EAU CLAIRE AREA SCHOOL DISTRICT

TABLE A

TABLE A
COMPARISON BETWEEN 2025-26 FINAL LEVY (10/27/2025) AND 2026-27 ADOPTED LEVY (10/25/2026)

	2025-26 ADOPTED LEVY (10/27/2025)		2026-27 ADOPTED LEVY (10/25/2026)	
General Fund Expenditures		$ 176,052,440		$ 182,613,144
General Fund Resources				
Revenue				
Property Tax (Source 211)		$ 76,430,419		$ 76,349,469
Section 74.42 Property Tax Refund (Source 212)		$ -		$ -
Total Property Tax		$ 76,430,419		$ 76,349,469
Other Local Revenue		$ 5,367,970		$ 6,959,956
Equalized State Aid		$ 75,375,843		$ 79,042,619
State Computer Aid		$ 1,912,199		$ 1,912,199
Other State Revenue		$ 12,281,353		$ 12,230,850
Federal Revenue		$ 4,684,656		$ 3,904,837
Total Revenue		$ 176,052,440		$ 180,399,930
Application of June 30 Fund Balance (if used)		$ -		$ -
Total Resources		$ 176,052,440		$ 180,399,930
TOTAL TAX LEVY				
General Fund Tax Levy				
Property Tax (Source 211)	$ 76,430,419		$ 76,349,469	
Section 74.42 Property Tax Refund (Source 212)	$ -	$ 76,430,419	$ -	$ 76,349,469
Debt Service Fund Tax Levy				
Fund 38 - Non Referendum Approved Debt	$ 2,150,350		$ 2,157,950	
Fund 39 - Referendum Approved Debt	$ 8,530,419	$ 10,680,769	$ 8,670,669	$ 10,828,619
Community Service Fund Tax Levy		$ 1,000,000		$ 1,000,000
Total Tax levy		$ 88,111,188		$ 88,592,701
AMOUNT CHANGE		$ 5,984,388		$ 481,513
PERCENT CHANGE		7.29%		0.55%
OCTOBER 15 CERTIFIED EQALIZED VALUE (TIF OUT)		$ 12,216,370,010		$ 13,080,177,872
EQUALIZED TAX RATE PER $1,000 OF EQUALIZED PROPERTY VALUE		$ 7.21		$ 6.77
AMOUNT CHANGE		$ 0.18		$ (0.44)
PERCENT CHANGE		2.6%		-6.3%

TABLE B

TABLE B
ADOPTED TAX LEVY COMPARISON 10/25/2026

	2025-26	2026-27	Dollar Change	Percent Change
Fund 10 General Fund Tax Levy	$ 76,430,419	76,764,082	$ 333,663	0.44%
Funds 38 and 39 Debt Service Fund Tax Levy	$ 10,682,768	$ 10,828,619	$ 145,851	1.37%
Fund 80 Community Service Fund Tax Levy	$ 1,000,000	$ 1,000,000	$ -	0.00%
Total Levy	$ 88,113,187	$ 88,592,701	$ 479,514	0.54%
DOR Certified Equalized Property Value	$ 12,216,378,010	$ 13,080,177,872	$ 863,799,862	7.1%
Equalized Property Tax Rate Per $1,000 Prop Value	$ 7.21	$ 6.77	$ (0.44)	-6.1%

TABLE C

TABLE C
Debt Retirement Schedule (Principal and Interest)
July 1 Through June 30

Period	4/17/2017 $25,000,000 GO School Improvement Bonds Fund 38	12/28/2017 $25,150,000 GO Refunding Bonds Fund 39	3/9/2023 $91,595,000 GO Refunding Bonds Fund 39	Total
7/1/26 - 6/30/27	$ 2,186,150	$ 3,181,250	$ 5,603,794	**$ 10,971,194**
7/1/27 - 6/30/28	$ 2,209,750	$ 3,174,750	$ 5,766,544	**$ 11,151,044**
7/1/28 - 6/30/29	$ 2,230,950	$ 3,177,250	$ 5,921,044	**$ 11,329,244**
7/1/29 - 6/30/30	$ 2,249,750	$ 3,178,000	$ 3,212,044	**$ 8,639,794**
7/1/30 - 6/30/31	$ 2,271,150	$ 3,156,750	$ 3,212,044	**$ 8,639,944**
7/1/31 - 6/30/32			$ 10,192,044	**$ 10,192,044**
7/1/32 - 6/30/33			$ 10,303,044	**$ 10,303,044**
7/1/33 - 6/30/34			$ 10,416,044	**$ 10,416,044**
7/1/34 - 6/30/35			$ 8,104,794	**$ 8,104,794**
7/1/35 - 6/30/36			$ 8,109,394	**$ 8,109,394**
7/1/36 - 6/30/37			$ 8,114,194	**$ 8,114,194**
7/1/37 - 6/30/38			$ 8,103,794	**$ 8,103,794**
7/1/38 - 6/30/39			$ 8,113,744	**$ 8,113,744**
7/1/39 - 6/30/40			$ 8,120,681	**$ 8,120,681**
7/1/40 - 6/30/41			$ 8,127,494	**$ 8,127,494**
7/1/41 - 6/30/42			$ 7,473,806	**$ 7,473,806**
TOTAL	**$ 11,147,750**	**$15,868,000**	**$ 118,894,503**	**$145,910,253**

On April 17, 2017, the District issued $25,000,000 in General Obligation School Improvement Bonds for the purpose of completed deferred maintenance projects District wide.

On December 28, 2017, the District refinanced $ 25,150,000 of the bonds issued on November 7, 2011.

On March 9, 2023, the District refinanced $ 91,595,000 of the bonds issued on December 21, 2022

EAU CLAIRE AREA SCHOOL DISTRICT

TABLE D

TABLE D
REVENUE LIMIT HISTORY 10/25/2026

YEAR	REVENUE LIMIT	% CHANGE	PP INC	CPI INC
1993-94	$61,871,921	-	-	2.60%
1994-95	$64,844,541	4 .8%	$194.37	2.90%
1995-96	$67,841,901	4.60%	$200.00	2.70%
1996-97	$70,890,795	4.50%	$206.00	2.90%
1997-98	$73,612,974	3.80%	$206.00	1.70%
1998-99	$76,088,366	3.40%	$208.88	1.70%
1999-00	$80,985,726	6.40%	$212.43	2.90%
2000-01	$84,088,741	3.80%	$220.29	3.40%
2001-02	$87,433,450	4.00%	$226.68	1.80%
2002-03	$89,139,166	2.00%	$230.08	2.20%
2003-04	$91,710,924	2.90%	$236.98	2.20%
2004-05	$92,841,006	1.20%	$241.01	3.00%
2005-06	$94,763,077	2.10%	$248.48	3.80%
2006-07	$97,711,387	3.10%	$256.93	2.60%
2007-08	$100,902,367	3.20%	$264.12	3.70%
2008-09	$103,822,253	2.90%	$274.68	1.90%
2009-10	$105,539,610	1.70%	$200.00	0.10%
2010-11	$107,738,745	2.00%	$200.00	1.80%
2011-12	$102,900,157	-4.50%	($536.88)	2.90%
2012-13	$105,241,296	2.30%	$50.00	1.70%
2013-14	$107,044,744	1.70%	$75.00	1.60%
2014-15	$108,553,041	1.40%	$75.00	0.80%
2015-16	$109,268,973	0.70%	$0.00	1.62%
2016-17	$115,564,923	5.76%	$0.00	0.12%
2017-18	$116,524,383	0.83%	$0.00	1.26%
2018-19	$117,626,539	0.95%	$0.00	2.13%
2019-20	$121,231,897	3.07%	$175.00	2.44%
2020-21	$123,519,212	1.89%	$179.00	1.81%
2020-22	$123,971,295	0.37%	$0.00	1.23%
2022-23	$124,641,746	0.54%	$0.00	4.70%
2023-24	$129,757,747	4.10%	$325.00	8.00%
2024-25	$151,849,269	17.03%	$325.00	1.00%
2025-26	$155,869,411	2.65%	$325.00	2.00%
2026-27	$159,877,450	2.57%	$325.00	2.00%

TABLE E

TABLE E REVENUE LIMIT MEMBERSHIP HISTORY (3-YEAR AVERAGE) 10/26/2026		
YEAR	MEMBERSHIP	CHANGE
1993-94	10,504	-
1994-95	10,657	153
1995-96	10,806	149
1996-97	10,942	136
1997-98	10,972	30
1998-99	10,925	-47
1999-00	10,941	16
2000-01	11,001	60
2001-02	11,052	51
2002-03	10,966	-86
2003-04	10,849	-117
2004-05	10,690	-159
2005-06	10,636	-54
2006-07	10,610	-26
2007-08	10,630	20
2008-09	10,589	-41
2009-10	10,557	-32
2010-11	10,597	40
2011-12	10,710	113
2012-13	10,897	187
2013-14	10,988	91
2014-15	11,045	57
2015-16	11,044	-1
2016-17	11,102	58
2017-18	11,180	78
2018-19	11,280	100
2019-20	11,412	126
2020-21	11,353	-59
2021-22	11,264	-89
2022-23	11,069	-195
2023-24	11,056	-13
2024-25	10,997	-72
2025-26	10,965	-104
2026-27	10,856	-200

The revenue limit formula uses a 3-year rolling average based on the September FTE student count. It also includes 40% of the summer school FTE count.

0.5 FTE 4-year old pre-kindergarten student who attends 437 hrs/year
0.6 FTE 4-year old pre-kindergarten student who attends 524.5 hrs/year
1.0 FTE 5-year old kindergarten student who attends 5 full days per week
1.0 FTE Students in Grades 1 through 12
1.0 FTE Every 48,600 minutes of Summer School instruction