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

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
27	110	GF TRNSFR	$19,106,147.00	$19,011,106.00	$21,124,739.27	$22,578,254.95
		INTER-FUND TRANSFER	**$19,106,147.00**	**$19,011,106.00**	**$21,124,739.27**	**$22.578.254.95**
27	316	AID TRNST	-	-	-	-
27	347	SPED OE	$50,000.00	$50,000.00	$120,000.00	$50,000.00
27	349	OTH SERV PYMTS	$150,000.00	$150,000.00	$174,948.84	$150,000.00
27	390	OTH WI DIST PYMNTS	-	-	-	-
		INTERDISTRICTS WITHIN WI	**$200,000.00**	**$200,000.00**	**$294,948.84**	**$200,000.00**
27	517	FED CESA	-	-	$2,500.00	-
		INTERMEDIATE SOURCE	**-**	**-**	**$2,500.00**	**-**
27	611	SPED ST AID	$13,592,824.00	$13,592,824.00	$12,541,678.00	$13,592,824.00
27	625	HIGH COST	-	-	$769,536.00	$1,068,000.00
27	642	SPED TUTN	$66,295.00	$66,295.00	$23,780.00	$66,295.00
27	697	SPED TRAN	$143,749.00	$2,284.00	$62,973.70	$143,749.00
		STATE SOURCE	**$13,802,868.00**	**$13,661,403.00**	**$13,397,967.70**	**$14,870,868.00**
27	730	FED SPDPI	$2,587,750.00	$2,824,256.00	$2,126,589.65	$2,587,750.00
27	780	FED THRST	$500,000.00	$500,000.00	$381,068.12	$500,000.00
		FEDERAL SOURCE	**$3,087,750.00**	**$3,324,256.00**	**$2,507,657.77**	**$3,087,750.00**
		GRAND TOTAL	**$36,196,765.00**	**$36,196,765.00**	**$37,327,813.58**	**$18,158,618.00**

Fund 27

Special Education Fund
Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
27	110	Contracted Staff	$15,285,505.00	$15,285,855.00	$15,643,219.72	$16,389,629.00
27	113	Additional Time Paid	$71,408.00	$71,408.00	$5,618.55	$300,000.00
27	140	Hourly Staff Pay	$7,562,312.00	$7,561,962.00	$7,151,923.43	$7,956,997.49
27	174	Sub Pay	-	-	$240.00	-
		SALARIES	**$22,919,225.00**	**$22,919,225.00**	**$22,801,001.70**	**$24,646,626.49**
27	212	Employer Retirement Contribution	$1,561,640.00	$1,561,640.00	$1,593,615.60	$1,733,150.00
27	218	Retirement Trust Fund Contribution	$821,455.00	$821,455.00	$817,192.52	$725,449.00
27	219	Defined Contribution	$992,246.00	$992,246.00	$902,578.16	$1,045,833.00
27	220	Social Security	$1,752,727.00	$1,752,727.00	$1,669,194.49	$1,851,529.00
27	230	Life Insurance	$53,870.00	$53,870.00	$32,220.42	$57,768.00
27	243	Dental Insurance	$424,041.00	$424,041.00	$392,719.82	$405,569.00
27	248	Health Insurance	$5,013,143.00	$5,013,143.00	$5,073,392.59	$6,952,946.00
27	249	HRA Contribution	$373,896.00	$373,896.00	$353,037.51	$504,641.00
27	251	Long Term Disability Insurance	$88,400.00	$88,400.00	$93,897.99	$93,862.00
27	295	Self Funded Health Incentive	-	-	$7,790.00	-
		BENEFITS	**$11,081,418.00**	**$11,081,418.00**	**$10,935,639.10**	**$13,370,747.00**
27	310	Contracted Services	$53,510.00	$53,510.00	$61,335.84	$190,916.00
27	321	Technology Related Repairs and Maintenance	$550.00	$550.00	$1,554.93	$2,020.00
27	324	Non-Technology Related Repairs and Maintenance	$1,000.00	$1,000.00	-	$2,300.00
27	326	Site Rental	-	-	-	-
27	328	Building Rental	$11,119.00	$11,119.00	$9,384.66	$22,279.00
27	341	Pupil Transportation	$1,105,600.00	$1,105,600.00	$1,284,668.57	$1,355,600.00
27	342	Employee Travel	$37,993.00	$37,993.00	$48,119.18	$51,042.00
27	353	Postage	-	-	$40.15	-
27	354	Printing & Binding	-	-	$18.95	-
27	362	Software as a Service	$42,580.00	$42,580.00	$51,919.31	$42,670.00

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
27	371	Instructional Payments to Private Vendors	$564,446.00	$564,446.00	$1,742,111.38	$589,097.00
27	373	Instructional Payments to Private Schools	$100,000.00	$100,000.00	$167,084.13	$200,000.00
27	381	Payment to Municipality	-	-	-	-
27	382	Payment to a Wisconsin LEA	-	-	$27,436.20	-
27	386	Payment to CESA	$27,050.00	$27,050.00	$15,778.00	$39,550.00
27	387	Payment to State	$700.00	$700.00	$951.50	$700.00
27	389	Payment to Technical College	-	-	-	-
		PURCHASED SERVICES	**$1,944,548.00**	**$1,944,548.00**	**$3,410,402.80**	**$2,496,174.00**
27	411	General Supplies	$77,212.00	$81,765.00	$68,846.09	$73,862.00
27	415	Food	$5,246.00	$5,246.00	$517.41	$5,246.00
27	420	Apparel	-	-	$87.41	$400.00
27	433	Newspapers	$1,640.00	$1,640.00	$1,795.13	$1,640.00
27	439	Other Instructional Media	-	-	-	-
27	440	Non-Capital Equipment	$4,750.00	$4,750.00	$3,504.97	$8,750.00
27	444	Furnishings	-	-	-	-
27	471	Textbooks	$6,115.00	$6,115.00	$6,915.30	$29,747.03
27	472	Workbooks	$5,480.00	$5,480.00	$923.00	$15,826.00
27	481	Technology Supplies	-	-	-	-
27	482	Non-Capital Technology Hardware	-	-	$8,949.00	-
27	483	Non-Capital Software	-	-	-	$100.00
27	490	Other Non-Capital Items	$4,500.00	$4,500.00	$11,428.06	$8,420.00
		NON-CAPITAL OBJECTS	**$104,943.00**	**$109,496.00**	**$102,966.37**	**$143,991.03**
27	541	Building Improvements Addition	$10,000.00	$10,000.00	-	$10,000.00
27	542	Building Improvements Replacement	-	-	-	-
27	553	Equipment/Vehicles—Individually Depreciated	-	-	-	-
		CAPITAL OBJECTS	**$10,000.00**	**$10,000.00**	**-**	**$10,000.00**

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
27	678	Lease Principal	$118,000.00	$118,000.00	$47,634.10	$168,775.66
27	688	Lease Interest	$12,400.00	$12,400.00	$12,369.90	$22,828.34
		DEBT SERVICE	**$130,400.00**	**$130,400.00**	**$60,004.00**	**$191,604.00**
27	933	Shared Receipt Distribution to School Districts	-	-	-	-
27	936	State Special Education Aid Transited to Others	-	-	$16,671.61	-
27	942	Employee Dues/Fees	$1,678.00	$1,678.00	$1,128.00	$2,108.00
27	943	Pupil Dues/Fees	-	-	-	$1,220.00
		OTHER OBJECTS	**$1,678.00**	**$1,678.00**	**$17,799.61**	**$3,328.00**
		GRAND TOTAL	**$36,192,212.00**	**$36,196,765.00**	**$37,327,813.58**	**$40,862,470.52**