



Calculation of School Age Student Full Time Equivalency (F.T.E.) for Purposes of Special Education Reimbursement

The special education student F.T.E. calculation provides the foundation for the school age allowable excess cost reimbursement to school districts for the cost of providing special education services within the state of Nebraska. As a result, school districts are required to develop and maintain, for special education financial audit purposes, the methodology used for the calculation of student F.T.E. School districts will annually submit methodology to NDE for public distribution to assist school districts in developing consistent student F.T.E. calculation procedures. After three years of data the Department will consider the establishment of a state wide methodology. The information shall contain the following components: documentation to support all student F.T.E. calculations; the basis for determining the portion of cost assigned to special education when instructional delivery includes both special education and non special education services; and a description of the method used to establish student F.T.E. Any methodology must utilize the guidelines listed below:

GUIDELINES:

- Student F.T.E. calculation should not be an incentive or disincentive for a district to adopt any specific service delivery model
- Student F.T.E. calculation should not discourage appropriate least restrictive environment (LRE) placement
- Student F.T.E. calculation should only consider special education instructional services delivered by certified and endorsed or licensed special education staff
- Supplemental or support services should not be a factor in Student F.T.E. calculations
- Students included in F.T.E. calculation should be only those in active membership on the official Nebraska school membership day (Currently last Friday in September)
- Student F.T.E. calculation will be based on special education services scheduled for delivery on the IEP during the week of the official Nebraska school membership day
- School district of residence will be responsible for calculating the student F.T.E. for students contracted to another school district or agency.

Students receiving non-public equitable services shall not be included in the F.T.E. calculation.

- In those situations in which two (or more) staff share instructional responsibilities, only special education services documented within the IEP and delivered by special education staff possessing a Nebraska teaching certificate with an appropriate endorsement or provisional endorsement in special education or an appropriate license from the Department of Health and Human Services shall be used to calculate the student F.T.E.
- Support provided by non certificated and/or non licensed staff shall not be considered in the student F.T.E. calculation
- Student F.T.E. calculations and the record keeping required for school districts and NDE shall be simplified and consistent throughout the State
- Data used for the calculation of student F.T.E. should originate from the special education instructional time documented in the student's I.E.P.
- All student F.T.E. calculation documents and methodologies used to prepare the Special Education Final Financial Report shall be available to NDE for financial audit purposes.
- Students receiving special education instructional services of three (3) hours or less per week (Level I) will not be included in the district's special education student F.T.E. calculation (as per current procedures).
- NDE will utilize 90% of the total district Level II and III student F.T.E. to calculate the district's per pupil cost for reimbursement purposes. Using 90% of the student F.T.E. is based upon the desire to ensure that all programs are treated equally for financial reimbursement. A portion of the hours of instruction per week (approximately the first three hours) per student will not be included in the student F.T.E. calculation for all levels of service (Level I, II, and III). Ninety percent (90%) will be applied to the total student F.T.E. for those students receiving more than 3 hours of special education services per week (Levels II and III). This adjustment to student F.T. E. will be calculated by NDE from the Level II and Level III student F.T.E. totals reported by the school district. The 90% calculation being computed by NDE accommodates simplicity so as to not increase district record keeping. (New for 2008-2009 Final Financial Reports: It has been determined that NDE will adjust the AAPC dollar amount to accommodate this adjustment. Thus, your AAPC may appear to be less than the prior year.)
- School district F.T.E. methodology shall conform to requirements and definitions within Rule 51 regarding the delivery of specially designed-instruction.
- School districts **shall** develop and use a student F.T.E. methodology that conforms to these guidelines for the Final Financial Report submitted in October 2010 for the 2009/2010 school year. Districts will need to collect the Student F.T.E. for the October 2010 submission in September 2009. Districts **may** use this student F.T.E. methodology for the Final Financial Report submitted in October 2009 for the 2008/2009 school year. If this student F.T.E. methodology is used for the 2008/2009 Final Financial Report submitted in October 2009 the district may use a Student F.T.E. collected at any time during the 2008/2009 school year. However, districts should maintain the date(s) of the collection as part of the Student F.T.E. documentation.