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

- **Advanced Opportunities** – Funding is available to pay for overload courses, dual credit courses, postsecondary credit-bearing exams, career technical certification exams, CTE workforce training, college entrance exams, preliminary college entrance exams, and proctoring fees. 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 or outside the state of Idaho. 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 statewide 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 statewide 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 Brock Astle (208-332-6944, bastle@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 Julie Oberle (208-332-6840), jaoberle@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

*This is an estimate. The actual amount will be calculated at the time of the distribution.*
SPECIAL DISTRIBUTIONS
2022-2023

**Charter School Facilities [33-5208(5), I.C.]**
Budget $370 per 2022-2023 enrolled student for on-site charter schools. Online only and online/onsite charter schools should request a worksheet to estimate their payment.

Contact Aaron McCoy (208-332-6846, amccoy@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(2)(q), (33-1212), I.C.]**
Budget as follows based on 2022-2023 enrollment:
- For school districts and charter schools with 100 or more students in grades 8 through 12, budget the greater of $62 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 Jacque Deahl (208-332-6946, jdeahl@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 $6,600 per school district or charter school. Funds will be distributed on a reimbursement basis.

Contact Aaron McCoy (208-332-6846, amccoy@sde.idaho.gov) for additional information.

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

*This is an estimate. The actual amount will be calculated at the time of the distribution.*
**English Language Learners (33-1617, I.C.)**
Budget $230 per eligible English Learner (see following eligibility) that was tested on the spring 2022 ACCESS assessment. Funding is for students identified as L1 and LE as reported in the Idaho English Learner Management System (ELMS).

Contact Maria Puga (208-332-6905, mpuga@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 Aaron McCoy (208-332-6846, amccoy@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

**IT Staffing**
Budget as follows based on 2022-2023 mid-term support units:
- Greater of $600 per 2022-2023 mid-term support unit or $4,500, if mid-term support units are less than or equal to 10.
- Greater of $209 per 2022-2023 mid-term support unit or $7,500, 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.)**
HB 443, 2022 Legislative session, repealed the language in 33-1004J, Idaho Code. *Leadership Premium moneys will not be distributed in FY 2023 or future years.*

*This is an estimate. The actual amount will be calculated at the time of the distribution.*
SPECIAL DISTRIBUTIONS
2022-2023

**Literacy Intervention (33-1002(2)(r), 33-1805, 33-1806, 33-1807, I.C.)**

*New distribution formula for FY 2023.*

- Budget $370 per 2022-2023 enrolled student in kindergarten through grade 3 (as of the first Friday in November); *and*
- Budget $480 per student who improved a full tier or who remained proficient on the statewide reading assessment, Spring 2021 to Spring 2022.
  - If there is not a prior spring assessment for a student, use the Fall 2021 to Spring 2022 statewide reading assessment
  - Economically disadvantaged students who improve a full tier or remain proficient will receive an additional 0.75 weighting

Contact Ayaka Nukui (208-332-6926, anukui@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 Branwyn 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

*This is an estimate. The actual amount will be calculated at the time of the distribution.*
**Math and Science Requirement (33-1021, I.C.)**

Budget as follows based on 2022-2023 enrollment:

- For each regular high school with enrollment of 99 or less, budget $37,000
- For each regular high school with enrollment of 100 to 159, budget $3,200
- For each regular high school with enrollment of 160 to 319, budget $8,300
- For each regular high school with enrollment of 320 to 639, budget $57,500
- For each regular high school with enrollment of 640 or more, budget $78,600

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 Julie Oberle (208-332-6840), jaoberle@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 $8,000 per school district or charter school plus $460 per 2022-2023 instructional and pupil service FTE (all fund sources).

Contact Meghan Wonderlich (208-332-6876, mwonderlich@sde.idaho.gov) for additional information.

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

*This is an estimate. The actual amount will be calculated at the time of the distribution.*
**Remediation**
Budget $16 per student for each ISAT in which the student does not meet proficiency. This distribution will be based on the Spring 2022 ISAT data.

Contact Ayaka Nukui (208-332-6926, anukui@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 (63-2506, 63-2552A(3), 63-3067, I.C.)**
Budget $2,000 plus $11.00 per 2021-2022 full-term average daily attendance (ADA).

Contact Danielle Taylor (208-332-6984, dtaylor@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 $98 per 2021-2022 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

*This is an estimate. The actual amount will be calculated at the time of the distribution.
SPECIAL DISTRIBUTIONS
2022-2023

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 Aaron McCoy (208-332-6846, amccoy@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, Learning Management System)
Budget the sum of the following base amount associated with your 2022-2023 mid-term ADA, plus $66 per 2022-2023 mid-term ADA:

• Base amount
  o Mid-term ADA is less than 25, $6,500
  o Mid-term ADA between 25 and 100, $260 per ADA
  o Mid-term ADA is greater than 100, $26,000

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

*This is an estimate. The actual amount will be calculated at the time of the distribution.