

# Gifted Education Use of Funds



**OFFICE FOR EXCEPTIONAL CHILDREN**

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## Introduction

This document assists city, local and exempted village districts in understanding 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 to be calculated by the Department. The district can find the total amount of the gifted funding on line F of the Summary School Funding Payment Report (SFPR) for Traditional School Districts [found here](#) on the Department website. A district's Detailed SFPR shows the total amount and detailed calculations related to how that funding is calculated.

For fiscal years 2022 and 2023, gifted funding is determined as follows:

- *Identification funds* in the amount of \$24.00 times the district's enrolled average daily membership (ADM) at grades Kindergarten through grade six times the district's state share percentage.
- *Gifted referral funds* in the amount of \$2.50 times the district's enrolled ADM times the district's state share percentage.
- *Gifted professional development funds* in the amount of \$7.00 in fiscal year 2022 and \$14.00 in fiscal year 2023 times ten percent of the district's enrolled ADM or the percentage of the district's enrolled students who are identified as gifted (whichever is greater) times the district's state share percentage.
- *Gifted coordinator unit funds* the amount of \$85,776.00 times the district's number of gifted coordinator units times the district's state share percentage. The number of units is determined as one unit for every 3,300 students in the district's enrolled ADM, with a minimum number of units of 0.5 and a maximum number of units of 8.0.
- *Gifted intervention specialist unit funding* at grades Kindergarten through grade eight in the amount of \$89,378.00 times the district's number of gifted intervention specialist units at grades Kindergarten through grade eight times the district's state share percentage. The number of units is determined as one unit for every 140 students who is identified as gifted and enrolled in grades Kindergarten through grade eight, with a minimum number of units of 0.3.
- *Gifted intervention specialist unit funding* at grades nine through twelve in the amount of \$80,974.00 times the district's number of gifted intervention specialist units at grades nine through grade twelve times the district's state share percentage. The number of units is determined as one unit for every 140 students who is identified as gifted and enrolled in grades nine through twelve, with a minimum number of units of 0.3.

## Reporting Gifted Education Expenditures

[Ohio Law](#) 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 can be [found here](#) on the Department's website.

The website includes the list of function codes from the Uniform School Accounting System (USAS) Manual that districts must use to report gifted expenditures to the Department in the Education Management Information System (EMIS). A schedule for reporting expenditure data in EMIS can be [found here](#) on the Department 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.

While these function codes are clearly connected with gifted expenditures, it is possible that expenditures related to the education of students who are gifted may fall outside of these limited function codes. In such instances, districts may decide to report allowable gifted expenditures using additional function codes.

**NOTE:** If districts report allowable gifted expenditures using function codes not specifically related to gifted expenditures as identified above, they may be required to submit additional clarifying information to the Department to determine compliance with gifted expenditure requirements. Districts, therefore, are strongly encouraged to report allowable gifted expenditures using only the function codes described above.

## Using Funds for Allowable Expenditures

Three fundamental principles apply to a district's use of gifted education funds.

**First, a district's total or overall allocation must be spent on gifted education.** [Ohio Law](#) 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, gifted intervention specialist services and other service providers approved by the Department and gifted professional development. Other service providers approved by the Department include service providers who meet the qualifications and requirements of the [Operating Standards for Identifying and Serving Students Who are Gifted](#). See the Gifted Education Use of Funds section below 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.

**Second, districts have flexibility to spend across gifted funding components.** Districts have flexibility to meet the requirements of Ohio Revised Code and the *Operating Standards for Identifying and Serving Students Who are Gifted*. Funding is not restricted at the component level, so districts have flexibility to spend gifted funding on any combination of the allowable expenditures listed below.

**Third, districts may roll over any unspent funds.** While the law requires the Department to reduce funding to a district by the amount spent on expenditures unrelated to gifted students, if a district has *unspent* gifted

funds for fiscal year 2022 (FY2022), those funds may be rolled into the next fiscal year (FY2023). Additional guidance regarding FY2023 and beyond will be forthcoming.

## Gifted Education Use of Funds

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.
- For general education teachers designated as providers of gifted services, use a percentage of their salary and benefits that is equivalent to the percentage of their total student caseload receiving gifted services.
- For trained arts instructors providing gifted services, use a percentage of their salary and benefits that is equivalent to the percentage of their total student caseload receiving gifted services.
- 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 services for students who are gifted.
- Social and emotional supports for students who are gifted, including guidance, curricular and instructional practices and mental health counseling. These supports may include, but are not limited to, counseling from educators and other qualified professionals, peer mentorships and supports for students who are twice exceptional.
- Expenses related to internships, mentorships, credit flexibility plans and higher education coursework, including College Credit Plus, for students who are gifted.
- Family engagement and community outreach activities specifically designed to raise awareness of gifted education, including opportunities for gifted services and supports.
- Talent development strategies to support opportunities and access to gifted education for students from underrepresented student groups. Talent development strategies provide students access to challenging content in combination with instructional supports so that students can build confidence, realize their full potential and demonstrate higher levels of academic achievement.

#### Expenditures *Not* Allowed

- 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 instruction expenses that are generally applicable to all students in the school or district.

## USAS Function Code 1211: Gifted Identification

### Allowable Expenditures

- The purchase of testing materials and scoring for the purpose of gifted identification. Use only approved tests from the List of Approved Assessments [located here](#) on the Department website.
- Salary and benefits of qualified staff assigned to the identification of students who are gifted. Use the percentage of staff time assigned to identification.
- The purchase of qualified contracted staff or qualified shared staff from an educational service center, a school district or other entity to provide identification services.
- Talent development strategies to support the identification of students who are gifted from underrepresented student groups. Talent development strategies provide students access to challenging content in combination with instructional supports so that students can build confidence, realize their full potential and demonstrate higher levels of academic achievement.
- Expenses directly related to professional development for any or all district staff members on equitable identification practices for all student groups.
- Family engagement and community outreach activities specifically designed to raise awareness of gifted education, including opportunities for gifted identification testing.

### Expenditures *Not* Allowed

- Costs related to tests that are not on the List of Approved Assessments, unless those tests are used for talent development strategies that support the identification of students who are gifted.

## USAS Function Code 2230: Gifted Support Services

### Allowable Expenditures

- Expenses directly related to professional development for general education teachers who are designated as providers of gifted services. This professional development must address the gifted education competencies required by the *Operating Standards for Identifying and Serving Students Who are Gifted*.
- Professional development must be from an individual who holds licensure or endorsement in gifted education, a graduate degree in gifted education or is a state or national presenter in gifted education.
- General education teachers designated as providers of gifted services must receive professional development that meets the requirements set forth in the *Operating Standards for Identifying and Serving Students Who are Gifted*. A brief resource guide for this professional development is [located here](#) on the Department website.

### Expenditures *Not* Allowed

- Professional development that does not address the gifted education competencies required by the *Operating Standards for Identifying and Serving Students Who are Gifted*.

- Professional development that is not provided by a qualified educator.

### **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 to coordinate gifted services.
- Expenses directly related to professional development in gifted education for staff 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*.

### **USAS Function Code 2232: Gifted Training Services**

#### **Allowable Expenditures**

- Use this code only for expenses directly related to gifted education professional development for gifted intervention specialists.
- Professional development must be related to gifted education.

#### **Expenditures *Not* Allowed**

- Expenses that are not related to gifted education professional development for gifted intervention specialists.

## **Resources**

[Foundation Funding Reports for Traditional School Districts](#)

[Gifted Expenditure Reports](#)

[Financial Reporting Calendar for Education Management Information System \(EMIS\)](#)

[Operating Standards for Identifying and Serving Students Who are Gifted](#)

[Assessments Approved for Gifted Identification](#)

[Gifted Education Professional Development Resource Guide](#)

[Guidance on Implementing the Operating Standards for Identifying and Serving Students Who are Gifted](#)

Do you have additional questions about the use of funds for gifted education? Please email [gifted@education.ohio.gov](mailto:gifted@education.ohio.gov).