



Verification Procedures for Special Education Funding Units and Local Assurances

Presented by: Exceptional Children Resources

September 2025



Introduction

- The Department of Education ("DOE") is authorized by Title 14 of the Delaware Code to adopt rules and procedures to administer and authenticate the count of children with disabilities as outlined in Chapter 17, Title 14 of the Delaware Code.
- These procedures shall guide the DOE's administration and verification of the **September 30th, 2025**, unit count for students with disabilities.

Criteria for Counting Students in General and Special Education Units Under 14 *Del. C. § 1703*

- K-3 Regular Education Unit
- 4-12 Regular Education Unit
- Preschool Basic Special Education Unit (Basic)
- K-3 Basic Special Education Unit (Basic)
- 4-12 Basic Special Education Unit (Basic)
- Pre-K-12 Intensive Special Education Unit (Intensive)
- Pre-K-12 Complex Special Education Unit (Complex)

K-3 Regular Education Unit

- A student shall be counted in the grades K-3 unit if the student is enrolled in grades K through 3 and not identified as eligible for special education and related services.

4-12 Regular Education Unit

- A student shall be counted in the grades 4-12 unit if the student is enrolled in grades 4 through 12 and not identified as eligible for special education and related services.

Preschool Basic Special Education Unit (Basic)

- A student shall be counted in the preschool basic unit if the student is identified as eligible for special education and related services and not counted in the intensive unit or complex unit, and is:
 - a) Eligible for special education and related services under one of the Birth Mandate classifications; or
 - b) Eligible as described in the Memorandum of Understanding on Early Childhood Transition agreement with the Department of Health and Social Services; or
 - c) At least 3 years of age and not yet entered kindergarten.

Preschool Basic Special Education Unit (Basic) (continued)

- A student is not required to receive a minimum number of hours of special education instruction to count in the preschool unit. 14 *Del. C.* §1703(d)(1)
- As per 14 DE Code, Chapter 17 §1703, one teacher unit must be provided for every 8.4 preschool special education students.

K-3 Basic Special Education Unit (Basic)

- A student shall be counted in the K-3 Basic Special Education unit if the student is in grades K-3, identified as eligible for special education and related services and not counted in the intensive unit or complex units.

4-12 Basic Special Education Unit (Basic)

- A student shall be counted in the 4-12 Basic Special Education unit if the student is in grades 4-12, identified as eligible for special education and related services and not counted in the intensive unit or complex units.

Pre-K-12 Intensive Special Education Unit (Intensive)

- In need of a moderate level of instructional, behavioral, personal support, or health support characterized individually or in combination by the following:
 - i. Need for adult-student ratio of 1:3 to 1:8 for a substantial portion of educational program;
 - ii. Need for staff support for mid-range or moderate-use of assistive technology;

Pre-K-12 Intensive Special Education Unit (Intensive) (continued)

- iii. Need for some extended school year or relatively frequent but intermittent out-of-school services (e.g. hospital, homebound);
- iv. Need for moderate level of related services, including interpreter, therapy, and school nurse and health services; and
- v. Need for non-routine or frequent accommodations or adaptations to curriculum or educational environment.

Pre-K-12 Complex Special Education Unit (Complex)

- In need of a high level of instructional, behavioral, personal support, or health support characterized individually or in combination by the following:
 - i. Need for adult-student ratio of 1:1 to 1:2 for a substantial portion of educational program;
 - ii. Need for staff support for high-tech or extensive-use assistive technology which may include both high and low technology items;

Pre-K-12 Complex Special Education Unit (Complex) (continued)

- iii. Need for extensive extended school year or relatively frequent but intermittent out-of-school services (e.g. hospital, homebound);
- iv. Need for extensive level of related services, including interpreter, therapy, and school nurse and health services; and
- v. Need for extraordinary or extensive accommodations or adaptations to curriculum or educational environment.

Note: Preschool/Basic/Intensive/Complex Units

- A student is counted in the preschool, basic, intensive, or complex unit based upon the educational needs of the student identified in the individualized education program (IEP).
- The needs of the student must be adequately detailed in the IEP and, support the need for moderate to high level of instructional, behavioral or personal support if the student is reported in the intensive or complex funding units.

DOE Verification Procedures for Special Education Unit Count

Five Percent Increase or Decrease in Special Education Units Reported

- The DOE shall compare the number of special education units reported by the districts and charter schools in 2025 to the number reported in 2024. If 5% more or less units in a category are reported between 2024 and 2025, the DOE shall:

5 Percent Increase or Decrease

- Contact the district or charter school and request a written explanation for the increase or decrease in units reported; and/or
- Conduct a formal audit of the units reported by the district/charter school. The audit may include, but not be limited to, on-site record reviews, as well as classroom observations, and/or interviews with teachers, administrators, related service providers, and other school staff.

Unit Verification and IDEA Compliance Monitoring Combined

- The districts and charter schools monitored by the DOE in 2025 – 2026 school year, however, will also be included in a verification process to ensure the proper count of children with disabilities are reported.
- The verification process may include, but not be limited to, on-site record reviews, as well as classroom observations, and/or interviews with teachers, administrators, related service providers, and other school staff.

Erroneous Reporting

- If the DOE receives any information indicating the erroneous reporting of special education units, the DOE may conduct a verification process and/or refer the matter to the State Auditor of Accounts and other agencies required by law.

Written Notification

- If the DOE identifies a student reported in a special education unit who does not meet the statutory requirements of that unit, the DOE shall take any or all of the following actions:
 - 1) Adjust the unit to align with 14 *Del. C.* § 1703 based on the needs of specific students;
 - 2) Direct the district or charter school to count and report students in special education units in the manner required by 14 *Del. C.* § 1703;

Written Notification (continued)

- 3) Require the district or charter school staff to receive technical assistance focused on the unit count requirements and permissible use of funds generated by special education students;
- 4) Order the district or charter school to institute additional corrective actions as warranted; and/or
- 5) Impose other conditions and sanctions as permitted or required by law.

Rubric for Intensive and Complex Funding Units

- The rubric attached as **Appendix "A"** shall be used by DOE staff when conducting verification activities to ensure districts and charter schools are reporting students with disabilities in the intensive and complex units in a manner consistent with statutory requirements.

Local Assurance of Earned Staff

- Each district and charter school shall provide a statement of assurance to the DOE as part of the September 30th, 2025 unit count submission to include:
 - 1) The number of funding units generated by the district or charter school under each unit category in accordance with in 14 *Del. C.* § 1703; and
 - 2) A written statement assuring the units earned by the district or charter school are used in accordance with 14 *Del. C.* § 1703.
- The written assurance of earned staff shall be provided on the DOE's form attached as **Appendix "B."**

Verification Procedures for Use of Earned Staff

- The DOE shall conduct verification activities to ensure districts and charter schools are allocating the units generated by special education students to support students with disabilities in the manner required by 14 *Del. C.*§ 1703.
- These activities may include but not be limited to, on-site record reviews by staff from the Exceptional Children Resources group, as well as classroom observations, and/or interviews with teachers, administrators, related service providers, and other school staff.
- These verification activities will be conducted during the annual compliance monitoring process outlined previously.

Earning Units

- K-3 – 16.2
- 4-12 Regular Education – 20
- Preschool Basic Special Education – 8.4
- K-3 Basic Special Education – 8.4 (2023)
- 4-12 Basic Special Education – 8.4
- PreK-12 Intensive Special Education - 6
- PreK-12 Complex Special Education – 2.6

Units Inconsistent with Regulatory Requirements

- If the DOE determines the district or charter school expended units in a manner inconsistent with the requirements of 14 *Del. C. § 1703*, the DOE shall take any or all of the following actions:
 - 1) Direct the district or charter school to use the earned units in a manner consistent with 14 *Del. C. § 1703*;
 - 2) Require the district or charter school staff to receive technical assistance focused on the unit count requirements and permissible use of funds generated by special education students;

Units Inconsistent with Regulatory Requirements (continued)

- 3) Order the district or charter school to take other corrective actions as warranted; and/or
 - 4) Impose other conditions and sanctions as permitted or required by law.
- Nothing in these rules shall prohibit the DOE from reporting the matter to the State Auditor of Accounts and other agencies as required by law.

Local Assurance of Adequate Resources to Implement IEP

- The Delaware Code requires school districts and charter schools to count students with disabilities in needs based funding units based on the individual needs of each student.
- At the completion of the IEP team meeting, the team (which includes parents or guardians) must discuss and review the needs based funding unit as it relates to the adequacy of resources to implement the program and placement outlined in the IEP.
- The review and discussion should occur at least once a year and may coincide with the IEP team's annual review of the child's IEP required by 34 C.F.R. § 300.324.

Local Assurance of Adequate Resources to Implement IEP (continued)

- In addition, the Delaware Code requires districts and charter schools to assure in writing that adequate resources are available to implement the program and services outlined in the child's IEP.
- The written assurance must be provided on the DOE's form in **Appendix "C."**
- The completed form should be maintained in the child's special education audit file and be made available to the DOE staff (upon request) during monitoring periods.

Note: Assurance of Resources

- The IEP team must include a representative of the school district or charter school who has the authority to commit resources and be able to ensure that whatever services are set out in the IEP will actually be provided. See, 14 DE Admin Code § 925.21.1.8.
- The written assurance required by 14 Del. C. § 1703(d)(8) should therefore be completed by the administrator representative of the school district or charter school serving the child.

Additional Actions

- Nothing in these rules shall prohibit the DOE from reporting information to the State Auditor of Accounts and complying with any additional actions required by law.

Note: Educational Needs of the Student

- A student is counted in the preschool, basic, intensive, or complex unit based upon the educational needs of the student identified in the individualized education program (IEP).
- The needs of the student must be adequately detailed in the IEP and, support the need for moderate to high level of instructional, behavioral or personal support if the student is reported in the intensive or complex funding units.

Documenting the needs of the student in the IEP

When developing an IEP, think about...

Basic	Intensive	Complex
Student is able to access the general education curriculum/ educational environment through universally designed instruction and supports.	Student's needs exceed what is provided through universally designed instruction and supports which require additional teacher/adult time.	Student's needs exceed what is provided through intensive instruction and supports which require extensive teacher/adult time.

Documenting the needs of the student in the IEP (continued I)

- Throughout the IEP, document:
 - How the student's disability impacts their accessing the general education curriculum/ educational environment.
 - Why and how the student's needs exceed what is provided through universally designed instruction and supports.
 - Why and how additional or extensive teacher/adult time is required to provide FAPE.

Documenting the needs of the student in the IEP (continued II)

Consider the amount of teacher/adult time needed to support the student academically, behaviorally, social-emotionally, physically, etc.

Class discussion	Independent work
Related Arts/Electives	Transitions between activities
Transitions between classes	Unstructured time
Related services	Navigating the school building
Providing/supporting the student's access to AT	

2025-2026 LEAs Monitored for Needs Based Funding

Districts:

- Delmar
- Lake Forest
- NCC VoTech
- Woodbridge

Charters:

- Bryan Allen Stevenson School of Excellence
- Charter School of Wilmington
- Delaware Military Academy
- Early College High at DSU
- First State Military Academy
- First State Montessori
- Newark Charter School
- Providence Creek Academy
- Thomas Edison

**Additional LEAs
may be
monitored based
on risk factors.**

Exceptional Children Resources Liaison Assignments: Districts

Liaison	District
Susan Veenema	Cape Henlopen, Lake Forest, Capital
Kathi Stephan	NCCVT, Sussex Tech, Polytech, Smyrna
Rachael Rudinoff	Caesar Rodney, Red Clay
Joyce Leatherbury	Brandywine, Seaford
Maria Locuniak	Colonial, Milford
Barbara Mazza	Christina, DSCYF
Jalee Brown	Laurel, Delmar, Woodbridge
Lauren Irwin	Appoquinimink, Indian River

Note: NBF Monitoring

- Exceptional Children Resources will be completing Needs Based Funding monitoring activities during the months of October, 2025 through January 2026.
- Please ensure that a **signed** copy of each student's IEP in place on September 30, 2025, and a **signed** Assurance Form are uploaded in Infinite Campus **no later than Friday, October 10th**.

Exceptional Children Resources Liaison Assignments: Charters

Liaison	Charters
Susan Veenema	MOT, First State Montessori, Newark Charter
Kathi Stephan	Sussex Academy, First State Military Academy, Bryan Allen Stevenson School of Excellence
Rachael Rudinoff	Eastside Charter, Freire Charter, Gateway Charter
Joyce Leatherbury	Academy of Dover, Academia Antonia Alonso Campus Community Charter School
Maria Locuniak	Providence Creek Academy, Great Oaks Charter, Odyssey Charter

Exceptional Children Resources Liaison Assignments: Charters (continued)

Liaison	Charters
Barbara Mazza	Charter School of Wilmington, Kuumba Academy, ASPIRA Delaware
Jalee Brown	Positive Outcomes Charter, Charter School of New Castle, Early College High at DSU
Lauren Irwin	Sussex Montessori, Thomas Edison, Delaware Military Academy

Resources

- The following resources are located on the DDOE website:
 - 2025-2026 Verification Procedures for Special Education Funding Units and Local Assurances
 - Needs Based Funding Reports
 - [Accountability and Funding – Legacy Pages](#)

Questions



Exceptional Children Resources

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