

2024-25 Indirect Cost Rates (Effective 7/1/2024 to 6/30/2025)

Agency Code	CESA/CCDEB/School District	Restricted Rate (%)	Unrestricted Rate (%)
749901	CESA #01	13.62%	14.38%
749902	CESA #02	11.62%	11.62%
749903	CESA #03	7.22%	7.32%
749904	CESA #04	13.06%	14.56%
749905	CESA #05	10.56%	10.68%
749906	CESA #06	11.42%	11.58%
749907	CESA #07	27.19%	28.67%
749908	CESA #08	13.39%	14.29%
749909	CESA #09	12.40%	13.57%
749910	CESA #10	6.36%	7.13%
749911	CESA #11	2.12%	2.06%
749912	CESA #12	20.49%	21.98%
	Marathon County CCDEB	2.64%	1.13%
	Walworth County CCDEB	0.29%	5.48%
	Brown County CCDEB	5.15%	26.29%

Rates:

0007	Abbotsford	4.93%	17.26%
0014	Adams-Friendship Area	3.33%	14.77%
0063	Albany	6.09%	22.74%
0070	Algoma	3.62%	6.81%
0084	Alma	5.63%	15.04%
0091	Alma Center	2.38%	18.88%
0105	Almond-Bancroft	3.06%	11.71%
0112	Altoona	3.86%	9.63%
0119	Amery	2.11%	11.89%
0126	Tomorrow River	3.41%	12.44%
0140	Antigo	4.46%	16.44%
0147	Appleton Area	3.66%	10.79%
0154	Arcadia	0.00%	11.39%
0161	Argyle	7.48%	22.85%
0170	Ashland	2.86%	10.31%
0182	Ashwaubenon	5.04%	7.66%
0196	Athens	3.67%	16.03%
0203	Auburndale	2.97%	9.65%
0217	Augusta	1.76%	18.08%
0231	Baldwin-Woodville Area	3.56%	14.11%
0238	Unity	3.94%	15.26%
0245	Bangor	4.51%	18.48%
0280	Baraboo	4.56%	13.09%
0287	Barneveld	0.76%	6.95%
0308	Barron Area	7.40%	11.06%
0315	Bayfield	2.20%	7.95%

0336	Beaver Dam	3.50%	10.39%
0350	Belleville	5.33%	20.99%
0364	Belmont Community	4.47%	14.99%
0413	Beloit	4.73%	16.48%
0422	Beloit Turner	3.89%	26.42%
0427	Benton	10.53%	10.80%
0434	Berlin Area	3.04%	14.25%
0441	Birchwood	6.81%	19.91%
0469	Wisconsin Heights	2.29%	11.24%
0476	Black River Falls	2.84%	23.89%
0485	Blair-Taylor	2.95%	13.21%
0490	Pecatonica Area	6.32%	19.21%
0497	Bloomer	3.96%	7.99%
0602	Bonduel	0.27%	24.61%
0609	Boscobel	3.07%	17.35%
0616	North Lakeland	5.51%	19.76%
0623	Bowler	3.96%	12.98%
0637	Boyceville Community	2.66%	14.34%
0657	Brighton #1	4.50%	1.99%
0658	Brillion	7.14%	11.68%
0665	Bristol #1	7.22%	7.36%
0700	Brodhead	3.61%	13.21%
0714	Elmbrook	3.81%	10.94%
0721	Brown Deer	5.01%	16.17%
0735	Bruce	2.27%	13.15%
0777	Burlington Area	3.65%	6.58%
0840	Butternut	8.48%	18.46%
0870	Cadott Community	1.41%	15.02%
0882	Cambria-Friesland	4.63%	14.34%
0896	Cambridge	4.56%	15.76%
0903	Cameron	3.78%	15.82%
0910	Campbellsport	4.19%	12.43%
0980	Cashton	0.93%	7.19%
0994	Cassville	4.61%	10.15%
1015	Cedarburg	4.80%	10.10%
1029	Cedar Grove-Belgium Area	1.13%	12.55%
1071	Chequamegon	4.61%	9.67%
1080	Chetek-Weyerhaeuser	3.84%	22.23%
1085	Chilton	4.70%	16.00%
1092	Chippewa Falls Area	2.58%	15.40%
1120	Clayton	5.55%	12.85%
1127	Clear Lake	4.23%	18.49%
1134	Clinton Community	6.61%	16.36%
1141	Clintonville	3.02%	11.07%
1155	Cochrane-Fountain City	6.69%	19.11%
1162	Colby	14.12%	16.43%
1169	Coleman	3.61%	8.36%

1176	Colfax	3.10%	20.64%
1183	Columbus	3.45%	42.86%
1204	Cornell	1.12%	8.24%
1218	Crandon	2.68%	28.69%
1232	Crivitz	3.26%	26.09%
1246	Cuba City	3.99%	15.81%
1253	Cudahy	2.70%	14.36%
1260	Cumberland	3.40%	18.01%
1295	Darlington Community	2.10%	6.04%
1309	Deerfield Community	3.15%	11.17%
1316	Deforest Area	2.03%	11.77%
1376	Kettle Moraine	2.30%	12.08%
1380	Delavan-Darien	5.85%	14.64%
1407	Denmark	3.09%	10.01%
1414	Depere	4.04%	14.07%
1421	Desoto Area	6.04%	17.27%
1428	Dodgeville	3.77%	17.86%
1449	Dover #1	5.69%	10.72%
1491	Drummond	5.69%	15.12%
1499	Durand-Arkansaw	3.89%	15.09%
1526	Northland Pines	5.15%	16.99%
1540	East Troy Community	4.32%	12.99%
1554	Eau Claire Area	4.83%	14.01%
1561	Edgar	1.93%	16.20%
1568	Edgerton	5.42%	14.16%
1582	Elcho	4.86%	13.06%
1600	Eleva-Strum	5.26%	13.69%
1631	Elkhart Lake-Glenbeulah	6.94%	13.49%
1638	Elkhorn Area	1.94%	13.61%
1645	Elk Mound Area	3.50%	14.65%
1659	Ellsworth Community	3.98%	16.78%
1666	Elmwood	1.81%	18.03%
1673	Royall	3.91%	16.52%
1687	Erin	0.19%	10.48%
1694	Evansville Community	5.44%	10.73%
1729	Fall Creek	3.48%	13.21%
1736	Fall River	5.63%	17.50%
1813	Fennimore Community	2.26%	9.54%
1848	Lac Du Flambeau #1	7.80%	9.39%
1855	Florence	7.41%	23.17%
1862	Fond Du Lac	2.22%	10.75%
1870	Fontana J8	6.81%	9.71%
1883	Fort Atkinson	8.16%	15.59%
1890	Fox Point J2	7.01%	7.39%
1897	Maple Dale-Indian Hill	7.24%	17.14%
1900	Franklin Public	5.03%	16.05%
1939	Frederic	4.72%	17.64%

1945	Northern Ozaukee	5.50%	10.06%
1953	Freedom Area	5.23%	13.18%
2009	Galesville-Ettrick-Trempealeau	0.94%	17.86%
2016	North Crawford	4.65%	12.28%
2044	Geneva J4	0.70%	6.38%
2051	Genoa City J2	5.52%	8.31%
2058	Germantown	4.51%	12.17%
2114	Gibraltar Area	3.46%	15.61%
2128	Gillett	5.89%	9.67%
2135	Gilman	11.04%	23.10%
2142	Gilmanton	6.57%	20.35%
2177	Nicolet UHS	9.81%	13.58%
2184	Glendale-River Hills	6.20%	12.67%
2198	Glenwood City	6.41%	17.07%
2212	Goodman-Armstrong	4.29%	25.53%
2217	Grafton	4.03%	8.69%
2226	Granton Area	6.43%	7.46%
2233	Grantsburg	3.51%	10.87%
2240	Black Hawk	1.81%	0.00%
2289	Green Bay Area	3.60%	9.38%
2296	Greendale	4.91%	15.92%
2303	Greenfield	2.72%	12.67%
2310	Green Lake	5.94%	22.44%
2394	Greenwood	4.36%	15.32%
2415	Gresham	9.27%	19.21%
2420	Hamilton	4.57%	19.42%
2422	Saint Croix Central	4.23%	12.78%
2436	Hartford UHS	4.40%	12.74%
2443	Hartford J1	5.71%	17.08%
2450	Arrowhead UHS	2.02%	16.33%
2460	Hartland-Lakeside J3	4.95%	12.72%
2478	Hayward Community	2.49%	10.75%
2485	Southwestern Wisconsin	3.47%	12.95%
2525	Herman-Neosho-Rubicon	0.00%	8.63%
2527	Highland	3.50%	17.14%
2534	Hilbert	3.36%	10.91%
2541	Hillsboro	6.94%	14.53%
2562	Holmen	3.26%	17.21%
2570	Holy Hill Area	3.45%	20.75%
2576	Horicon	5.73%	14.98%
2583	Hortonville	5.04%	18.22%
2604	Howard-Suamico	3.97%	17.11%
2605	Howards Grove	4.65%	27.64%
2611	Hudson	4.01%	30.00%
2618	Hurley	4.03%	13.59%
2625	Hustisford	7.09%	15.52%
2632	Independence	4.69%	15.88%

2639	Iola-Scandinavia	4.26%	16.12%
2646	Iowa-Grant	1.14%	7.37%
2660	Ithaca	5.38%	9.92%
2695	Janesville	4.15%	18.09%
2702	Jefferson	3.32%	18.64%
2730	Johnson Creek	2.89%	15.07%
2737	Juda	4.14%	13.66%
2744	Dodgeland	6.68%	25.49%
2758	Kaukauna Area	3.82%	2.34%
2793	Kenosha	5.20%	9.30%
2800	Kewaskum	0.94%	16.91%
2814	Kewaunee	2.58%	16.48%
2828	Kiel Area	3.64%	17.05%
2835	Kimberly Area	3.15%	13.65%
2842	Kohler	5.06%	18.48%
2849	Lacrosse	2.59%	17.37%
2856	Ladysmith	6.37%	13.80%
2863	Lafarge	3.63%	8.19%
2884	Lake Geneva-Genoa UHS	22.70%	11.97%
2885	Lake Geneva J1	15.32%	8.83%
2891	Lake Holcombe	5.08%	12.83%
2898	Lake Mills Area	4.83%	14.03%
2912	Lancaster Community	1.97%	27.98%
2940	Laona	3.32%	16.57%
2961	Lena	1.98%	16.59%
3087	Linn J4	1.11%	7.11%
3094	Linn J6	6.36%	20.01%
3122	Richmond	3.19%	25.93%
3129	Little Chute Area	4.69%	13.54%
3150	Lodi	6.49%	21.06%
3171	Lomira	1.57%	11.99%
3206	Loyal	4.25%	5.30%
3213	Luck	6.29%	24.79%
3220	Luxemburg-Casco	5.36%	14.59%
3269	Madison Metropolitan	1.18%	15.17%
3276	Manawa	6.28%	18.90%
3290	Manitowoc	3.90%	10.76%
3297	Maple	0.00%	17.93%
3304	Marathon City	6.08%	14.66%
3311	Marinette	5.02%	10.94%
3318	Marion	4.09%	12.97%
3325	Markesan	5.00%	10.45%
3332	Marshall	3.98%	14.69%
3339	Marshfield	8.34%	17.56%
3360	Mauston	5.13%	12.22%
3367	Mayville	5.53%	17.43%
3381	McFarland	2.30%	6.27%

3409	Medford Area	4.34%	7.09%
3427	Mellen	8.21%	12.43%
3428	Melrose-Mindoro	3.09%	18.32%
3430	Menasha	3.67%	11.28%
3434	Menominee Indian	2.52%	15.53%
3437	Menomonee Falls	4.72%	13.59%
3444	Menomonie Area	6.38%	14.69%
3479	Mequon-Thiensville	5.52%	8.79%
3484	Mercer	1.25%	10.80%
3500	Merrill Area	5.21%	6.26%
3510	Swallow	4.95%	15.57%
3514	North Lake	3.56%	16.05%
3528	Merton Community	4.12%	8.82%
3542	Stone Bank School District	6.11%	12.90%
3549	Middleton-Cross Plains	4.57%	7.23%
3612	Milton	3.57%	16.96%
3619	Milwaukee	2.32%	2.35%
3633	Mineral Point	3.17%	17.54%
3640	Minocqua J1	4.41%	9.46%
3647	Lakeland UHS	6.14%	17.86%
3654	Northwood	5.07%	19.83%
3661	Mishicot	4.71%	26.14%
3668	Mondovi	2.91%	12.17%
3675	Monona Grove	6.44%	15.24%
3682	Monroe	2.81%	12.24%
3689	Montello	0.32%	9.09%
3696	Monticello	2.90%	10.17%
3787	Mosinee	5.71%	14.29%
3794	Mount Horeb Area	6.36%	11.03%
3822	Mukwonago	4.13%	10.71%
3850	Riverdale	1.81%	20.03%
3857	Muskego-Norway	4.99%	13.79%
3862	Lake Country	3.08%	9.08%
3871	Necedah Area	2.49%	17.61%
3892	Neenah	3.58%	13.54%
3899	Neillsville	3.27%	11.92%
3906	Nekoosa	1.70%	10.40%
3920	New Auburn	4.12%	19.69%
3925	New Berlin	6.49%	18.34%
3934	New Glarus	5.46%	10.77%
3941	New Holstein	2.02%	13.03%
3948	New Lisbon	5.50%	26.31%
3955	New London	2.26%	13.27%
3962	New Richmond	6.32%	17.98%
3969	Niagara	8.12%	13.31%
3976	Norris	7.64%	12.77%
3983	North Fond Du Lac	4.87%	14.08%

3990	Norwalk-Ontario-Wilton	5.05%	14.79%
4011	Norway J7	8.18%	12.90%
4018	Oak Creek-Franklin	1.79%	11.48%
4025	Oakfield	4.25%	13.83%
4060	Oconomowoc Area	3.88%	12.96%
4067	Oconto	4.84%	15.26%
4074	Oconto Falls	4.14%	17.49%
4088	Omro	4.12%	13.17%
4095	Onalaska	3.17%	13.16%
4137	Oostburg	4.82%	17.47%
4144	Oregon	2.83%	8.21%
4151	Parkview	4.35%	24.44%
4165	Osceola	2.16%	14.10%
4179	Oshkosh Area	5.36%	10.80%
4186	Osseo-Fairchild	4.51%	27.38%
4207	Owen-Withee	2.37%	12.50%
4221	Palmyra-Eagle Area	2.29%	25.37%
4228	Pardeeville Area	4.20%	15.63%
4235	Paris J1	8.12%	20.15%
4263	Beecher-Dunbar-Pembine	3.99%	11.74%
4270	Pepin Area	3.47%	23.16%
4305	Peshtigo	1.76%	11.74%
4312	Pewaukee	5.43%	13.45%
4330	Phelps	2.54%	19.23%
4347	Phillips	3.00%	15.26%
4368	Pittsville	3.00%	10.96%
4375	Tri-County Area	5.37%	11.98%
4389	Platteville	5.89%	11.03%
4459	Plum City	6.97%	14.16%
4473	Plymouth	4.84%	21.34%
4501	Portage Community	4.83%	16.80%
4508	Port Edwards	4.52%	7.23%
4515	Port Washington-Saukville	4.36%	15.65%
4522	South Shore	2.15%	9.43%
4529	Potosi	6.19%	14.51%
4536	Poynette	5.04%	18.80%
4543	Prairie Du Chien Area	5.90%	18.57%
4557	Prairie Farm	5.96%	20.09%
4571	Prentice	2.65%	18.75%
4578	Prescott	6.02%	19.25%
4606	Princeton	4.84%	12.18%
4613	Pulaski Community	4.10%	7.89%
4620	Racine	4.54%	10.72%
4627	Randall J1	5.54%	11.14%
4634	Randolph	2.36%	22.06%
4641	Random Lake	4.73%	20.13%
4686	Raymond #14	4.51%	15.74%

4690	North Cape	4.11%	11.94%
4753	Reedsburg	1.95%	9.68%
4760	Reedsville	6.07%	11.77%
4781	Rhineland	5.04%	0.00%
4795	Rib Lake	4.90%	7.85%
4802	Rice Lake Area	9.10%	16.95%
4851	Richland	3.99%	11.40%
4865	Rio Community	3.05%	21.74%
4872	Ripon Area	5.68%	11.38%
4893	River Falls	2.34%	12.97%
4904	River Ridge	7.57%	15.99%
4956	Rosendale-Brandon	5.11%	12.70%
4963	Rosholt	3.51%	19.68%
4970	D C Everest Area	5.43%	14.69%
5019	Saint Croix Falls	3.52%	14.34%
5026	Saint Francis	1.72%	14.21%
5054	Central/Westosha UHS	4.30%	8.23%
5068	Salem	7.73%	9.70%
5100	Sauk Prairie	4.10%	19.06%
5124	Seneca	6.89%	22.29%
5130	Sevastopol	5.10%	20.12%
5138	Seymour Community	1.58%	14.09%
5258	Sharon J11	4.92%	29.59%
5264	Shawano	0.34%	7.28%
5271	Sheboygan Area	3.25%	17.74%
5278	Sheboygan Falls	4.43%	17.38%
5306	Shell Lake	2.56%	14.82%
5348	Shiocton	5.28%	10.47%
5355	Shorewood	2.60%	15.49%
5362	Shullsburg	2.08%	11.61%
5369	Silver Lake J1	3.60%	9.20%
5376	Siren	5.72%	11.79%
5390	Slinger	4.41%	21.88%
5397	Solon Springs	1.02%	6.88%
5432	Somerset	6.02%	9.78%
5439	South Milwaukee	2.21%	10.63%
5457	Southern Door County	4.15%	11.27%
5460	Sparta Area	3.42%	11.00%
5467	Spencer	4.17%	16.54%
5474	Spooner	4.61%	9.37%
5523	River Valley	2.14%	10.51%
5586	Spring Valley	5.90%	14.86%
5593	Stanley-Boyd Area	1.55%	17.57%
5607	Stevens Point Area	3.26%	17.08%
5614	Stockbridge	2.40%	12.73%
5621	Stoughton Area	5.81%	8.27%
5628	Stratford	6.09%	7.74%

5642	Sturgeon Bay	6.96%	9.95%
5656	Sun Prairie Area	6.63%	13.93%
5663	Superior	3.17%	19.67%
5670	Suring	3.82%	5.20%
5726	Thorp	0.89%	7.02%
5733	Three Lakes	6.32%	13.05%
5740	Tigerton	5.50%	10.56%
5747	Tomah Area	4.30%	16.57%
5754	Tomahawk	2.78%	19.79%
5757	Flambeau	1.12%	14.98%
5780	Trevor-Wilmot Consolidated	7.81%	16.92%
5810	Turtle Lake	2.29%	14.03%
5817	Twin Lakes #4	3.27%	15.13%
5824	Two Rivers	3.13%	13.21%
5852	Union Grove UHS	2.71%	11.01%
5859	Union Grove J1	5.73%	15.70%
5866	Valders Area	6.21%	12.73%
5901	Verona Area	3.11%	15.99%
5960	Kickapoo Area	4.52%	10.99%
5985	Viroqua Area	4.67%	15.25%
5992	Wabeno Area	2.13%	21.40%
6013	Big Foot UHS	8.92%	18.77%
6022	Walworth J1	4.17%	10.31%
6027	Washburn	5.15%	16.92%
6069	Washington	15.91%	20.17%
6083	Waterford UHS	3.43%	15.43%
6104	Washington-Caldwell	6.71%	17.87%
6113	Waterford Graded	3.73%	11.46%
6118	Waterloo	3.39%	26.39%
6125	Watertown	4.51%	10.76%
6174	Waukesha	4.07%	6.60%
6181	Waunakee Community	1.94%	16.56%
6195	Waupaca	5.46%	9.89%
6216	Waupun	5.45%	10.89%
6223	Wausau	4.16%	16.19%
6230	Wausaukee	10.06%	21.00%
6237	Wautoma Area	11.17%	20.77%
6244	Wauwatosa	4.93%	9.51%
6251	Wauzeka-Steuben	4.43%	14.18%
6293	Webster	4.37%	11.47%
6300	West Allis	6.26%	13.39%
6307	West Bend	4.32%	9.10%
6321	Westby Area	1.07%	7.52%
6328	West Depere	5.47%	17.62%
6335	Westfield	3.17%	22.51%
6354	Weston	6.30%	16.30%
6370	West Salem	3.85%	22.77%

6384	Weyauwega-Fremont	2.01%	16.73%
6412	Wheatland J1	1.96%	10.74%
6419	Whitefish Bay	6.45%	18.90%
6426	Whitehall	3.44%	16.78%
6440	White Lake	5.43%	4.72%
6461	Whitewater	3.39%	11.76%
6470	Whitnall	4.55%	12.00%
6475	Wild Rose	6.67%	19.51%
6482	Williams Bay	7.70%	7.60%
6545	Wilmot UHS	2.12%	19.25%
6608	Winneconne Community	2.90%	17.95%
6615	Winter	6.53%	21.00%
6678	Wisconsin Dells	3.21%	21.26%
6685	Wisconsin Rapids	6.27%	15.64%
6692	Wittenberg-Birnamwood	4.96%	16.14%
6713	Wonewoc-Union Center	5.02%	18.26%
6720	Woodruff J1	6.04%	14.57%
6734	Wrightstown Community	2.48%	18.93%
6748	Yorkville J2	7.29%	10.52%