## **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:
  1. The school district or charter school is the provider of an overload course.
  2. 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.
  3. 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](mailto:bastle@sde.idaho.gov)) for additional information.

IFARMS Codes:

Fund: General Fund 100

Revenue Code: 431900

Function/Program: 515

Object Code: 300

## **Charter School Facilities [33-5207(6), I.C.]**

Budget $400 per 2025-2026 best 28 weeks adjusted 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](mailto: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 2025-2026 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](mailto: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](mailto: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

## **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 2025-2026.*

The FY 2026 appropriation language states funding will be distributed subject to 33-4804(2), Idaho Code, which states: *Subject to availability, moneys in the fund shall be distributed at the request of a local education agency (LEA) and shall be based on the amount requested. A single request must not exceed fifty thousand dollars ($50,000). Distributions from the fund shall be made on a first-come, first-served basis to LEAs that meet the criteria outlined in this subsection..*

Please watch for more information from the department’s director of Content & Curriculum, Meghan Wonderlich, in early June for these funds that will become available on July 1 on a first-come, first-served basis.

Contact Meghan Wonderlich (208-332-6876, [mwonderlich@sde.idaho.gov](mailto: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 $206 per eligible English Learner (see following eligibility) that was tested on the spring 2025 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](mailto: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 $397 per 2025-2026 enrolled student in kindergarten through grade 3 (as of the first Friday in November); *and*
* Budget $421 per student who improved a full tier or who remained proficient on the statewide reading assessment, Spring 2024 to Spring 2025.
  + If there is not a prior spring assessment for a student, use the Fall 2024 to Spring 2025 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](mailto:anukui@sde.idaho.gov)) for additional information on testing data.

Contact Meghan Wonderlich (208-332-6876, [mwonderlich@sde.idaho.gov](mailto: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

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

Budget as follows based on 2025-2026 enrollment:

* For each regular high school with enrollment of 99 or less, budget $62,700
* For each regular high school with enrollment of 100 to 159, budget $5,500
* For each regular high school with enrollment of 160 to 319, budget $14,300
* For each regular high school with enrollment of 320 to 639, budget $70,800
* For each regular high school with enrollment of 640 or more, budget $106,500

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](mailto: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 Helen Henderson (208-332-6879, [hhenderson@sde.idaho.gov](mailto:hhenderson@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 2025-2026 instructional and pupil service FTE (all fund sources).

Contact Meghan Wonderlich (208-332-6876, [mwonderlich@sde.idaho.gov](mailto: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

## **Professional Development (Dyslexia)**

Budget $1,500 per school district or charter school plus $126 per 2025-2026 instructional and pupil service FTE (all fund sources).

Contact Meghan Wonderlich (208-332-6876, [mwonderlich@sde.idaho.gov](mailto: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 $21 per student for each ISAT in which the student does not meet proficiency. This distribution will be based on the Spring 2025 ISAT data.

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

Contact Meghan Wonderlich (208-332-6876, [mwonderlich@sde.idaho.gov](mailto: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 Ashley Pietras (208-332-6840, [apietras@sde.idaho.gov](mailto:apietras@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 2024-2025 full-term average daily attendance (A.D.A.).

Contact Christian Brown (208-332-6960, [cbrown@sde.idaho.gov](mailto: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

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

Budget $(TBD – see below) per 2024-2025 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, while $246,450,000 was appropriated for this distribution, the total dollars to be distributed will not be known until late August after all transfers have been made. Preliminary estimates show these revenues could be as high as the $246 million appropriated. Other variables included in the funding allocation that are unknown at this time include: (1) Best 28 Weeks ADA for the 2024-2025 school year, adjusted for virtual students (won’t be known until late July) 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 2025 best 28 weeks ADA adjusted for the estimated number of students not at a physical facility and (2) estimated FY 2026 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 $75 million, the distribution per best 28 week ADA per eligible students would be approximately $270. Using these same assumptions, if the estimated distribution was $150 million, the distribution per eligible best 28-week ADA would be approximately $568. Using these same assumptions, if the estimated distribution was $200 million, the distribution per eligible best 28-week ADA would be approximately $757. At $246,450,000, the distribution per eligible best 28-week ADA would be approximately $933.*

*The actual amounts to be distributed in total and for each school district will not be known until the calculation is made in late August. We will prioritize this calculation / distribution and share the information as soon as it is known. In FY 2025, the final transfer was made the morning of August 30, and the payment calculation was shared later that day.*

Contact Julie Oberle (208-332-6840, [jaoberle@sde.idaho.gov](mailto: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 Modernization Facilities Fund (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. These funds have been fully distributed to school districts.

Contact Julie Oberle (208-332-6840, [jaoberle@sde.idaho.gov](mailto:jaoberle@sde.idaho.gov)) for additional information on the allocation of the funds. Contact Spencer Barzee (208-339-0845, [sbarzee@sde.idaho.gov](mailto:sbarzee@sde.idaho.gov)) for additional information on uses of funds and reporting.

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

## **Technology (Classroom, Classroom Infrastructure, Learning Management System)**

Budget the sum of the following base amount associated with your 2025-2026 mid-term ADA, plus $97 per 2025-2026 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](mailto: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