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FACT VS. FICTION

ANALYZING THE FLAWED CLAIMS BEHIND THE LATEST CHALLENGE TO EDUCATION SPENDING

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Executive Summary

A new lawsuit has challenged the constitutionality of Wisconsin's public school finance system, with plaintiffs arguing that inadequate state funding denies students a "sound basic education." The case threatens the entire current state education funding system, with implications extending beyond traditional public school funding to include school choice programs. While the complaint alleges underfunding, revenue constraints, and the diversion of education dollars to other programs, the evidence simply doesn't support these claims. Indeed, overall education spending in Wisconsin remains near historic highs and better outcomes are not strongly correlated with increased spending alone. In this paper, we analyze the claims of the plaintiffs and present a broader picture of the state of school funding in Wisconsin.

Among the key takeaways:

- Wisconsin's total K–12 funding is near all-time highs, and the state effectively has met its historical two-thirds funding goal even though it is not obligated to under the law.
- There is limited evidence that increased spending alone improves student outcomes; how funds are used matters more than funding levels.
- Variations in district funding are largely explained by built-in features of the state formula, particularly differences in property wealth.
- Claims about revenue limits and referenda do not demonstrate systemic underfunding, as both high- and low-spending districts pursue additional funding at similar rates.
- School choice programs represent a relatively smaller share of total education spending than their share of the student population. Choice spending is not a driver of public-school funding challenges.

What is this Case About?

This case is about getting more money for public school districts. The Plaintiffs are various public education unions, school districts, and individuals.

This case is a broad challenge to Wisconsin's school finance system. The complaint alleges that the current school finance system violates several provisions of the Wisconsin Constitution and asks the Court to declare the system unconstitutional and then replace it. Although the lawsuit is framed as a challenge primarily to public school funding, the plaintiffs advance arguments that implicate Wisconsin's school choice programs as well.

Wisconsin's school finance system is complex. It was last challenged, and upheld, about 25 years ago in *Vincent v. Voight*, 2000 WI 93. This case makes similar claims and argues that the finance system is inadequate to the point where it denies students a sound basic education.

The Implications of the Case

If Plaintiffs win on any of their claims, they ask the Court to declare the current school finance system unconstitutional, and then want it replaced. They ask the Court to first give the Legislature a window of time to adopt a new system, and if Legislature does not do so to the Court's satisfaction, then they ask the Court to impose its own school finance system.

There are many uncertainties going forward in the lawsuit. First, exactly what parts of the school finance system are being challenged are unknown. The complaint makes broad allegations without identifying specific programs or statutes being challenged. Second, because of that, we do not know exactly what any potential remedy could be. It is possible that the entire system (which would include funding for choice programs) is rewritten in a way desired by the Plaintiff teacher unions.

One argument that Plaintiffs make in their complaint is that choice programs are unconstitutional if public schools are not given more money. If the Court adopts such a position, it will have ramifications for all the parental choice programs in Wisconsin.

The plaintiffs make five key arguments in their brief that we will address in the remainder of this paper:

1. The state has a constitutional duty to provide the opportunity for a sound basic public education and isn't doing so
2. Revenue limits prevent districts from taxing as much as they would like to
3. Districts turn are forced to turn to referenda to raise more money
4. Special needs students are harmed by allegedly low funding
5. Expansion of vouchers and independent charters divert resources from public schools

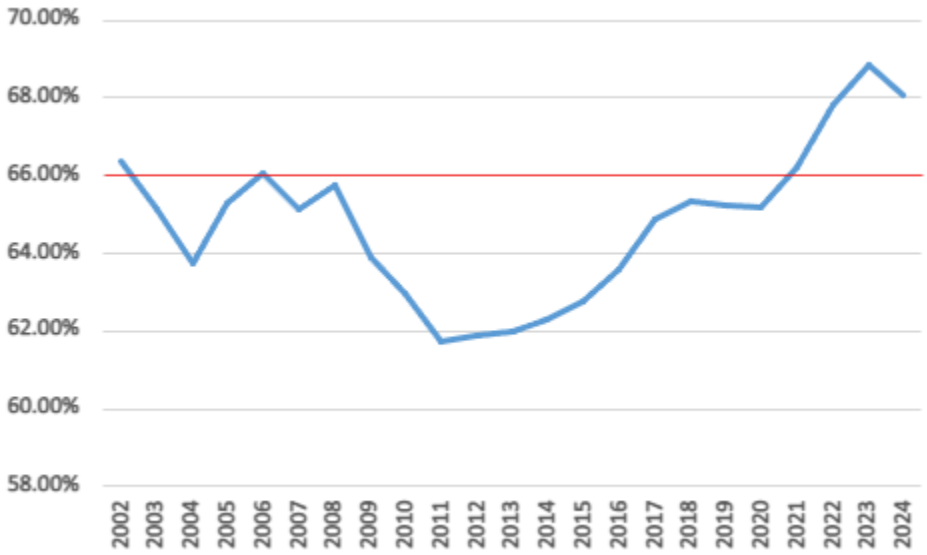
CLAIM: "Plaintiff students and parents, have been and will continue to be harmed by inadequate state funding for public schools"

RESPONSE: Spending on public schools by the state and as a whole is very close to the highest levels ever, and there is no reason to think throwing even more money at public schools will improve outcomes.

According to the plaintiffs, the state is no longer funding two-thirds of public-school spending. Their claim is that this alleged obligation was "broken" when the state repealed a two-thirds funding commitment in 2003. While this claim is often brought up by advocates for more money for public schools, the truth is that this alleged "obligation" is not part of the law and to the extent it remains a guideline, the state is currently meeting the guideline under the definition of two-thirds funding that was previously used.

Figure 1 below is taken from data in the non-partisan Legislative Fiscal Bureau's Informational Papers on State Aid to School Districts over several years. The figure includes funding for categorical aids such as Per Pupil Aid and Special Needs funding. While in some years the state fell short of 66% funding, in the last few years it has exceeded that threshold (red line). Indeed, in the most recent two years of data, the state has covered more than 68% of total costs.

Figure 1. State Contribution to Total Funding (LFB)



One complaint of the school districts in the lawsuit stems from the inclusion of property tax credits in the calculation. The Wisconsin School Levy Tax Credit (SLTC) is a state-funded property tax credit that reduces the amount property owners pay on the school portion of their property tax bills. It was included in the 2/3 calculation when it was originally discussed. The credit is funded by the state and distributed across municipalities based on equalized property

value, and it appears directly on local tax bills as a reduction in school taxes owed. Importantly, the credit does not change how much money school districts receive.

However, there are sound arguments for including the SLTC in calculations of the state's commitment to public school funding. The credit represents state dollars that directly reduce the cost of funding K–12 education for property taxpayers. It is state spending tied specifically to the school property tax levy. From this perspective, the relevant question is not only how much revenue districts receive from the state, but also how much of the total cost of K–12 education the state government is covering. Because the credit substitutes state funds for what property taxpayers would otherwise have to pay toward school levies, it effectively shifts part of the burden of school funding from local taxpayers to the state. Thus, including the credit alongside state general aid when calculating the state share of school funding provides a better measure of how much the state contributes toward supporting K–12 education in Wisconsin.

The bottom line is that legislators have always contemplated the tax credit when considering state funding for public schools and an honest assessment of where we stand should continue to include it.

More Funding Will Not Solve What Ails Wisconsin Schools

According to the most recent data from the 2024-25 school year, Wisconsin schools have, on average, $18,592 in revenue per student. In some of the districts that are party to this lawsuit, funding levels are even higher. Table 1 shows the most recent revenue numbers for each of the school districts that are plaintiffs in the case.

Table 1. Revenue Per Member of Plaintiff Districts

District	Per Member Revenue
Adams-Friendship	$19,488
Beloit	$16,903
Eau Claire	$16,466
Green Bay	$19,624
Necedah	$18,617

A key argument in the case is that these funding levels are alleged to be insufficient, and that more money will turn things around. While the arguments in education policy about the impact of additional funding have shifted a bit in recent years, the preponderance of evidence still shows that higher spending alone by school districts does not equate to better academic outcomes.

Eric Hanushek has been a leading scholar on the relationship between finance and student outcomes for decades. In a meta-analysis of post-1999 academic research, he found that just over half (9 out of 16) show any significant positive connection between spending and test scores.

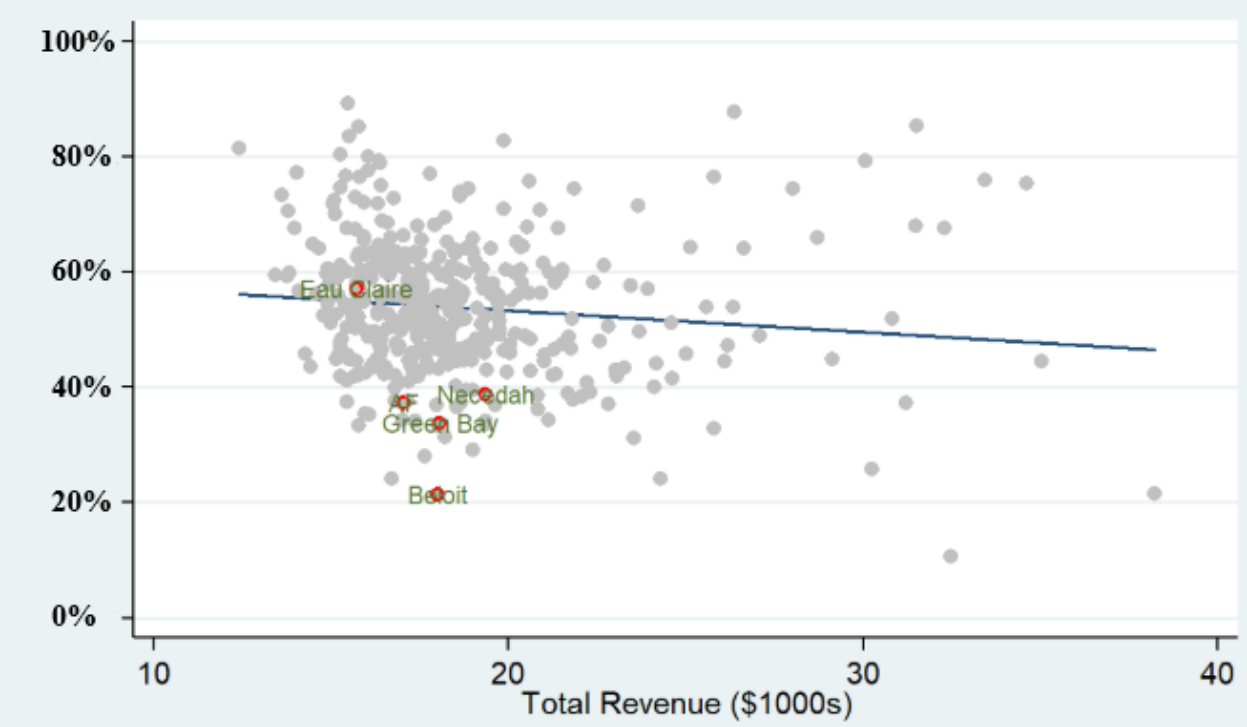
This represents a shift from the earlier consensus, reopening the possibility that additional resources can improve student outcomes under the right circumstances.

Despite this evidence, Hanushek emphasizes that the impact of funding is highly dependent on how resources are used. Simply increasing dollars without changes in allocation, teacher quality, or school practices is unlikely to produce consistent gains. In other words, while additional funding is sometimes beneficial, it is not a guaranteed strategy for improving educational outcomes and no one has shown that simply spending more money has improved Wisconsin public schools.

This can be seen in Wisconsin data. Figure 2 below plots spending against student proficiency in reading in Wisconsin using the most recent data from the Forward Exam and a one-year lag on district spending. The location of the five districts in the lawsuit on these metrics is also included. Among Wisconsin school districts, the relationship between spending and outcomes is slightly negative—we spend more in districts where we get worse results.

One can also observe that for each district in the lawsuit, there are many districts with similar levels of spending that achieve better outcomes. There is simply no support in the Wisconsin data for the notion that more money will make a difference. What is needed is better leadership, staff and curriculum at the district level.

Figure 2. Spending and Reading Proficiency, 2023-24

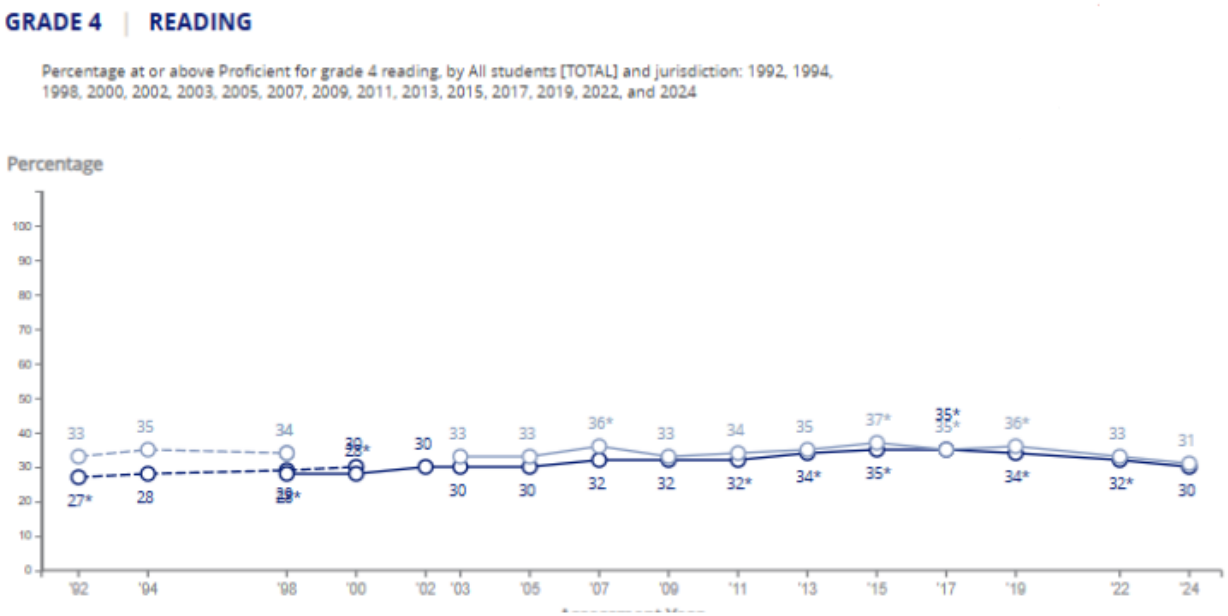


The lawsuit provides no specificity about how additional funds should be used, and the case remains strong that simply throwing more money into district coffers is unlikely to change outcomes.

Wisconsin Achievement Patterns Largely Follow the Nation

If Wisconsin has underfunded schools, leading to declining achievement, one would expect that the state would have diverged from national patterns in student achievement as states have varied in their spending approach. However, data from the National Assessment of Educational Progress (NAEP) dispute this claim. Figure 3 below shows the share of Wisconsin fourth graders that are proficient in reading, along with the same data for the nation as a whole. Dating back to 1992, Wisconsin has alternated between slightly above the national average in terms of proficiency (the years with stars) and equal to the national average. The numbers in math are similar—Wisconsin has remained at or slightly above the national average over time.

Figure 3. NAEP Reading Proficiency, 1992-2024

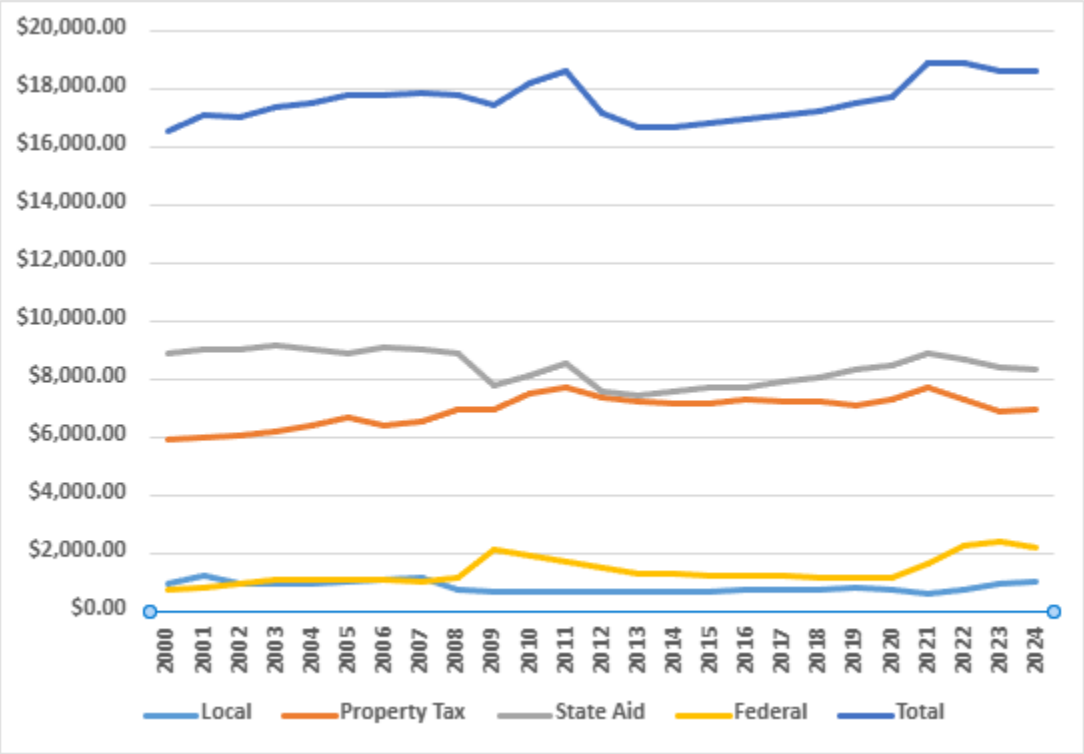


A general decline in proficiency over the last few years is visible in the data. But this has been a national trend in the aftermath of the COVID pandemic. The closing of schools during the Covid crisis has cause far more harm to student than anything else in the last 5 years. WILL has long considered student outcomes in the state unacceptable—but the poor outcomes are the result of a failure of leadership at the Department of Public Instruction, at local school districts and in individual schools. Many Wisconsin schools and school districts excel under the same funding formula that the plaintiffs complain about because of the leadership and staff at those schools.

Loss of State Aid Mostly Explained by District Factors

Figure 4 shows the components of Wisconsin's school revenue overall since 2000 after adjusting for inflation.[1] Using this metric, "all-in" K-12 spending in Wisconsin is very close to an all-time high, falling just short of the $18,606 in 2011 at $18,592. State aid has declined slightly since 2011, but only by about $170 per member, from $8,530 in 2011 to $8,360 today.

Figure 4. Inflation Adjusted Revenue Per Member by Source, 2000-25



However, the picture is slightly different for some of the plaintiffs. Table 2 compares total inflation-adjusted funding from the state and total spending for each of the districts. Four of the five districts have less state aid per student than they did in 2000. But the important question is: what accounts for this shift?

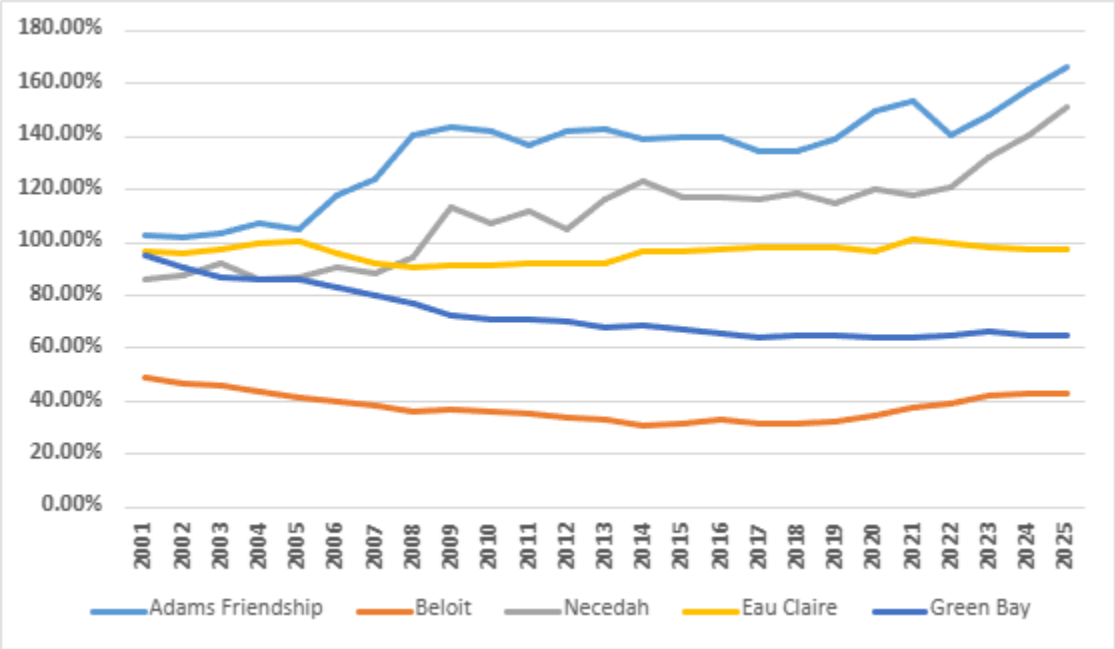
Table 2. Shift in State Aid and Revenue, 2000-25

	Adams-Friendship	Beloit	Eau Claire	Green Bay	Necedah
Change in State Aid (2000-25)	-$3,520	-$257	-$1,100	$1,563	-$2,829
Change in Total Revenue (2000-25)	$2,222	-$465	-$1,562	$2,346	$160

[1] Inflation is calculated using the CPI Inflation calculator available from the US Bureau of Labor Statistics from August 1999 to August 2023.

The two largest losses of state aid were in Adams-Friendship and Necedah. These districts saw significant increases in their property values relative to other districts in the state over the last 25 years. Figure 5 shows property value per member over time in each district. If the value is 100%, it means that the property value per member is equal to the statewide average. If it's 200%, then the property value per member is double the statewide average. Since 2000, Adams-Friendship went from 102% of the statewide average to 166%. Necedah went from 86%—below average—to way above at 151%.

Figure 5. Relative Equalized Value Over Time



This is important because the Wisconsin funding formula is designed to provide more funding to districts with less property value per member. When a district has dramatic increases in property value, its relative state aid necessarily goes down. Thus, districts like Adams-Friendship and Necedah that have big increases in their property value (and, as a result, more tax revenue) will be more responsible for their schools. This is the funding formula working as it was designed.

CLAIM: "Because of the Legislature's actions, the revenue limits that constrain what public school districts can spend now lag far behind rising educational costs."

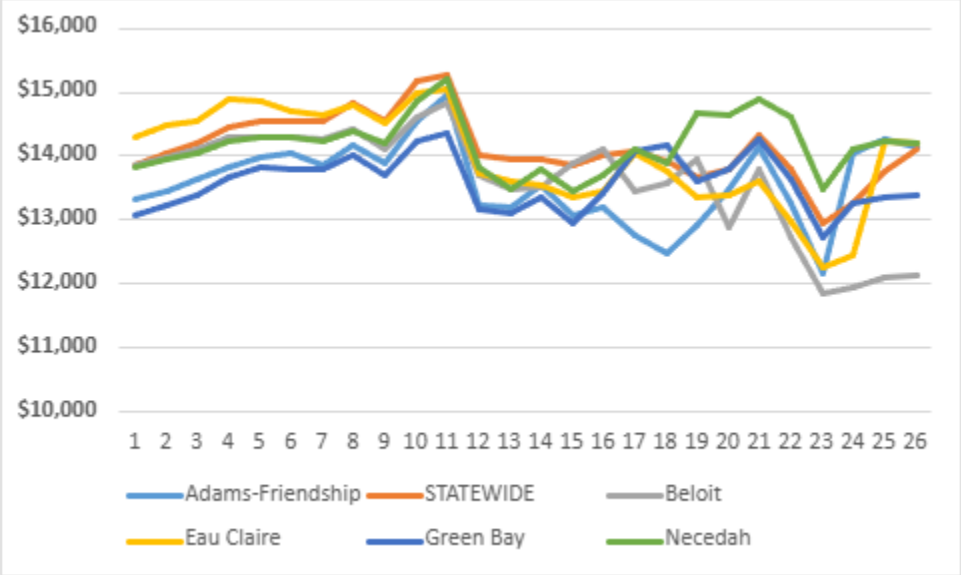
RESPONSE: Revenue limit funding for most districts remains similar to what they had in 2000, though less than 2010. For the exception (Beloit) the increasing divergence between "membership" and "enrollment" is critical to understand.

Revenue limits exist in this state because of what the voters felt was irresponsible spending by school districts in the past. Revenue limits serve as a cap on the total amount of revenue that districts can raise between traditional forms of state aid and property taxes. Some aid—such as

federal aid and categorical aids—exist outside of this framework. As categorical aids have grown over time, revenue limits have become less useful as a method of getting a picture of total district resources. But they are the most consistent form of funding that districts receive and form a key component of the plaintiff's arguments for alleged "underfunding."

Figure 6 shows each district's inflation-adjusted revenue limit from 2000-01 to 2025-26, along with the statewide averages. In general, the districts follow a similar pattern to what we saw with Total Revenue in the preceding section: a high-water mark around 2010, followed by a decline coupled with the savings of Act 10 and subsequent increases back towards earlier funding levels.

Figure 6. Inflation-Adjusted Revenue Limits Per Member



Two of the districts have less revenue limit authority than they did in 2000, but only Beloit has significantly less. All but one has less than it did in 2010. This information is depicted in Table 3 below. It is clear why 2009-10 is often used by the plaintiffs in making comparisons. But the reality is that, other than Beloit, revenue limits are essentially on par with what schools had 25 years ago.

Table 3. Change in Inflation-Adjusted Revenue Limit Per Member

District	Change in Funding, 2000	Change in Funding, 2010
Adams-Friendship	$817	-$804
Beloit	-$1,730	-$2,708
Eau Claire	-$79	-$832
Green Bay	$290	-$994
Necedah	$381	-$1,001
Statewide	$229	-$1,166

When attempting to explain what's happened in Beloit, it is key to differentiate between "Membership" and "Enrollment." As habitually one of the worst performing school districts in the state, Beloit families have voted with their feet for other options, including private school choice, independent charter schools, open enrollment, and moving out of the district entirely. According to the most recent data from DPI, Beloit lost 469 students in open enrollment last year. Membership counts include these students, along with private school choice students. The membership count also utilizes a three-year rolling average of membership to soften the blow of declines. Consequently, there is a significant gap in Beloit's membership (6,210) and its actual enrollment (4,776). The inclusion of students that the district is no longer educating in the membership count makes the per pupil revenue limit appear artificially low.

In 2000-01, the gap between membership and enrollment in Beloit was actually reversed. 6,880 were classified as "Enrolled" compared to 6,590 in membership. When you compare the Revenue Limit per Member to the number of kids the district is actually educating, a different picture emerges: the district has $1,000 *more* in revenue limit authority today than it did in 2000, though a bit less than the high point of 2010. And these figures don't even include categorical aids—which add funding on top of the revenue limits.

Table 5. Beloit Revenue Limit per Enrollee

Year	Enrollment	Real Revenue Limit	Rev Per Enrollee
2000-01	6,880	$91,293,965	$13,193
2010-11	6,891	$105,257,513	$14,994
2025-26	4,776	$75,283,433	$14,247

CLAIM:" Insufficient state funding forces school districts to seek voter approval of operating referenda to raise revenue limits and increase property taxes—simply to cover the basic costs of public education."

RESPONSE: There is no evidence that districts with lower per pupil revenue are more likely to go to referendum. Referenda represent a democratic choice by taxpayers in a district to increase funding (or not).

If the claim were true that referenda were needed for basic expenses, we might expect to see districts with less funding per student being more likely to go to referendum. But the data doesn't bear that out. The table below shows the percentage of districts that went to referendum across the past two cycles (Fall 2024 and Spring 2025) in two categories: those below average per pupil revenue and those above. Note that these include districts where referenda didn't pass so that this serves as a measure of the desire of school boards to pass additional funding, not whether the voters in the district agree.

Table 6. Percent Going to Referenda by Funding Level

Category	% Going to Referendum
Below Average (<$19,276)	44.04%
Above Average (>$19,276)	40.56%

Around 40% of districts went to referendum in these two cycles whether they were high- or low-spending. While not definitive, this evidence certainly suggests that need isn't the primary driver of districts going to referendum.

The number of referenda being considered has indeed increased over time. But, given that the state is providing more than two-thirds of public-school funding as discussed above, the question remains whether this reflects real district need or an unwillingness to engage in internal changes considering enrollment trends.

Excluding non-district charters and virtual charters which have grown in number over time, in 2000 there were 2,114 public schools serving 877,713 students. This works out to an average per building of 415.19 students per school. In 2024, there were 2,101 public schools serving 777,478 students, for an average of 370.02 per building. This story holds in Green Bay, as well. In 2000, the district operated 36 schools for 19,540 students for an average of 542.77 students per school. In 2025, they operate 41 schools for 17,954 students for an average of 437.90 per school.

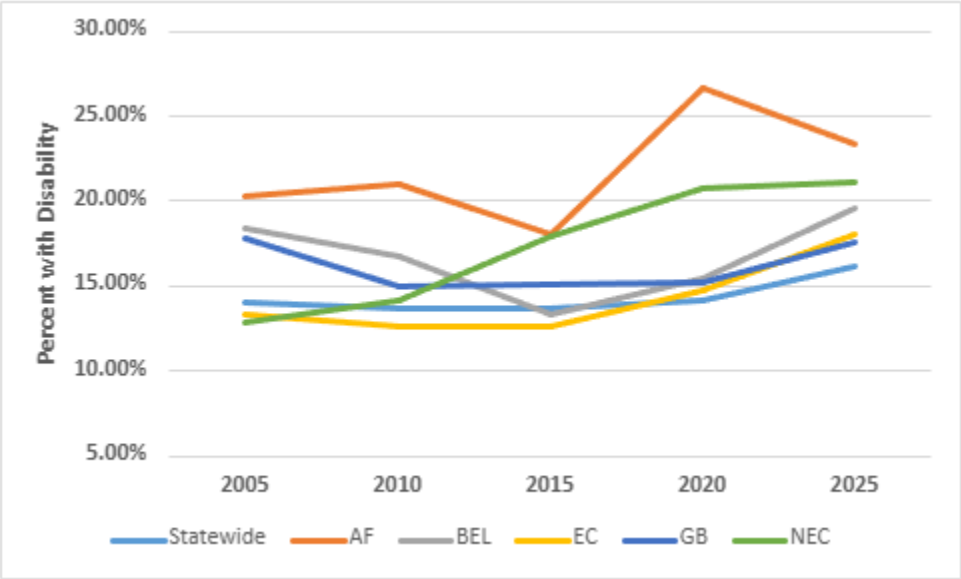
CLAIM: "The Legislature's policy decision to withhold sufficient funding to meet the specific and unique needs of students who require special education services necessarily deprives at least some students of their constitutionally guaranteed equal opportunity for a sound basic education."

RESPONSE: While disability rates are growing around the nation, Wisconsin's funding systems limit the perverse incentive overdiagnosis. The state already provides additional funding to public schools for the highest need students beyond the normal reimbursement rate.

Among the most important arguments in the case is a claim that Wisconsin does not reimburse districts sufficiently for their special needs costs, and that those costs are growing. Disability rates have increased in Wisconsin over time. Figure 7 charts disability rates in the state every five years from 2005 to 2025 for the state as a whole and for each of our districts of interest.[2]

[2] For Green Bay, data from 2009-10 was substituted for 2010-11 because WISEDash showed 0% disability in Green Bay for 2010-11.

Figure 7. Disability Rate by Type Over Time



Disability rates have increased about 2.1 percentage points statewide over the past twenty years from 14.0% in 2005 to 16.1% in 2025. In the most recent years, all of the plaintiff districts exhibited disability rates above the statewide average, and several did so throughout the entire period of analysis. Adams-Friendship had the highest rate of disability during the time frame, exceeding 20% in all but one year.

The growth of specific disabilities within districts is not fully measurable for each district due to privacy concerns, but generally speaking, the plaintiff districts tend to follow the statewide trends which are presented in Table 7. The data is sorted by the percentage point change in the rate of that disability since 2005. The largest growth has been in the ambiguous "Other Health Impairment," which 1.44% of students were diagnosed with in 2005 compared to 3.53% of students today. A non-comprehensive list of conditions that might qualify for "Other Health Impairment" from DPI includes "*a heart condition, tuberculosis, rheumatic fever, nephritis, asthma, sickle cell anemia, hemophilia, epilepsy, lead poisoning, leukemia, diabetes, or acquired brain injuries.*" Autism diagnoses have also seen significant growth over this time frame.

Table 7. Change in Disability Rates, 2005-25

Type of Disability	2005 Count	2005 Percent	2025 count	2025 Percent	Change	Percentage Change
Other Health Impairment	12599	1.44%	27920	3.53%	15,321	2.09%
Autism	4727	0.54%	20182	2.55%	15,455	2.01%
Significant Developmental Delay	2610	0.30%	10856	1.37%	8,246	1.07%
Deaf or Hard of Hearing	1557	0.18%	1151	0.20%	-406	0.02%
Unknown	0	0.00%	8	0%	8	0.00%
Deafblind	13	0.00%	34	0%	21	0.00%
Blind and Visually Impaired	453	0.05%	402	0.05%	-51	0.00%
Traumatic Brain Injury	361	0.04%	251	0.03%	-110	-0.01%
Speech or Language Impairment	28870	3.30%	25871	3.27%	-2,999	-0.03%
Orthopedic Impairment	1098	0.13%	622	0.08%	-476	-0.05%
Intellectual Disability	11136	1.27%	5562	0.72%	-5,574	-0.55%
Emotional Behavioral Disability	15550	1.78%	7288	1.02%	-8,262	-0.76%
Specific Learning Disability	43411	4.97%	26746	3.24%	-16,665	-1.73%

While school districts in Wisconsin do not likely face a huge incentive to over-diagnose students with disabilities like autism, the trends here match what has been seen nationally with autism diagnoses being substituted for what might have been classified as other types of disabilities in the past.

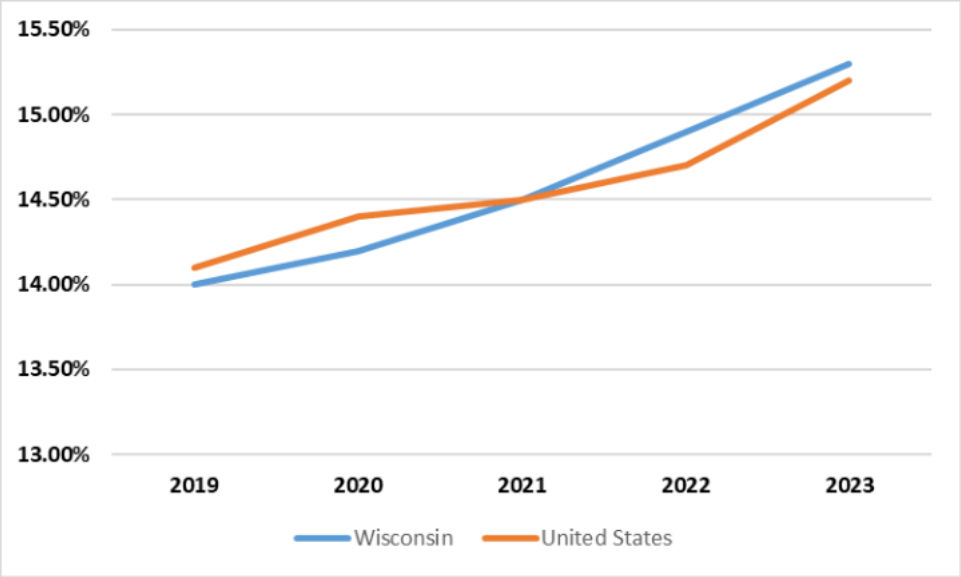
One counterargument raised in debates over Wisconsin's special education funding is that the reimbursement percentage alone does not capture the full picture of school finance. Public schools receive revenue from multiple sources—including general state aid, federal IDEA funding, and local property taxes—so focusing only on categorical special education aid can obscure how districts are funded overall. According to the most recent data from the Education Data Initiative, Wisconsin ranks 27th overall in K-12 spending and funding. Thus, supplementing disability spending with other K-12 dollars should be possible.

It is also important to note that the state already provides targeted support for the most expensive special education cases through High-Cost Special Education Aid. Under this program, the state reimburses districts for 90% of eligible special education costs that exceed a per-student threshold of $30,000.

Perhaps the most important concern when it comes to changing reimbursement rates for special needs spending is the risk of creating an incentive for overdiagnosis. Higher reimbursement rates for special needs services have been found to correlate with rates of identification for special needs, particularly autism. According to data from the National Center for Education Statistics

(NCES), Wisconsin, at 15.23%, ranks 27th for the percentage of students served under the Individuals with Disabilities Education Act (IDEA), the federal law that guarantees students with disabilities access to a free and appropriate education. The percentage of IDEA students ranges from a low of 11.1% in Hawaii to a high of 21.1% in Pennsylvania. Rates of disability in Wisconsin track very close to the national average over the past few years, as is shown in Figure 8.

Figure 8. US & Wisconsin Student Disability Rates



In terms of the change to the percentage of IDEA students, there has been a 1.87 percentage point increase since the 2000 school year. Pennsylvania, New York and Vermont have seen the largest percentage point increases at over 5%. Wisconsin, in contrast, ranks 37th in the percentage point increase at 0.97%.

Table 8 shows the ten states with the least special-needs population growth since 2000. Wisconsin ranks 9th smallest. It is possible that Wisconsin's relatively low special needs reimbursement rate works to tamp down growth in special needs diagnosis. Wisconsin is one of nine states that uses a reimbursement model for special education services. Three of those nine states (Rhode Island and Michigan in addition to Wisconsin) appear on this list.

Table 8. Percent Special Needs Enrollment Change, 2000-2024

Rank	State	2000	2023	Change
1	Pennsylvania	13.37%	21.14%	7.76%
2	New York	15.31%	20.73%	5.41%
3	Vermont	13.35%	18.49%	5.14%
4	Delaware	14.62%	19.44%	4.83%
5	Minnesota	12.86%	17.45%	4.59%
6	Connecticut	13.14%	17.26%	4.12%
7	New Hampshire	14.43%	18.30%	3.88%
8	Ohio	12.95%	16.60%	3.65%
9	Kansas	13.02%	16.61%	3.59%
10	Oklahoma	13.73%	17.24%	3.51%
37	Wisconsin	14.25%	15.23%	0.98%

While reforms like weighted student funding could be useful for policy makers to consider to increase efficiency in the delivery of special education dollars, there is little support for the claim that the special education funding system is inadequate and there are a number of factors that show the potential wisdom of the current system.

CLAIM: "...(T)he Legislature has placed a significant additional strain on public education by creating and greatly expanding a competing system of largely unregulated and unaccountable voucher programs for private schools."

RESPONSE: Private school choice spending remains a relatively small share of overall state education spending, and school districts have rejected a remedy that would solve any effect of school choice on their budgets.

There are two main arguments that the plaintiffs make about school choice. First, they argue that growing funding for choice programs "crowds out" public school funding. Second, they argue that the funding system for private school choice puts a strain on district budgets. We will consider each of these claims separately.

Does Choice Funding Hurt Public School Funding?

The plaintiffs mention a $700 million price tag for school choice programs in Wisconsin, but this number is misleading. Figure 9 shows the taxpayer cost of each program. The MPCP is the highest at about $336 million, while independent charters are the lowest at just under $37 million.

However, the MPCP is funded differently than the other programs here. Rather than having the cost of the program deducted from state aid to the home district of students in the program, the

MPCP is fully decoupled and funded by the state. Thus, the potential "strain" on districts from school choice is not $700 million, but rather about $394 million. Districts are permitted to replace the revenue associated with students who leave for choice programs through local property taxes, allowing them to maintain comparable per-pupil funding levels if they choose to do so. Of course, this does result in an increase in property taxes that is among the complaints of the plaintiffs.

Figure 9. Total School Choice Spending by Program

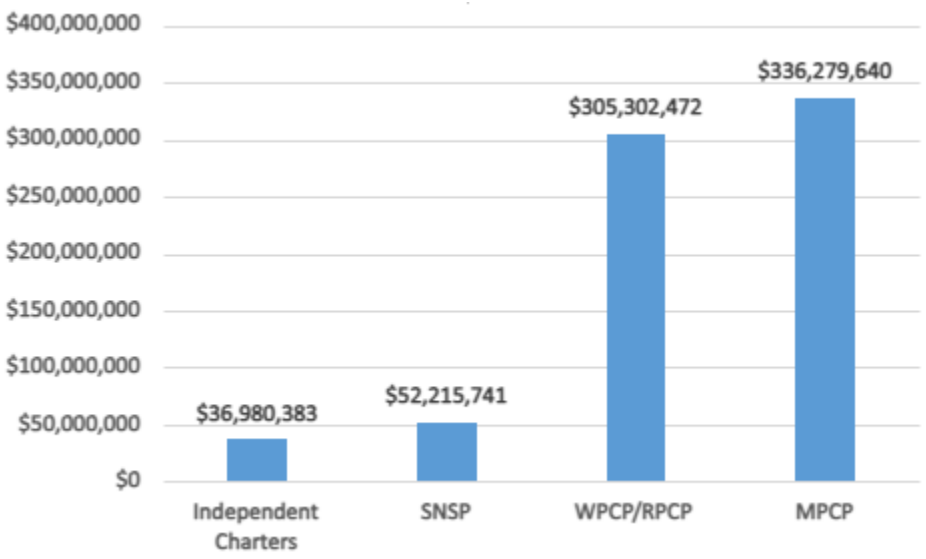
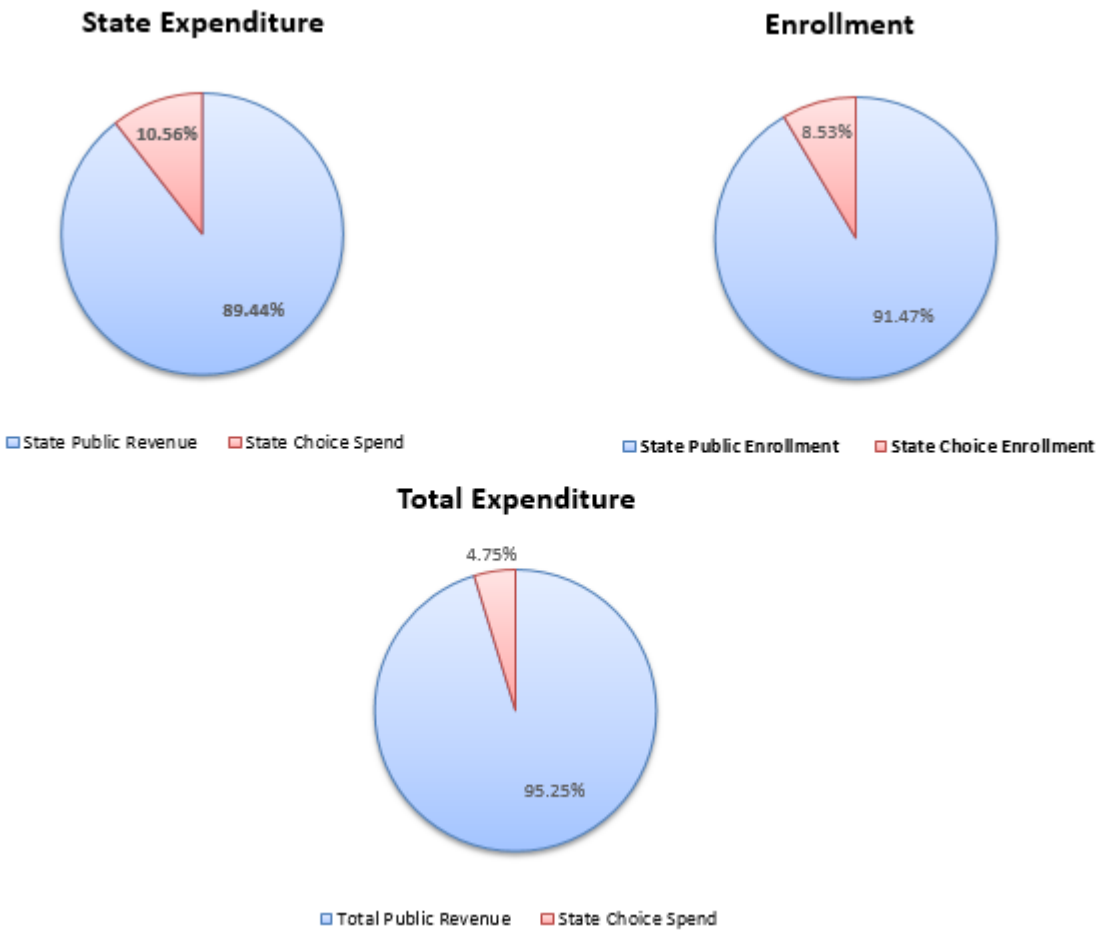


Figure 10 on the following page depicts the share of state spending, enrollment, and total spending devoted to choice and independent charter students in Wisconsin. For the sake of argument, spending on the MPCP is included. State expenditure on school choice programs represents about 10.56% of total state spending on education, compared to about 8.53% of choice enrollment. That the percentage slightly exceeds enrollment makes sense considering the programs are entirely state funded, and don't receive any funding from property taxpayers. However, when the whole picture of funding is shown as in the "Total Expenditure" pie, choice spending (4.75%) is far below its share of students (8.53%).

Figure 10. Share of Choice Enrollment & Spend



There is little reason to think that choice spending is serving as a limit on public school spending—any more than spending on Medicaid or highways is. While state budgets are fixed amounts of money, the decision to put more money into public schools—or not—is not directly tied in any meaningful way into how much is put into the state's choice programs. Public schools still receive the lion's share of total state spending, and that is not likely to change in the near future.

Does Choice Funding Strain District Budgets?

In districts with growing populations of choice and independent charter school students, there is the possibility that property tax increases related to choice enrollment are creating challenges for district budgeting. However, a solution to this problem has been circulating for several years without receiving support from many school districts. Decoupling choice and public funding would remove the current funding swap that occurs for WPCP, RPCP, SNSP and some

independent charter schools, funding these programs entirely at the state level like the MPCP now is.

Under decoupling, a student leaving for a choice program would be treated no differently than a student who moves out of the district—essentially no longer existing from an accounting perspective. Decoupling is a win-win for choice schools and districts but has curiously faced opposition from school districts.

Among those publicly opposing decoupling has been the district leadership in Green Bay, one of the plaintiffs in this lawsuit. Last year, in collaboration with several neighboring districts, they penned an op-ed arguing that decoupling would create "two separate funding systems" and reduce transparency. Of course, choice and charter schools are already funded with an entirely different system than public schools and it's hard to be much more transparent than requiring each school sector to have its own line item in the budget every year rather than the behind-the-scenes funding shell game that currently occurs.

At their convention this year, the Wisconsin Association of School Boards (WASB) voted down a resolution to support decoupling legislation. Given that decoupling would completely solve the issues school districts have with the property tax implications of school choice, it is challenging to see this as more than an expressed desire to see state-funded educational options ended *completely*.

Conclusion

The claims advanced in this lawsuit do not align well with the broader evidence on school finance and student outcomes in Wisconsin. The state continues to meet the spirit—and likely the letter—of its historical commitment to fund roughly two-thirds of K–12 education when state property tax credits are considered. Total funding lev

Revenue per student remains near historical highs in inflation-adjusted terms, and the districts involved in the lawsuit already receive funding levels comparable to, or higher than, many peers that achieve stronger academic outcomes. Where funding patterns differ across districts, those differences are often explained by factors built into Wisconsin's finance formula rather than by a systemic failure of the state to support public education. In many cases, the data suggest that the formula is operating largely as designed, directing more aid to districts with less property wealth while requiring districts with stronger tax bases to shoulder a larger share of local costs.

None of this is to suggest that Wisconsin's education system is without challenges. Student outcomes remain uneven; special education costs are rising, and the structure of revenue limits and categorical aid could be modernized to improve transparency and efficiency. But the

evidence presented here indicates that these challenges are not primarily the result of inadequate overall funding. Instead, they reflect broader structural issues facing public education nationwide, including demographic change, evolving student needs, and the complexity of allocating resources effectively within school systems. Addressing these issues will require thoughtful policy reforms and careful stewardship of existing resources, rather than relying on the courts to address issues best left to policymakers.