

SPECIAL DISTRIBUTIONS

2024-2025

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 \$4,625.00 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 department 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 department 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:
Fund: General Fund 100
Revenue Code: 431900
Function/Program: 515
Object Code: 300

Bond Levy Equalization Support Program (33-906, I.C.)

33-906, Idaho Code, was repealed effective July 1, 2024. No distribution will be made in 2024-2025. (Section 10, House Bill 521)

Contact Julie Oberle (208-332-6840), jaoberle@sde.idaho.gov with questions.

SPECIAL DISTRIBUTIONS

2024-2025

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

Budget \$400 per 2023-2024 best 28 weeks average daily attendance (ADA) for charter school students where a majority of their instruction was received at a physical facility that was owned or leased by the charter school. Online only and online/onsite charter schools should request a worksheet to estimate their payment.

Contact Andrew Konopacky (208-332-6846, akonopacky@sde.idaho.gov) for additional information.

IFARMS Codes:

Fund: 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 2024-2025 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:

Fund: 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 Andrew Konopacky (208-332-6846, akonopacky@sde.idaho.gov) for additional information.

IFARMS Codes:

Fund: General Fund 100

Revenue Code: 431900

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

SPECIAL DISTRIBUTIONS

2024-2025

Digital Content & Curriculum (33-4804, I.C.)

Please note: A base amount plus an amount per mid-term support unit will not be distributed in 2024-2025.

The FY 2025 appropriation language changed the method of distributing these funds. The department is currently developing guidelines in alignment with the appropriation language and those guidelines will be shared before Fall, 2024.

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

IFARMS Codes:

Fund: General Fund 100

Revenue Code: 431900

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

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

Budget \$227 per eligible English Learner (see following eligibility) that was tested on the spring 2024 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:

Fund: General Fund 100

Revenue Code: 431900

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

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

- Budget \$387 per 2024-2025 enrolled student in kindergarten through grade 3 (as of the first Friday in November); *and*
- Budget \$390 per student who improved a full tier or who remained proficient on the statewide reading assessment, Spring 2023 to Spring 2024.
 - If there is not a prior spring assessment for a student, use the Fall 2023 to Spring 2024 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 on testing data.

Contact Meghan Wonderlich (208-332-6876, mwonderlich@sde.idaho.gov) for additional information on uses of funds and reporting. *

IFARMS Codes:

Fund: 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 2024-2025

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

Budget as follows based on 2024-2025 enrollment:

- For each regular high school with enrollment of 99 or less, budget \$59,700
- For each regular high school with enrollment of 100 to 159, budget \$5,300
- For each regular high school with enrollment of 160 to 319, budget \$13,600
- For each regular high school with enrollment of 320 to 639, budget \$66,800
- For each regular high school with enrollment of 640 or more, budget \$100,800

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

IFARMS Codes:

Fund: 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 \$2,422.60 (\$2,000 plus \$422.60 state-paid employee benefits) per eligible instructional staff.

Contact Cina Lackey (208-332-6936, clackey@sde.idaho.gov) for additional information.

IFARMS Codes:

Fund: 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 \$449 per 2024-2025 instructional and pupil service FTE (all fund sources).

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

IFARMS Codes:

Fund: General Fund 100

Revenue Code: 431900

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

SPECIAL DISTRIBUTIONS 2024-2025

Professional Development (Dyslexia)

Budget \$1,500 per school district or charter school plus \$126 per 2024-2025 instructional and pupil service FTE (all fund sources).

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

IFARMS Codes:

Fund: General Fund 100

Revenue Code: 431900

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

Remediation

Budget \$20 per student for each ISAT in which the student does not meet proficiency. This distribution will be based on the Spring 2024 ISAT data.

Contact Ayaka Nukui (208-332-6926, anukui@sde.idaho.gov) for additional information on testing data.

Contact Meghan Wonderlich (208-332-6876, mwonderlich@sde.idaho.gov) for additional information on uses of funds and reporting. *

IFARMS Codes:

Fund: General Fund 100

Revenue Code: 431900

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

Replacement Tax

See worksheets on the Department's Public School Finance portion of the 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:

Fund: 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 \$13 per 2023-2024 full-term average daily attendance (ADA).

Contact Christian Brown (208-332-6960, cbrown@sde.idaho.gov) for additional information. *

IFARMS Codes:

Fund: Substance Abuse - State Fund 246

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 2024-2025

School District Facilities Fund (33-911, I.C.)

Budget \$(TBD – see below) per 2023-2024 best 28 weeks ADA for students at physical facilities that are part of the school grounds. Funding is for school districts only.

Please note that the total dollars to be distributed will not be known until early August. Preliminary estimates show these revenues could range from \$77 million to \$200 million. Other variables included in the funding allocation that are unknown at this time include: (1) Best 28 Weeks ADA for the 2023-2024 school year, adjusted for virtual students (won't be known until late July or early August) and (2) the hold-harmless amount for qualifying schools related to the Bond Levy Equalization Program (won't be known until mid-August).

Using (1) estimated FY 2024 best 28 weeks ADA adjusted for the estimated number of students not at a physical facility and (2) estimated FY 2025 Bond Levy Equalization Program Support calculations that assumes all school districts with bonds are “qualifying” schools pursuant to 33-911(7), Idaho Code, (as added by the 2024 Legislative session) and (3) an estimated distribution of \$77 million, the distribution per best 28 week ADA for eligible students would be approximately \$225. Using these same assumptions, if the estimated distribution was \$200 million, the distribution for eligible best 28 week ADA would be approximately \$750.

The allocation amounts per qualifying ADA or school shown above and/or shared by various entities during the Legislative session are estimates. The actual amounts to be distributed in total and for each school district will not be known until the calculation is made in mid- to late August.

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

IFARMS Codes:

Fund: refer to the IFARMS manual. Reserve unspent funds in Fund 435 (School District Facilities Fund)

Revenue Code: 431900

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

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

33-905, Idaho Code, was repealed effective July 1, 2024. No distribution will be made in 2024-2025. (Section 9, House Bill 521)

Contact Julie Oberle (208-332-6840), jaoberle@sde.idaho.gov with questions.

School Facilities Maintenance Match (33-1019, I.C.)

33-1019, Idaho Code, was repealed effective July 1, 2024. No distribution will be made in 2024-2025. (Section 22, House Bill 521)

Contact Julie Oberle (208-332-6840), jaoberle@sde.idaho.gov with questions.

SPECIAL DISTRIBUTIONS 2024-2025

School Modernization Facilities Funds (33-912 – 33-918, I.C.)

Idaho Code sections 33-912 through 33-918 were created per House Bills 521 and 766 during the 2024 Legislative session. Eligible school districts will receive a fixed allocation of School Modernization Facility funds based on 2023-2024 best 28 weeks average daily attendance for students at physical facilities that are part of and on school grounds. It is estimated the allocation will be made in early August and that funds will be distributed in late August. Funding is for school districts only.

IFARMS Codes:

Fund: refer to the IFARMS manual. Reserve unspent funds in Fund 436 (School Modernization Facilities Fund)

Revenue Code: 431900

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

The department will be providing both mandatory and optional trainings related to School Modernization Facility Funds.

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

Technology (Classroom, Classroom Infrastructure, Learning Management System)

Budget the sum of the following base amount associated with your 2024-2025 mid-term ADA, plus \$97 per 2024-2025 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 Julie Oberle (208-332-6843, jaoberle@sde.idaho.gov) for additional information. *

IFARMS Codes:

Fund: Technology – State Fund 245

Revenue Code: 431900

Function/Program Codes: refer to the IFARMS manual

Object Codes: 300, 400, or 500