



STUDENT FTE (FULL-TIME EQUIVALENT) CALCULATION FOR STUDENTS WITH DISABILITIES

GUIDANCE DOCUMENT

SPED

SPECIAL EDUCATION

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. For comments regarding this document contact nde.guidance@nebraska.gov.

A student FTE (Full-Time Equivalent) calculation for students with disabilities is a standardized way for a school district to quantify how much specially designed instruction a student receives, expressed as a fraction of a full-time special education instructional schedule. This calculation is used exclusively for financial reimbursement purposes through SPEDFRS, not for determining special education eligibility, placement, services, staffing, or IEP decision-making.

What Student FTE Means in Special Education

Core Definition

A special education student FTE represents the proportion of a full-time special education instructional schedule that a student receives, based solely on specially designed instruction provided by certified/licensed special education provider and documented in the student's IEP.

It is a financial measurement, not an educational placement measurement.

Purpose of Student FTE

Student FTE serves as the foundation for calculating a district's allowable excess cost. A district's aggregate FTE is multiplied by the average adjusted per pupil cost, which is then deducted from the overall special education expenditures submitted through SPEDFRS for reimbursement from NDE

Specifically, student FTE is used to:

- Quantify the level of special education instructional services provided
- Calculate the district's reimbursable special education costs
- Ensure consistent and equitable reimbursement across districts
- Provide documentation for financial audit purposes

It does not determine services, placement, or student programming. Those decisions must be based solely on the student's educational needs and IEP.

How Student FTE Is Calculated (Conceptually)

Student FTE is calculated using this basic formula:

Student FTE = (Hours per week of special education instruction) ÷ (Total hours in a full instructional week)

Example:

- Student receives: 10 hours/week of special education instruction
- Full instructional week = 30 hours

Student FTE = $10 \div 30 = 0.33$ FTE

This means the student receives special education instruction equivalent to one-third of a full-time instructional schedule.

Service Level Impact on FTE

Nebraska recognizes three general service levels:

- Level I: 0–3 hours/week → NOT included in FTE calculation
- Level II: More than 3 hours/week → Included in FTE
- Level III: Higher intensity services → Included in FTE

The Nebraska Department of Education applies a 90% adjustment to reported Level II and III FTE totals for reimbursement purposes.

This means districts report the full calculated FTE based on instructional services provided, but only 90% of that amount is used in the state reimbursement formula. For example, a reported FTE of 1.00 is adjusted to 0.90 for funding calculations.

The Nebraska Department of Education applies a 90% adjustment to reported Level II and III FTE totals as part of the state's reimbursement methodology through SPEDFRS. This adjustment is not defined in Rule 51 but is applied administratively to support equitable distribution of special education funding across districts.

Nebraska recognizes three general service levels:

- Level I: 0–3 hours/week → Not included in FTE calculation
- Level II: More than 3 hours/week → Included in FTE
- Level III: Higher intensity services → Included in FTE

For FTE reporting purposes, a student must receive more than 3 hours per week of specially designed instruction to be included in the FTE calculation. Students receiving 3 hours or less per week (Level I) do not generate FTE.

Key Legal and Financial Principles

1. FTE is based on instruction, not placement

Student FTE reflects instructional service intensity, not where the student receives services.

This supports compliance with Least Restrictive Environment requirements under IDEA (34 CFR §300.114).

2. FTE must not influence educational decisions

Districts may not adjust services to increase or decrease reimbursement. Services must be based solely on student need, as determined by the IEP team. FTE calculations must not be used to determine or influence special education eligibility, placement, services, staffing, or IEP decision-making.

3. FTE must be supported by documentation

Districts must maintain:

- IEP documentation showing instructional minutes
 - Staff credentials and assignments
 - Methodology used to calculate FTE
 - Records for audit purposes
-

4. District of residence is responsible for calculating FTE

Even if services are delivered by another district or agency, the resident district calculates and reports the FTE.

Example Scenarios

Example 1: Student receiving resource support

- 5 hours/week special education instruction
- 30-hour school week

$$\text{FTE} = 5 \div 30 = 0.17$$

Example 2: Student receiving intensive services

- 20 hours/week special education instruction
- 30-hour school week

$$\text{FTE} = 20 \div 30 = 0.67$$

Example 3: Student receiving speech only

- 1 hour/week speech therapy
- No special education instructional services

FTE = 0.00 (not included)

This student receives Level I services (3 hours/week or less), which do not generate FTE.

Example 4: Services Not Written as Weekly Minutes

When services are documented in the IEP as monthly or quarterly frequencies, they must be converted into a weekly average before calculating FTE.

Example 4A: Speech Therapy (Monthly Frequency)

- Speech: 8 sessions/month
- 20 minutes per session

Step 1: Calculate total monthly minutes 8
× 20 = 160 minutes/month

Step 2: Convert to weekly minutes

$$160 \div 4 = 40 \text{ minutes/week}$$

Step 3: Convert to hours

$$40 \div 60 = 0.67 \text{ hours/week}$$

Since this is less than 3 hours/week, the student remains Level I

FTE = 0.00 (not included)

Example 4B: Occupational Therapy (Quarterly Frequency)

- OT: 8 sessions/quarter
- 20 minutes per session

Step 1: Calculate total quarterly minutes

$$8 \times 20 = 160 \text{ minutes/quarter}$$

Step 2: Convert to weekly minutes

A quarter \approx 9 weeks

$$160 \div 9 \approx 17.8 \text{ minutes/week}$$

Step 3: Convert to hours

$$17.8 \div 60 \approx 0.30 \text{ hours/week}$$

This is also less than 3 hours/week, so the student remains Level I

FTE = 0.00 (not included)

When IEP services are not written in weekly minutes, districts must convert the frequency and duration into a weekly average to determine service level and FTE eligibility.

Summary

A special education student FTE is:

- A financial calculation
 - Based on special education instructional time
 - Derived from IEP- documented services
 - Used to calculate a deduction of total special education spending when submitting SPEDFRS for state reimbursement
 - Not used to determine or influence eligibility, placement, services, staffing, or IEP decision-making
 - Required for state financial reporting and audit compliance
-

Specially Designed Instruction (SDI) and Special Education FTE

Nebraska Rule 51 & IDEA Guidance

This guidance helps districts determine what services count toward Special Education Full-Time Equivalent (FTE) for reimbursement and reporting purposes under Nebraska Rule 51.

FTE is a financial reporting calculation only. It must not be used to determine or influence special education eligibility, placement, services, staffing, or IEP decision-making. All IEP decisions must be based solely on student need.

Specially Designed Instruction (SDI)

Under IDEA (34 CFR §300.39), SDI means adapting the content, methodology, or delivery of instruction to address the unique needs of a child with a disability and ensure access to the general education curriculum.

SDI is the instructional component that makes special education “special.”

What Counts Toward FTE

The following typically count toward FTE when documented in the IEP and delivered by qualified personnel.

Related services may count toward FTE only when they are provided as part of specially designed instruction and contribute to the student’s instructional program as defined in the IEP. Related services provided in isolation (e.g., speech-only services) do not generate FTE and are considered Level I if they do not exceed 3 hours per week.

Service Type	Example
Direct instruction from a special education teacher	Resource room reading instruction
Specially designed instruction provided in the general education classroom	Special education teacher provides targeted, IEP-driven small-group or individual instruction within the general education setting while general instruction continues, with SDI that is distinct in content, methodology, or delivery from what peers receive
Small group specialized instruction	Functional academics or intensive reading intervention
Community-based instruction tied to IEP goals	Transition skills instruction in community settings
Related services that are part of the student's specially designed instruction and documented in the IEP (not services provided in isolation)	Speech therapy, OT, PT, counseling when listed in the IEP
IEP services provided during lunch or recess	Only if the IEP specifies direct services during those times
Specially designed instruction delivered by a paraprofessional under the direct supervision of a special education teacher	Paraprofessional provides scripted, databased reading intervention aligned to IEP goals; instruction is planned, monitored, and adjusted by the special education teacher and documented in the IEP

What Does NOT Count Toward FTE

The following do NOT count toward FTE calculations.

Service Type	Example
Transportation time	Specialized transportation to school
Extended School Year services	Summer services
Extended school day services	After-school programs
Paraprofessional-only support that is not specially designed instruction	1:1 aide support for supervision, behavior management, task completion, accommodations, or personal care without SDI planned and directed by a special education teacher
Accommodations or modifications	Preferential seating, extended time
Consultation services only	Special education teacher advising general education staff
General education instruction without SDI	Student receiving typical classroom instruction
Level I services (≤ 3 hours/week)	Speech therapy only or minimal services
Co-teaching	Special education and general education teachers jointly provide grade-level instruction to the full class, with embedded supports or differentiation for students with disabilities

Inclusive push-in support during general education instruction	Special education teacher provides prompts, scaffolding, re-teaching, or accommodations during whole-class math instruction without delivering separate SDI aligned to distinct IEP goals
--	---

Nebraska Service Level Impact

Nebraska identifies three service levels:

Service Level	Weekly Instruction	Included in FTE?
Level I	0–3 hours/week	No
Level II	More than 3 hours/week	Yes
Level III	Intensive services	Yes

For reimbursement purposes, Level II and III totals are adjusted to 90% to ensure equitable distribution of funds.

Documentation Required for FTE

Districts must maintain documentation supporting reported FTE, including:

- IEP service minutes and frequency
 - Location of services (general education vs separate setting)
 - Staff credentials and assignments
 - Methodology used to calculate FTE
 - Records supporting financial reimbursement claims
-

Key Compliance Principle

FTE must never influence educational decisions.

IEP teams determine services based on student needs and educational benefit, not funding considerations.

Quick Rule for District Staff

A service usually counts toward FTE if:

- It is special education instruction or a related service
- It is documented in the IEP with minutes and frequency
- It is provided by qualified staff
- It occurs during the regular instructional day

If any of these conditions are missing, it likely does not count toward FTE.

Reminder: FTE calculations must never influence eligibility, placement, services, staffing, or IEP decision-making.