



**SCHOOL DISTRICT OF OKALOOSA COUNTY
COMPARISON OF BASE STUDENT ALLOCATION,
DISTRICT COST DIFFERENTIAL, & PROGRAM COST FACTORS
FISCAL YEAR 2014-2015
AS OF MAY 2014**

| BASE STUDENT ALLOCATION & DISTRICT COST DIFFERENTIAL | FY 2013-2014 | FY 2014-2015 | INCR/(DECR) |
|---|---------------------|---------------------|--------------------|
| BASE STUDENT ALLOCATION (BSA) | \$ 3,752.30 | \$ 4,031.77 | \$ 279.47 |
| LESS TEACHER SALARY ALLOCATION (INCLUDED IN BSA FY 2015) | N/A | (160.08) | (160.08) |
| NET BASE STUDENT ALLOCATION (BSA) | <u>\$ 3,752.30</u> | <u>\$ 3,871.69</u> | <u>\$ 119.39</u> |
| | | | |
| DISTRICT COST DIFFERENTIAL (DCD) | <u>0.9818</u> | <u>0.9852</u> | <u>0.0034</u> |
| | | | |
| BSA X DCD | <u>\$ 3,684.01</u> | <u>\$ 3,814.39</u> | <u>\$ 130.38</u> |

| PROGRAM COST FACTORS | FY 2013-2014 | FY 2014-2015 | INCR/(DECR) |
|--|---------------------|---------------------|--------------------|
| BASIC & ESE LEVEL I, II, & III - GRADES PK-3 | 1.125 | 1.126 | 0.001 |
| BASIC & ESE LEVEL I, II, & III - GRADES 4-8 | 1.000 | 1.000 | - |
| BASIC & ESE LEVEL I, II, & III - GRADES 9-12 | 1.011 | 1.004 | (0.007) |
| ENGLISH FOR SPEAKERS OF OTHER LANGUAGES | 1.145 | 1.147 | 0.002 |
| ESE LEVEL IV | 3.558 | 3.548 | (0.010) |
| ESE LEVEL V | 5.089 | 5.104 | 0.015 |
| CAREER EDUCATION | 1.011 | 1.004 | (0.007) |