



## Southeastern Wisconsin Schools Alliance

# A Disparity in Special Education Funding

Here is an overview of key elements and costs related to special education funding for public schools and choice schools in Wisconsin

| Key Element                                                                                               | Public School Students                                                                                                                                                                                                                           | Choice / Special Needs Scholarship Program                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Special Education Appropriation Type</b>                                                               | <b>Prorated / Not Guaranteed</b><br>Sum Certain: This is a fixed dollar amount that funds submitted claims. When claims exceed appropriations, then schools must <b>use local funds to fill in the gap and transfer from their general fund.</b> | <b>Guaranteed</b><br>Sum Sufficient: Funding is not a fixed amount, rather funds are provided from GPR to match actual costs.                                             |
| <b>Special Education Funds State Reimbursement</b>                                                        | <b>42%</b> in FY26, <b>45%</b> in FY27<br>Because this is sum certain, actual reimbursement was 38% in FY26.                                                                                                                                     | Guaranteed \$16,049 / \$16,477 in FY26 / 27. SNSP School can also charge a student tuition and fees. <sup>1</sup>                                                         |
| <b>High Cost Special Education Aid</b>                                                                    | <b>50%</b> in FY26 and <b>90%</b> in FY27 if costs exceed \$30,000                                                                                                                                                                               | <b>90%</b> if costs exceed \$24,715 <sup>2</sup>                                                                                                                          |
| <b>Cost to conduct evaluation to determine if a student meets criteria for special education services</b> | Yes                                                                                                                                                                                                                                              | No, required to be provided by public school districts regardless of where the student attends school.                                                                    |
| <b>Develop Individualized Education Program (IEP), plans to support student disability needs</b>          | Public schools must comply with Free and Appropriate Education (FAPE) and the Individuals with Disabilities Education Act (IDEA) to implement an IEP.                                                                                            | Private schools are not required to provide services according to the IEP. Students are not entitled to receive FAPE while enrolled by their parents in a private school. |
| <b>Must Enroll Any Student Regardless of Needs</b>                                                        | Yes, must enroll resident students.                                                                                                                                                                                                              | No                                                                                                                                                                        |
| <b>DPI Teacher, Paraprofessional Licensure</b>                                                            | Yes                                                                                                                                                                                                                                              | No                                                                                                                                                                        |
| <b>State Assessments</b>                                                                                  | Yes                                                                                                                                                                                                                                              | Limited                                                                                                                                                                   |
| <b>Special Education Transportation</b>                                                                   | Yes, provide special or additional transportation as required in a pupil's IEP.                                                                                                                                                                  | No, funded by the local public school district.                                                                                                                           |

<sup>1</sup> School Choice Wisconsin.

<sup>2</sup> Choice Schools can elect to submit a Statement of Actual Costs to DPI. Up to 150% of the full scholarship per pupil payment of the actual costs are funded through an aid reduction from the pupil's resident school district. The school receives 90% of the actual costs over 150% of the full scholarship per pupil payment, which are funded directly from the state with state general purpose revenue.

