

Blueprint to Your

IDEA Budget



Introduction

Managing the IDEA (Individuals with Disabilities Education Act) budget can be a complex and daunting challenge for special education directors and administrators. Balancing IDEA compliance while ensuring your funds are used as effectively as possible to support students requires careful attention to detail.

This guide is designed to simplify the IDEA funding process, providing you with a blueprint to determine which expenses are eligible for IDEA funding.

We've provided a chart along with specific examples to give a clearer understanding of what can and cannot be funded, so you can assess your current budget and identify areas that may need adjustment. By reviewing this guide, you'll gain insight on ensuring compliance and what eligible services you may be underutilizing to support your students' needs. Whether you're new to IDEA funding, refining your approach, or looking to empower your team, this guide will equip you to make informed decisions and confidently optimize your funding to meet the unique needs of your students.



The Individuals with Disabilities Education Act (IDEA) provides federal funds to support the excess costs necessary to educate students with an Individual Education Plan (IEP).

In simple terms, the Code of Federal Regulations § 300.16 describes excess costs as the amount that exceeds beyond the average annual per student expenditure when providing adequate supplementary aids and services for students that have an IEP.

Here is an easy-to-follow “road map” to support the use of your IDEA Part B funds. Ask yourself:

01 Would this cost exist without special education?

If NO, the cost may be in excess and perhaps eligible for the use of IDEA funds.

02 Is this cost also generated by students without an IEP?

If NO, the cost may be in excess and perhaps eligible for use of IDEA funds.

03 Is a specific request for a supplementary aid or service documented in a student’s IEP?

If YES, the cost may be in excess and may be eligible for use of IDEA funds.

In addition, you are to determine whether a cost is considered “*necessary and reasonable.*” This means that the expenditures if there were no federal funds to cover the costs are within market standards and are no greater than what is needed.

[The US Code of Federal Regulations](#) provides a thorough set of rules and regulations for implementation of federal grants such as IDEA. Federal guidelines regarding [cost principles](#) provide the allowable expenditures when using a federal award.

The following chart lists budget items for IDEA Part- B flow-through and preschool, though it is not exhaustive. Therefore, it is essential to also check with your state’s Office of Special Education (OSE) regarding allowable costs for further details and explanation.

A Couple of Points to Remember

- **This blueprint is intended for general guidance** and is not meant to replace federal and state issued resources. As previously stated above, always check with your state Office of Special Education (OSE) for specific guidance and recommendations.
- **Your IDEA grant application costs objectives** are written to meet the special education supplementary aids and services for students with an IEP within your school district.
- **If you find you have a necessary and reasonable expense that is not in your approved application**, be sure to amend the application with your state's OSE prior to the expenditure. Make certain that all IDEA expenses have been approved to avoid audit errors.
- **When using federal funds to pay full or partial salaries and wages**, there is to be some form of Time and Effort documentation on file that reflects the work performed as written in your IDEA grant application.



Can I Use My IDEA Funds For:

KEY:



Allowable







Some Portion Allowable with Additional Info











Never

Budget Item	Allowable	Additional Information
Section 504		Not allowable for any support or services with or for students without an IEP
Adaptive Education		Salary and benefits or contractor fees for adaptive PE teachers and music and art therapists as listed in student IEPs. 34 CFR § 300.156
Advertising		IDEA-related recruitment of staff, child find activities and procurement of goods and services. 2 CFR § 200.421(b)
Aides		Salary and benefits or contractor fees to support IEP related paraprofessionals. 34 CFR § 300.156
Alternative Education		Only to fund special education or related services for students with IEPs attending the alternative setting. 34 CFR § 300.202(a)(2)
APPs		Digital applications for devices that provide supplemental support for students with IEPs. 34 CFR § 300.156
Assistive Technology Devices		Devices that support a student's IEP goals. 34 CFR §§ 300.5 and 300.105
Attorney Fees - Party to an Action		IDEA funds may not be used for IDEA related state complaints, due process hearings, or court proceedings. 34 CFR § 300.517(b)

Can I Use My IDEA Funds For:

Budget Item	Allowable	Additional Information
Attorney Fees - Document Processing		Costs for processing documents associated with IDEA related state compliments, due process hearings, or court proceedings are allowed.
Attorney Fees - Policy or Professional Development		Costs associated with the provision of training or policy development by an attorney are permissible.
Audit Costs		Only portions of an audit that are IDEA related can be itemized and invoiced to an IDEA budget. 2 CFR § 200.425
Audiologists		Salary and benefits or contractor fees of a state-licensed audiologist are allowable. 34 CFR § 300.156
Automatic Door Openers		Purchase and installation of automatic door openers are allowable if needed to provide access for a student with an IEP.
Bonus and Stipends		This may support additional compensation needed for recruiting, preparing and retaining qualified staff to implement IEP supplementary aids and services.
Braille		Cost to cover braille machines, transcription and the converting of materials to braille for students that are blind or visually impaired. 34 CFR § 300.324(a)(2)(iii)
Bus Purchase, Lease or Rental		When the vehicle is used ONLY for students in special education. This also includes costs for repair and maintenance. 3 CFR § 300.718










Can I Use My IDEA Funds For:

Budget Item	Allowable	Additional Information
Bus Drivers		Salary and benefits or contractor fees when assigned to a route transporting students who have specialized transportation in their IEP. 34 CFR § 300.156
Child Find Activities		Costs associated with the identification of children with disabilities.
Clerical Support		Salary and benefits proportioned to the amount of time allocated to special education. 34 CFR § 300.156; 2 CFR § 200.413(c)
College Credits - Special Education Courses		Staff may be reimbursed for higher education credits/tuition related to special education. 34 CFR § 300.156; 2 CFR § 200.472
Computing Devices for Students		If an excess cost related to a student's unique needs is listed in their IEP. 34 CFR § 300.156; 2 CFR § 200.453
Computing Devices for Staff		For staff solely working in special education or for the purposes of special education only. 34 CFR § 300.156; 2 CFR § 200.453
Computer Networks		Computer network costs are provided as a service districtwide and not considered an excess cost.
Construction		Check with your state IDEA grantor to determine whether the intended project meets criteria for the use of IDEA funds, seeking prior approval. 34 CFR § 300.718








Can I Use My IDEA Funds For:

Budget Item	Allowable	Additional Information
Consultation - Not Direct Student Services		IDEA funds may be used to contract a consultant to support staff with methods, techniques and strategies to implement a student's IEP. 34 CFR § 300.156
Contracted Special Education Instruction or Related Services from a Private Vendor		Contracted individuals with appropriate licenses to implement IEP supplementary aids and services are allowable. 34 CFR § 300.156
Crisis Prevention Training		Crisis prevention training is not considered to be an excess cost of special education since it is universal training designed for all staff to support all students. However, with any professional development/training, the cost of training special education staff on any topic is an allowed cost that can be charged to the IDEA grant. The amount charged to the IDEA grant must be prorated by the number of special education staff attending. Please check with your state Office of Special Education.
Curriculum Development		Associated costs such as substitutes, extended contracts and release time are allowable for general and special education staff when developing curriculum for students with IEPs. 34 CFR § 300.156
Day Treatment Programs for Mental Health		Allowable when costs are connected to the placement of a student by an IEP team.
Deaf & Hard of Hearing - Instruction from a Contractor		Costs for an appropriately licensed provider are allowable. 34 CFR § 300.156








Can I Use My IDEA Funds For:

Budget Item	Allowable	Additional Information
Deaf & Hard of Hearing - Interpretation/Translation Services		Associated costs are allowable for IEP-related meetings and documents.
District Administrator and Superintendent		Any salary and benefits associated with a district administrator or superintendent are not allowable. 2 CFR § 200.444
Due Processing Hearings		Costs to conduct a due process hearing with exceptions for legal/attorney fees are allowable for the hearing officer and a place to hold the hearing.
Educational Interpreters for Students Deaf or Hard of Hearing		Salary and benefits, or contracting fees, are allowable to support a student with an IEP in the educational setting. 34 CFR § 300.156
Equipment - Capital		For authorized purchases to support students with IEPs. 34 CFR § 300.718; 2 CFR §200.313
Equipment - Non-Capital		For authorized purchases to support students with IEPs. 2 CFR §200.313
Equipment - Rental		For authorized purchases to support students with IEPs. 2 CFR §200.313
Equipment - Repair & Maintenance		Allowable if equipment or devices are solely used for special education purposes.
Equipment - Safety and Security		Equipment such as cameras, door locks, GPS or fences used in any school setting are allowed only as specified in support of a student's IEP. Not allowable for general use. 34 CFR § 300.156


Can I Use My IDEA Funds For:

Budget Item	Allowable	Additional Information
Extended School Year (ESY)		For ESY personnel, supplies, equipment, transportation, and any other services identified in the student's IEP. 34 CFR § 300.156
Evaluations - Special Education		Costs for personnel, supplies, or contracted services for a special education evaluation are allowed.
Foreign Language Interpreter/Translators and Sign Language Interpreters for Special Education Related Meetings		Salary and benefits or contractor costs are allowed for this purpose
Furniture or Appliances		Costs can be covered if the items are for special education settings such as a resource room. For use in the general education setting the items must be specially adapted to meet a special education student's IEP-related need.
Homebound Instruction		Salary and benefits can be paid for special education homebound services.
IEP Coordinator		Salary and benefits are allowable for an individual that supports the IEP process with tasks related to procedural compliance.
IEP or Special Education Administrative Software		Any software for IEP related use is allowable. If the system also supports a districtwide system, then itemizing for the special education component is needed.







Can I Use My IDEA Funds For:

Budget Item	Allowable	Additional Information
Interns		Salary and benefits are allowed for interns that provide special education support and services in conjunction with a supervisor that holds a license as a special education teacher or related service provider. Check with your state regulations requirements for further regulations details.
Job Coaches		Salary and benefits or contracting fees are allowed for staff that support students with an IEP in a vocational setting.
Leave Payout or Termination Benefits		Funds cannot be used to make payments for unused sick leave, vacation days or other types of leave.
Licenses for Staff		The LEA may pay for special education staff licenses with IDEA funds, only if the LEA provides payment for general education staff using local funds.
Medicaid School-Based Services		Costs for the administration of a district's Medicaid School-Based Services program cannot cover any costs using IDEA funds. 2 CFR § 200.403(a); 2 CFR § 200.404(a)
Nurse (School-Based)		Salary and benefits or contracting fees are allowable for the time when providing IEP related services.
Paraprofessionals		Transportation, health, and classroom aide salary and benefits are allowable if the individuals are working with students that have an IEP.

Can I Use My IDEA Funds For:

Budget Item	Allowable	Additional Information
Parent Liason		Salary and benefits are allowed for the time that the individual is spending with the parents of a student with an IEP. 2 CFR § 200.430(i)
Parentally-Placed Private School Students - Special Education & Related Services		Equitable services may be provided at the private school contingent on IDEA's equitable services included in the LEA's IDEA grant.
Playground Equipment		Any playground equipment that is purchased for accessibility by students with an IEP is an IDEA allowed cost. 34 CFR § 300.117
Principals or Assistant Principals		This is not an excess cost. However, if the principal or assistant principal is assigned to a special education school, check with your state Department of Education.
Private Placement Tuition		This is an IDEA cost only if the student's IEP team agrees the placement is deemed necessary for the child to receive FAPE.
Professional Development & Travel Expenses		Registrations fees, travel, mileage and other expenses are allowable for general and special education staff if the cost is intended to improve the delivery of support and services to students with IEPs.
Professional Organizations		Membership costs may be allowable if the organization's mission is to enhance the delivery of special education programs, and the membership belongs to the LEA rather than an individual.

Can I Use My IDEA Funds For:

Budget Item	Allowable	Additional Information
Public School Placement		IDEA funds can cover the costs for special education and related services consistent with the student's IEP only.
Related Service Providers		Salary and benefits or contracting costs of all special education therapists and related services providers can be paid out of IDEA. This includes OT, PT, SLP, SW, Psychs, and O&M specialists.
School Counselors		Salary and benefits are allowed for the time spent on specific special education related activities.
Seclusion Rooms		Generally, this is not an allowable expense. However, check with your state regulations for varying interpretations.
Secretarial Staff		Salary and benefits or contracting fees are allowable for the time when providing special education related duties.
Software		Software that provides specialized instruction and services related to student IEPs is permissible.

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