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### **The League of Women Voters of Wisconsin oppose 2025 WI AB792 and SB781**

Current law allows additional operating or debt service costs from referendums to be aided in the equalization aid formula for public school districts. Due to a trend in decreasing school funding by the WI Legislature, raising the levy limits through referendum have become one of the primary and only tools districts can use to raise essential funds. Removing these additions from the equalization aid calculation would be detrimental to school funding formulas resulting in further erosion of essential resources for a constitutional high quality, free and uniform public education.

State funding for public schools has been declining since 2011. In the 2025 Budget Act 15, the Joint Finance Committee held state generalized aid constant, where 71% of public school districts saw a decrease or no increase in state general aid. Additionally, the Joint Finance Committee pushed the \$325 per pupil annual increase to local property tax payers rather than funding with state revenue. Further, districts planned budgets around 42 percent special education reimbursement the first year of the biennium, and the actual reimbursement rate was determined to be 35 percent, a 7 percent decrease in promised aid. These factors together have placed additional pressure on local property tax payers, and raising the levy limits through referendum have become one of the only tools districts can use to raise essential funds. If additional operating or debt service costs from referendums were removed from the equalization aid formula calculation, districts would see a substantial decrease in aid.

The LWWI supports education funding policy that promotes educational equity and access to educational opportunities for each child through non-discriminatory policies and an equitable state aids formula while retaining substantial program and personnel responsibilities in the local district. The LWWI further support of a system of financing that ensures that a child's opportunity for a good education is not limited by the fiscal ability of the local school district; an education aids formula that provides that the state will assume a significant amount of educational financing, include the costs of building and debt service in the formula and provide increased state payments for children with special needs. Finally, the LWWI supports a fair and flexible tax system necessary for responsive government, using the following criteria in evaluating taxation proposals and/or reform measures: equity, including the ability to pay and benefits received; consistency with social and economic goals of the community and the LWV; efficiency of administration, including computation, payment and collection methods, and

public understanding; adequacy of revenue, including ability to adjust to changes in economic conditions.

WI Statutes 66.0602(4)(a): A political subdivision may exceed the levy increase limit under sub. (2) if its governing body adopts a resolution to that effect and if the resolution is approved in a referendum. WI Statutes 121.91(3).(a)1If a school board wishes to exceed the limit under sub. (2m) otherwise applicable to the school district in any school year, it shall promptly adopt a resolution supporting inclusion in the final school district budget of an amount equal to the proposed excess revenue. <https://docs.legis.wisconsin.gov/statutes/statutes/121/vii/91/3>

Article X, section 3 of the Wisconsin Constitution requires the legislature to provide a free, uniform basic education to all children in the state. Funding for school district operations comes primarily from state aid and property taxes levied by each district, but also from federal aid and miscellaneous fees, sales, and interest earnings. A school district can exceed its revenue limit if it obtains voter approval at a referendum.

<https://legis.wisconsin.gov/lrb/media/iqppojji/2025100-public-education-in-wisconsin.pdf>

2025 WI AB 792/SB 781 would further erode funding for public education on an already stressed system, funding two separate and unequal education systems, and decrease resources and access to high quality education for public education available to all students. For these reasons, the League of Women Voters of Wisconsin oppose 2025 AB 792/SB 781.