

State Equalization Guarantee Computation				
	Grade Level/Program Membership		Times	Cost Differential = Units
Basic Program Units	Kindergarten & 3- and 4-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: 75 percent T&E Index (years of experience and academic degree) 25 percent TCI (years of experience and licensure level)	= TOTAL PROGRAM UNITS		
		Times Value from 1.000 to 1.500		
= ADJUSTED PROGRAM UNITS				
PLUS				
Special Education				
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	×	0.05
	<u>Elementary Physical Education</u>	MEM	×	0.06
	<u>K-5 Plus Programs</u>	MEM	×	0.30
	<u>Extended Learning Time Programs</u>	MEM	×	0.11
Size Units	Elementary/Jr. High Size Units			
	Senior High Size Units			
	District Size Units			
	Micro District Size Units			
	Rural Population Units			
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				
Plus Save Harmless Units				
= TOTAL STATEWIDE UNITS				
Total Statewide Units × Unit Value = Program Cost				
- 75% Noncategorical Revenue Credits				
- Utility Conservation Program Contract Payments				
- 90% of the Certified Amount (<i>Energy Efficiency and Renewable Energy Bonding Act</i>)				
= STATE EQUALIZATION GUARANTEE				