

SPECIAL DISTRIBUTIONS

2023-2024

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

2023-2024

Charter School Facilities [33-5208(5), I.C.]

Budget \$(TBD) per 2023-2024 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 2023-2024 enrollment:

- For school districts and charter schools with 100 or more students in grades 8 through 12, budget the greater of \$63 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

Content & Curriculum (Digital)

Budget the sum of a \$1700 base amount plus \$73 per 2023-2024 mid-term support unit.

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

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.

SPECIAL DISTRIBUTIONS 2023-2024

English Language Learners (33-1617, I.C.)

Budget \$236 per eligible English Learner (see following eligibility) that was tested on the spring 2023 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

IT Staffing

No dollars were appropriated for IT Staffing for 2023-2024.

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

- Budget \$378 per 2023-2024 enrolled student in kindergarten through grade 3 (as of the first Friday in November); *and*
- Budget \$415 per student who improved a full tier or who remained proficient on the statewide reading assessment, Spring 2022 to Spring 2023.
 - If there is not a prior spring assessment for a student, use the Fall 2022 to Spring 2023 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.)

FY 2023 is the final year distributions will be made. 33-1004I, Idaho Code, which governs the distribution for Master Educator Premiums, will sunset July 1, 2024.

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.

SPECIAL DISTRIBUTIONS

2023-2024

Math and Science Requirement (33-1021, I.C.)

Budget as follows based on 2023-2024 enrollment:

- For each regular high school with enrollment of 99 or less, budget \$57,500
- For each regular high school with enrollment of 100 to 159, budget \$5,000
- For each regular high school with enrollment of 160 to 319, budget \$13,000
- For each regular high school with enrollment of 320 to 639, budget \$65,500
- For each regular high school with enrollment of 640 or more, budget \$98,400

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 \$2,406.80 (\$2,000 plus \$406.80 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 (General)

Budget \$8,000 per school district or charter school plus \$452 per 2023-2024 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

SPECIAL DISTRIBUTIONS 2023-2024

Professional Development (Dyslexia)

Budget \$1,500 per school district or charter school plus \$126 per 2023-2024 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

Remediation

Budget \$21 per student for each ISAT in which the student does not meet proficiency. This distribution will be based on the Spring 2023 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, clpiranfar@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 \$12 per 2022-2023 full-term average daily attendance (ADA).

Contact Danielle Taylor (208-332-6984, dtaylor@sde.idaho.gov) for additional information. *

IFARMS Codes:

General Fund 246

Revenue Code 431900

Function/Program & Object Codes: refer to the IFARMS manual

School District Facilities Property Tax Relief (33-911, I.C.)

Budget \$(TBD) per 2022-2023 best 28 weeks ADA, excluding the best 28 weeks ADA for any students attending less than half-time through a virtual learning program. Funding is for school districts only.

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

SPECIAL DISTRIBUTIONS 2023-2024

Contact Julie Oberle (208-332-6840, jaoberle@sde.idaho.gov) for additional information. *

IFARMS Codes:

General Fund 100 or Bond Redemption Fund 310 or School District Fac. Prop. Tax Relief Fund 435
Revenue Code 431900

Function/Program & Object Codes: refer to the IFARMS manual

School Facilities (Lottery) (33-905, I.C.)

Budget \$91 per 2022-2023 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 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 Codes: refer to the IFARMS manual

Technology (Classroom, Classroom Infrastructure, Learning Management System)

Budget the sum of the following base amount associated with your 2023-2024 mid-term ADA, plus \$93 per 2023-2024 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

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