**Advanced Opportunities (33-4602, I.C.)**

- **Fast Forward Program** – Funding is available to pay for overload courses, dual credit courses, college-bearing exams, or professional-technical exams. Every public school 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 and IDLA. 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 CTE). The school district or charter school will likely be billed for this activity by the exam provider, or may need to reimburse the family.

- **Early Graduation Scholarship** - 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 funding, which they can use at an Idaho public post-secondary school. The SDE will disperse these scholarships directly to the college or university. School districts and charter schools will receive an equivalent award of 35% of the ADA funding for any student who graduates at least one year early that is reported to the SDE by June 15th of each year.

Receipts for all transactions related to Advanced Opportunities are available in the Advanced Opportunities portal. Contact Matt McCarter (208-332-6906, mamecarter@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.)** – This program is available only to school districts. A copy of the bond payment schedule needs to be sent to Public School Finance. The Value Index is calculated 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 (208-332-6840, 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 $400 per 2019-2020 enrolled student for on-site charter schools. Online only and online/onsite charter schools should request a worksheet to estimate their payment. Contact Julie Oberle (208-332-6840, jaoberle@sde.idaho.gov) for additional information.

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

**2019-2020**

**College and Career Advisors and Student Mentors** [33-1002 (r), I.C.] – Budget as follows based on 2019-2020 enrollment:

- For school districts and charter schools with 100 or more students in grades 8 through 12, budget the greater of $70 per student (8-12), or $18,000.
- For school districts and charter schools with fewer than 100 students in grades 8 through 12, budget the greater of $180 per student (8-12), or $9,000.

Contact Matt McCarter (208-332-6906, mamecarter@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program 611
- Object Codes: refer to the IFARMS manual

**Content and Curriculum** - Budget the sum of a $1,700 base amount, plus $80 per 2019-2020 mid-term Support Unit. Contact Kelly Brady (208-332-6962, kbrady@sde.idaho.gov) for additional information.

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

**Continuous Improvement Plans and Training (Strategic Planning)** (33-320, I.C.) – Budget up to $6,600 per school district or charter school. Funds will be distributed on a reimbursement basis. Contact Julie Oberle (208-332-6840, jaoberle@sde.idaho.gov) for additional information.

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

**English Language Acquisition** – Budget $230 per eligible English Learner (see following eligibility) that was tested on the spring 2019 ACCESS 2.0 assessment. Funding is for students identified as L1 and LE as reported in ISEE. Students with other ISEE codes do not qualify for this funding. Contact Karen Seay (332-6978, KSeay@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** (33-1002B, 33-2004, I.C.) – 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](http://www.sde.idaho.gov/finance). Contact Julie Oberle (208-332-6840, 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 2019-2020 identified gifted/talented student, limited to 6% of total enrollment. Contact Kelly Brady (208-332-6962, kbrady@sde.idaho.gov) for additional information.

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

**IT Staffing** – Budget as follows based on 2019-2020 mid-term support units:
- Greater of $1,250 per 2019-2020 mid-term support unit or $9,000, if mid-term support units are less than or equal to 10.
- Greater of $460 per 2019-2020 mid-term support unit or $15,000, if mid-term support units are more than 10.

Contact Chris Campbell (208-332-6970, 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 $1,016.52 ($850.00 plus $166.52 state-paid employee benefits) per 2019-2020 full-time equivalent instructional and pupil service staff (all fund sources). Contact Brandon Phillips (208-332-6875, bcphillips@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 $675 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 (2016-2017, 2017-2018, 2018-2019). Contact Karlynn Laraway (208-332-6976, klaraway@sde.idaho.gov) for additional information.

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

**Master Educator Premiums (33-1004I, I.C.)** – Budget $4,783.60 ($4,000 plus 783.60 state-paid employee benefits) per eligible instructional and pupil service staff. Contact Brandon Phillips (208-332-6875, bcphillips@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 2019-2020 enrollment:

- For each regular high school with enrollment of 99 or less, budget $33,100
- For each regular high school with enrollment of 100 to 159, budget $2,900
- For each regular high school with enrollment of 160 to 319, budget $7,500
- For each regular high school with enrollment of 320 to 639, budget $55,900
- For each regular high school with enrollment of 640 or more, budget $75,800

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 (208-332-6840, tdhill@sde.idaho.gov) for additional information.

IFARMS Codes:
- General Fund 100
- Revenue Code 431900
- Function/Program Code 515
- Object Codes: refer to the IFARMS manual

National Board for Professional Teaching Standards (33-1004E, I.C.) – Budget $2,391.80 ($2,000 plus $391.80 state-paid employee benefits) per eligible instructional staff. Contact Cina Lackey (208-332-6936, 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 $820 per 2019-2020 instructional and pupil service FTE (all fund sources). Contact Kelly Brady (208-332-6962, kbrady@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 $27 per student for each section in which the student does not meet proficiency on the ISAT. This distribution will be based on the Spring 2019 ISAT data. Contact Karlynn Laraway (208-332-6976, klaraway@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. Contact Carol Piranfar (208-332-6844, elpiranfar@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 $12 per 2018-2019 full-term average daily attendance (ADA). Contact Matt McCarter (208-332-6906, 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 (Lottery) (33-905, I.C.) – Budget $78 per 2018-2019 best 28 weeks ADA. Contact Julie Oberle (208-332-6840, jaoberle@sde.idaho.gov) for additional information.

IFARMS Codes:
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. Contact Julie Oberle (208-332-6840, 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 (Classroom, Classroom Infrastructure, Instructional Management System) – Budget the sum of the following base amount associated with your 2019-2020 mid-term ADA, plus $100 per 2019-2020 mid-term ADA:

- Base amount
  - Mid-term ADA is less than 25, $9,000
  - Mid-term ADA between 25 and 100, $360 per ADA
  - Mid-term ADA is greater than 100, $36,000

Contact Chris Campbell (208-332-6970, cacampbell@sde.idaho.gov) for additional information.

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