



Legislative Fiscal Bureau

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January 22, 2018

TO: Members
Blue Ribbon Commission on School Funding

FROM: Christa Pugh, Fiscal Analyst

SUBJECT: Special Education Aids and Costs

At the request of the Commission, this memorandum provides information about state and federal special education aids and special education costs.

State and federal special education categorical aid programs reimburse districts for the excess costs of special education instruction and related services. State and federal law define the costs eligible for reimbursement under each program, and aid is paid based on expenses incurred in the prior year.

The majority of state special education aid is provided through a general special education categorical aid, which is equal to \$368.9 million GPR in 2017-18. It is estimated that reimbursements will be prorated at 25.73% in that year. Additional state aid is provided through the high cost special education aid program and the supplemental special education aid program. High cost special education aid, funded with \$9.2 million GPR in 2017-18, reimburses school districts for a portion of non-administrative costs above \$30,000 incurred providing special education and related services to a single child. Supplemental special education aid totals \$1.8 million GPR in 2017-18, and is provided to districts that meet the following criteria in the prior year: (a) per pupil revenue limit authority below the statewide average; (b) special education expenditures as a percentage of total district expenditures above 16%; and (c) membership of less than 2,000 pupils. A district may receive either supplemental special education aid or high cost special education aid in a given year, but not both.

Federal special education aid is provided through the federal Individuals with Disabilities Education Act (IDEA) and Medicaid. IDEA flow-through grants provide funding related to special education services, including staffing, educational materials, equipment, and other costs. Medicaid reimburses school districts for a portion of the costs of certain medically necessary services or equipment that are referred or prescribed by a physician, advanced practice nurse, or psychologist.

The following table shows statewide special education costs in 2015-16, the most recent year for which audited cost data is available, as well as offsets from state and federal special education aids and other offsets, such as transfers between districts. The table includes only state and federal aids paid to public school districts, and excludes aids paid to independent charter schools, cooperative educational service agencies (CESAs), or county children with disabilities education boards (CCDEBs). Additionally, the attachment shows special education costs by district, minus state and federal education aids and other offsets.

Special Education Costs and Funding, 2015-16

Total special education (Fund 27) costs	\$1,630,181,500
State special education aids	\$359,354,000
Federal special education aids	201,949,500
Other offsets	<u>38,812,600</u>
Total aids and other offsets	\$600,116,100
Net costs after aids and offsets	\$1,030,065,400

CP/lb
Attachment

ATTACHMENT

Special Education Costs Not Funded Through State and Federal Aids or Other Offsets, 2015-16

	<u>Special Education Costs Not Funded Through Offsets</u>		<u>Special Education Costs Not Funded Through Offsets</u>
Abbotsford	\$630,933	Boscobel	\$1,211,765
Adams-Friendship Area	2,134,014	Bowler	759,893
Albany	527,821	Boyceville Community	922,380
Algoma	624,063	Brighton #1	105,618
Alma	222,623	Brillion	788,070
Alma Center	574,996	Bristol #1	664,845
Almond-Bancroft	454,210	Brodhead	1,176,556
Altoona	1,672,952	Brown Deer	2,213,896
Amery	1,417,908	Bruce	353,187
Antigo	2,753,598	Burlington Area	4,804,398
Appleton Area	19,817,049	Butternut	205,362
Arcadia	1,068,208	Cadott Community	893,071
Argyle	191,972	Cambria-Friesland	267,009
Arrowhead UHS	1,612,610	Cambridge	1,230,327
Ashland	2,222,448	Cameron	886,242
Ashwaubenon	2,739,065	Campbellsport	1,648,173
Athens	538,931	Cashton	534,459
Auburndale	780,966	Cassville	166,411
Augusta	591,829	Cedar Grove-Belgium Area	723,270
Baldwin-Woodville Area	1,474,645	Cedarburg	2,905,945
Bangor	588,945	Central/Westosha UHS	1,536,389
Baraboo	3,507,041	Chequamegon	691,697
Barneveld	310,639	Chetek-Weyerhaeuser	1,027,942
Barron Area	1,345,493	Chilton	697,029
Bayfield	1,116,212	Chippewa Falls Area	4,863,215
Beaver Dam	4,083,595	Clayton	243,265
Beecher-Dunbar-Pembin	431,390	Clear Lake	548,181
Belleville	953,167	Clinton Community	1,040,543
Belmont Community	224,806	Clintonville	1,819,876
Beloit	7,879,757	Cochrane-Fountain City	405,449
Beloit Turner	1,823,637	Colby	1,071,837
Benton	171,444	Coleman	609,702
Berlin Area	1,491,744	Colfax	741,705
Big Foot UHS	360,648	Columbus	1,694,701
Birchwood	313,742	Cornell	431,590
Black Hawk	437,766	Crandon	1,235,811
Black River Falls	2,108,808	Crivitz	677,848
Blair-Taylor	696,892	Cuba City	1,017,690
Bloomer	1,042,548	Cudahy	2,953,402
Bonduel	735,166	Cumberland	997,214

Special Education Costs
Not Funded Through Offsets

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D C Everest Area	\$5,225,247	Gillett	\$801,946
Darlington Community	591,566	Gilman	307,000
De Soto Area	476,406	Gilmanton	62,405
Deerfield Community	1,042,918	Glendale-River Hills	1,754,429
Deforest Area	3,466,871	Glenwood City	801,608
Delavan-Darien	1,893,518	Goodman-Armstrong	104,105
Denmark	1,514,757	Grafton	3,102,825
Depere	2,840,164	Granton Area	132,066
Dodgeland	891,071	Grantsburg	892,031
Dodgeville	1,697,283	Green Bay Area	28,376,800
Dover #1	122,480	Green Lake	288,063
Drummond	479,400	Greendale	2,606,125
Durand-Arkansaw	1,024,789	Greenfield	3,916,634
East Troy Community	1,246,083	Greenwood	449,189
Eau Claire Area	13,537,481	Gresham	381,601
Edgar	665,917	Hamilton	4,669,903
Edgerton	2,675,215	Hartford J1	2,232,132
Elcho	378,910	Hartford UHS	1,092,834
Eleva-Strum	340,523	Hartland-Lakeside J3	1,668,451
Elk Mound Area	901,893	Hayward Community	1,851,830
Elkhart Lake-Glenbeulah	348,623	Herman #22	12,963
Elkhorn Area	2,628,278	Herman-Neosho-Rubicon	277,736
Ellsworth Community	1,640,744	Highland	328,991
Elmbrook	8,513,504	Hilbert	323,497
Elmwood	197,602	Hillsboro	442,345
Erin	246,533	Holmen	5,781,470
Evansville Community	2,177,030	Horicon	734,222
Fall Creek	406,105	Hortonville	2,662,377
Fall River	394,109	Howards Grove	722,022
Fennimore Community	922,857	Howard-Suamico	5,120,334
Flambeau	561,088	Hudson	6,013,243
Florence	497,736	Hurley	534,331
Fond Du Lac	8,510,187	Hustisford	370,785
Fontana J8	153,118	Independence	351,901
Fort Atkinson	3,969,015	Iola-Scandinavia	453,709
Fox Point J2	1,141,179	Iowa-Grant	1,009,421
Franklin Public	4,958,540	Ithaca	307,603
Frederic	401,447	Janesville	11,059,391
Freedom Area	1,614,027	Jefferson	1,967,382
Friess Lake	188,156	Johnson Creek	725,045
Gale-Ettrick-Trempealeau	1,447,129	Juda	248,012
Geneva J4	89,361	Kaukauna Area	4,635,397
Genoa City J2	186,470	Kenosha	31,539,875
Germantown	5,072,343	Kettle Moraine	4,594,248
Gibraltar Area	833,235	Kewaskum	1,584,239

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Kewaunee	\$940,895	Menomonee Falls	\$4,609,778
Kickapoo Area	469,247	Menomonie Area	3,054,111
Kiel Area	1,014,586	Mequon-Thiensville	4,416,701
Kimberly Area	4,010,797	Mercer	161,899
Kohler	380,971	Merrill Area	3,375,032
Lac Du Flambeau #1	1,586,658	Merton Community	799,500
La Crosse	9,651,140	Middleton-Cross Plains	9,099,663
Ladysmith	1,171,635	Milton	3,135,599
La Farge	231,004	Milwaukee	139,828,254
Lake Country	451,931	Mineral Point	880,194
Lake Geneva J1	1,625,777	Minocqua J1	710,960
Lake Geneva-Genoa UHS	787,516	Mishicot	745,934
Lake Holcombe	282,567	Mondovi	858,965
Lake Mills Area	1,730,005	Monona Grove	3,733,713
Lakeland UHS	968,914	Monroe	3,667,069
Lancaster Community	1,258,990	Montello	755,434
Laona	253,555	Monticello	369,902
Lena	477,024	Mosinee	2,513,744
Linn J4	55,496	Mount Horeb Area	2,170,505
Linn J6	85,252	Mukwonago	5,783,599
Little Chute Area	1,500,945	Muskego-Norway	4,216,668
Lodi	2,296,919	Necedah Area	1,072,506
Lomira	990,561	Neenah	6,629,846
Loyal	409,273	Neillsville	782,913
Luck	388,448	Nekoosa	1,146,829
Luxemburg-Casco	1,705,656	Neosho J3	181,482
Madison Metropolitan	49,371,814	New Auburn	261,146
Manawa	426,531	New Berlin	4,589,216
Manitowoc	6,359,001	New Glarus	786,579
Maple	1,280,109	New Holstein	659,498
Maple Dale-Indian Hill	830,189	New Lisbon	784,607
Marathon City	681,506	New London	2,233,841
Marinette	2,593,785	New Richmond	2,905,443
Marion	464,429	Niagara	366,017
Markesan	441,694	Nicolet UHS	1,537,530
Marshall	906,504	Norris	0
Marshfield	4,306,767	North Cape	313,541
Mauston	1,381,444	North Crawford	673,142
Mayville	1,032,466	North Fond Du Lac	2,013,891
McFarland	3,445,842	North Lake	240,393
Medford Area	2,472,007	North Lakeland	426,329
Mellen	392,055	Northern Ozaukee	1,020,231
Melrose-Mindoro	716,662	Northland Pines	1,984,285
Menasha	4,942,994	Northwood	406,573
Menominee Indian	2,134,752	Norwalk-Ontario-Wilton	714,398

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Norway J7	\$31,186	Reedsville	\$559,120
Oak Creek-Franklin	5,013,028	Rhineland	3,126,907
Oakfield	306,453	Rib Lake	456,999
Oconomowoc Area	4,889,184	Rice Lake Area	2,527,625
Oconto	1,431,804	Richfield J1	316,522
Oconto Falls	1,956,229	Richland	1,525,323
Omro	1,237,762	Richmond	367,475
Onalaska	3,271,213	Rio Community	590,786
Oostburg	703,135	Ripon Area	1,791,631
Oregon	4,462,373	River Falls	2,698,349
Osceola	1,437,348	River Ridge	651,522
Oshkosh Area	16,423,077	River Valley	1,792,459
Osseo-Fairchild	800,864	Riverdale	846,678
Owen-Withee	356,421	Rosendale-Brandon	964,341
Palmyra-Eagle Area	1,283,328	Rosholt	677,035
Pardeeville Area	781,964	Royall	727,686
Paris J1	243,566	Rubicon J6	83,291
Parkview	923,588	Saint Croix Central	1,271,601
Pecatonica Area	550,229	Saint Croix Falls	1,063,398
Pepin Area	344,266	Saint Francis	1,233,151
Peshtigo	967,589	Salem	1,492,736
Pewaukee	2,356,636	Sauk Prairie	3,274,578
Phelps	189,772	Seneca	417,186
Phillips	793,496	Sevastopol	782,143
Pittsville	467,516	Seymour Community	1,616,993
Platteville	1,499,801	Sharon J11	357,976
Plum City	240,806	Shawano	2,766,335
Plymouth	2,466,755	Sheboygan Area	12,369,000
Port Edwards	319,504	Sheboygan Falls	1,819,176
Port Washington-Saukville	3,432,255	Shell Lake	641,988
Portage Community	2,398,653	Shiocton	681,424
Potosi	410,832	Shorewood	2,351,285
Poynette	959,849	Shullsburg	357,376
Prairie Du Chien Area	1,638,178	Silver Lake J1	482,387
Prairie Farm	222,134	Siren	647,889
Prentice	480,945	Slinger	2,523,535
Prescott	1,533,697	Solon Springs	347,581
Princeton	275,035	Somerset	1,770,203
Pulaski Community	4,345,718	South Milwaukee	3,542,502
Racine	33,788,869	South Shore	334,914
Randall J1	669,755	Southern Door County	1,155,460
Randolph	618,659	Southwestern Wisconsin	534,536
Random Lake	806,192	Sparta Area	2,923,323
Raymond #14	576,939	Spencer	662,584
Reedsburg	3,805,393	Spooner	965,574

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Spring Valley	\$547,111	Waupaca	\$2,011,656
Stanley-Boyd Area	645,097	Waupun	1,754,567
Stevens Point Area	8,682,008	Wausau	8,634,499
Stockbridge	163,239	Wausaukee	584,173
Stone Bank School District	223,565	Wautoma Area	1,386,400
Stoughton Area	3,732,566	Wauwatosa	6,507,095
Stratford	536,151	Wauzeka-Steuben	345,438
Sturgeon Bay	1,769,871	Webster	740,589
Sun Prairie Area	12,034,299	West Allis	9,396,806
Superior	5,886,322	West Bend	6,657,681
Suring	494,018	West Depere	2,435,381
Swallow	338,964	West Salem	1,760,597
Thorp	487,377	Westby Area	942,059
Three Lakes	983,894	Westfield	876,683
Tigerton	224,100	Weston	382,638
Tomah Area	2,799,565	Weyauwega-Fremont	890,818
Tomahawk	1,159,683	Wheatland J1	664,086
Tomorrow River	710,242	White Lake	238,092
Trevor-Wilmot Consolidated	678,945	Whitefish Bay	2,770,416
Tri-County Area	438,973	Whitehall	535,944
Turtle Lake	398,111	Whitewater	1,968,756
Twin Lakes #4	459,873	Whitnall	3,492,204
Two Rivers	2,180,974	Wild Rose	339,066
Union Grove J1	1,257,992	Williams Bay	392,575
Union Grove UHS	656,351	Wilmot UHS	1,622,194
Unity	962,863	Winneconne Community	1,294,652
Valders Area	1,139,142	Winter	348,986
Verona Area	6,836,361	Wisconsin Dells	1,476,218
Viroqua Area	1,404,255	Wisconsin Heights	691,637
Wabeno Area	592,568	Wisconsin Rapids	6,433,773
Walworth J1	312,053	Wittenberg-Birnamwood	1,108,986
Washburn	971,140	Wonewoc-Union Center	453,476
Washington	106,273	Woodruff J1	761,583
Washington-Caldwell	222,139	Wrightstown Community	768,071
Waterford Graded	2,107,115	Yorkville J2	<u>380,301</u>
Waterford UHS	1,275,482	Total	\$1,030,065,400
Waterloo	803,738		
Watertown	4,492,451		
Waukesha	16,739,713		
Waunakee Community	4,392,778		