

Gifted Education Use of Funds



Guidance for Fiscal Year 2024
and Fiscal Year 2025

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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 to be calculated by the Department. Payment reports showing the amount of gifted funding and therefore a gifted spending requirement can be [found here](#) on the Department website.

A district's Detailed School Funding Payment Report (SFPR) shows the detailed calculations of gifted funding. For fiscal years 2024 (FY24) and 2025 (FY25), gifted funding is calculated as follows:

- Identification funds in the amount of \$24.00 times the district's enrolled average daily membership (ADM) at grades Kindergarten through 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 \$21.00 in fiscal year 2024 and \$28.00 in fiscal year 2025 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 funding in 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 Eight in the amount of \$89,378.00 times the district's number of gifted intervention specialist units at grades Kindergarten through 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 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 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.

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 50% in FY24 and 66.67% in FY25.

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 can be [found here](#) on the Department 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 some expenditures related to the education of students who are gifted may fall outside of these function codes. In such instances, districts may decide to report allowable gifted expenditures using additional function codes.

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

Foundation funding calculated for gifted education must be spent on specified allowable gifted education 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, gifted intervention specialist services, and gifted professional development. See the Use of Funds 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 FY24, gifted funding may no longer be used to support "other services approved by the Department," which previously included regular education teachers providing differentiated instruction to gifted students, College Credit Plus or AP courses, or other services.**

Districts have flexibility to spend across gifted funding components. Funding is not restricted at the component level, so districts have flexibility to spend gifted funding on any combination of the allowable expenditures listed in the Use of Funds section of this document.

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, those funds may be rolled into the next fiscal year and beyond. **NOTE:** *If districts have unspent funds for fiscal year 2023 (FY2023), these unspent funds may be rolled over to FY2024. These funds will be subject to the allowable use of funds in the year they are spent.*

District expenditures not in compliance with gifted spending requirements will be recovered by the Department within ninety days of data finalization.

Department Review of Gifted Expenditures

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

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. 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.
- Social and emotional supports for students who are gifted, if provided by qualified staff assigned as gifted intervention specialists or gifted coordinators, including guidance, curricular and instructional practices, peer mentorships, supports for students who are twice exceptional and mental health counseling.
- Family engagement and community outreach activities, if provided by qualified staff assigned as gifted intervention specialists or gifted coordinators, specifically designed to raise awareness of gifted education, including opportunities for gifted services and supports.
- Talent development strategies, if provided by qualified staff assigned as gifted intervention specialists or gifted coordinators, 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

- 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.
- 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.

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.

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* (Ohio Administrative Code 3301-51-15).
- 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 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.

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.