



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873
Email: fiscal.bureau@legis.wisconsin.gov • Website: <http://legis.wisconsin.gov/lfb>

July 30, 2025

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Estimated Effects of K-12 Funding Provisions for School Districts in the 2025-27 Biennium

This memorandum provides information about the estimated effects of major K-12 funding provisions related to revenue limits and categorical aids on school districts in the 2025-27 biennium.

Revenue Limit Per Pupil Adjustment

As passed by the Legislature, 2023 Enrolled Senate Bill 70 (the 2023-25 biennial budget bill) would have set the per pupil adjustment under revenue limits at \$325 in 2023-24 and 2024-25, and there would have been no per pupil adjustment in 2025-26 and each year thereafter. The Governor's partial veto modified the language of the per pupil adjustment so that the \$325 adjustment would apply from 2023 through 2025. In April of 2025, the State Supreme Court opined that the Governor's 400-year partial veto was consistent with the Wisconsin Constitution. Under 2025 Act 15 (the 2025-27 biennial budget act), no changes were made to these per pupil adjustment provisions.

The first set of two columns of numbers in the attachment shows the estimated amount of revenue limit authority that each district could receive from the per pupil adjustment in each year of the biennium as a change to the 2024-25 base year. These figures are based on the three-year enrollment average for 2024-25. Changes in enrollment will affect the actual amount of revenue limit authority received by districts.

Special Education Aid

Base level funding of \$574,777,700 GPR is provided for special education aid under current law. Costs are reimbursed on a prior year basis, and reimbursement amounts are prorated based on the amount of funding appropriated. Under Act 15, special education funding was increased to provide an estimated reimbursement rate of 42% of eligible costs in 2025-26 and 45% in 2026-27. Act 15 provides an additional \$207,631,100 GPR in 2025-26 and \$297,049,200 GPR in 2026-27,

which would fund an estimated 42% and 45% of costs, respectively.

The second set of two columns in the attachment shows the estimated change to the amount of special education aid each district could receive in 2025-26 and 2026-27 under Act 15 compared to 2024-25, based on estimated data from the 2024-25 distribution of aid. The attachment only includes school districts; independent charter schools, cooperative educational service agencies, and other entities that receive special education aid are not shown. The actual amounts each district would receive will vary based on the actual aidable costs incurred by each district.

High Cost Special Education Aid

Base level funding of \$14,480,000 GPR is provided for high cost special education aid under current law. Costs are reimbursed on a prior year basis, and reimbursement amounts are prorated based on the amount of funding appropriated. Under Act 15, high cost special education funding was increased to provide an estimated reimbursement rate of 50% of eligible costs in 2025-26 and 90% in 2026-27. Act 15 provides an additional \$14,606,700 GPR in 2025-26 and \$39,970,300 GPR in 2026-27, which would fund an estimated 50% and 90% of costs, respectively.

The third set of two columns in the attachment shows the estimated change to the amount of high cost special education aid each district could receive in 2025-26 and 2026-27 under Act 15 compared to 2024-25, based on estimated data from the 2024-25 distribution of aid. The attachment only includes school districts; independent charter schools, cooperative educational service agencies, and other entities that receive special education aid are not shown. The actual amounts each district would receive will vary based on the actual aidable costs incurred by each district.

School-Based Mental Health Services Grants

Base level funding of \$10,000,000 GPR is provided for grants to school districts and independent charter schools for collaboration with community partners to provide mental health services to pupils. An additional \$15 million GPR was provided on a one-time basis in 2023-24 and 2024-25 under 2023 Act 19, so that total funding in those years was \$25 million GPR. Act 15 provides a one-time increase of \$30 million GPR in 2025-26 for school-based mental health services grants. Funding in 2025-26 will total \$40 million. For 2026-27, total funding will again be \$10 million. It is estimated that this amount of funding would provide payments of approximately \$50 per pupil in 2025-26 and \$12.50 per pupil in 2026-27 and future years.

The fourth set of two columns in the attachment shows the estimated change to the amount of school-based mental health services aid each district could receive in 2025-26 and 2026-27 under Act 15 compared to 2024-25, based on 2024-25 enrollment. The attachment only includes school districts; independent charter schools, which are also eligible to receive mental health aid, are not shown. The actual amounts each district would receive will vary based on the actual enrollment in future years.

Prepared by: Russ Kava and Maria Toniolo
Attachment

ATTACHMENT

Estimated Effects of K-12 Funding Provisions for School Districts in the 2025-27 Biennium (Shown as Change to 2024-25)

School District	Revenue Limit		Special Education		High Cost Special Education		Mental Health		Total	
	Per Pupil Adjustment									
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Abbotsford	\$260,975	\$521,950	\$4,140	\$5,233	\$0	\$0	\$15,139	-\$14,980	\$280,254	\$512,204
Adams-Friendship Area	458,250	916,500	401,228	507,186	0	0	26,586	-26,300	886,064	1,397,387
Albany	130,000	260,000	78,445	99,161	16,638	38,259	7,541	-7,462	232,624	389,958
Algoma	222,300	444,600	147,376	186,295	5,113	11,759	12,898	-12,757	387,687	629,897
Alma	72,150	144,300	40,622	51,350	9,312	21,414	4,186	-4,141	126,270	212,923
Alma Center	163,800	327,600	137,920	174,342	16,492	37,924	9,503	-9,401	327,715	530,465
Almond-Bancroft	140,400	280,800	74,920	94,705	24,379	56,061	8,127	-8,039	247,826	423,527
Altoona	528,775	1,057,550	371,528	469,642	64,134	147,478	30,676	-30,349	995,112	1,644,322
Amery	439,075	878,150	287,852	363,869	1,046	2,405	25,479	-25,194	753,452	1,219,230
Antigo	665,925	1,331,850	437,937	553,589	0	0	38,637	-38,216	1,142,499	1,847,223
Appleton Area	4,553,250	9,106,500	4,528,798	5,724,783	637,574	1,466,129	264,173	-261,347	9,983,795	16,036,066
Arcadia	423,800	847,600	264,157	333,917	41,575	95,605	24,584	-24,326	754,117	1,252,796
Argyle	89,050	178,100	68,047	86,017	0	0	5,166	-5,111	162,263	259,006
Arrowhead UHS	600,600	1,201,200	311,935	394,312	51,943	119,446	34,773	-34,392	999,251	1,680,567
Ashland	613,925	1,227,850	340,519	430,445	20,499	47,138	35,617	-35,235	1,010,560	1,670,198
Ashwaubenon	675,675	1,351,350	598,366	756,385	0	0	39,144	-38,722	1,313,185	2,069,013
Athens	147,225	294,450	6,111	7,725	0	0	8,540	-8,451	161,876	293,723
Auburndale	252,200	504,400	104,006	131,472	31,895	73,343	14,630	-14,476	402,730	694,739
Augusta	177,775	355,550	108,471	137,116	24,390	56,086	10,316	-10,201	320,952	538,552
Baldwin-Woodville Area	523,900	1,047,800	374,708	473,663	2,943	6,769	30,544	-30,218	932,096	1,498,013
Bangor	201,175	402,350	147,949	187,020	55,253	127,058	11,671	-11,546	416,048	704,882
Baraboo	894,400	1,788,800	686,373	867,633	5,419	12,462	51,872	-51,311	1,638,064	2,617,584
Barneveld	131,300	262,600	69,883	88,338	0	0	7,618	-7,535	208,801	343,402
Barron Area	416,650	833,300	321,975	407,003	0	0	24,174	-23,911	762,798	1,216,392
Bayfield	145,925	291,850	323,811	409,324	0	0	8,465	-8,376	478,201	692,798
Beaver Dam	1,000,350	2,000,700	882,871	1,116,024	98,004	225,365	58,043	-57,406	2,039,268	3,284,683
Beecher-Dunbar-Pembine	82,550	165,100	71,795	90,755	30,429	69,974	4,789	-4,738	189,563	321,090
Belleville	300,950	601,900	185,912	235,008	0	0	17,440	-17,255	504,302	819,654
Belmont Community	115,050	230,100	66,800	84,441	0	0	6,674	-6,604	188,524	307,937
Beloit	2,039,700	4,079,400	1,638,729	2,071,492	115,923	266,570	108,313	-107,131	3,902,666	6,310,332

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment				Special Education					
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Beloit Turner	\$403,325	\$806,650	\$302,248	\$382,067	\$15,143	\$34,823	\$22,737	-\$22,497	\$743,454	\$1,201,043
Benton	81,575	163,150	31,606	39,953	0	0	4,732	-4,682	117,913	198,421
Berlin Area	446,875	893,750	302,851	382,829	0	0	25,930	-25,643	775,656	1,250,936
Big Foot UHS	146,250	292,500	64,622	81,688	0	0	8,488	-8,391	219,360	365,797
Birchwood	59,800	119,600	83,571	105,641	1,957	4,500	3,470	-3,431	148,799	226,310
Black Hawk	118,950	237,900	59,550	75,276	0	0	6,901	-6,827	185,401	306,349
Black River Falls	546,650	1,093,300	506,478	640,231	19,906	45,775	31,694	-31,357	1,104,728	1,747,949
Blair-Taylor	206,700	413,400	113,147	143,027	0	0	11,992	-11,863	331,838	544,564
Bloomer	390,650	781,300	238,846	301,921	42,408	97,520	22,663	-22,421	694,567	1,158,320
Bonduel	231,075	462,150	164,523	207,971	2,397	5,513	13,405	-13,263	411,401	662,371
Boscobel Area	236,925	473,850	252,185	318,783	66,140	152,092	13,746	-13,597	568,996	931,128
Bowler	125,125	250,250	83,721	105,831	0	0	7,259	-7,181	216,106	348,900
Boyceville Community	230,425	460,850	179,989	227,521	0	0	13,368	-13,225	423,782	675,146
Brighton #1	46,800	93,600	11,792	14,906	0	0	2,714	-2,687	61,306	105,819
Brillion	283,075	566,150	143,442	181,323	0	0	16,422	-16,247	442,940	731,226
Bristol #1	230,100	460,200	177,453	224,315	18,321	42,129	13,351	-13,205	439,224	713,440
Brodhead	326,625	653,250	258,942	327,324	22,597	51,962	18,894	-18,689	627,057	1,013,847
Brown Deer	566,475	1,132,950	365,742	462,328	0	0	32,807	-32,456	965,024	1,562,822
Bruce	150,800	301,600	80,272	101,470	13,905	31,976	8,749	-8,654	253,727	426,392
Burlington Area	1,014,650	2,029,300	887,937	1,122,427	142,523	327,739	58,848	-58,214	2,103,958	3,421,252
Butternut	44,525	89,050	60,965	77,065	0	0	2,583	-2,555	108,073	163,560
Cadott Community	263,250	526,500	221,252	279,681	46,950	107,963	15,272	-15,109	546,724	899,036
Cambria-Friesland	112,775	225,550	48,620	61,460	25,082	57,677	6,542	-6,473	193,020	338,215
Cambridge	284,700	569,400	263,119	332,604	94,806	218,011	16,515	-16,341	659,140	1,103,674
Cameron	288,600	577,200	244,628	309,230	0	0	16,742	-16,565	549,970	869,866
Campbellsport	428,350	856,700	243,506	307,813	34,194	78,631	24,851	-24,584	730,902	1,218,560
Cashton	173,550	347,100	94,165	119,033	26,011	59,813	10,069	-9,960	303,795	515,986
Cassville	72,475	144,950	22,795	28,815	0	0	4,205	-4,159	99,475	169,606
Cedar Grove-Belgium Area	292,825	585,650	134,405	169,900	2,271	5,222	16,991	-16,804	446,492	743,968
Cedarburg	962,325	1,924,650	608,661	769,399	366,551	842,901	55,866	-55,270	1,993,403	3,481,680
Central/Westosha UHS	364,000	728,000	181,014	228,818	60,005	137,984	21,117	-20,892	626,136	1,073,910
Chequamegon	235,950	471,900	151,441	191,434	24,142	55,516	13,689	-13,541	425,222	705,308
Chetek-Weyerhaeuser	335,400	670,800	181,576	229,528	0	0	19,457	-19,250	536,434	881,078
Chilton	338,325	676,650	118,571	149,883	0	0	19,629	-19,417	476,524	807,116
Chippewa Falls Area	1,542,450	3,084,900	1,006,996	1,272,928	0	0	89,529	-88,557	2,638,975	4,269,270

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment				Special Education					
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Clayton	\$87,100	\$174,200	\$36,260	\$45,835	\$0	\$0	\$5,054	-\$4,998	\$128,413	\$215,037
Clear Lake	183,300	366,600	111,776	141,295	0	0	10,635	-10,519	305,711	497,375
Clinton Community	300,300	600,600	271,627	343,360	38,587	88,733	17,347	-17,160	627,862	1,015,533
Clintonville	398,125	796,250	316,417	399,978	65,123	149,754	23,096	-22,851	802,761	1,323,130
Cochrane-Fountain City	173,225	346,450	55,350	69,967	23,722	54,551	10,050	-9,942	262,347	461,026
Colby	320,125	640,250	179,589	227,015	0	0	18,571	-18,374	518,285	848,891
Coleman	226,850	453,700	94,736	119,755	19,456	44,740	13,160	-13,020	354,202	605,175
Colfax	240,175	480,350	125,686	158,878	13,691	31,483	13,935	-13,783	393,487	656,927
Columbus	371,150	742,300	327,911	414,507	156,634	360,186	21,515	-21,281	877,210	1,495,712
Cornell	138,125	276,250	112,872	142,680	0	0	8,013	-7,928	259,010	411,002
Crandon	280,150	560,300	199,139	251,728	50,140	115,299	16,253	-16,078	545,682	911,249
Crivitz	254,150	508,300	136,969	173,141	0	0	14,744	-14,587	405,863	666,854
Cuba City	199,225	398,450	194,450	245,801	33,804	77,733	11,558	-11,434	439,036	710,550
Cudahy	711,100	1,422,200	606,743	766,975	32,263	74,190	41,236	-40,793	1,391,342	2,222,572
Cumberland	287,300	574,600	258,607	326,901	33,860	77,862	16,668	-16,488	596,435	962,875
D C Everest Area	1,869,075	3,738,150	1,263,737	1,597,470	239,576	550,917	108,435	-107,272	3,480,823	5,779,265
Darlington Community	293,800	587,600	176,161	222,683	29,231	67,219	17,043	-16,864	516,236	860,638
Deerfield Community	243,425	486,850	209,162	264,398	28,897	66,449	14,084	-13,935	495,567	803,763
DeForest Area	1,324,375	2,648,750	1,231,753	1,557,040	234,607	539,489	76,634	-75,835	2,867,369	4,669,444
Delavan-Darien	753,025	1,506,050	386,513	488,585	53,553	123,147	43,692	-43,214	1,236,782	2,074,568
Denmark	475,475	950,950	297,758	376,391	17,875	41,105	27,584	-27,290	818,692	1,341,157
DePere	1,360,125	2,720,250	616,581	779,410	22,046	50,695	78,807	-77,975	2,077,558	3,472,380
DeSoto Area	160,225	320,450	76,197	96,319	24,321	55,928	9,296	-9,195	270,039	463,502
Dodgeland	220,675	441,350	188,039	237,697	18,422	42,361	12,802	-12,666	439,937	708,742
Dodgeville	373,100	746,200	210,027	265,491	43,734	100,569	21,646	-21,413	648,507	1,090,847
Dover #1	25,350	50,700	12,377	15,646	0	0	1,471	-1,455	39,198	64,891
Drummond	118,625	237,250	65,759	83,124	0	0	6,882	-6,808	191,266	313,566
Durand-Arkansaw	327,275	654,550	226,163	285,890	25,455	58,535	18,987	-18,783	597,880	980,191
East Troy Community	507,325	1,014,650	392,810	496,545	11,372	26,150	29,416	-29,096	940,922	1,508,249
Eau Claire Area	3,574,675	7,149,350	3,292,365	4,161,828	641,726	1,475,678	207,347	-205,125	7,716,113	12,581,731
Edgar	188,500	377,000	5,209	6,584	0	0	10,936	-10,819	204,645	372,766
Edgerton	633,750	1,267,500	651,137	823,092	178,977	411,566	36,670	-36,283	1,500,534	2,465,876
Elcho	82,225	164,450	36,571	46,229	4,540	10,440	4,771	-4,719	128,107	216,400
Eleva-Strum	206,050	412,100	107,095	135,377	38,259	87,978	11,953	-11,826	363,357	623,628
Elk Mound Area	327,925	655,850	199,725	252,469	0	0	18,989	-18,782	546,638	889,537

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment				Special Education					
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Elkhart Lake-Glenbeulah	\$138,450	\$276,900	\$67,006	\$84,702	\$962	\$2,213	\$8,031	-\$7,947	\$214,450	\$355,868
Elkhorn Area	921,375	1,842,750	868,742	1,098,163	88,806	204,212	53,439	-52,858	1,932,361	3,092,268
Ellsworth Community	530,075	1,060,150	399,335	504,793	20,377	46,858	30,753	-30,422	980,540	1,581,379
Elmbrook	2,535,000	5,070,000	1,942,874	2,455,957	286,568	658,976	146,341	-144,794	4,910,783	8,040,139
Elmwood	92,950	185,900	61,942	78,299	15,970	36,723	5,393	-5,334	176,255	295,589
Erin	79,950	159,900	62,441	78,930	0	0	4,619	-4,570	147,010	234,260
Evansville Community	525,525	1,051,050	426,236	538,799	88,413	203,310	30,455	-30,120	1,070,629	1,763,038
Fall Creek	245,050	490,100	94,678	119,682	0	0	14,214	-14,066	353,943	595,715
Fall River	156,650	313,300	99,388	125,635	18,800	43,230	9,071	-8,970	283,908	473,195
Fennimore Community	236,600	473,200	239,824	303,158	153,573	353,149	13,726	-13,580	643,723	1,115,927
Flambeau	164,125	328,250	102,230	129,227	30,666	70,519	9,524	-9,417	306,545	518,579
Florence	142,675	285,350	85,996	108,707	37,950	87,267	8,278	-8,188	274,899	473,136
Fond du Lac	2,223,000	4,446,000	1,571,894	1,987,007	198,280	455,953	128,967	-127,586	4,122,141	6,761,374
Fontana J8	44,525	89,050	57,364	72,512	0	0	2,584	-2,555	104,473	159,008
Fort Atkinson	765,050	1,530,100	830,406	1,049,703	61,831	142,182	44,298	-43,807	1,701,585	2,678,179
Fox Point J2	245,700	491,400	207,776	262,646	27,206	62,560	14,254	-14,102	494,935	802,505
Franklin Public	1,415,050	2,830,100	899,174	1,136,632	6,580	15,132	82,056	-81,178	2,402,860	3,900,686
Frederic	152,750	305,500	78,992	99,853	0	0	8,863	-8,766	240,605	396,587
Freedom Area	486,200	972,400	365,917	462,550	11,606	26,688	28,172	-27,865	891,895	1,433,773
Gale-Ettrick-Trempealeau	457,275	914,550	261,135	330,096	0	0	26,470	-26,190	744,880	1,218,456
Geneva J4	28,600	57,200	14,973	18,927	0	0	1,659	-1,641	45,232	74,486
Genoa City J2	175,175	350,350	95,365	120,549	0	0	10,165	-10,052	280,704	460,847
Germantown	1,251,575	2,503,150	876,279	1,107,691	84,707	194,789	72,572	-71,795	2,285,133	3,733,834
Gibraltar Area	167,700	335,400	185,362	234,313	0	0	9,729	-9,625	362,791	560,088
Gillett	185,575	371,150	166,622	210,624	10,414	23,948	10,766	-10,651	373,377	595,071
Gilman	106,925	213,850	78,509	99,242	13,744	31,604	6,204	-6,136	205,382	338,560
Gilmanton	47,125	94,250	15,958	20,172	0	0	2,735	-2,704	65,817	111,718
Glendale-River Hills	300,300	600,600	459,889	581,339	123,940	285,006	17,401	-17,218	901,531	1,449,726
Glenwood City	226,200	452,400	139,881	176,822	0	0	13,123	-12,983	379,204	616,239
Goodman-Armstrong	27,625	55,250	30,435	38,473	0	0	1,603	-1,585	59,663	92,137
Grafton	662,025	1,324,050	531,691	672,103	119,954	275,839	38,402	-38,001	1,352,073	2,233,991
Granton Area	82,550	165,100	29,990	37,910	11,231	25,826	4,789	-4,738	128,560	224,099
Grantsburg	273,975	547,950	235,216	297,333	4,284	9,851	15,894	-15,725	529,369	839,409
Green Bay Area	6,454,500	12,909,000	5,545,490	7,009,969	421,708	969,738	373,118	-369,084	12,794,817	20,519,622
Green Lake	77,350	154,700	57,534	72,728	29,257	67,278	4,489	-4,438	168,630	290,268

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment				Special Education					
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Greendale	\$772,525	\$1,545,050	\$729,940	\$922,705	\$27,369	\$62,936	\$44,803	-\$44,315	\$1,574,637	\$2,486,377
Greenfield	1,109,550	2,219,100	776,374	981,402	6,652	15,298	64,365	-63,687	1,956,941	3,152,113
Greenwood	123,500	247,000	77,948	98,532	28,005	64,398	7,166	-7,087	236,619	402,844
Gresham	87,425	174,850	67,364	85,153	21,498	49,436	5,072	-5,018	181,358	304,421
Hamilton	1,668,550	3,337,100	945,630	1,195,356	82,763	190,318	96,601	-95,589	2,793,544	4,627,185
Hartford J1	545,025	1,090,050	399,286	504,731	0	0	31,589	-31,236	975,900	1,563,545
Hartford UHS	477,750	955,500	247,790	313,228	0	0	27,716	-27,420	753,256	1,241,307
Hartland-Lakeside J3	372,125	744,250	260,850	329,736	19,168	44,077	21,363	-21,133	673,506	1,096,930
Hayward Community	538,850	1,077,700	456,103	576,553	71,257	163,858	31,055	-30,721	1,097,264	1,787,390
Herman-Neosho-Rubicon	107,900	215,800	40,273	50,908	0	0	6,259	-6,193	154,432	260,515
Highland	91,975	183,950	72,229	91,304	28,966	66,608	5,337	-5,278	198,507	336,584
Hilbert	142,350	284,700	35,314	44,640	0	0	8,259	-8,169	185,923	321,170
Hillsboro	146,575	293,150	110,372	139,519	25,503	58,646	8,504	-8,412	290,954	482,903
Holmen	1,300,325	2,600,650	1,071,245	1,354,144	42,062	96,724	75,440	-74,628	2,489,073	3,976,890
Holy Hill Area	156,000	312,000	95,710	120,986	17,576	40,417	9,031	-8,935	278,318	464,468
Horicon	268,125	536,250	154,056	194,740	24,765	56,948	15,556	-15,388	462,502	772,550
Hortonville	1,315,275	2,630,550	701,579	886,855	62,968	144,797	76,286	-75,470	2,156,108	3,586,732
Howards Grove	253,500	507,000	185,344	234,291	13,044	29,995	14,705	-14,551	466,594	756,735
Howard-Suamico	1,768,325	3,536,650	1,087,570	1,374,780	96,225	221,274	101,701	-100,615	3,053,821	5,032,089
Hudson	1,662,050	3,324,100	1,368,481	1,729,875	95,109	218,707	96,433	-95,382	3,222,072	5,177,301
Hurley	172,250	344,500	66,323	83,838	0	0	9,993	-9,886	248,566	418,452
Hustisford	110,500	221,000	65,641	82,976	0	0	6,392	-6,323	182,534	297,654
Independence	161,200	322,400	53,729	67,918	23,455	53,936	9,352	-9,252	247,736	435,002
Iola-Scandinavia	202,800	405,600	77,865	98,428	7,806	17,949	11,727	-11,602	300,198	510,375
Iowa-Grant	221,975	443,950	180,469	228,128	0	0	12,879	-12,739	415,323	659,339
Ithaca	85,800	171,600	53,657	67,828	2,425	5,575	4,978	-4,924	146,860	240,079
Janesville	2,990,975	5,981,950	2,242,337	2,834,503	79,144	181,995	173,101	-171,257	5,485,556	8,827,191
Jefferson	520,325	1,040,650	394,885	499,167	10,996	25,285	30,115	-29,785	956,320	1,535,318
Johnson Creek	226,850	453,700	176,347	222,918	9,517	21,886	13,084	-12,946	425,799	685,558
Juda	71,175	142,350	70,281	88,841	0	0	4,130	-4,084	145,585	227,106
Kaukauna Area	1,549,925	3,099,850	961,275	1,215,133	0	0	89,914	-88,961	2,601,113	4,226,022
Kenosha	6,135,675	12,271,350	4,697,556	5,938,107	346,704	797,262	354,977	-351,143	11,534,912	18,655,577
Kettle Moraine	1,057,550	2,115,100	863,458	1,091,483	196,824	452,605	58,627	-57,985	2,176,458	3,601,204
Kewaskum	587,925	1,175,850	294,385	372,128	0	0	34,107	-33,744	916,417	1,514,234
Kewaunee	300,300	600,600	208,155	263,125	18,896	43,451	17,423	-17,235	544,773	889,942

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment				Special Education					
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Kickapoo Area	\$132,600	\$265,200	\$90,619	\$114,550	\$0	\$0	\$7,693	-\$7,610	\$230,912	\$372,140
Kiel Area	388,050	776,100	188,525	238,312	0	0	22,513	-22,271	599,089	992,141
Kimberly Area	1,482,000	2,964,000	957,308	1,210,118	32,200	74,046	85,980	-85,055	2,557,488	4,163,109
Kohler	150,475	300,950	77,406	97,848	0	0	8,729	-8,637	236,610	390,161
Lac du Flambeau #1	175,175	350,350	323,211	408,565	53,192	122,318	10,163	-10,053	561,741	871,180
LaCrosse	1,883,050	3,766,100	1,767,573	2,234,362	89,939	206,820	109,251	-108,069	3,849,813	6,099,213
Ladysmith	226,850	453,700	192,133	242,873	0	0	13,162	-13,019	432,145	683,554
LaFarge	78,975	157,950	31,208	39,450	0	0	4,582	-4,532	114,765	192,867
Lake Country	116,675	233,350	62,961	79,588	50,579	116,308	6,674	-6,604	236,889	422,642
Lake Geneva J1	538,525	1,077,050	453,905	573,774	0	0	31,248	-30,902	1,023,678	1,619,922
Lake Geneva-Genoa UHS	409,500	819,000	188,913	238,802	36,723	84,446	23,758	-23,502	658,894	1,118,747
Lake Holcombe	85,150	170,300	71,621	90,535	6,212	14,285	4,941	-4,886	167,925	270,235
Lake Mills Area	478,075	956,150	340,571	430,510	124,046	285,249	27,700	-27,398	970,391	1,644,510
Lakeland UHS	230,100	460,200	305,559	386,253	177,219	407,523	13,350	-13,205	726,228	1,240,770
Lancaster Community	326,625	653,250	257,737	325,802	116,311	267,461	18,947	-18,748	719,620	1,227,765
Laona	83,525	167,050	53,551	67,693	0	0	4,845	-4,795	141,920	229,948
Lena	126,750	253,500	102,344	129,371	0	0	7,354	-7,274	236,448	375,597
Linn J4	28,275	56,550	21,144	26,728	0	0	1,642	-1,622	51,061	81,657
Linn J6	31,525	63,050	14,037	17,744	258	593	1,828	-1,810	47,648	79,577
Little Chute Area	388,050	776,100	345,478	436,714	0	0	22,513	-22,271	756,041	1,190,542
Lodi	472,225	944,450	427,436	540,315	65,890	151,518	27,395	-27,104	992,946	1,609,179
Lomira	315,900	631,800	186,253	235,440	0	0	18,329	-18,129	520,482	849,111
Loyal	158,600	317,200	43,214	54,626	0	0	9,202	-9,101	211,016	362,724
Luck	141,050	282,100	55,704	70,415	9,678	22,254	8,185	-8,094	214,616	366,675
Luxemburg-Casco	574,275	1,148,550	362,414	458,121	8,155	18,752	33,315	-32,961	978,158	1,592,462
Madison Metropolitan	8,527,025	17,054,050	10,050,446	12,704,613	2,734,686	6,288,534	485,047	-479,876	21,797,204	35,567,321
Manawa	196,625	393,250	73,953	93,483	0	0	11,408	-11,284	281,986	475,449
Manitowoc	1,549,925	3,099,850	1,301,776	1,645,555	68,851	158,327	89,925	-88,949	3,010,478	4,814,783
Maple	394,550	789,100	254,396	321,578	0	0	22,891	-22,643	671,837	1,088,035
Maple Dale-Indian Hill	131,950	263,900	149,075	188,443	16,742	38,498	7,654	-7,574	305,421	483,267
Marathon City	223,275	446,550	13,884	17,550	0	0	12,953	-12,815	250,112	451,286
Marinette	668,200	1,336,400	456,075	576,517	0	0	38,766	-38,350	1,163,040	1,874,567
Marion	156,650	313,300	69,758	88,179	14,397	33,107	9,087	-8,992	249,891	425,594
Markesan	247,000	494,000	113,629	143,637	24,115	55,453	14,332	-14,174	399,076	678,916
Marshall	303,550	607,100	225,284	284,777	38,555	88,659	17,589	-17,405	584,978	963,131

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment		Special Education		Special Education		Mental Health		Total	
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Marshfield	\$1,181,375	\$2,362,750	\$727,120	\$919,141	\$30,471	\$70,069	\$68,540	-\$67,801	\$2,007,506	\$3,284,160
Mauston	444,600	889,200	272,588	344,574	17,083	39,283	25,793	-25,517	760,064	1,247,539
Mayville	312,650	625,300	212,535	268,662	57,201	131,536	18,140	-17,942	600,526	1,007,556
McFarland	743,600	1,487,200	1,330,563	1,681,944	217,779	500,792	43,028	-42,565	2,334,969	3,627,371
Medford Area	668,200	1,336,400	859,743	1,086,788	136,382	313,616	38,767	-38,349	1,703,092	2,698,455
Mellen	84,825	169,650	45,740	57,820	0	0	4,921	-4,868	135,487	222,601
Melrose-Mindoro	230,750	461,500	203,940	257,798	0	0	13,388	-13,242	448,078	706,055
Menasha	1,083,225	2,166,450	1,134,428	1,434,013	2,226	5,119	62,842	-62,171	2,282,721	3,543,411
Menominee Indian	333,775	667,550	236,248	298,637	0	0	19,360	-19,160	589,383	947,027
Menomonee Falls	1,244,100	2,488,200	866,107	1,094,832	66,321	152,508	72,099	-71,331	2,248,626	3,664,209
Menomonie Area	1,091,025	2,182,050	818,253	1,034,341	38,565	88,681	63,294	-62,619	2,011,137	3,242,453
Mequon-Thiensville	1,118,000	2,236,000	905,520	1,144,654	437,190	1,005,337	64,800	-64,113	2,525,510	4,321,878
Mercer	42,575	85,150	21,668	27,390	0	0	2,470	-2,444	66,713	110,096
Merrill Area	725,400	1,450,800	647,420	818,394	0	0	42,089	-41,629	1,414,909	2,227,565
Merton Community	282,425	564,850	177,032	223,784	21,791	50,109	16,211	-16,045	497,459	822,698
Middleton-Cross Plains	2,319,850	4,639,700	2,019,948	2,553,385	1,048,254	2,410,508	134,307	-132,860	5,522,359	9,470,733
Milton	1,092,000	2,184,000	705,722	892,093	137,809	316,897	63,353	-62,673	1,998,883	3,330,316
Milwaukee	21,685,300	43,370,600	22,734,019	28,737,721	0	0	1,256,372	-1,242,803	45,675,691	70,865,518
Mineral Point	232,700	465,400	219,170	277,049	92,625	212,996	13,503	-13,352	557,998	942,093
Minocqua J1	175,175	350,350	185,128	234,017	145,302	334,128	10,164	-10,052	515,769	908,443
Mishicot	266,500	533,000	183,442	231,887	1,465	3,370	15,479	-15,315	466,887	752,942
Mondovi	304,200	608,400	175,972	222,443	28,721	66,044	17,647	-17,461	526,539	879,427
Monona Grove	1,046,825	2,093,650	988,274	1,249,262	56,847	130,722	60,405	-59,769	2,152,351	3,413,865
Monroe	728,975	1,457,950	706,724	893,359	84,626	194,601	42,294	-41,835	1,562,619	2,504,074
Montello	215,475	430,950	173,771	219,661	11,154	25,649	12,502	-12,366	412,902	663,894
Monticello	105,625	211,250	60,369	76,312	0	0	6,128	-6,062	172,123	281,500
Mosinee	619,450	1,238,900	522,093	659,969	45,003	103,485	35,940	-35,549	1,222,486	1,966,806
Mount Horeb Area	728,325	1,456,650	539,524	682,004	0	0	42,294	-41,836	1,310,143	2,096,819
Mukwonago	1,502,475	3,004,950	1,015,414	1,283,569	0	0	86,698	-85,763	2,604,587	4,202,757
Muskego-Norway	1,497,600	2,995,200	958,998	1,212,254	41,630	95,730	86,777	-85,834	2,585,004	4,217,350
Necedah Area	223,600	447,200	138,775	175,423	27,582	63,426	12,954	-12,814	402,911	673,235
Neenah	2,194,725	4,389,450	1,297,958	1,640,728	0	0	127,326	-125,964	3,620,009	5,904,215
Neillsville	280,475	560,950	24,121	30,491	17,097	39,316	16,271	-16,098	337,964	614,658
Nekoosa	320,125	640,250	204,294	258,245	0	0	18,574	-18,371	542,994	880,124
New Auburn	94,575	189,150	76,551	96,766	20,883	48,021	5,486	-5,429	197,495	328,509

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment				Special Education					
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
New Berlin	\$1,408,875	\$2,817,750	\$977,110	\$1,235,150	\$242,981	\$558,746	\$81,467	-\$80,604	\$2,710,433	\$4,531,041
New Glarus	280,800	561,600	193,165	244,177	71,712	164,904	16,272	-16,097	561,949	954,584
New Holstein	362,375	724,750	98,441	124,438	10,405	23,926	21,023	-20,798	492,244	852,316
New Lisbon	182,650	365,300	103,539	130,882	24,573	56,506	10,598	-10,481	321,360	542,207
New London	702,325	1,404,650	607,056	767,370	62,550	143,836	40,747	-40,307	1,412,678	2,275,550
New Richmond	1,160,250	2,320,500	853,222	1,078,545	86,475	198,854	67,311	-66,591	2,167,259	3,531,308
Niagara	113,750	227,500	103,085	130,308	51,074	117,446	6,597	-6,530	274,506	468,724
Nicolet UHS	341,575	683,150	288,967	365,279	62,143	142,900	19,798	-19,585	712,483	1,171,744
Norris	4,550	9,100	0	0	0	0	264	-262	4,814	8,838
North Cape	64,350	128,700	31,440	39,743	14,706	33,818	3,733	-3,694	114,229	198,567
North Crawford	140,400	280,800	134,161	169,591	17,219	39,596	8,145	-8,058	299,925	481,929
North Fond du Lac	441,350	882,700	555,298	701,943	126,963	291,958	25,604	-25,332	1,149,215	1,851,270
North Lake	81,900	163,800	39,921	50,464	0	0	4,582	-4,532	126,403	209,732
North Lakeland	43,225	86,450	65,577	82,894	0	0	2,507	-2,481	111,309	166,863
Northern Ozaukee	234,325	468,650	208,842	263,993	0	0	13,613	-13,467	456,780	719,176
Northland Pines	420,225	840,450	411,007	519,548	164,317	377,855	24,379	-24,118	1,019,928	1,713,734
Northwood	102,050	204,100	62,156	78,571	0	0	5,920	-5,857	170,126	276,814
Norwalk-Ontario-Wilton	194,350	388,700	127,117	160,687	8,606	19,790	11,276	-11,154	341,349	558,023
Norway J7	24,050	48,100	12,479	15,774	0	0	1,395	-1,380	37,924	62,494
Oak Creek-Franklin	1,981,200	3,962,400	1,259,090	1,591,596	138,917	319,445	114,940	-113,707	3,494,147	5,759,735
Oakfield	144,950	289,900	91,209	115,296	4,277	9,836	8,410	-8,318	248,847	406,714
Oconomowoc Area	1,682,850	3,365,700	1,057,416	1,336,663	96,678	222,316	94,166	-93,147	2,931,111	4,831,532
Oconto	327,275	654,550	227,888	288,070	2,236	5,141	18,968	-18,765	576,367	928,996
Oconto Falls	563,875	1,127,750	426,273	538,845	91,688	210,841	32,617	-32,271	1,114,453	1,845,165
Omro	384,475	768,950	240,012	303,395	141,705	325,857	22,307	-22,065	788,499	1,376,137
Onalaska	850,850	1,701,700	690,192	872,461	122,206	281,017	49,366	-48,829	1,712,614	2,806,350
Oostburg	297,375	594,750	162,315	205,180	17,594	40,457	17,253	-17,067	494,536	823,321
Oregon	1,248,325	2,496,650	1,141,316	1,442,720	327,991	754,231	72,306	-71,536	2,789,938	4,622,064
Osceola	468,975	937,950	301,254	380,811	0	0	27,210	-26,914	797,439	1,291,847
Oshkosh Area	2,996,175	5,992,350	3,092,249	3,908,864	51,082	117,465	173,818	-171,966	6,313,323	9,846,713
Osseo-Fairchild	268,450	536,900	204,957	259,083	86,373	198,619	15,574	-15,407	575,354	979,194
Owen-Withee	143,975	287,950	84,990	107,434	24,113	55,449	8,352	-8,264	261,430	442,569
Palmyra-Eagle Area	287,625	575,250	117,061	147,975	0	0	16,652	-16,467	421,338	706,757
Pardeeville Area	275,600	551,200	71,376	90,225	32,766	75,346	15,990	-15,817	395,732	700,955
Paris J1	49,400	98,800	38,208	48,299	0	0	2,867	-2,834	90,475	144,264

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment				Special Education					
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Parkview	\$287,300	\$574,600	\$149,819	\$189,383	\$0	\$0	\$16,516	-\$16,341	\$453,634	\$747,642
Pecatonica Area	135,850	271,700	92,156	116,493	0	0	7,883	-7,795	235,889	380,398
Pepin Area	78,650	157,300	61,045	77,166	0	0	4,563	-4,514	144,258	229,952
Peshtigo	297,375	594,750	197,475	249,625	0	0	17,252	-17,067	512,103	827,308
Pewaukee	876,850	1,753,700	550,913	696,401	31,919	73,398	50,512	-49,971	1,510,194	2,473,528
Phelps	33,475	66,950	17,905	22,634	0	0	1,943	-1,921	53,323	87,663
Phillips	224,250	448,500	183,483	231,938	0	0	13,012	-12,869	420,745	667,570
Pittsville	168,350	336,700	98,749	124,827	19,808	45,550	9,768	-9,661	296,675	497,416
Platteville	510,250	1,020,500	395,982	500,555	43,540	100,123	29,599	-29,288	979,372	1,591,890
Plum City	78,975	157,950	78,095	98,718	0	0	4,583	-4,531	161,653	252,137
Plymouth	660,725	1,321,450	495,655	626,550	18,583	42,733	38,316	-37,900	1,213,279	1,952,833
Port Edwards	133,900	267,800	56,420	71,319	775	1,782	7,769	-7,684	198,864	333,217
Port Washington-Saukville	800,150	1,600,300	680,348	860,017	54,291	124,845	46,425	-45,919	1,581,214	2,539,243
Portage Community	666,900	1,333,800	387,039	489,250	86,046	197,867	38,692	-38,274	1,178,678	1,982,644
Potosi	96,200	192,400	66,409	83,946	21,093	48,504	5,580	-5,522	189,282	319,328
Poynette	323,050	646,100	212,141	268,165	0	0	18,743	-18,540	553,934	895,725
Prairie du Chien Area	304,200	608,400	319,586	403,984	42,647	98,068	17,650	-17,457	684,083	1,092,995
Prairie Farm	89,700	179,400	86,296	109,085	46	107	5,205	-5,147	181,247	283,445
Prentice	128,375	256,750	52,923	66,899	0	0	7,446	-7,369	188,744	316,280
Prescott	419,250	838,500	288,502	364,691	0	0	24,325	-24,060	732,077	1,179,131
Princeton	113,425	226,850	65,554	82,865	12,133	27,900	6,581	-6,509	197,692	331,106
Pulaski Community	1,280,825	2,561,650	942,339	1,191,196	0	0	73,551	-72,767	2,296,715	3,680,079
Racine	5,648,175	11,296,350	5,792,028	7,321,612	944,116	2,171,038	327,609	-324,087	12,711,928	20,464,914
Randall J1	183,950	367,900	112,531	142,248	24,355	56,005	10,673	-10,556	331,509	555,598
Randolph	144,950	289,900	89,124	112,661	10,959	25,200	8,412	-8,317	253,445	419,444
Random Lake	235,625	471,250	143,834	181,819	0	0	13,671	-13,523	393,130	639,546
Raymond #14	100,100	200,200	95,956	121,296	44,690	102,767	5,808	-5,745	246,554	418,519
Reedsburg	842,725	1,685,450	709,017	896,257	79,475	182,757	48,854	-48,328	1,680,071	2,716,136
Reedsville	199,875	399,750	107,100	135,384	5,733	13,184	11,596	-11,471	324,305	536,846
Rhineland	758,875	1,517,750	762,016	963,253	160,123	368,211	44,026	-43,555	1,725,040	2,805,659
Rib Lake	164,775	329,550	98,394	124,379	24,240	55,740	9,559	-9,457	296,968	500,212
Rice Lake Area	700,700	1,401,400	564,087	713,053	143,324	329,580	40,651	-40,215	1,448,762	2,403,818
Richland	412,100	824,200	362,698	458,481	249,177	572,994	23,910	-23,650	1,047,885	1,832,025
Richmond	122,850	245,700	56,853	71,867	0	0	7,108	-7,032	186,811	310,535
Rio Community	123,500	247,000	73,734	93,206	24,104	55,427	7,165	-7,088	228,503	388,546

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment				Special Education					
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Ripon Area	\$472,550	\$945,100	\$314,788	\$397,918	\$45,811	\$105,345	\$27,418	-\$27,118	\$860,567	\$1,421,245
River Falls	1,101,425	2,202,850	692,690	875,619	0	0	63,897	-63,217	1,858,012	3,015,252
River Ridge	168,350	336,700	134,245	169,696	0	0	9,768	-9,661	312,363	496,736
River Valley	373,425	746,850	349,034	441,208	0	0	21,683	-21,450	744,142	1,166,608
Riverdale	217,425	434,850	159,548	201,682	0	0	12,614	-12,478	389,587	624,054
Rosendale-Brandon	267,800	535,600	141,855	179,316	97,887	225,097	15,537	-15,370	523,079	924,643
Rosholt	170,625	341,250	3,158	3,993	0	0	9,861	-9,756	183,644	335,487
Royall	153,725	307,450	87,465	110,563	21,829	50,198	8,920	-8,821	271,940	459,390
Saint Croix Central	521,950	1,043,900	383,993	485,399	0	0	30,282	-29,955	936,225	1,499,344
Saint Croix Falls	340,600	681,200	201,808	255,102	77,392	177,966	19,763	-19,545	639,562	1,094,723
Saint Francis	242,775	485,550	277,758	351,110	38,232	87,915	14,027	-13,879	572,791	910,696
Salem J2	333,775	667,550	244,854	309,516	107,504	247,211	19,366	-19,155	705,498	1,205,122
Sauk Prairie	823,550	1,647,100	589,508	745,188	132,903	305,617	47,781	-47,264	1,593,742	2,650,642
Seneca	80,600	161,200	51,874	65,574	0	0	4,675	-4,627	137,150	222,147
Sevastopol	173,225	346,450	172,262	217,754	12,802	29,439	10,031	-9,923	368,320	583,720
Seymour Community	633,425	1,266,850	427,585	540,504	69,361	159,498	36,734	-36,330	1,167,105	1,930,521
Sharon J11	68,575	137,150	63,537	80,317	0	0	3,978	-3,936	136,090	213,530
Shawano	712,075	1,424,150	471,346	595,821	31,251	71,863	41,330	-40,887	1,256,002	2,050,947
Sheboygan Area	3,114,150	6,228,300	2,298,127	2,905,027	29,190	67,123	180,668	-178,731	5,622,134	9,021,719
Sheboygan Falls	522,275	1,044,550	382,588	483,624	4,145	9,531	30,302	-29,973	939,310	1,507,732
Shell Lake	184,925	369,850	129,802	164,081	0	0	10,729	-10,613	325,457	523,319
Shiocton	224,900	449,800	152,254	192,461	0	0	13,049	-12,907	390,202	629,355
Shorewood	546,650	1,093,300	359,493	454,430	21,283	48,942	31,752	-31,411	959,179	1,565,261
Shullsburg	105,625	211,250	69,741	88,159	0	0	6,128	-6,062	181,494	293,347
Silver Lake J1	128,375	256,750	91,533	115,705	18,172	41,787	7,449	-7,366	245,529	406,876
Siren	132,600	265,200	92,173	116,514	0	0	7,694	-7,609	232,467	374,105
Slinger	910,975	1,821,950	452,728	572,286	15,036	34,576	52,853	-52,282	1,431,591	2,376,531
Solon Springs	102,050	204,100	71,704	90,640	0	0	5,921	-5,857	179,675	288,884
Somerset	479,375	958,750	323,865	409,392	0	0	27,810	-27,514	831,049	1,340,628
South Milwaukee	873,275	1,746,550	784,326	991,455	17,421	40,060	50,667	-50,116	1,725,689	2,727,948
South Shore	69,875	139,750	53,137	67,170	0	0	4,053	-4,011	127,065	202,909
Southern Door	332,800	665,600	242,249	306,224	0	0	19,306	-19,102	594,355	952,722
Southwestern Wisconsin	177,775	355,550	112,840	142,639	39,143	90,011	10,314	-10,203	340,071	577,997
Sparta Area	991,575	1,983,150	689,195	871,200	63,352	145,681	57,525	-56,911	1,801,647	2,943,120
Spencer	210,925	421,850	5,329	6,736	0	0	12,238	-12,104	228,492	416,482

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment				Special Education					
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Spooner Area	\$380,575	\$761,150	\$271,026	\$342,600	\$0	\$0	\$22,080	-\$21,842	\$673,681	\$1,081,908
Spring Valley	238,225	476,450	93,409	118,077	8,238	18,943	13,802	-13,654	353,674	599,817
Stanley-Boyd Area	347,100	694,200	211,562	267,433	30,458	70,040	20,137	-19,921	609,257	1,011,751
Stevens Point Area	2,308,800	4,617,600	1,920,685	2,427,908	225,757	519,139	133,734	-132,308	4,588,976	7,432,339
Stockbridge	81,900	163,800	25,316	32,002	0	0	4,751	-4,701	111,967	191,101
Stone Bank	80,275	160,550	53,646	67,813	0	0	4,545	-4,494	138,466	223,868
Stoughton Area	910,325	1,820,650	727,452	919,561	0	0	52,717	-52,154	1,690,494	2,688,057
Stratford	255,125	510,250	153,181	193,634	0	0	14,804	-14,640	423,110	689,244
Sturgeon Bay	343,850	687,700	335,418	423,997	0	0	19,949	-19,734	699,217	1,091,963
Sun Prairie Area	2,706,600	5,413,200	2,331,847	2,947,651	157,284	361,681	156,334	-154,679	5,352,065	8,567,853
Superior	1,342,250	2,684,500	1,060,969	1,341,155	10,626	24,434	77,881	-77,026	2,491,725	3,973,063
Suring	115,375	230,750	92,442	116,855	0	0	6,693	-6,622	214,511	340,983
Swallow	128,700	257,400	60,835	76,901	0	0	7,335	-7,256	196,870	327,045
Thorp	171,600	343,200	101,468	128,264	30,319	69,719	9,956	-9,848	313,343	531,335
Three Lakes	160,550	321,100	188,227	237,935	16,548	38,053	9,314	-9,215	374,639	587,873
Tigerton	84,175	168,350	35,320	44,648	0	0	4,884	-4,831	124,379	208,167
Tomah Area	1,005,225	2,010,450	761,935	963,151	0	0	58,316	-57,695	1,825,477	2,915,906
Tomahawk	364,325	728,650	264,897	334,852	0	0	21,138	-20,909	650,359	1,042,593
Tomorrow River	278,525	557,050	180,397	228,037	3,320	7,634	16,029	-15,853	478,270	776,868
Trevor-Wilmot	138,775	277,550	130,286	164,692	38,011	87,407	8,051	-7,965	315,123	521,685
Tri-County Area	200,850	401,700	86,399	109,216	7,261	16,697	11,651	-11,528	306,161	516,084
Turtle Lake	140,075	280,150	71,577	90,480	0	0	8,127	-8,039	219,779	362,591
Twin Lakes #4	115,050	230,100	78,733	99,525	21,133	48,596	6,676	-6,602	221,592	371,619
Two Rivers	529,750	1,059,500	394,370	498,517	0	0	30,734	-30,404	954,854	1,527,613
Union Grove J1	198,250	396,500	248,338	313,920	41,902	96,356	11,500	-11,379	499,990	795,396
Union Grove UHS	225,550	451,100	119,620	151,210	44,439	102,189	13,085	-12,946	402,694	691,553
Unity	321,100	642,200	205,479	259,743	39,822	91,572	18,628	-18,430	585,029	975,086
Valders Area	289,575	579,150	245,158	309,901	6,246	14,362	16,800	-16,619	557,779	886,794
Verona Area	1,842,100	3,684,200	1,657,973	2,095,819	347,715	799,586	106,656	-105,525	3,954,444	6,474,080
Viroqua Area	339,950	679,900	259,043	327,453	0	0	19,722	-19,511	618,716	987,842
Wabeno Area	128,050	256,100	129,733	163,993	0	0	7,429	-7,349	265,211	412,744
Walworth J1	126,425	252,850	59,068	74,666	0	0	7,335	-7,256	192,827	320,261
Washburn	146,900	293,800	148,547	187,776	0	0	8,525	-8,428	303,972	473,148
Washington Island	19,175	38,350	16,303	20,608	0	0	1,112	-1,101	36,590	57,857
Washington-Caldwell	57,525	115,050	25,818	32,636	0	0	3,337	-3,302	86,680	144,385

School District	Revenue Limit		Special Education		High Cost		Mental Health		Total	
	Per Pupil Adjustment				Special Education					
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Waterford J1	\$444,600	\$889,200	\$375,910	\$475,182	\$61,858	\$142,245	\$25,793	-\$25,518	\$908,161	\$1,481,110
Waterford UHS	293,150	586,300	574,335	726,008	27,170	62,479	16,973	-16,784	911,628	1,358,003
Waterloo	241,475	482,950	181,018	228,822	10,422	23,967	14,010	-13,858	446,925	721,880
Watertown	1,096,550	2,193,100	999,175	1,263,041	0	0	63,225	-62,538	2,158,950	3,393,603
Waukesha	3,646,825	7,293,650	3,185,174	4,026,329	342,958	788,648	207,968	-205,704	7,382,926	11,902,923
Waunakee Community	1,363,050	2,726,100	1,154,461	1,459,336	475,710	1,093,916	78,923	-78,084	3,072,144	5,201,268
Waupaca	651,625	1,303,250	438,214	553,939	8,150	18,741	37,764	-37,364	1,135,752	1,838,566
Waupun	646,750	1,293,500	447,332	565,465	125,711	289,078	37,523	-37,118	1,257,315	2,110,926
Wausau	2,579,200	5,158,400	1,954,909	2,471,170	151,810	349,094	149,634	-148,027	4,835,553	7,830,637
Wausaukee	130,000	260,000	89,988	113,753	0	0	7,541	-7,462	227,529	366,291
Wautoma Area	435,500	871,000	143,204	181,022	32,652	75,085	25,264	-24,996	636,621	1,102,111
Wauwatosa	1,911,000	3,822,000	1,841,075	2,327,275	272,909	627,567	110,752	-109,568	4,135,736	6,667,273
Wauzeka-Steuben	75,725	151,450	64,933	82,080	25,868	59,485	4,393	-4,346	170,919	288,670
Webster	196,625	393,250	120,897	152,823	11,233	25,830	11,407	-11,285	340,162	560,619
West Allis	2,463,175	4,926,350	1,726,451	2,182,380	139,732	321,320	142,662	-141,121	4,472,020	7,288,929
West Bend	1,892,800	3,785,600	1,580,854	1,998,333	177,973	409,257	109,860	-108,660	3,761,487	6,084,531
West DePere	1,243,125	2,486,250	583,183	737,192	117,830	270,956	71,909	-71,146	2,016,047	3,423,253
West Salem	556,725	1,113,450	445,277	562,868	22,294	51,266	32,299	-31,952	1,056,595	1,695,632
Westby Area	339,300	678,600	216,452	273,613	0	0	19,687	-19,471	575,439	932,742
Westfield	367,900	735,800	129,599	163,824	16,961	39,003	21,344	-21,114	535,804	917,512
Weston	83,525	167,050	57,767	73,022	0	0	4,847	-4,792	146,139	235,280
Weyauwega-Fremont	259,675	519,350	167,858	212,187	0	0	15,047	-14,884	442,580	716,653
Wheatland J1	150,150	300,300	174,741	220,887	0	0	8,711	-8,618	333,602	512,569
White Lake	54,925	109,850	31,610	39,958	7,136	16,410	3,187	-3,152	96,858	163,065
Whitefish Bay	900,250	1,800,500	493,669	624,039	28,988	66,659	52,205	-51,654	1,475,112	2,439,545
Whitehall	239,850	479,700	141,725	179,152	0	0	13,915	-13,766	395,490	645,086
Whitewater	687,050	1,374,100	518,264	655,129	174,114	400,382	39,783	-39,358	1,419,210	2,390,253
Whitnall	675,025	1,350,050	629,107	795,245	4,343	9,987	39,126	-38,702	1,347,601	2,116,579
Wild Rose	179,400	358,800	47,771	60,386	40,567	93,285	10,407	-10,297	278,144	502,174
Williams Bay	158,600	317,200	91,503	115,667	0	0	9,203	-9,101	259,305	423,766
Wilmot UHS	305,175	610,350	218,129	275,734	22,688	52,172	17,704	-17,516	563,696	920,740
Winneconne Community	478,400	956,800	350,257	442,754	0	0	27,757	-27,455	856,413	1,372,099
Winter	82,875	165,750	34,299	43,357	0	0	4,810	-4,755	121,984	204,352
Wisconsin Dells	581,750	1,163,500	383,529	484,814	0	0	33,751	-33,388	999,030	1,614,926
Wisconsin Heights	250,900	501,800	230,342	291,171	41,207	94,758	14,518	-14,363	536,967	873,366

<u>School District</u>	<u>Revenue Limit</u>		<u>Special Education</u>		<u>High Cost</u>		<u>Mental Health</u>		<u>Total</u>	
	<u>Per Pupil Adjustment</u>				<u>Special Education</u>					
	<u>2025-26</u>	<u>2026-27</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2025-26</u>	<u>2026-27</u>
Wisconsin Rapids	\$1,530,425	\$3,060,850	\$1,390,650	\$1,757,899	\$122,260	\$281,142	\$88,750	-\$87,798	\$3,132,085	\$5,012,093
Wittenberg-Birnamwood	358,475	716,950	214,817	271,547	20,029	46,059	20,795	-20,576	614,117	1,013,980
Wonewoc-Union Center	125,450	250,900	62,943	79,565	0	0	7,278	-7,200	195,671	323,265
Woodruff J1	144,300	288,600	152,307	192,529	0	0	8,371	-8,282	304,979	472,847
Wrightstown Community	419,250	838,500	218,530	276,240	71,361	164,098	24,322	-24,063	733,462	1,254,775
Yorkville J2	103,350	206,700	75,549	95,500	0	0	5,996	-5,931	184,895	296,269