



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
Special Education Funds State Reimbursement	42% in FY26, 45% in FY27 ¹ will be reimbursement	90%+ will be reimbursement ² \$16,049 / \$16,477 are the Special Needs Scholarship Program (SNSP) per pupil guarantee in FY26 / FY27.
High Cost Special Education Aid	50% in FY26 and 90% in FY27 if costs exceed \$30,000	90% if costs exceed \$24,073
Special Education Appropriation Type	Sum Certain: This is a fixed dollar amount that funds submitted claims. When claims exceed appropriations, then schools must use local funds to fill in the gap and transfer from their general fund.	Sum Sufficient: Funding is not a fixed amount, rather funds are provided from GPR to match actual costs.
Cost to conduct evaluation to determine if a student meets criteria for special education services	Yes	No, required to be provided by public school districts regardless of where the student attends school.
Develop Individualized Education Program (IEP), plans to support student disability needs	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.
Must Enroll Any Student Regardless of Needs	Yes, must enroll resident students.	No
DPI Teacher, Paraprofessional Licensure	Yes	No
State Assessments	Yes	Limited
Special Education Transportation	Yes, provide special or additional transportation as required in a pupil's IEP.	No, funded by the local public school district.

¹ Because this is sum certain, actual reimbursement will be lower. It was 30.6% in 2024–2025.

² 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.

