



Raise the floor

to close revenue limit gaps.

For more than 30 years, AEF has recognized how low revenue limits unfairly impact on school districts across the state. The 2025-27 budget perfectly illustrates how wide the gap remains.

Of Wisconsin's 421 school districts,
345 will receive \$13,173 or less in 2026-27,
while one lucky district will receive
\$25,599 for each student.

This discrepancy is not only unfair, it limits opportunities for students in low revenue districts. **We believe this system is clearly unconstitutional.**

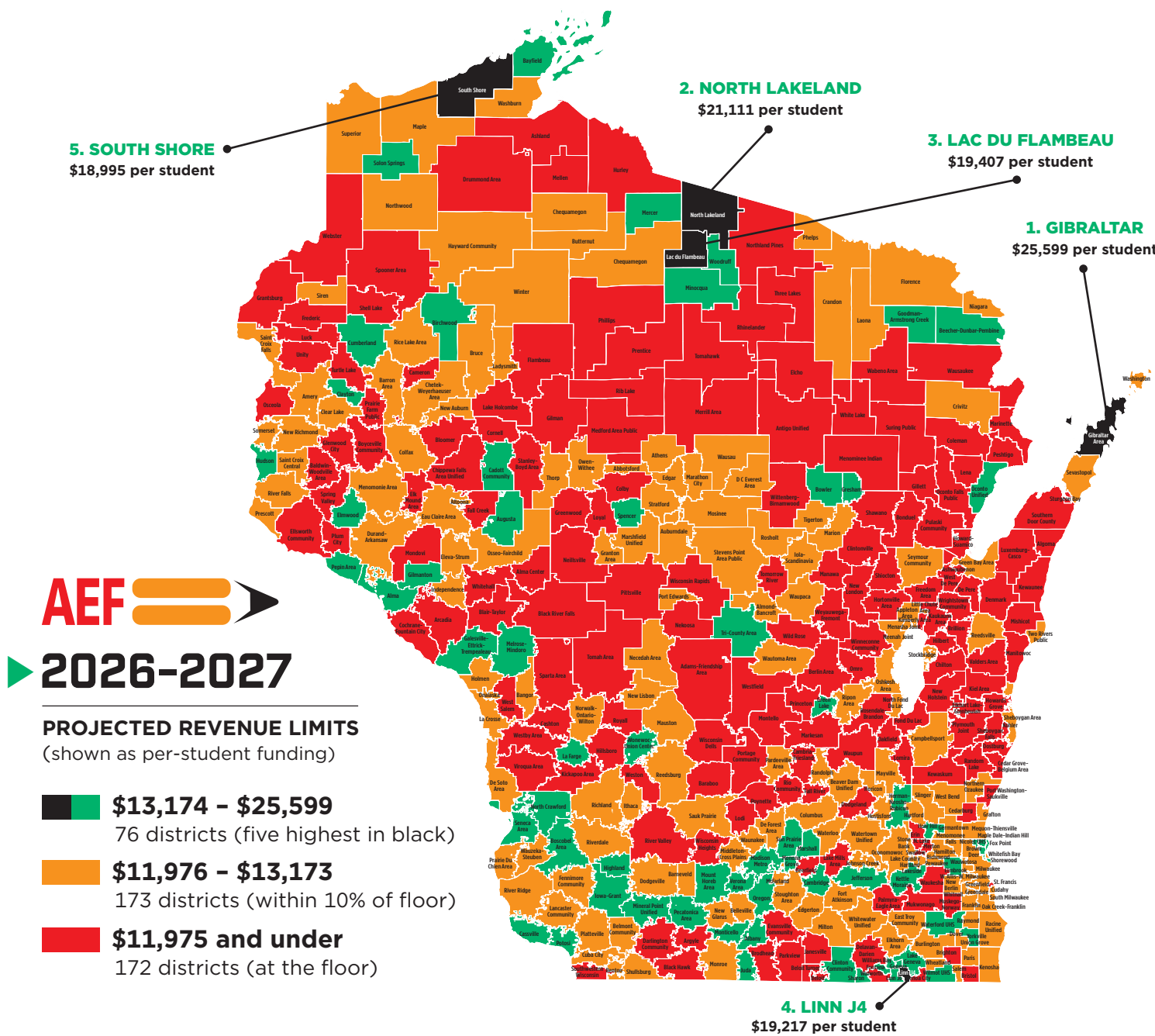


Join us as our advocacy reaches new levels in 2026!

AEF’S EFFORTS IN 2023 LED TO THE LARGEST LOW REVENUE INCREASE SINCE REVENUE LIMITS WERE CREATED IN 1994

Raise the floor. Our goal is for ninety percent of the districts in Wisconsin to be within 10% of the revenue limit floor.

The “Revenue Limit” is the state-mandated cap on how much funding a school district gets for each student. State law uses spending from 1993 as the baseline. Wide variations from 1993 are “baked in” to the funding system. Rather than addressing this problem, the 2025-27 state budget provided additional aid for special education. Now, the highest-funded districts are getting even MORE money, while districts at the bottom stagnate. Our goal is to raise the floor so every district shown below is in the green — at least \$13,175 per student.



HOW DO THE TOP 5 DISTRICTS COMPARE?

DISTRICT	STUDENTS	REVENUE LIMIT PP 2026-27	BASE REVENUE 2024-25	NEW SPED 2025-26
1. Gibraltar	516	\$25,599	\$12,873,844	\$185,362
Three Lakes	494	\$11,975	\$5,594,550	\$188,227
2. North Lakeland	133	\$21,111	\$3,271,368	\$65,577
White Lake	169	\$11,975	\$1,913,925	\$31,610
3. Lac du Flambeau	539	\$19,407	\$10,239,903	\$323,211
Hurley	530	\$11,975	\$6,002,250	\$66,323
4. Linn J4	87	\$19,217	\$2,265,315	\$21,144
Dover #1	78	\$12,328	\$910,85	\$12,377
5. South Shore	215	\$18,995	\$4,067,798	\$53,137
Lake Holcombe	262	\$11,975	\$2,967,150	\$71,621

Sources: Legislative Fiscal Bureau 7/30/25: Estimated Effects of K-12 Funding Provisions for School Districts in the 2025-27 Biennium; DPI Longitudinal Revenue Limit Worksheets (Calculate 26-27 Revenue Limit per Pupil); DPI Pre-Populated Revenue Limit Worksheets (08/22/25 for Base Revenue and Student Count)

AEF’s First Lawsuit: Vincent vs Voight

Back in 1995, over 100 school districts and municipalities joined AEF as plaintiffs to sue the State of Wisconsin stating, “The system of school finance as a whole fails the students in low (revenue) districts. The spending allocated for their education is not correlated with their needs.” Our complaint focused on two issues:

- Uniformity Clause:** “The legislature shall provide by law for the establishment of district schools, which shall be as nearly uniform as practicable.” (*WI Constitution, Article X, Section 3*)
- Equal Protection Clause:** “An equal opportunity for a sound basic education is a fundamental right.” (*Kukor vs. Grover, 1989*)

In the *Vincent* decision, the Court wrote, “An equal opportunity for a sound basic education acknowledges that students and districts are not fungible and takes into account districts with disproportionate numbers of disabled students, economically disadvantaged students, and students with limited English language skills...” “Not fungible” means not interchangeable — they are unique. “Takes into account” means funding is allocated specifically for these needs. And yet, in 2026-27 we have a system that neither adequately nor equitably funds schools. Justice William Bablitch, in the 2000 *Vincent* decision: “The guarantee of an equal opportunity for education finally has teeth. If the legislature does nothing, [schools] will be back demanding their constitutional guarantee.”

There was progress with the 2023-25 budget, but there’s more to be done.

AEF was the only statewide organization focused solely on raising the revenue limit amount and closing gaps. AEF appeared at every public hearing of the Joint Finance Committee. We proposed a \$1,500 increase in the low revenue ceiling, and we got \$1,000. We met with key legislators and staff members. We shared research, and talked about the challenges of low revenue districts in ways that are often difficult for district leaders to do. We helped create an opportunity. We were thrilled when we discovered that an additional \$325 per pupil increase in 2024-25 applied to all districts. That was a huge win for low revenue districts.



A unanimous decision.

At their December 2025 meeting, the AEF Steering Committee Members below unanimously agreed to begin preparing for legal action and updating our dues structure accordingly.

We began preparing for this in 2020, hiring a Constitutional lawyer, engaging expert witnesses, and identifying potential plaintiffs. The 2023-2025 budget made strong progress to revenue limit equity, but ongoing wide disparities in revenues, with a new Supreme Court, and our legal team supported by districts across the state, we are ready to advocate for permanent and significant improvements in the state system of education funding.

- **John Gaier** — Steering Committee Chair and Interim District Administrator, New Auburn School District
- **Kevin Genisot** — District Administrator, Hurley School District
- **Travis Grubbs** — District Administrator, Rib Lake School District
- **Cory Kulig** — District Administrator, Eleva-Strum School District
- **Joe Leschisin** — District Administrator, Cameron School District
- **Janelle Marotz** — AEF Treasurer and Business Manager, Denmark School District
- **Paul Schley, Ed. D.** — District Administrator, Cornell School District
- **Tim Sivertson** — President, Elk Mound School Board
- **Josh Sween** — District Administrator, Portage Community School District
- **Chad Trowbridge** — Business Manager, Chippewa Falls Area Unified School District
- **Thomas R. Wermuth, Ph. D.** — District Administrator, Adams-Friendship School District

Expanding Our Mission: Prepare and organize for litigation.

NEXT STEPS WILL INCLUDE:

- Media presence and advertising in budget season.
- Legislator visits and testimony at Joint Finance Committee meetings.
- Distribute updated map and debrief current budget cycle.
- Class action lawsuit preparation and organization focused on equity and adequacy.

NEW DUES STRUCTURE:

AEF will be pursuing its new mission through an updated dues structure of \$1 per student based on the 3rd Friday Count with a minimum of \$500 and a maximum of \$10,000 and prepare to file if there is inadequate revenue limit gap closure in the next budget. With this commitment, we will resume preparations with our attorney, hire expert witnesses, and prepare to file when the next budget bill is signed.

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