



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1124/P2

FFK:amn

DOA:.....Kretschmann, BB0185 - Repeal Low Revenue Ceiling Restriction

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

Low revenue ceiling; per pupil amount

Current law provides a minimum per pupil revenue limit for school districts, known as the revenue ceiling. Under current law, the per pupil revenue ceiling is \$11,000. This bill increases the per pupil revenue ceiling to \$12,000 for the 2025-26 school year and to \$12,400 for the 2026-27 school year and each subsequent school year.

Low revenue ceiling; restrictions

Current law also provides that during the three school years following a school year in which an operating referendum fails in a school district, the school district's revenue ceiling is the revenue ceiling that applied in the school year during which the referendum was held. The bill eliminates the provision under which a school district's revenue ceiling is the revenue ceiling from a previous school year because an operating referendum failed in the school district.

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SECTION 1. 121.905 (1) of the statutes is repealed and recreated to read:

121.905 (1) In this section, "revenue ceiling" means \$10,000 in the 2021-22 and 2022-23 school years, \$11,000 in the 2023-24 and 2024-25 school years, \$12,000 in the 2025-26 school year, and \$12,400 in the 2026-27 school year and in any subsequent school year.

BILL

SECTION 9334

SECTION 9334. Initial applicability; Public Instruction.

(1) REVENUE CEILING; REFERENDA RESTRICTIONS. The repeal and recreation of s. 121.905 (1) first applies to the revenue ceiling for the 2025-26 school year.

(END)