



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1963/P2

FFK:klm

DOA:.....Kretschmann, BB0536 - Index Per Pupil Revenue Limit Adjustments to Inflation

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

EDUCATION

PRIMARY AND SECONDARY EDUCATION

Per pupil revenue limit adjustment

Current law generally limits the total amount of revenue per pupil that a school district may receive from general school aids and property taxes in a school year to the amount of revenue allowed per pupil in the previous school year plus a per pupil adjustment, if any, as provided by law. Current law provides a \$325 per pupil adjustment each school year from 2023 to 2425. Under the bill, beginning in the 2026-27 school year, the per pupil adjustment is the per pupil increase for the previous school year as adjusted for any increase in the consumer price index.

For further information see the local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 121.905 (3) (c) 6. of the statutes is amended to read:

121.905 (3) (c) 6. For the limit for each of the 2015-16 to 2018-19 school years; and for the 2021-22 school year, ~~and for any school year thereafter~~, make no adjustment to the result under par. (b).

SECTION 2. 121.905 (3) (c) 9. of the statutes is amended to read:

121.905 (3) (c) 9. For the limit for 2023-2425, add ~~\$325~~ the amount under s. 121.91 (2m) (j) 2m. to the result under par. (b).

SECTION 3. 121.91 (2m) (j) 2. of the statutes is repealed.

BILL**SECTION 4**

SECTION 4. 121.91 (2m) (j) 2m. of the statutes is amended to read:

121.91 **(2m)** (j) 2m. In 2023-2425, add ~~\$146~~ \$325, in the 2023-24 to 2025-26 school years and beginning in the 2026-27 school year, add the amount under this subdivision in the previous school year by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal.

SECTION 5. 121.91 (2m) (j) 3. of the statutes is amended to read:

121.91 **(2m)** (j) 3. Multiply the result under subd. ~~2. or 2m., whichever is applicable,~~ by the average of the number of pupils enrolled in the current school year and the 2 preceding school years.

SECTION 6. 121.91 (2m) (r) 1. b. of the statutes is amended to read:

121.91 **(2m)** (r) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for the 2013-14 school year and the 2014-15 school year, add \$75 to the result under subd. 1. a., in calculating the limit for the 2019-20 school year, add \$175 to the result under subd. 1. a., in calculating the limit for the 2020-21 school year, add \$179 to the result under subd. 1. a., and in calculating the limit for the 2023-24 school year and ~~the 2024-25~~ each school year, ~~add \$325 thereafter,~~ add the amount under par. (j) 2m. for that school year to the result under subd. 1. a. In the 2015-16 to 2018-19 school years, the 2021-22 school year, and the 2022-23 school year, ~~the 2025-26 school year, and any school year thereafter,~~ make no adjustment to the result under subd. 1. a.

SECTION 7. 121.91 (2m) (s) 1. b. of the statutes is amended to read:

BILL**SECTION 7**

121.91 **(2m)** (s) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for the 2013-14 school year and the 2014-15 school year, add \$75 to the result under subd. 1. a., in calculating the limit for the 2019-20 school year, add \$175 to the result under subd. 1. a., in calculating the limit for the 2020-21 school year, add \$179 to the result under subd. 1. a., and in calculating the limit for the 2023-24 school year and ~~the 2024-25~~ each school year, ~~add \$325 thereafter, add the amount under par. (j) 2m. for that school year~~ to the result under subd. 1. a. In the 2015-16 to 2018-19 school years, the 2021-22 school year, and the 2022-23 school year, ~~the 2025-26 school year, and any school year thereafter,~~ make no adjustment to the result under subd. 1. a.

(END)