



September 15, 2026

TO: School District Superintendents & Special Education Directors

RE: Clarification of NDE Rule 51 – Section 011.02C2, Split Funded Position(s)

For those administrators certified in special education and anticipating reimbursement claims for the **2026 - 27 school year**, Nebraska Rule 51 (92 NAC 51-011.02C2) specifies that the cost of a superintendent or principal hired for the purpose of supervising general education shall not be included as an allowable excess cost for special education reimbursement.

To ensure compliance with this regulation, school districts intending to claim state and/or federal special education reimbursement for administrative positions **split between general education and special education must complete this process annually**. Documentation must be submitted and prior approval received from NDE **each school year** for every requested split-funded administrator.

For the 2026 - 27 school year, districts must submit the following:

- The school district, school board–approved employment contract outlining the FTE of each split position. The contract must clearly reflect the split assignment and include special education responsibilities that coincide with information reported within the NDE staff reporting system.
- Special Education responsibilities may include activities associated with implementation of state and federal special education laws/regulations and may include, but are not limited to:
- Participating in IEP meetings
- Involvement in transition planning/programming
- Planning, implementation, and participation in in-service/training activities

Please note: Supervision of special education programs is an allowable expenditure for up to an amount not to exceed 8% of the school district's allowable special education program costs, minus the cost of program supervision. Administration/supervision may include clerical costs directly associated with the supervision of special education programs. Time and effort logs must be maintained for the affected administrators/staff.

Annual Submission Requirement:

This is an **annual requirement**. School districts must submit documentation for **each administrator** intended to be claimed as split-funded **every school year**.

If this applies to your district, please submit the necessary documentation no later than **October 31, 2026**, to nde.spedmail@nebraska.gov at the NDE Office of Special Education.

Sincerely,

Amy R. Rhone
Administrator/State Director
NDE Office of Special Education
P.O. Box 94987
Lincoln, NE 68509-4987
531.207.9978
amy.rhone@nebraska.gov