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	1,257,524.18	1,126,832.14	1,170,000.00
790 Other Federal Revenue - Direct	8,562.24	0.00	0.00
Subtotal Federal Sources	**4,961,271.05**	**4,335,545.26**	**3,904,837.00**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00

860 Compensation, Fixed Assets	782,524.02	30,549.34	0.00
870 Long-Term Obligations	2,899,948.60	0.00	0.00
Subtotal Other Financing Sources	**3,682,472.62**	**30,549.34**	**0.00**
Other Revenues			
960 Adjustments	157,438.21	37,140.33	0.00
970 Refund of Disbursement	288,293.05	318,380.89	1,335,531.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	1,117,280.01	1,913,839.35	1,150,966.00
Subtotal Other Revenues	**1,563,011.27**	**2,269,360.57**	**2,486,497.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**177,009,029.36**	**176,781,164.21**	**180,814,543.20**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	31,486,970.60	34,281,177.00	35,601,587.72
120 000 Regular Curriculum	26,284,030.81	28,408,563.17	28,554,898.93
130 000 Vocational Curriculum	3,800,774.75	3,982,391.64	3,979,226.79
140 000 Physical Curriculum	3,370,456.39	3,599,827.43	3,548,213.75
160 000 Co-Curricular Activities	1,386,384.73	1,435,332.09	449,553.00
170 000 Other Special Needs	4,342,124.44	4,653,534.72	4,798,868.00
Subtotal Instruction	**70,670,741.72**	**76,360,826.05**	**76,932,348.19**
Support Sources			
210 000 Pupil Services	7,317,920.17	6,259,131.36	7,276,519.00
220 000 Instructional Staff Services	12,933,486.74	15,519,238.06	13,137,322.73
230 000 General Administration	721,593.30	864,692.50	870,947.00
240 000 School Building Administration	8,210,728.76	8,769,336.42	8,662,288.00
250 000 Business Administration	20,580,200.42	22,336,977.81	26,688,820.57
260 000 Central Services	1,849,011.74	1,861,184.78	2,037,858.44
270 000 Insurance & Judgments	1,502,182.33	1,682,766.27	1,525,722.00
280 000 Debt Services	855,567.86	1,056,500.76	766,650.00
290 000 Other Support Services	7,859,587.09	8,105,977.89	8,852,061.00
Subtotal Support Sources	**61,830,278.41**	**66,455,805.85**	**69,818,188.74**
Non-Program Transactions			
410 000 Inter-fund Transfers	22,932,595.18	21,776,239.27	22,703,852.52
430 000 Instructional Service Payments	14,536,124.15	11,261,630.23	13,313,279.40
490 000 Other Non-Program Transactions	97,129.92	179,824.53	50,000.00
Subtotal Non-Program Transactions	**37,565,849.25**	**33,217,694.03**	**36,067,131.92**
TOTAL EXPENDITURES & OTHER FINANCING USES	**170,066,869.38**	**176,034,325.93**	**182,817,668.85**
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	**Audited 2024 - 2025**	**Unaudited 2025 - 2026**	**Budget 2026 - 2027**
900 000 Beginning Fund Balance	1,373,817.09	1,524,476.57	1,283,754.38
900 000 Ending Fund Balance	**1,524,476.57**	**1,283,754.38**	**1,022,567.38**
REVENUES & OTHER FINANCING SOURCES	**2,539,539.36**	**2,326,795.12**	**1,901,012.00**
100 000 Instruction	1,203,682.24	1,340,299.08	1,700,611.00
200 000 Support Services	1,169,725.25	1,215,418.23	461,588.00
400 000 Non-Program Transactions	15,472.39	11,800.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	2,388,879.88	2,567,517.31	2,162,199.00
SPECIAL EDUCATION FUND (FUND 27)	**Audited 2024 - 2025**	**Unaudited 2025 - 2026**	**Budget 2026 - 2027**
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	22,932,595.18	21,124,739.27	22,703,852.52
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
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	246,336.21	294,948.84	200,000.00
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	**246,336.21**	**294,948.84**	**200,000.00**

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	7,514.16	2,500.00	0.00
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	**7,514.16**	**2,500.00**	**0.00**
State Sources			
610 State Aid -- Categorical	8,880,112.00	12,541,678.00	13,592,824.00
620 State Aid -- General	400,714.00	769,536.00	1,068,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	81,520.00	23,780.00	66,295.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	57,804.64	62,973.70	143,749.00
Subtotal State Sources	**9,420,150.64**	**13,397,967.70**	**14,870,868.00**
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	2,531,914.83	2,126,589.65	2,587,750.00
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	520,830.17	381,068.12	500,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**3,052,745.00**	**2,507,657.77**	**3,087,750.00**
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	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**35,659,341.19**	**37,327,813.58**	**40,862,470.52**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	275.36
130 000 Vocational Curriculum	5,008.84	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	26,902,973.59	30,798,797.20	33,930,711.08
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	20,002.18	0.00	0.00
Subtotal Instruction	**26,927,984.61**	**30,798,797.20**	**33,930,986.44**
Support Sources			
210 000 Pupil Services	3,807,143.69	3,465,849.25	3,674,236.08
220 000 Instructional Staff Services	1,041,137.45	1,329,990.82	1,396,460.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	1,320,766.85	1,311,108.16	1,407,699.00
260 000 Central Services	31,458.45	9,012.06	9,935.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	53,994.00	60,004.00	191,604.00
290 000 Other Support Services	187,451.06	147,576.35	51,200.00
Subtotal Support Sources	**6,441,951.50**	**6,323,540.64**	**6,731,134.08**
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	2,285,717.68	188,804.13	200,350.00
490 000 Other Non-Program Transactions	3,687.40	16,671.61	0.00
Subtotal Non-Program Transactions	**2,289,405.08**	**205,475.74**	**200,350.00**
TOTAL EXPENDTURES & OTHER FINANCING USES	**35,659,341.19**	**37,327,813.58**	**40,862,470.52**

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	3,402,761.16	2,600,365.33	2,482,897.08
900 000 ENDING FUND BALANCES	**2,600,365.33**	**2,482,897.08**	**2,474,385.08**
TOTAL REVENUES & OTHER FINANCING SOURCES	**10,580,718.10**	**10,720,613.01**	**10,828,619.00**
281 000 Long-Term Capital Debt	11,383,113.93	10,838,081.26	10,837,131.00
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	**11,383,113.93**	**10,838,081.26**	**10,837,131.00**
842 000 INDEBTEDNESS, END OF YEAR	**116,618,128.97**	**109,858,153.76**	**103,853,152.68**

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	77,231,303.02	36,960,482.97	17,069,176.90
900 000 Ending Fund Balance	**36,960,482.97**	**17,069,176.90**	**1,915,275.90**
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,728,809.22**	**1,445,693.90**	**1,000,000.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	43,999,629.27	21,336,999.97	16,153,901.00
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	**43,999,629.27**	**21,336,999.97**	**16,153,901.00**

FOOD SERVICE FUND (FUND 50)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	3,795,912.51	3,305,660.50	2,824,626.32
900 000 ENDING FUND BALANCE	**3,305,660.50**	**2,824,626.32**	**2,246,483.32**
TOTAL REVENUES & OTHER FINANCING SOURCES	**5,683,153.92**	**5,562,331.23**	**5,590,000.00**
200 000 Support Services	6,173,400.93	6,043,365.41	6,168,138.00
400 000 Non-Program Transactions	5.00	0.00	5.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**6,173,405.93**	**6,043,365.41**	**6,168,143.00**

COMMUNITY SERVICE FUND (FUND 80)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	1,889,393.05	1,722,121.08	1,443,755.50
900 000 ENDING FUND BALANCE	**1,722,121.08**	**1,443,755.50**	**988,739.06**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,058,339.50**	**1,059,502.92**	**1,050,000.00**
200 000 Support Services	105,752.55	425,726.55	435,311.00
300 000 Community Services	1,119,858.92	912,141.95	1,069,705.44
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,225,611.47**	**1,337,868.50**	**1,505,016.44**

OPEB FUND 73 INFORMATION	
Total Amount in Trust	**1,429,749.08**
Investment Return	**70,373.95**
Total Disbursements	**4,966,035.22**
Investment Manager (Midwest Institutional Trust)	**Eric Witthuhn**

OPEB FUND 73	Audited 2025 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	3,365,762.08	2,384,224.08	1,429,749.08
Ending Fund Balance	2,384,224.08	1,429,749.08	994,749.08
TOTAL REVENUES & OTHER FINANCING SOURCES	4,999,428.00	5,036,093.00	5,225,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**5,980,966.00**	**5,990,568.00**	**5,660,000.00**

* 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.