



Colorado statute mandates funding for gifted education. Pursuant to C.R.S. 22-20-205 and the Exceptional Children's Educational Act (ECEA) Rules [12.02(2)(k)], the Colorado General Assembly allocates gifted education funds in the state's annual budget. These funds are intended to supplement — not replace — local and federal resources and must be used exclusively to support the implementation of approved gifted education program plans.

An administrative unit (AU) may not refuse to accept state or federal monies for implementing a program plan but shall adopt and implement a program plan that the administrative unit can implement within the local, state, and federal monies and resources that are available to the administrative unit for gifted education.

Funding may be used for specific, allowable costs, including:

- I. Appropriately licensed and endorsed **personnel**;
- II. Professional development for personnel (**PD**) who serve gifted children;
- III. **Programming** options and counseling related to serving gifted children;
- IV. **Materials** used in serving gifted children; and
- V. The direct administrative costs and other **limited expenditures**, as defined by state board rule, that the administrative unit incurs in implementing the gifted education program.

Each AU must submit an annual budget, detailing both the funds committed locally and those allocated from the Colorado Department of Education. These budgets must reflect collaborative planning and align with the AU's goals for gifted student achievement and growth.

Each allowable use category includes subcategories with detailed descriptions and examples provided in the sections below. These examples are intended to guide AUs in accurately reporting expenditures and ensuring compliance with state requirements.

## 3150 Budget Report Categories

The information below gives a description of allowable use for the specific subcategory and an example for each budget report category and sub-category.

### I. **Personnel**

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/endorsed educators who are solely contracted to provide instruction to gifted students are included within this category. ECEA Rule stipulates that instruction of gifted students must be provided by licensed/endorsed personnel.



Sub- Category	Description	Example
<b>Salary</b>	Contracted salary of <b>licensed/endorsed</b> personnel managing the AU gifted program. If the educator's contract includes other responsibilities beyond gifted education, <i>only</i> record the percentage of the salary used to support gifted programming.	Example 1: An AU Gifted Coordinator has a .5 contract to support gifted programming and a .5 contract to support Multi-lingual Learners. The budget report should only include .5 of the educator's salary, not the full amount of the contracted salary. Example 2: A certified teacher's full-time role is providing instruction to gifted students and facilitating the school-level gifted program. The full-time salary is recorded here.
<b>Substitute Teachers</b>	Cost to provide the <b>licensed/endorsed</b> personnel with substitute teachers when personnel are required to be out of the AU/district/school for the purpose of gifted education.	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.
<b>Additional Earnings/Stipends</b>	If <b>licensed/endorsed</b> personnel receive a stipend or additional earnings to support gifted programming, the cost is recorded here. This may be considered extra duty pay.	A classroom teacher is provided with a stipend to facilitate the school's gifted program in addition to their classroom duties. The contracted salary may NOT be recorded above in the "Salary" sub-category because they are a regular classroom teacher. However, the additional earnings they receive to facilitate the gifted program are an allowable expenditure in this category.
<b>Benefits</b>	All benefit costs for the personnel indicated in the Salary sub-category are recorded here.	Insurance and PERA

Additional uses of Personnel funding may include, but are not limited to, the following:

- 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 related to gifted education
- Stipends for psychologists to assist with gifted assessment
- Stipends for teachers who facilitate the AU's gifted educational activities
- Substitute costs for personnel to attend gifted events
- Gifted Education staff designated to be a Gifted family liaison

## II. Professional Development (PD) for Educators

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

Sub- Category	Description	Example
<b>Consultant Fees</b>	A <b>consultant</b> 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.	The AU hires a district employee to facilitate educator, counselor, and family training.
<b>Contracted Services</b>	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.	Example 1: A district contracts with a neighboring district to send teachers to an upcoming gifted workshop. Example 2: An AU hires a nationally recognized presenter to provide a full-day workshop on social-emotional needs of gifted students.
<b>Workshop Fees</b>	Cost for gifted personnel to attend a gifted education workshop, conference or convention. Costs for travel, food, and lodging may be included.	The AU Gifted Coordinator and school gifted facilitators attend the Colorado Association for Gifted and Talented (CAGT) state convention. The registration cost of CAGT, the cost of the hotel, food not provided at the conference, and mileage are added together and reported here.
<b>Substitute Teachers</b>	Substitutes may be provided so educators can attend gifted education professional learning opportunities; costs are indicated in this category.	A school's gifted facilitator attends the state CAGT conference and has a substitute cover for their class for the two-day convention.
<b>Additional Earnings/ Stipends</b>	If educators are provided with a stipend or receive additional earnings for attending gifted education professional development, costs are recorded in this area.	Teachers in an AU are paid a stipend for attending a gifted workshop offered in the summer, during non-contract time.
<b>Printing</b>	Cost for printing materials needed for gifted professional learning opportunities.	A presenter requires packets of information printed for each workshop participant.

# Gifted Education 3150 Budget Guidance



OFFICE OF  
GIFTED  
EDUCATION

<b>Other</b>	Other professional development costs, aligned to support the AU's CPP, might be incurred.	A consultant asks that each participant have a copy of a specific book that will be used during the workshop.
--------------	---	---

Additional uses of PD for Educators funding may include, but are not limited to, the following:

- Speaker fees and expenses for workshops, training, and/or seminars related to instructing and/or supporting gifted student education
- Fees for a facilitator of online gifted education workshop/training modules
- Conference registration (CAGT, NAGC, SENG, etc.) and expenses for teachers and coordinators to travel
- Gifted Education books, videos, and journals for the professional library
- In-service on gifted education
- Gifted assessment administration training and materials (KOI, U-Stars Plus training, NGAT, CogAT)
- Differentiated instruction training for gifted needs
- Gifted network meeting-related fees (presenters & expenses)
- Percentage of the graduate-level tuition costs for personnel seeking endorsement in gifted education

## III. Student Programming

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, competitions, and contests.

Sub- Category	Description	Example
<b>Contracted Services</b>	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.	Example 1: An AU contracts with another AU to send two gifted students to their district for an advanced music course not provided in their AU. Example 2: 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.
<b>Additional Earnings/ Stipends</b>	This category is to record expenditures for personnel who are <b>not</b> licensed or endorsed who support an activity associated with gifted instruction. Supplemental activity is <i>not</i> the primary instruction for the gifted student. Therefore, stipends for personnel who facilitate/sponsor the activity may be included here. ECEA Rules state that the primary instruction for a gifted student must be delivered by a certified, licensed teacher. Costs	A district paraprofessional is paid to sponsor an after-school Lego Robotics Club for gifted students.

# Gifted Education 3150 Budget Guidance



OFFICE OF  
**GIFTED  
EDUCATION**

	for licensed/endorsed personnel working with gifted students are recorded in <b>Category I</b> .	
<b>Fees for Content Extensions</b>	Costs for registrations associated with contests, clubs, or competitions supporting a gifted student's Advanced Learning Plan goals. These may be provided by sources outside of school.	Gifted students in the after-school robotics club will compete at a statewide competition. Registration fees for the contest are recorded in this section.
<b>Field Trips: Contracted</b>	If the AU contracts with a business/agency for a field trip, costs are specified here.	A group of gifted students who won a state competition will travel out of state for the national finals, and a company will be hired to manage their travel and accommodations.
<b>Field Trips: District Transportation</b>	If the AU uses district transportation for gifted students to attend regional events or field trips.	A group of gifted students will ride on their district's bus to attend Legislative Day in Denver.
<b>Other Transportation</b>	Costs for transportation of gifted students within the AU, to attend classes outside their attended school, or participate in activities aligned to their Advanced Learning Plan.	A gifted student is transported daily from their elementary school to the middle school for their advanced mathematics class.
<b>Other</b>	Additional costs to support gifted activities.	A summer camp is provided for gifted students in an AU. Materials are required for the courses provided.

Additional uses of Student Programming funding may include, but are not limited to, the following:

- Identification process for developing a body of evidence
- Talent pool support
- Parent registration for gifted conferences
- Gifted family engagement activities, including but not limited to speaker expenses
- Talent Search funding
- College visits for gifted students
- Online classes, mentorships/independent study expenses for gifted students
- Fees for regional events, competitions, contests, field trips, etc.
- Summer enrichment, opportunities, or an advanced course program
- Transportation to events related to gifted instruction and achievement



## IV. Materials

Sub-Category	Description	Example
<b>Supplies and Materials</b>	<p>This category is designated for any materials that are purchased to support the instruction of gifted and talent pool students. Materials for identification assessment that will be used to inform instruction are included in this category.</p> <p>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.</p>	<p>Example 1: Gifted funds may be used to supplement the cost of books for an advanced literacy class, provided the materials directly support the needs of identified gifted students enrolled in the class.</p> <p>Example 2: Gifted students participating in an after-school bridge building contest require the purchase of balsa wood for their event.</p> <p>Example 3: A norm-referenced observation scale is purchased to add to the body of evidence for gifted identification.</p>

Additional uses of Materials funding may include, but are not limited to, the following:

- Textbooks or resources for gifted students as required for gifted programming
- Materials for family education, including but not limited to brochures, handbooks, and flyers
- Books and materials for supporting identification in academic and talent aptitudes
- Individual licenses for online learning systems for identified GT students
- Assessment costs

## V. Limited Expenditures

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 not exceed 10% for any one of these limited expenditures, and, not to collectively exceed 20% of the total amount. 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 Gifted Education Monitoring process.

# Gifted Education 3150 Budget Guidance



OFFICE OF  
**GIFTED  
EDUCATION**

Sub-Category	Description	Example
<b>Non-Capital Equipment (not fixed asset)</b>	Expenditures for items classified as equipment but costing less than the AU/district policy for capital assets.	The school robotics team, composed of gifted students, requires a new metal saw to build their robot.
<b>Equipment (fixed asset)</b>	Expenditures for the initial and replacement items of equipment, such as machinery, furniture (including teacher desks, chairs, and filing 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.	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.
<b>Administrative/ Business Assistant Salary</b>	Categorical funds may be used to pay an administrative assistant who supports the AU's gifted program.	An AU receives \$100,000 in gifted state categorical funds. The AU may pay an administrative/ business assistant up to \$10,000 to support the gifted program plan. 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.
<b>Benefits</b>	Benefits for the above administrative/business assistant are recorded here, up to 10% of the total categorical fund balance.	Insurance and PERA for administrative assistant up to \$10,000

Here are two specific examples of an allowable expenditure breakdown for this budget category, using the specified 20% cap and 10% subcategory cap.

Example 1: Gifted Education Total 3150 Allocation: \$100,000

Allowable Limited Expenditures: Instructional Equipment/Administrative Assistant (Max 20% Combined, Max 10% Each):

- Non-Capital Equipment: \$9,000 (9%)
- Equipment (Fixed Asset): \$6,000 (6%)
- Administrative/Business Assistant Salary: \$4,000 (4%)
- Benefits: \$1,000 (1%)





*Total Allowable Limited Expenditures: Instructional Equipment/Administrative Assistant Total:  
\$20,000 (20%)*

Example 2: Gifted Education Total 3150 Allocation: \$100,000

Allowable Limited Expenditures: Instructional Equipment/Administrative Assistant (Max 20% Combined, Max 10% Each)

- Non-Capital Equipment: \$0 (0%)
- Equipment (Fixed Asset): \$0 (0%)
- Administrative/Business Assistant Salary: \$10,000 (10%)
- Benefits: \$10,000 (10%)

*Allowable Limited Expenditures: Instructional Equipment/Administrative Assistant Total:  
\$20,000 (20%)*

Additional uses of Limited Expenditures funding may include, but are not limited to, the following:

- Technology for gifted students and their teachers/coordinators for specialized study needs
- Administrator to manage the collection and analysis of gifted data, program plans, and reports
- Program Support salary and benefits to support day-to-day Gifted Education

## Steps for Completing an Expended Budget Report

The expended budget provides a complete picture of funds used to support gifted education in an AU. The Budget Report Categories and sub-categories (detailed descriptions and examples above) are named in the reporting system. Contact your Gifted Educational Regional Consultant (GERC) for additional assistance, if needed.

1. Start with ensuring access and gathering budget information.
  - a. The Exceptional Student Services Unit (ESSU) Data Management System (DMS) is a single sign-on system that assists AUs in meeting accountability requirements. Visit the [ESSU DMS webpage](#) for more information and access.
  - b. Gather all budget report(s) information.
    - i. For single district AUs, request a budget report from your AU fiscal manager to include expenditures of 3150 gifted state funds, 3228 USQP state funds, and any other sources of funds spent to support gifted learners (for example, AU contributions, local grants, federal grants, etc.). *AU contributions are required per ECEA Rules.*
    - ii. 3228 USQP funds are [requested and reported](#) within [GAINS](#). The directions below are for 3150 funds, but it is usually most efficient to gather all budget information at the same time.
    - iii. For BOCES and multi-district AUs:
      1. Reimbursement Model (recommended): Gather documentation required for member districts to be reimbursed. This documentation would include the dates, gifted budget category, sub-category, description, contributing funds\*, other sources of funding, and amounts. *AU contributions are required per ECEA Rules.*
      2. Distribution Model: Request documentation from member districts on how they spent state and contributing funds. This documentation would include the dates, gifted budget category, sub-category, description, contributing funds\*, other





sources of funding, and amounts. *AU contributions are required per ECEA Rules.*

2. Next, enter information into the Gifted Fiscal section on [ESSU DMS](#). For step-by-step directions and screenshots, click the “Help” section on the left navigation bar once signed into ESSU DMS. You can then navigate to “AU User Tutorials”, click on the drop-down by “AU Gifted”, and choose “AU Gifted Fiscal.” Contact your GERC for additional assistance, if needed.
  - a. When you first open the Gifted Fiscal section (make sure you are in the current school year to report the expended funds for the previous year), look over the top spreadsheet amounts.
    - i. “AU Name” lists your AU, and the “Submission Date” will fill in once this report is submitted.
    - ii. “3150 Expended Budget Total” will add up as you enter amounts in column A (step 2c).
    - iii. “3150 Fund Total” shows the amount awarded to the AU last year; this amount will not change as you enter amounts.
    - iv. “Variance (+/-)” adjusts as amounts are entered in column A for each category under “Expended Budget.” A red/negative amount means less money was expended than awarded. A green/positive amount means more money was expended than awarded (if submitted with green/positive amount, the report will be returned for corrections). Ideally, this number will be \$0.00 and the same color as the other boxes.
    - v. “3228 Grant Award Amount” shows the amount awarded to the AU last year for 3228 (USQP), this amount will not change as you enter amounts.
    - vi. “3228 Expended Budget Total” will add up as you enter amounts for the sixth budget category in column A (step 2c).
    - vii. “3150 & 3228 Total” shows the total amount awarded to the AU last year; this amount will not change as you enter amounts.
    - viii. “AU Contributing Goal” will add up as amounts are entered in column C for “AU Resources” (this is not a goal amount, but the actual contributing amount). AU contributions are required per ECEA Rules.
    - ix. “Other (e.g., Federal or local grant)” will add up as amounts are entered in column C for “Other (e.g., Federal or local grant).”
  - b. Choose one of the six budget categories (the system defaults to “Personnel” when first opened) from the drop-down labeled “Expended Budget.” Note: The sixth category named “Part 2: 3228 USQP Expended Budget” is not required to be reported in this system for the September 30, 2025, due date. It is required to be [reported](#) within [GAINS](#).
  - c. Record the budget amount expended from each sub-category. State Gifted Education Funds (3150) are recorded in column A, and other contributing funds are recorded in column C.
  - d. Provide a brief narrative on how the funds were used (see tables below for allowable use descriptions in each category and sub-category). Provide details as to how funds were used to:
    - i. Sustain and align with ongoing gifted programming (e.g., director, identification testing, extended learning options)
    - ii. Follow recommendations from a Gifted Monitoring Review
    - iii. Comprehensive Program Plan and/or
    - iv. Resources and strategies to support the Gifted Annual Plan
3. “Carry Over Expended Budget”
  - a. This box will be active (pink in color) if the AU had funds that were carried over from the previous year into this year’s expended budget.
  - b. If this box is not active (grey in color), skip this step.



- c. Follow the directions in step 2 above (on 2a choose categories from “Carry Over Expended Budget”).
4. “Carry Over Proposed Budget”
  - a. This box will be active (pink in color) if the AU does not use all of the funds from this expended budget year.
  - b. If this box is not active (grey in color), skip this step.
  - c. Follow the directions in step 2 above (on 2a choose categories from “Carry Over Proposed Budget”) to outline how the AU proposes to use carry-over funds this year.
  - d. Note: Only 3150 State Gifted Education Funds (budget categories one through five) are allowed carry-over. 3228 USQP funds are not allowed any carry-over.
5. “Assurances”
  - a. Choose “View Assurances”, read through each line, and click your response.
  - b. Your response will be date-stamped with your name.
6. Submit the Expended Budget
  - a. In the upper right-hand corner, look for the “Record Status” marked as “In Progress.” Change this to “Submit” once all steps above have been completed.
  - b. The system will date and time stamp who submitted “Gifted Fiscal.”