

Gifted Education Use of Funds



**Fiscal Year 2026 and Fiscal
Year 2027**

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**Department of
Education &
Workforce**

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Gifted Education Use of Funds

Introduction

This document assists city, local, and exempted village districts in determining their gifted funding amounts, reporting the use of those funds accurately, and using those funds on allowable gifted education expenditures.

Gifted Funding

[Ohio Revised Code section 3317.022\(A\)\(6\)\(a\)](#) specifies how the gifted funding for city, local, and exempted village school districts is calculated by the Ohio Department of Education and Workforce. A district's Detailed School Funding Payment Report (SFPR) shows the calculations of gifted funding. [School Funding Payment Reports](#) are available on the Department's website (*keyword search: school payment report*).

For fiscal years 2026 (FY26) and 2027 (FY27), gifted funding is calculated as follows:

- **Identification Funds:** \$24.00, multiplied by the district's enrolled average daily membership (ADM) at grades kindergarten through 6, multiplied by the district's state share percentage.
- **Gifted Referral Funds:** \$2.50, multiplied by the district's enrolled ADM, multiplied by the district's state share percentage.
- **Gifted Coordinator Unit Funds:** \$85,776.00, multiplied by the district's number of gifted coordinator units, multiplied by the district's state share percentage. The number of units is one unit for every 3,300 students in the district's enrolled ADM, with a minimum of 0.5 units and a maximum of 8.0 units.
- **K-8 Gifted Intervention Specialist Unit Funds:** \$89,378.00, multiplied by the district's number of gifted intervention specialist units at grades kindergarten through 8, multiplied by the district's state share percentage. The number of units is one unit for every 140 students who are identified as gifted and enrolled in grades kindergarten through grade 8, with a minimum of 0.3 units.
- **9-12 Gifted Intervention Specialist Unit Funds:** \$80,974.00, multiplied by the district's number of gifted intervention specialist units at grades 9 through 12, multiplied by the district's state share percentage. The number of units is one unit for every 140 students who are identified as gifted and enrolled in grades 9 through 12, with a minimum of 0.3 units.

While the Detailed SFPR shows the calculated gifted funding, the state operating budget directs the Department to phase-in calculated state foundation funding. This includes gifted funding. The impact of the phase-in is illustrated on the Summary SFPR. The phase-in percentage is 83.33% in FY26 and is fully phased in at 100% in FY27.

In some districts, the amount of paid state funding following the application of the phase-in (*line F[d] of the Summary SFPR*) is less than the calculated gifted funding (*line F of the Detailed SFPR and line F[b] of the Summary SFPR*). The lower of these two amounts – calculated state funding (*F[b]*) or state funding (*F[d]*) – will be used to determine each district’s gifted spending requirement for a particular year.

Reporting Gifted Education Expenditures

[Ohio Revised Code section 3324.09](#) requires the Department to publish on its website the funds received by each district for gifted education and each district’s reported expenditures of those funds. The [annual expenditure reports](#) are posted on the Department’s website (*keyword search: gifted expenditures*).

The website includes the list of function codes from the Uniform School Accounting System

[EMIS Data Collection Calendar](#), which includes the schedule for reporting expenditure data, is available on the Department’s website.

The USAS function codes for gifted education are as follows:

- **1210 (Academically Gifted):** Services for students identified as being gifted in areas such as superior cognitive ability, specific academic ability, visual or performing arts ability, and creative thinking ability.
- **1211 (Identification):** Services for the identification of students who are gifted.
- **2230 (Gifted Support Services):** Activities and services that support gifted instruction.
- **2231 (Gifted Education Coordinator Services):** Activities and services associated with the coordination of services for students who are gifted.
- **2232 (Gifted Training Services):** Those activities designed to contribute to the professional or occupational growth and competence of gifted intervention specialists during their service to the school district. Workshops, demonstrations, school visits, courses for college credit, sabbatical leaves and travel leaves are among those activities.

Using Funds for Allowable Expenditures

[Ohio Revised Code section 3317.022 \(J\)](#) specifies that a district's funds received for gifted education must be spent only for the identification of students who are gifted, gifted coordinator services, and gifted intervention specialist services. See the *Allowable Expenditures* section for more details. If the Department determines a district spends gifted funds on unallowable expenditures, the Department is required to reduce foundation funding by that amount.

Note: Beginning with fiscal year 2026 (FY26), gifted funding may no longer be used to support gifted professional development. Districts are encouraged to consult with treasurers and other personnel to identify other allowable funding sources for expenditures related to gifted professional development.

While state law requires districts to only spend calculated state funds received for gifted on specific areas, districts have flexibility to spend across gifted funding components. Funding is not restricted at the component level, allowing districts the flexibility to spend gifted funding on any combination of expenditures listed in the *Allowable Expenditures* section of this document.

If a district has *unspent* gifted funds, those funds may be rolled into the next fiscal year and beyond. **NOTE:** *If districts have unspent funds for a previous fiscal year, these unspent funds may be rolled over to subsequent fiscal years. These funds will be subject to the allowable use of funds in the year they are spent.*

Department Review of Gifted Expenditures

Department staff will review district-reported expenditure data and may select districts for [Ohio Revised Code 3317.022 \(J\)](#). In addition, districts may be required to complete a survey or submit documentation to provide additional detail regarding the use of gifted funds.

The law requires the Department to reduce funding to a district by the amount spent on expenditures unrelated to gifted students. The Department will recover district expenditures not in compliance with gifted spending requirements within 90 days of data finalization.

Allowable Expenditures

The following explains the allowable expenditures related to each of the USAS function codes for gifted education.

USAS Function Code 1210: Academically Gifted

ALLOWABLE EXPENDITURES

- Salary and benefits for qualified staff assigned as gifted intervention specialists. For gifted intervention specialists who are not assigned to gifted education full time, use a percentage. Qualified staff for gifted intervention specialists include individuals who hold gifted licensure, endorsement, or supplemental license and are assigned as a gifted intervention specialist.
- The purchase of qualified contracted staff or qualified shared staff from an educational service center, a school district, or other entity to provide gifted services.
- Curriculum and instructional materials that are directly related to gifted services provided by qualified staff assigned as gifted intervention specialists.

EXPENDITURES NOT ALLOWED

- Salary and benefits for general education teachers designated as providers of gifted services.
- Salary and benefits for trained arts instructors providing gifted services.
- Expenses related to internships, mentorships, credit flexibility plans, and higher education coursework, including College Credit Plus, for students who are gifted.
- Curriculum and instructional materials that are not related to services provided by qualified staff assigned as gifted intervention specialists.
- Curriculum and instruction expenses that are generally applicable to all students in a school or district.

USAS Function Code 1211: Gifted Identification

ALLOWABLE EXPENDITURES

- The purchase of testing materials and scoring for the purpose of gifted identification. This is only applicable to tests approved for gifted identification from the [List of Approved Assessments](#), which is posted on the Department's website.

- Salary and benefits of qualified staff assigned to the identification of students who are gifted. For staff who are not assigned full-time to gifted identification, use the percentage of staff time assigned to gifted identification.
- The purchase of qualified contracted staff or qualified shared staff from an educational service center, a school district, or other entity to provide gifted identification services.

EXPENDITURES NOT ALLOWED

- Costs related to tests that are not on the Department's *List of Approved Assessments* and that are not approved for gifted identification.
- Expenses directly related to professional development related to gifted identification for any or all district staff members. ***Beginning with FY26, calculated state funds for gifted may no longer be used to support gifted professional development.*** *Districts are encouraged to consult with treasurers and other personnel to identify other allowable funding sources for expenditures related to gifted professional development.*

USAS Function Code 2230: Gifted Support Services

ALLOWABLE EXPENDITURES

- Curriculum and instructional materials that are directly related to gifted services provided by qualified staff assigned as gifted intervention specialists.
- Talent development strategies, if provided by qualified staff assigned as gifted intervention specialists or gifted coordinators. Talent development strategies provide all students access to challenging content, in combination with instructional supports, so that students demonstrate higher levels of academic achievement for the purpose of gifted identification. For qualified staff who are not assigned full-time, use a percentage.
- Family engagement and community outreach activities specifically designed to raise awareness of gifted education, including gifted services and opportunities for gifted identification testing, if provided by qualified staff assigned as gifted intervention specialists or gifted coordinators. For qualified staff who are not assigned full-time, use a percentage.
- Wellness supports for students who are gifted, including guidance, curricular and instructional practices, peer mentorships, and supports for students who are twice exceptional, if provided by qualified staff assigned as gifted intervention specialists or gifted coordinators. For qualified staff who are not assigned full-time, use a percentage.

EXPENDITURES NOT ALLOWED

- Expenses directly related to professional development for general education teachers who are designated as providers of gifted services. **Beginning with FY26, calculated state funds for gifted may no longer be used to support gifted professional development.** *Districts are encouraged to consult with treasurers and other personnel to identify other allowable funding sources for expenditures related to gifted professional development.*
- Facilities and maintenance costs that are generally applicable to all students in the school or district.
- Transportation costs that are generally applicable to all students in the school or district.
- Curriculum and instructional materials that are not related to services provided by qualified staff assigned as gifted intervention specialists.
- Curriculum and instruction expenses that are generally applicable to all students in the school or district.
- Wellness supports that are generally applicable to all students in the school or district.

USAS Function Code 2231: Gifted Education Coordinator Services

ALLOWABLE EXPENDITURES

- Salary and benefits of qualified staff assigned to coordinate gifted services. For staff who are not assigned full-time to coordinate gifted services, use a percentage.
- The purchase of qualified contracted staff or qualified shared staff from an educational service center, a school district or other entity assigned to coordinate gifted services.

EXPENDITURES NOT ALLOWED

- Expenditures related to staff who do not meet the qualifications for gifted coordinator specified in the *Operating Standards for Identifying and Serving Students Who are Gifted (Ohio Administrative Code 3301-51-15)*.
- Expenses directly related to professional development in gifted education for staff assigned to coordinate gifted services. **Beginning with FY26, calculated state funds for gifted may no longer be used to support gifted professional development.** *Districts are encouraged to consult with treasurers and other personnel to identify other allowable funding sources for expenditures related to gifted professional development.*

USAS Function Code 2232: Gifted Training Services

ALLOWABLE EXPENDITURES

- **Beginning with FY26, calculated state funds for gifted may no longer be used to support gifted professional development.** Districts are encouraged to consult with treasurers and other personnel to identify other allowable funding sources for expenditures related to gifted professional development.

EXPENDITURES NOT ALLOWED

- Expenses directly related to professional development in gifted education for staff assigned as gifted intervention specialists. **Beginning with FY26, calculated state funds for gifted may no longer be used to support gifted professional development.** Districts are encouraged to consult with treasurers and other personnel to identify other allowable funding sources for expenditures related to gifted professional development.

Resources

- [Foundation Funding Reports for Traditional School Districts](#)
- [Gifted Expenditure Reports](#)
- [Reporting Calendar for Education Management Information System \(EMIS\)](#)
- [Assessments Approved for Gifted Identification](#)

If you have additional questions about the use of funds for gifted education, email gifted@education.ohio.gov.