



How to Determine and Report Full-Time Equivalency (FTE)

Michigan Department of Education Office of Special Education
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The information below is provided to help district staff determine and report full-time equivalency (FTE) for students with an individualized education program (IEP).

Why Correct Reporting Is Important

The FTE data are required by the Michigan Department of Education for the purpose of calculating membership and state funding.

Special Education FTE Characteristics¹ (Section 52 and Section 53) of the Michigan Student Data System (MSDS)

In reporting data on the FTE of each student with an individualized education program (IEP), please note the following:

1. A student's special education FTE (Section 52 and Section 53) is a measure of how much time the student is receiving specialized instruction through a special education program regardless of where the student is receiving that instruction.
2. FTE count is a "snapshot" on each of the official pupil membership count dates (two times per year). FTE should be reported by what the student is *actually* receiving on the count date or during the week of the count date. Use the **actual time on the count date or during the count week**.
3. If a student is in a co-taught class, the time may be counted as general education FTE, special education FTE, or a combination of both, depending on the service time written in the IEP.
4. FTE count may be reported in tenths and hundredths, but this must be consistent throughout the district for all students. It is possible that a student receiving specialized instruction in a special education program (not related services) may be counted as 0 special education FTE.

¹ Characteristics are fields or data elements associated with a student per the [Michigan Student Data System Collection Details Manual, Version 3.0, 2019-20 School Year](#).

5. Related services provided by special education personnel do not generate FTE.
6. If a student receives *only* related services (not specialized instruction in a special education program), the FTE is counted only in general education. For example, a student with a speech and language impairment who only receives speech services generates a 1.0 general education FTE.
 - a. Note²: Students receiving homebound and hospitalized services (Rule 46) generate a full special education FTE if they are receiving services two non-consecutive hours per week. If they do not, the student does not generate any FTE. Students receiving early childhood special education services (Rule 55) generate special education FTE according to the number of hours of specialized instruction provided.
7. Worksheets A (Section 53) and B (Section 52) are required for documentation of FTE/memberships. Worksheets A and B document the FTE calculation obtained by determining the number of hours in special education and general education during the count week. The special education FTE is determined by dividing the number of hours of specialized instruction by the total number of hours in school during the count week. The special education FTE and the general education FTE may not be more than 1.0 FTE.

If you have questions, please contact your ISD pupil accounting auditor.

² [Michigan Administrative Rules for Special Education \(February 2, 2018\), p. 108 \(Rule 46\) and p. 115 \(Rule 53\)](#)