

| State Equalization Guarantee Computation, FY24 | | | | |
|--|---|---------------------------------|---------------------------------|------------------------------------|
| | Grade Level/Program Membership | | Times | Cost Differential = Units |
| Basic Program Units | Kindergarten & Three- and Four-Year-Old DD | FTE MEM | × | 1.44 |
| | Grade 1 | MEM | × | 1.20 |
| | Grades 2-3 | MEM | × | 1.18 |
| | Grades 4-6 | MEM | × | 1.045 |
| | Grades 7-12 | MEM | × | 1.25 |
| | | | | SUM OF UNITS |
| Staffing Cost Multiplier | Staffing Cost Multiplier: | = TOTAL PROGRAM UNITS | | |
| | Teacher Cost Index (years of experience and licensure level) | → | Times Value from 1.000 to 1.277 | |
| | | = ADJUSTED PROGRAM UNITS | | |
| | PLUS | | | |
| Special Education Units | Related Services (Ancillary) | FTE STAFF | × | 25.00 |
| | A/B Level Service Add-on | MEM | × | 0.70 |
| | C Level Service Add-on | MEM | × | 1.00 |
| | D Level Service Add-on | MEM | × | 2.00 |
| | 3- and 4-Year-Old DD Program Add-on | MEM | × | 2.00 |
| Special Program Units | <u>Bilingual Education</u> | FTE MEM | × | 0.50 |
| | <u>Fine Arts Education</u> | FTE MEM | × | 0.055 |
| | <u>Elementary Physical Education</u> | MEM | × | 0.06 |
| | <u>K-12 Plus (Days between 181 & 190 OR 156 & 165)</u> | MEM | × | 0.012 |
| | <u>K-12 Plus (Days between 191 & 205 OR 166 & 175)</u> | MEM | × | 0.016 |
| Size Units | | | | Elementary/Jr. High Size Units |
| | | | | Senior High Size Units |
| | | | | District Size Units |
| | | | | Micro District Size Units |
| | | | | Rural Population Units |
| | Percentage of ((Title I + English Learners + Student Mobility) * 0.33) * Total MEM | | | At-Risk Units |
| | Enrollment Growth Units | | | |
| Add-on Units | National Board for Professional Teaching Standards Units | | | |
| | Charter School Activities Units | | | |
| | Home School Activities and Program Units | | | |
| | | | | = TOTAL UNITS |
| | | | | + Save Harmless Units |
| | | | | = GRAND TOTAL PROGRAM UNITS |
| | Grand Total × Unit Value = Program Cost | | | |
| | - Utility Conservation Program Contract Payments | | | |
| | - 90% of the Certified Amount (<i>Energy Efficiency and Renewable Energy Bonding Act</i>) | | | |
| | = STATE EQUALIZATION GUARANTEE | | | |

Source: LESC