



**MILWAUKEE
PUBLIC SCHOOLS**

Office of Finance

OPTIONS FOR SPECIAL EDUCATION REIMBURSEMENT

Non-Instrumentality Charter School Administrators:

Special Education revenues include funds paid by the State Department of Public Instruction (DPI) and the Federal Individuals with Disabilities Education Act (IDEA).

State Funding: The State pays a percentage of salaries and benefit costs incurred by a school/school district for special education personnel who have an active license with DPI. Milwaukee Public Schools (MPS) pays each charter school based on the data received. Restrictions for these funds based on State Statute 115.88 are:

1. Employees of the school.
2. The individual must have an active license with DPI for the program they are teaching or related service they are providing.
3. The individual must have been reported on the fall PI 1202 report.
4. To be reimbursed for transportation cost, all students on the bus must be special education students.
5. MPS staff purchased from MPS will be reimbursed at the amount MPS receives.
6. MPS will pay 20% of the above allowable costs by the end of November and will make any adjustments to that amount based on the final report received from DPI the following June.
7. Benefit costs which are not applicable as benefit costs are:
 - a. Workman's compensation
 - b. Professional liability insurances
 - c. License fees
 - d. Tuition reimbursement
 - e. Physical exams

*Some contracted special education costs have limited reimbursement from the state.

OPTIONS FOR SPECIAL EDUCATION REIMBURSEMENT

Federal IDEA Funding: Individuals with Disabilities Education Improvement Act (IDEA) funding is paid to MPS based on the number of active Individualized Educational Programs (IEP's) in place at the school on 3rd Friday of September of the previous year. There are two different methods to receive the IDEA funds for your school.

1. The *first option* is to participate in district-wide services listed in the “Services Available through IDEA Funds for All Schools” schedule on the “**FY27 Special Services Fees for MPS Non-Instrumentality Charter Schools**”. The MPS traditional schools receive their funds in this manner. The following items are paid for through IDEA within the MPS school district and would be free of charge for charter schools:
 - a. Staff development including non-mandatory training
 - b. Low Incidence Program (hearing and visually impaired)
 - c. Special education supervisors and Specialized Services Regional Managers
 - d. Part of special education nursing and occupational therapy
 - e. Bilingual and itinerant speech pathologists, social workers and program support teachers
 - f. District mentor teachers
 - g. Early childhood IEP team staff
 - h. Assistive technology supplies and equipment over \$1,000 (amounts under \$1,000 are the responsibility of the school)

2. The *second option* is to receive an amount based on the number of active Individualized Education Plans (IEP) in place as of the third Friday of September of the current year. **If the school chooses this option, the request for IDEA budgeted funds must be emailed to Finance attn: Angel Daleccio, dalecca@milwaukee.k12.wi.us, and Tangela Anderson, anderst6@milwaukee.k12.wi.us, by Wednesday, March 11, 2026. The request must contain the year (FY27) and request Option 2 for IDEA funding (request attached).**

The following procedure is to be followed:

- a. If the school receives any of the items listed in option 1, except mandatory training, the allocated amount would be reduced by those costs.
- b. Costs eligible to be used for IDEA are:
 - i. The excess costs of providing special education and related services to children with disabilities based on the IEP. These are costs in excess of the average annual per-student expenditure in your school.
 - ii. ADA compliance issues with prior approval from Department of Public Instruction (DPI).
- c. The funds cannot be used for school improvements.
- d. The school must periodically submit receipts and a certification that the costs are eligible for IDEA reimbursement. MPS will reimburse the school for those costs. The amount for each school will be available by the end of December of the current year and will be based on that year's active IEP's. The certification form can be found on the last page of this document.

These reimbursement restrictions are based on IDEA regulations Subpart B statute 300.184-241. If you have any questions, please contact Angel Daleccio at 414-777-7802 or dalecca@milwaukee.k12.wi.us



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FY27 IDEA Expenditure Certification:

Name of Non-instrumentality Charter School: _____

I certify that all revenue and disbursements reported herein are properly substantiated and reconciled with the financial transactions of this agency's general ledger, and have not been claimed under any other state or federal program. I further certify that all disbursements were used for the excess costs of providing special education and related services to children with disabilities based on the IEP.

Signature of Agency Administrator

Date

**Due to Finance attn: Angel Daleccio, dalecca@milwaukee.k12.wi.us and
Tangela Anderson, anderst6@milwaukee.k12.wi.us
by Wednesday, March 11, 2026.**



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FY27 Request for IDEA Option 2:

For the 2026-2027 school year, _____ School is
requesting IDEA Option 2. Name of Non-instrumentality Charter School

Individuals with Disabilities Education Improvement Act (IDEA) funding is paid to MPS based on the number of active Individualized Educational Programs (IEP's) in place at the school on 3rd Friday of September of the previous year. The *second option* is to receive an amount based on the number of active Individualized Education Plans (IEP) in place as of the third Friday of September of the current year

Signature of Agency Administrator

Date

**Due to Finance attn: Angel Daleccio, dalecca@milwaukee.k12.wi.us and
Tangela Anderson, anderst6@milwaukee.k12.wi.us
by Wednesday, March 11, 2026.**