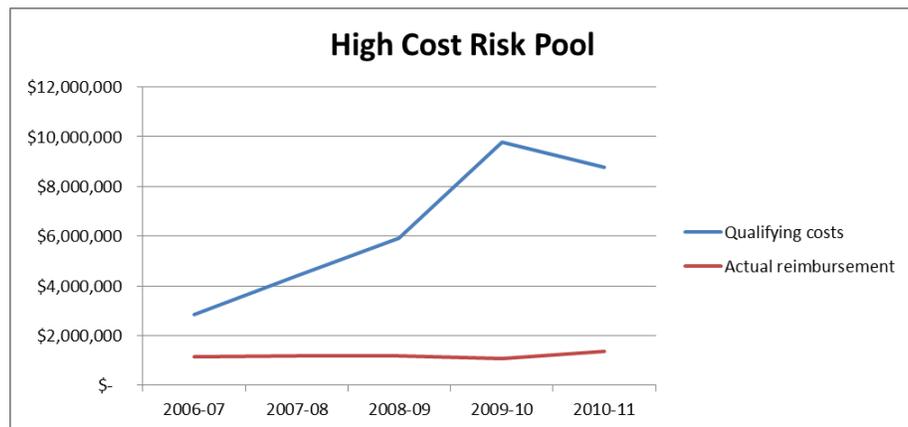


Utah Code 53A-17a-112 allows funding for Special Education – State Programming, which includes funding for special education programs in state institutions, low-incidence impact aid, stipends to special educators for additional days of work, and support for the education of students whose special education services cost more than 3 times the average.

Special education services are determined by the IEP team, and may include services such as occupational therapy, physical therapy, psychological services, nursing, individual paraprofessional support, and extremely low student to teacher ratios. The IEP may also require expensive equipment or highly specialized technology. Less than 1% of students require this high level of intensity, but for students with significant learning needs the cost of service can range from \$20,000 to over \$80,000 annually.

Utah districts and charter schools receive minimal support to address these program needs. The State uses IDEA funds (\$1,150,000) to establish a High Cost Risk Pool. In addition, \$225,000 of the Special Education – State Programs allocation is designated for the High Cost Risk Pool.

Even with support from these two different funding sources, LEAs typically receive reimbursement for a fraction of their qualifying expenditures. Over the past 5 years, the number of students who require high cost services has dramatically increased. However, the funding has not increased at a comparable rate. The



available funding has dropped from meeting 40% of the need to meeting less than 15% of the need. Because of the great disparity between need and available funds, many LEAs only submit their most costly students, rather than submitting data for all qualifying students. The amounts presented here are an underestimate of the true need within the state.

	2006-07	2007-08	2008-09	2009-10	2010-11
Qualifying students	506	547	746	1089	1125
Qualifying costs	\$ 2,858,207	\$ 4,394,108	\$ 5,926,986	\$ 9,784,590	\$ 8,754,455
Actual reimbursement	\$ 1,145,718	\$ 1,169,048	\$ 1,177,503	\$ 1,089,994	\$ 1,375,000
Shortfall	\$ 1,712,489	\$ 3,225,060	\$ 4,749,483	\$ 8,694,596	\$ 7,379,455

The impact of these services is disproportionate to some LEAs when compared with the rest of the state. Students may be placed in educational settings outside their district of residence by social services programs such as Youth in Custody, DCFS, or DSPD. The districts with preferred placements (group homes, foster families, etc) in their boundaries are required to provide the services described in the IEP, even if the family does not reside within the district boundary. For these districts, the cost to provide these services is quickly becoming a burden on the available resources.