Advanced Opportunities (Fast Forward Program) (33-4602, I.C.) – Advanced Opportunities funding is available to pay for overload courses, dual credit courses, college-bearing exams, or professional-technical exams. Every student in grades 7-12 is allocated $4,125.00 for these purposes. In most cases, these funds will be paid directly to Idaho public post-secondary institutions. The school district or charter school will be the recipient of these funds if:

a) The school district or charter school is the provider of an overload course.

b) A course taken by a student is through a private institution. The school district or charter school will be expected to forward these funds to either the institution or to the family.

c) Students are requesting funds for an examination (AP, IB, CLEP, and PTE). The school district or charter school will be billed for this activity by the exam provider.

Receipts for all transactions related to Advanced Opportunities are available in the Advanced Opportunities portal. Contact Tina Polishchuk (332-6944, tpolischuk@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program Code 515
- Object Code 300

Bond Levy Equalization Support Program (33-906, I.C.) – A copy of the bond payment schedule needs to be sent to Public School Finance. The Value Index is recalculated each year based on market value per support unit, per capita income, and unemployment data. Bond Levy Equalization Support Program payments must be deposited into your bond interest and redemption fund and taken into consideration when calculating the bond levy budget certification to your county(ies). Contact Tim Hill (332-6840, tdhill@sde.idaho.gov) for additional information.

IFARMS Codes:
- Bond Redemption and Interest Fund 310
- Revenue Code 431900
- Function/Program Code 912 and possibly 911 or 913
- Object Code 600

Charter School Facilities [33-5208 (5), I.C.] – Budget $335 per 2016-2017 enrolled student for on-site charter schools. Contact Julie Oberle (332-6840, jaoberle@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program & Object Codes: refer to the IFARMS manual

College and Career Advisors and Student Mentors [33-1002 (s), I.C.] – Budget as follows based on 2016-2017 enrollment:

- For school districts and charter schools with 100 or more students in grades 8 through 12, budget the greater of $42 per student (8-12), or $10,000.

- For school districts and charter schools with fewer than 100 students in grades 8 through 12, budget the greater of $100 per student (8-12), or $5,000.

Contact Matt McCarter (332-6906, mamccarter@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program 611
- Object Codes: refer to the IFARMS manual
Continuous Improvement Plans and Training (Strategic Planning) (33-320, I.C.) – Budget up to $4,000 per school district or charter school. Funds will be distributed on a reimbursement basis. Contact Julie Oberle (332-6840, jaoberle@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program & Object Codes: refer to the IFARMS manual

Exceptional Contracts, Tuition Equivalency, SED – See worksheets on SDE Public School Finance Division website under Budget Forms and Information, Supporting Documents and Forms at: http://www.sde.idaho.gov/finance/index.html. Contact Julie Oberle (332-6840, jaoberle@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code
  - Exceptional Contracts 431400
  - Tuition Equivalency 431600
  - SED 431900
- Function/Program & Object Codes: refer to the IFARMS manual

Gifted / Talented – Budget $3,000 per school district or charter school, plus $28 per 2016-2017 identified gifted / talented student, limited to 6% of total enrollment. Contact Peggy Wenner (332-6949, pjwenner@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program 524
- Object Codes: refer to the IFARMS manual

Instructional Management System (IMS) Management – Budget $200 per 2016-2017 mid-term support unit. Contact Chris Campbell (332-6970, cacampbell@sde.idaho.gov) for additional information.

IFARMS Codes:
- Technology – State 245
- Revenue Code 431900
- Function/Program & Object Codes: refer to the IFARMS manual

IT Staffing – Budget the larger of $115 per 2016-2017 mid-term support unit or the following minimum distributions:
- $10,000 minimum if 2016-2017 grades 9 through 12 enrollment is greater than zero.
- $5,000 minimum if 2016-2017 grades 9 through 12 enrollment equals zero.
Contact Chris Campbell (332-6970, cacampbell@sde.idaho.gov) for additional information.

IFARMS Codes:
- State Technology Fund 245
- Revenue Code 431900
- Function/Program & Object Codes: refer to the IFARMS manual
Leadership Premiums (33-1004J, I.C.) – Budget $1,011.25 ($850.00 plus $161.25 state-paid employee benefits) per 2016-2017 full-time equivalent instructional and pupil service staff (all fund sources). Contact Tim Hill (332-6840, tdhill@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program & Object Codes: refer to the IFARMS manual

Limited English Proficient (LEP) – Budget $250 per LEP student (see following eligibility) that was tested on the spring 2016 ACCESS 2.0 assessment. Funding is for LEP students identified as L1 and LE. LEPX1, LEPX2, LEPW, and LEPF students do not qualify for this funding. Contact Christina Nava (332-6876, cnava@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program & Object Codes: refer to the IFARMS manual

Literacy Proficiency (33-1615, 33-1616, I.C.) – Budget $300 per average number of students in kindergarten through grade 3 who scored basic or below basic on the fall statewide reading assessment in the prior three years (2013-2014, 2014-2015, 2015-2016). Contact Stephanie Lee (332-6903, slee@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program & Object Codes: refer to the IFARMS manual

Mastery Advancement Program [33-4602 (5), I.C.] – These funds are related to scholarships awarded to students for Early Graduation. If a student graduates at least one year early, they are eligible for a scholarship equal to 35% of the ADA, which they can use at an Idaho public post-secondary school. The SDE will disperse these scholarships directly to the college or university. In FY17, school districts and charter schools will receive an equivalent award of 35% ADA for any student who graduates at least one year early. Contact Tina Polishchuk (332-6944, tpolishchuk@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program & Object Codes: refer to the IFARMS manual

Math and Science Requirement (33-1021, I.C.) – Budget as follows based on 2016-2017 enrollment:
- For each regular high school with enrollment of 99 or less, budget $30,300
- For each regular high school with enrollment of 100 to 159, budget $2,700
- For each regular high school with enrollment of 160 to 319, budget $6,900
- For each regular high school with enrollment of 320 to 639, budget $48,500
- For each regular high school with enrollment of 640 or more, budget $66,700

For the purposes of these school size classifications for regular high schools that serve only grades 10-12, ninth grade students who will attend the regular high school upon matriculating to tenth grade shall be included as enrolled in the regular high school. Alternative Secondary Schools are not eligible. Contact Tim Hill (332-6840, tdhill@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program Code 515
- Object Code: refer to the IFARMS manual
National Board for Professional Teaching Standards (33-1004E, I.C.) – Budget $2,379.40 ($2,000 plus $379.40 state-paid employee benefits) per eligible instructional staff. Contact Cina Lackey (332-6936, clackey@sde.idaho.gov) for additional information.

   IFARMS Codes:
   General Fund 100
   Revenue Code 431900
   Function/Program & Object Codes: refer to the IFARMS manual

Professional Development – Budget $15,000 per school district or charter school plus $610 per 2016-2017 instructional and pupil service FTE (all fund sources). Contact Scott Cook (332-6927, scook@sde.idaho.gov) for additional information.

   IFARMS Codes:
   General Fund 100
   Revenue Code 431900
   Function/Program & Object Codes: refer to the IFARMS manual

Remediation – Budget $28 per student for each section in which the student does not meet proficiency on the ISAT. This distribution will be based on the Spring 2016 ISAT data. Contact Cheryl Finley (332-6976, cfinley@sde.idaho.gov) for additional information.

   IFARMS Codes:
   General Fund 100
   Revenue Code 431900
   Function/Program & Object Codes: refer to the IFARMS manual

Replacement Tax – See worksheets on SDE Public School Finance Division website under Budget Forms and Information, Supporting Documents and Forms at: http://www.sde.idaho.gov/finance/index.html. Contact Brandon Phillips (332-6875, bcphillips@sde.idaho.gov) for additional information.

   IFARMS Codes:
   General Fund 100
   Revenue Code 438000
   Function/Program & Object Codes: refer to the IFARMS manual

Safe and Drug-Free Schools – Budget $2,000 plus $13 per 2015-2016 full-term average daily attendance (ADA). Contact Matt McCarter (332-6906, mamccarter@sde.idaho.gov) for additional information.

   IFARMS Codes:
   Substance Abuse – State Fund 246
   Revenue Code 431900
   Function/Program & Object Codes: refer to the IFARMS manual

School Facilities Funding (Lottery) (33-905, I.C.) – Budget $64 per 2015-2016 best 28 weeks ADA. Contact Julie Oberle (332-6840, jaoberle@sde.idaho.gov) for additional information.

   IFARMS Code:
   General Fund 100
   Revenue Code 437000
   Function/Program Code 664 or 810
   Object Codes: refer to the IFARMS manual
School Facilities Maintenance Match (33-1019, I.C.) – See worksheet on SDE Public School Finance Division website under Budget Forms and Information, Supporting Documents and Forms at: http://www.sde.idaho.gov/finance/index.html. Contact Julie Oberle (332-6840, jaoberle@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 437000
- Function/Program Code 664 or 810
- Object Code: refer to the IFARMS manual

Technology – Budget the sum of the following base amount associated with your 2016-2017 mid-term ADA, plus $50 per 2016-2017 mid-term ADA:

- Base amount
  - Mid-term ADA is less than 25, $5,000
  - Mid-term ADA between 25 and 100, $200 per ADA
  - Mid-term ADA is greater than 100, $20,000

Contact Chris Campbell (332-6970, cacampbell@sde.idaho.gov) for additional information.

IFARMS Code:
- Technology – State 245
- Revenue Code 431900
- Function/Program Code: refer to the IFARMS Manual
- Object Codes: 300, 400, or 500