



GIFTED EDUCATION FUNDING

The Exceptional Children’s Educational Act (ECEA) is Colorado’s primary law with requirements for the implementation of specific program elements and procedures for gifted education programs. An Administrative Unit (AU) means a school district, a board of cooperative services (BOCES), or the state Charter School institute. AUs oversee and provide educational services to gifted student and professional development opportunities for educators. These services may be supported through four different funding sources. According to Colorado Statute 12.02(2)(k), AUs must annually submit a gifted programming **Adjusted Budget** report and an **Expended Budget** report. All reports are completed in the Data Management System (DMS). Based on the funding source, there are specific guidelines for how funds may or may not be expended. An appraisal of AU budget reports is an element of the Colorado Gifted Education Review (CGER) process. (See Appendix A for ECEA Rules for Budget and Record Keeping).

COLLABORATIVE PROCESS

AUs shall develop a collaborative process for determining budget allocations to support the AU’s gifted program plan [12.02(2)(k)(i)]. This may include soliciting input or ensuring the budget process is transparent to all stakeholder groups.

INVENTORY

An AU shall keep an inventory record of all **equipment** purchased with state funds [12.08(2)]. The record must be maintained for the useful life of the equipment. The AU’s capital asset policy establishes criteria for when an equipment item must be capitalized and when it is included on the AU’s inventory records. A review of an AU’s inventory list is a component of the CGER Desk Audit.

MULTI-DISTRICT AU’S

If the AU is a multi-district AU or a BOCES, the AU collaborates with district leadership to determine the costs of implementing the gifted program plan and how state funds will be used by the AU according to specific guidelines.

Annual Budget Reports

Adjusted Budget Report

A budget report that details how the AU plans to spend all gifted funds to support gifted programming services for the upcoming school year. The AU “adjusts” budget considerations once the AU knows the actual state funds it will receive. The Annual Adjusted Budget is due by **September 30th**.

Expended Budget Report

A budget report that details the exact expenditures to support gifted programming from the previous school year. Expenditures from all sources are coded to 3150. The Expended Budget Report is due by **September 30th**.

All budget reports are completed in the Data Management System (DMS).

Budget reviews are an element examined during the Colorado Gifted Education Review (CGER) process.



The AU may choose to retain state funds centrally to provide personnel, professional development, or other services to schools and member districts. If the AU distributes money to individual districts, the AU must develop a method of accountability for how districts expended the flow-through funds. The AU **must** also indicate on the budget reports any additional funds the districts provide to support gifted education. Member districts may require guidance on accountability of funds and reporting of all expenditures to 3150 that are aggregated into the AU's budget report.

It is recommended that multiple AUs and BOCES consider a reimbursement process if funds are distributed for ongoing accounting of expenditures and account balances. The expenditures from general fund or other sources that are coded to 3150 by member districts should be added into the 3150 expenditures of the AU at large.

FUNDING SOURCES

There are **four** different funding sources that support gifted programming.

1. STATE CATEGORICAL FUNDS: GIFTED GRANT CODE 3150

Gifted Education funding and distributions from the Colorado Department of Education (CDE) are dependent upon annual funding allocations determined by the General Assembly through the Long Appropriations Bill. These categorical funds are supplemental in nature. The funds are retained in a separate line item in the Long Bill. The supplemental funds are set aside under the provision of law for a specific purpose and are distributed on a per-pupil allocation based on the AU's total enrollment, not the number of identified gifted students. State funds are determined by a funding formula (see Appendix A). Funds are dispersed to the AU in two payments: 60% in the fall and 40% in the spring. State categorical 3150 funds may change from year to year based on the overall state enrollment, an AU's enrollment, number of AUs in the state, and total funds allocated by the Legislature.

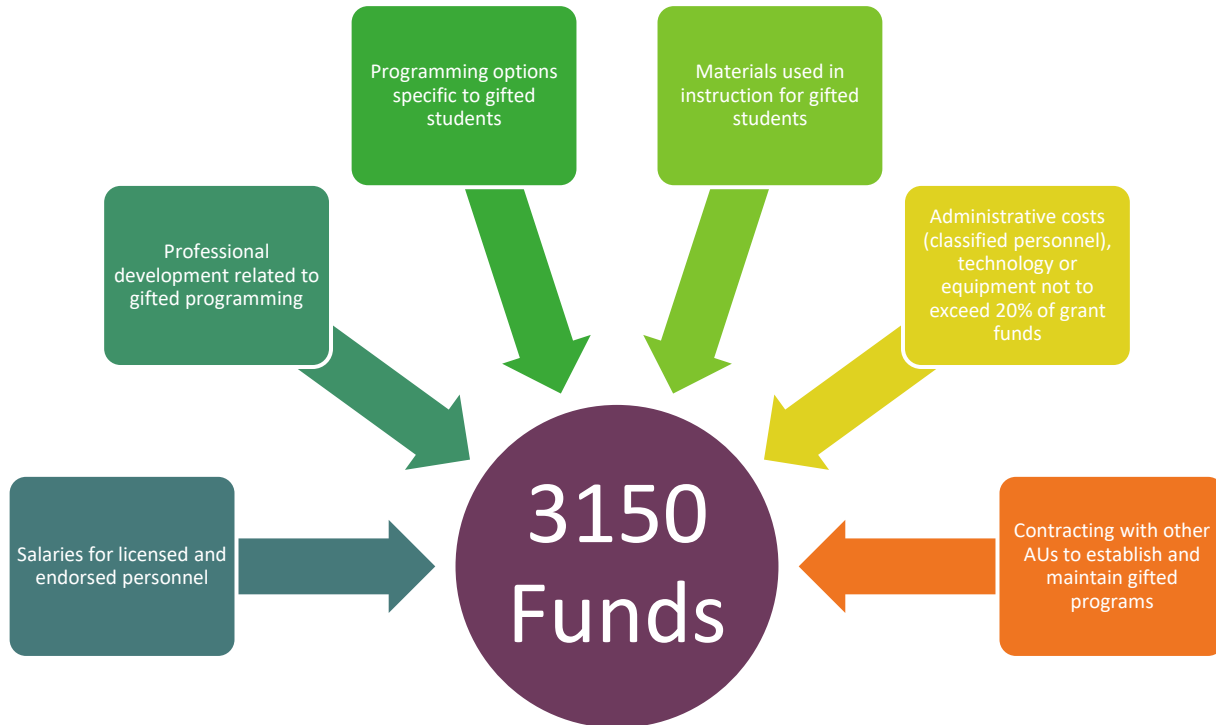
(See Appendix B for State Categorical Funding Formula)

Gifted Grant Funds (3150) must be expended by **June 30**. The AU may **not** carry forward funds to the next school year or roll funds into the AU's general budget. Expended funds must meet requirements outlined in ECEA Rule 12.02(2)(k).

12.02(2)(k) Budget

12.02(2)(k)(i) The AU shall include in the annual plan a budget for gifted education which reflects the collaborative efforts of the AU and cost of implementing the program elements and the student goals stated in the annual comprehensive program plan. The budget shall detail the funding committed by the AU and funding requested from the Department. Funding committed by the AU shall be an amount determined by the AU to contribute towards the AU's gifted student education program described in the AU's program plan.

ECEA RULES STIPULATE ALLOWABLE EXPENDITURES OF 3150 FUNDS [12.02(2)(k)(i)(A)]. THESE MAY INCLUDE:



See Appendix C for examples of possible expenditures.

2. UNIVERSAL SCREENING & QUALIFIED PERSONNEL GRANT CODE 3228

The Exceptional Student Education Act (ECEA) through House Bill 14-1102m permits AUs to apply for grant funds to offset the cost incurred by employing a qualified person to administer the gifted program and/or the costs of universal screening. When the amount of AU requests exceeds the available grant funds, AUs receive a percentage of the total available funds based on the total amount of funds requested. Grant applications are due on April 15 of each year. Grants are dependent upon the annual appropriation provided to the Department in any given year and shall be distributed to applicants in accordance with 22-20-205, C.R. S. Expenditures to 3228 must be reported by September 30 in the Expended Budget report on the Data Management System.

Gifted Grant Funds (3228) must be expended by **June 30**. The AU may **not** carry forward funds or roll funds into the AU's general budget. Grant funds for 3228 may only be used for the purpose of universal screening and qualified personnel. Funds may **not** be allocated for other purposes to support the gifted program plan. For more information about the grant requirements, visit the Office of Gifted Education website, and click on the Grants tab.

<http://www.cde.state.co.us/gt/grantsprojects>

ECEA RULES STIPULATE ALLOWABLE EXPENDITURES OF 3228 FUNDS [12.09(1)].



3. AU/DISTRICT FUNDS

State categorical funds for gifted education are intended to be supplemental. The AU supplements state funds to provide a comprehensive gifted program and ensure the continuum of gifted services in all areas of giftedness as defined in ECEA Rule. ECEA Rules stipulate, “The budget shall detail the funding committed by the AU and funding requested from the Department. Funding committed by the AU shall be an amount determined by the AU to contribute towards the AU’s gifted student education program described in the AU’s program plan.” [12.02(2)(k)]

AUs shall determine the amount of general funds allocated to gifted programming. In a multi-district AU or BOCES, the annual budget reports **must** include the supplemental gifted funds and other 3150 program expenditures provided by each district within the AU to support gifted education. The multiple-district and BOCES AUs are accountable for obtaining reports on how flow through funds were expended.

4. OTHER LOCAL GRANTS AND/OR FEDERAL FUNDING

The Every Student Succeeds Act (ESSA) allows districts to use ESSA funds to identify and serve gifted students and, specifically, homeless gifted students, Native Americans, and Title II professional development funds to provide training specific to gifted education. AUs may choose to use ESSA funds to support gifted programming and quality and differentiated instruction. Additionally, AUs may choose to apply for other educational grants that may be used to support gifted programming. This reporting category is **not** for the purpose of recording Grant Fund 3228 (Universal Screening and Qualified Personnel) expenditures.

Note: There are several ESSA title programs that can support gifted students.





STEPS IN COMPLETING A BUDGET REPORT

1. Request a budget report from your AU fiscal manager to include expenditures of 3150 and 3228 state funds and AU allocations for the gifted program.
2. For multi-district AU's, request districts provide documentation of how dispersed funds were expended and the contributing funds a district provides to support the gifted program.
3. Update the AU's inventory list if any equipment was purchased.
4. Use the Budget Template for planning purposes (see page 5).
5. Logon to the DMS site and click the Fiscal Tab.
6. Click the appropriate budget and "Assign to Me."
7. Answer the budget question by selecting "Yes" or "No."
8. If "Yes" enter the budget amount. If "No" leave this area blank. Do not enter a zero or any other notation in the text box IF "no" was selected.
9. If "Yes" provide a brief narrative on how the funds were used.
10. After completing the budget, print a copy of the budget to ensure accuracy.
11. Click "Close Submission" in DMS.

Home > Gifted Education State Monitoring > 18010 -

Your AU Name Here

Profile Monitoring **Fiscal** Family E & C

Fiscal

+ Initiate Submissions

Visit the Gifted Education website for detailed DMS directions.

<http://www.cde.state.co.us/gt/dms>

UNDERSTANDING THE BUDGET REPORTS

A budget template has been developed for planning purposes. The template is available on the Office of Gifted Education Budget webpage. <http://www.cde.state.co.us/gt/budget>

Adjusted Budget and Expended Budget reports are completed and submitted to CDE through an AU's Data Management System (DMS) account. Only personnel with permission to the DMS Fiscal tab may access the budget templates. AUs are encouraged to print a copy of the final budget report to ensure accuracy of data entered into DMS.



THE BUDGET TEMPLATE

There are six (VI) categories for budget reporting.

The CDE has an established Chart of Accounts designating codes for fiscal expenditures. Districts choose how expenditures will be coded. This column shows the suggested code for each category; however, an AU may choose to use a different code within the Chart of Accounts. **All AU gifted expenditures should use de the 3150 code designated for gifted education.**

Typical Eligible Expenditures of State Gifted and Talented Education Funds	Suggested/Detailed Chart of Accounts Codes	B.			
		A. State Gifted Education Funds	Provide details as to how funds will be used to: 1) sustain and align with ongoing gifted programming(e.g., Director, identification testing, extended learning options); and/or 2) support strategies for improving student performance or program elements (Refer to the 12-16 program plan goals, students achievement targets and/or UIP action plan)	C. Administrative Unit's Contributing Funds **	
I. Licensed, endorsed personnel working with gifted students	P=Program O=Object G=Grant			AU's Resources	Other (e.g. Federal or local grant)

A. This column includes how the AU expended state categorical 3150 funds.

C. The AU will provide a narrative description on how funds were specifically used for each Chart of Account codes.

B. The AU will include **other** funding provided from the AU or member districts.

C. The AU will include any other grants or Title funding used to support gifted programming. **This does NOT include 3228 grant funds. These expenditures are reported in Section VI of the budget templates**



BUDGET REPORT CATEGORIES

The budget report is divided into 6 categories. Each category is subdivided into separate reporting fields. The following guidelines should be used to correctly record expenditures within each category.

I. LICENSED/ENDORSED PERSONNEL WORKING WITH GIFTED STUDENTS.

This category is designated for any personnel who are licensed or have a gifted education endorsement who coordinate, direct or facilitate the AU/district/school gifted program, or serve gifted students as a primary role. Salaries for licensed and/or endorsed educators who are solely contracted to provide instruction to gifted students are included within this category. ECEA Rule stipulates instruction of gifted students must be provided by licensed personnel.

CATEGORY	Description	Example
SALARY	Contracted salary of licensed/endorsed personnel working with the gifted program or gifted students. If the educator’s contract includes other responsibilities beyond gifted education, only record the percentage of the salary used to support gifted programming.	<ul style="list-style-type: none"> • An AU Gifted Coordinator has a .5 contract to support gifted programming and a .5 contract to support English Language Learners. The budget report should only include .5 of the educator’s salary, not the full amount of the contracted salary. • A certified teacher’s full-time role is providing instruction to gifted students and facilitating the school-level gifted program. The 1 FTE salary is recorded here.
SUBSTITUTE TEACHERS	Cost to provide the above personnel with substitute teachers when personnel are required to be out of the AU/district/school for the purpose of gifted education.	<ul style="list-style-type: none"> • A school’s gifted facilitator, who is also a regular classroom teacher, attends a monthly AU gifted network meeting. The cost for the substitute is an allowable expenditure reported here.
ADDITIONAL EARNINGS/STIPENDS	If licensed/endorsed personnel receive a stipend or additional earnings to support gifted programming, the cost is recorded here. This may be consider “extra duty pay.”	<ul style="list-style-type: none"> • A classroom teacher is provided a stipend to facilitate the school’s gifted program in addition to his classroom duties. His contracted salary may NOT be recorded above in “salary” because he is a regular classroom teacher. However, the additional earnings he receives to facilitate the gifted program is an allowable expenditure in this category.
BENEFITS	All benefit costs for the personnel indicated in the “salary” category are recorded here.	<ul style="list-style-type: none"> • Insurance and PERA



II. PROFESSIONAL DEVELOPMENT FOR EDUCATORS OF GIFTED STUDENTS

This category is designated to record all professional development costs aligned to supporting the AU’s Gifted Education Comprehensive Program Plan.

CATEGORY	Description	Example
CONSULTANT FEES	A “consultant” is a current employee of the AU/district. This employee is hired by the AU to provide consulting services to support the gifted program plan.	<ul style="list-style-type: none"> The AU hires a district teacher, trained to facilitate parent SENG groups, to provide a 6 week parent program using the SENG model.
CONTRACTED SERVICES	Cost for contracting with a non-employee, another AU, agency or company to provide professional learning opportunities. The vendor and the district have a contract to define the designated service.	<ul style="list-style-type: none"> A district contracts with a neighboring district to send teachers to an upcoming gifted workshop. An AU hires a nationally-recognized presenter to provide a full-day workshop on the social-emotional needs of gifted students.
WORKSHOP FEES	Cost for gifted personnel to attend a gifted education workshop, conference or convention. Costs for travel, food and lodging may be included.	<ul style="list-style-type: none"> The AU Gifted Coordinator and a school gifted facilitator attend the Colorado Association for Gifted and Talented (CAGT) state convention. The registration cost of CAGT, cost of the hotel, food not provided at the conference and mileage are added together and reported here.
SUBSTITUTE TEACHERS	If substitutes must be provided so educators can attend gifted education professional learning opportunities, costs are indicated in this category.	<ul style="list-style-type: none"> A school’s gifted facilitator attends the state CAGT conference and had a substitute cover her class for the two-day convention.
ADDITIONAL EARNINGS/STIPENDS	If educators are provided a stipend or receive additional earnings for attending gifted education professional development, costs are recorded in this area.	<ul style="list-style-type: none"> Teachers in an AU are paid a \$100 stipend for attending a gifted workshop offered in the summer, during non-contract time.
PRINTING	Cost for printing aligned to gifted professional learning opportunities.	<ul style="list-style-type: none"> A presenter requires packets of information printed for each workshop participant
OTHER	Other professional development costs that might be incurred.	<ul style="list-style-type: none"> A consultant asks that each participant have a copy of a specific book that will be used during the workshop.



III. ACTIVITIES ASSOCIATED WITH GIFTED INSTRUCTION

This category is designated to report expenditures for supplemental activities that support the instruction of formally identified gifted students. This may include before or after school enrichment activities, summer camps or competitions and contests. Additionally, the cost for identification assessment the AU supplements for the administration of universal screening.

CATEGORY	Description	Example
CONTRACTED SERVICES	If the AU contracts with another AU or a post-secondary institution to provide instruction or supplemental activities for gifted students, the amount is recorded here.	<ul style="list-style-type: none"> • An AU contracts with another AU to send two gifted students to their district for an advanced music course not provided in their AU. • An AU pays for university course fees for a gifted student to take a college-level course because the student has exhausted all course offerings within the AU.
ADDITIONAL EARNINGS/STIPENDS	This category is to record expenditures for personnel who are not licensed or endorsed who support an activity associated with gifted instruction. The supplemental activity is not the primary instruction for the gifted student. Therefore, stipends for personnel who facilitate/sponsor the activity may be included here. ECEA Rules state the primary instruction for a gifted student must be delivered by a certified, licensed teacher. Costs for licensed/endorsed personnel working with gifted students is recorded in Category I .	<ul style="list-style-type: none"> • A district paraprofessional is paid to sponsor an after-school Lego Robotics Club for gifted students.
FEES FOR CONTENT EXTENSIONS	Costs for registrations supporting contests, clubs or competitions supporting a gifted student’s programming plan.	<ul style="list-style-type: none"> • Gifted students in the after-school robotics club will compete at a state-wide competition. Registration fees for the contest are recorded in this section.
FIELD TRIPS: CONTRACTED	If the AU contracts with a business/agency for a fieldtrip, costs are specified here.	<ul style="list-style-type: none"> • A group of gifted students won the statewide Destination Imagination competition and must now travel out of state to the national competition. The school will contract with a company to provide a charter bus for the out-of-state travel.



CATEGORY	Description	Example
FIELD TRIPS – DISTRICT TRANSPORTATION:	The AU uses district transportation for gifted students to attend special classes, regional events or field trips.	<ul style="list-style-type: none"> A group of gifted students will ride on their district’s bus to attend Legislative Day in Denver.
TRANSPORTATION:	Costs for transportation of gifted students within the AU, to attend classes outside the AU, or participate in activities or events aligned to their program plan.	<ul style="list-style-type: none"> A gifted student is transported daily from her elementary school to the middle school for her advanced mathematics class.
OTHER	Additional costs to support gifted activities.	<ul style="list-style-type: none"> A summer camp is provided to gifted students in an AU. Materials are required for the courses provided.

IV. INSTRUCTIONAL MATERIALS

CATEGORY	Description	Example
CONTRACTED SERVICES	This category is designated for any materials that are purchased to support the instruction of gifted students and/or the AU’s program plan. Materials for identification assessment that will be able to inform instruction are included in this category. The identification materials are costs the AU spends beyond the Universal Screening Grant Code 3228. Those expenditures are included in a different section of the budget report.	<ul style="list-style-type: none"> Novels are purchased for an advanced literacy class. The cost of the novels for gifted students in the course may be included here. Gifted students participating in an after-school bridge building contest require the purchase of balsa wood for their event. A norm-referenced observation scale is purchased to add to the body of evidence for gifted identification.



V. INSTRUCTIONAL EQUIPMENT/ADMINISTRATIVE ASSISTANT

This category is designated to record purchased equipment and/or the partial salary and benefits for an administrative/business assistant supporting the gifted program. Based on ECEA Rule, administrative costs (classified/grant fiscal staff), technology, and equipment necessary for the education of gifted students may include up to **ten percent** for any one of these limited expenditures, and, not to collectively **exceed twenty percent** of the total amount requested from the Department [12.02(2)(k)(i)(E)]. Districts/AUs typically have policies that set the threshold for equipment expenditures defined as **capital** and **non-capital assets** and how supplies and equipment are **inventoried**.

The AU must keep an updated inventory list, as per the AU’s policy, of all **equipment** purchased with state gifted funds. The inventory will be reviewed during the AU’s CGER.

CATEGORY	Description	Example
NON-CAPITAL EQUIPMENT (NOT FIXED ASSET)	Expenditures for items classified as equipment, but costing less than the AU/district policy for capital assets.	<ul style="list-style-type: none"> <i>The Science Olympiad team, comprised of gifted students, require a new air compressor to launch water-bottle rockets.</i>
EQUIPMENT (FIXED ASSET)	Expenditures for the initial and replacement items of equipment, such as machinery, furniture (including teacher desks, chairs, and file cabinets), fixtures, vehicles and technology equipment. The district’s capital asset policy establishes criteria for when an equipment item must be capitalized and when it is included on the district’s property inventory records.	<ul style="list-style-type: none"> <i>An AU created a new gifted educator position and the employee will need a new desk. The purchase of the desk, chair and file cabinet may be included here if it isn’t more than 10% of the AU’s total gifted grant funds.</i>
ADMINISTRATIVE/BUSINESS ASSISTANT	Categorical funds may be used to pay an administrative assistant who supports the AU’s gifted program. However, the funds to support the employee may NOT exceed 10% of the AU’s state allocation.	<ul style="list-style-type: none"> <i>An AU receives \$50,000 in gifted state categorical funds. The AU may pay an administrative/business assistant up to \$5,000 to support the gifted program plan (including benefits). The remainder of the employee’s salary must come from the AU’s general fund and would be coded in the section outlining the AU’s 3150 expenditures.</i>
BENEFITS	Benefits for the above administrative/business assistant are recorded here, up to 10% of the total categorical fund balance.	<ul style="list-style-type: none"> <i>Insurance and PERA for administrative assistant</i>



VI. UNIVERSAL SCREENING & QUALIFIED PERSONNEL GRANT CODE 3228

This category is designated for AUs who received 3228 grant funds for universal screening and/or qualified personnel. The AU must report the amount expended to equal the amount of funds received. If the AU must use other funds to support universal screening and/or qualified personnel beyond funds received from the 3228 grant, those additional funds are recorded as 3150 budget/expenditures in category I and/or IV using the state categorical or general fund.

CATEGORY	Description	Example
UNIVERSAL SCREENING (K-2)	This category totals the amount spent for universal screening for one grade-level at the kindergarten through second grade. This category is for the cost of the assessment (exam) only.	<ul style="list-style-type: none"> The AU administers the CogAT to all second graders. The exam cost for this grade level is recorded here.
UNIVERSAL SCREENING (MIDDLE)	This category totals the amount spent for the universal screening for one grade-level at the middle school level. This category is for the cost of the assessment (exam) only.	<ul style="list-style-type: none"> The AU administers the NNAT to all seventh grade students in the AU. The exam cost for this grade level is recorded here.
OTHER ELIGIBLE COSTS FOR SCREENING:	As per the grant requirements, other allowable expenditures include the vendor’s basic scoring and report packages. Funds may not be used for training aligned to administer the assessment, testing supplies, or stipends for test administration and/or scoring.	<ul style="list-style-type: none"> The AU orders a premium package for score reporting. The cost that can be recorded here is for only the vendor’s basic scoring package.
QUALIFIED PERSONNEL GRANT RECIPIENTS	As per the grant requirements, funds may be used to pay up to a .5 FTE who is qualified in gifted education. This may include having an endorsement or higher degree in gifted education or working toward an endorsement. The law states the person this grant funds is “administering” the gifted program at the AU level. Funds may not be used to hire a consultant or contractor. It must be an employee within the AU. Funds are for the qualified person at the AU level.	<ul style="list-style-type: none"> The AU contracts a .5 FTE to coordinate the gifted program. The AU only receives enough grant funds for a .3 position. Record the .3 contract amount in this section of the budget report and the additional .2 of the salary in Category I.

√√ Double check your total balances prior to closing the submission for each budget report. Ensure the 3150 and 3228 totals on your printed budget and in DMS equal the total amount of the AU’s gifted categorical distribution and the AU’s grant funds the AU received or will receive for the fiscal year.



APPENDIX A: ECEA RULES

BUDGET 12.02(2)(K)

12.02(2)(k)(i) The AU shall include in the **annual plan a budget** for gifted education which reflects the collaborative efforts of the AU and cost of implementing the program elements and the student goals stated in the annual comprehensive program plan. The budget shall detail the **funding committed by the AU** and funding requested from the Department. Funding committed by the AU shall be an amount determined by the AU to contribute towards the AU's gifted student education program described in the AU's program plan. Funds requested from the Department may be used for:

12.02(2)(k)(i)(A) Salaries for appropriately **licensed and endorsed personnel primarily serving gifted students** (e.g., gifted education directors, coordinators, resource teachers, counselors and teachers of gifted classrooms);

12.02(2)(k)(i)(B) **Professional development** and training relating to gifted education;

12.02(2)(k)(i)(C) **Programming options** and school counseling or affective guidance specific to gifted students and their ALPs:

12.02(2)(k)(i)(D) **Materials** used in instructional programming for gifted education;
and

12.02(2)(k)(i)(E) **Administrative costs** (classified or grant fiscal staff), **technology, and equipment** necessary for the education of gifted students up to **ten percent** for any one of these limited expenditures, and, not to **collectively exceed twenty percent** of the total amount requested from the Department.

12.02(2)(k)(ii) Administrative units may **contract with other AUs** to establish and maintain gifted student programs (e.g., art, music, online coursework, and counseling) for the education of gifted children, sharing costs of student programming in accordance with terms of a contract. This action is optional based upon available AU resources, and subject to AU discretion. An AU with less than six children who need a particular program may purchase services from one or more AUs that provide the appropriate gifted education program for individual or groups of gifted students. Gifted education personnel in these AUs shall collaborate on the content and monitoring of such contracts.

RECORD KEEPING 12.05

Administrative units shall have the following record keeping and reporting responsibilities:

12.05(1) Financial Records

Financial records shall be kept in accordance with generally accepted principles of governmental accounting. Recommended accounting principles are listed in the Financial Policies and Procedures Handbook.

12.05(2) Inventory

An **inventory** shall be maintained of all equipment for which funding was received. These records shall be maintained throughout the useful life of the equipment.



APPENDIX B: CATEGORICAL GRANT FUNDING FORMULA

Administrative units are required by law to provide a Comprehensive Program Plan and budget to identify and serve gifted children who are at least five years of age (preschool is optional, except in the identification process for early access). Administrative units may permit early access provided the program plan includes criteria and procedures for early access provisions required by law.

State categorical funds for gifted education are supplemental and offset the costs of a gifted program. State law does not prescribe a formula for distributing the appropriation for gifted children. The Department of Education distributes money to administrative units on a per pupil basis, except that 24 administrative units consisting of BOCES units and small districts have a formula that provides a base allocation and factors for size, rural districts and number of districts in the BOCES. This adjustment was made in collaboration with representatives of administrative units in 2009. The adjustment will allow changes in enrollment and number of rural districts in a BOCES to influence a more equitable distribution among the 24 administrative units. A 2009 standard distributes 19% of the total allocation to the 24 administrative units and 81% of the total allocation to 36 administrative units. This percentage standard is based upon the 2008 distribution. (Note: The 19/81 percent split is a “hold-harmless” factor.)

Gifted Education Formula

Gifted per pupil allocation = distribution / total pupils

81% of total distribution (38) administrative units):

Administrative unit allocation equals: Number of pupils in administrative unit x per pupil allocation

19% of total distribution (24 administrative units):

Administrative unit allocation equals: Base amount + (factors for enrollment under 2000, percent of rural districts, and number of districts + number of pupils in administrative unit x per pupil allocation

Example of Funding for an Administrative Unit in the Adjusted Formula Category

Factors for an administrative unit in the adjusted formula category

- Number of pupils in the AU = October enrollment count
- Base amount = \$10,000
- Under 2000 enrollment = \$3,500
- 100% rural districts = \$4,000
- Factor for number of districts = (Number of districts – 1) x \$2,000
- Per pupil allocation = \$11.68 (example)



Example

Description of the Administrative Unit

Enrollment - 1980 students

18 districts: 6 rural and 12 non-rural = 33% rural

Formula: Base + under 2500 enrollment + rural factor + # of districts factor + per pupil factor = Total allocation

\$10,000 + \$3,500 + \$1,320 (33% of \$4,000) + \$34,000 ((18-1) x \$2,000) + \$23,126 (1980 students x \$11.68/student)

Total = \$71,946



APPENDIX C: EXAMPLES OF GIFTED EXPENDITURES FOR 3150 STATE CATEGORICAL FUNDS

The following tables provides ideas for eligible gifted education expenditures. The primary goal of the gifted state categorical fund is to provide resources and support for the instruction and growth of gifted students. Areas for eligible expenditures are: personnel who work directly with gifted students and the gifted program; student instructional activities; student materials; activities related to gifted education; equipment used for the instruction identification or assessment of gifted students; and professional development for educators/parents of gifted students. The list is not exhaustive of what local districts might include to support gifted students within the above targeted areas.

Personnel	Professional Development	Activities Associated with Gifted Instruction
<ul style="list-style-type: none"> • AU Gifted Education coordinator/director • Gifted teachers • BOCES personnel contracted for identification assessment • Counselor services to support gifted students • Stipends for teachers to take online modules • Stipends for teachers who facilitate the AU’s gifted education activities • Substitute costs for personnel to attend gifted events • GT staff designated to be a parent liaison 	<ul style="list-style-type: none"> • Speaker fees and expenses for workshops, seminars related to gifted student education (e.g., Thinking Maps , Jacob’s Ladder, Great Books) • Fees for facilitator of online gifted education workshop/training modules • CAGT registration • NAGC registration • Beyond Giftedness • Books, DVDs, journals for professional library • Inservice on gifted education • KOI materials and training • DI training for gifted needs • U-STARS plus training • Javits module training and administration • Gifted Conference expenses for teachers, coordinators to travel • Network meeting-related fees (presenters & expenses) • SENG Training and materials • Percentage of the graduate-level tuition costs for personnel seeking an endorsement in gifted education 	<ul style="list-style-type: none"> • Identification process and assessments for a body of evidence • Talent pool support • Parent registration for conferences • Program Evaluation • CGER preparation • Coordination/sharing expenses of speakers/presenters with local parent groups • Communication methods and workshops for parents of gifted students • Gifted family engagement activities related to achievement/growth



APPENDIX C: EXAMPLES OF GIFTED EXPENDITURES FOR 3150 STATE CATEGORICAL FUNDS, CONTINUED

Gifted Student Activities	Instructional Materials	Equipment/Administrative Assistant <i>No more than 20% of Grant Funds</i>
<ul style="list-style-type: none"> • On-line classes for gifted students – e.g. ALEKS, AP coursework • Legislative Day in Denver • Scholarships for summer opportunities • Talent search funding • College visits • Mentorships/independent study expenses • Field trips related to course of study being pursued by G/T students • Fees for regional events • Summer enrichment or advanced course program • Fees for competitions and contests • A percentage of cost for distance learning fees, access, equipment • Transportation to events related to gifted instruction and achievement 	<ul style="list-style-type: none"> • Textbooks for gifted students as required for individual Tier II and Tier III programming small group for advanced work • William and Mary Materials • Great Books Materials • Thinking Maps Materials • M3 Mathematics • Materials for parent education, e.g., SENG resources • AU parent brochures, handbooks and flyers • U-STARS -plus materials including classroom sets • Identification tools- early access and regular • Books and materials for identification in creativity, leadership, drama and the arts • Individual licenses for Renzulli Learning System or other online learning systems for identified GT students • Assessment tools – CogAT, Torrance, SIGS, etc. 	<ul style="list-style-type: none"> • Computer for gifted classroom or gifted teacher • Computer for specialized independent study needs • Cameras, microphones, and headsets for gifted students and their teachers/coordinators to meet live online • Administrator to manage collection and analysis of gifted data, program plans and reports

Where can I learn more?

- Visit the Gifted Education Budget webpage: <http://www.cde.state.co.us/gt/budget>
- Contact your Gifted Education Regional Consultant (GERC)
- Contact the Office of Gifted Education