



**SCHOOL DISTRICT OF OKALOOSA COUNTY
COMPARISON OF BASE STUDENT ALLOCATION,
COMPARABLE WAGE FACTOR, & PROGRAM COST FACTORS
FISCAL YEAR 2023-2024
AS OF APRIL 2023**

<u>BASE STUDENT ALLOCATION & COMPARABLE WAGE FACTOR</u>	<u>FINAL CONFERENCE</u>		
	<u>FY 2022-2023</u>	<u>FY 2023-2024</u>	<u>INCR/(DECR)</u>
BASE STUDENT ALLOCATION (BSA)	\$ 4,587.40	\$ 5,139.73	\$ 552.33
COMPARABLE WAGE FACTOR (CWF) (SEE NOTE BELOW)	0.9900	1.0000	0.0100
BSA X CWF	\$ 4,541.53	\$ 5,139.73	\$ 598.20
LESS CATEGORICALS MOVED TO BSA			
INSTRUCTIONAL MATERIALS (\$2.5 MILLION)		(80.76)	
READING INSTRUCTION (\$1.8 MILLION)		(58.14)	
TEACHER CLASSROOM SUPPLY STIPENDS (\$0.6 MILLION)		(18.57)	
TEACHER SALARY INCREASE MAINTENANCE (8.1 MILLION)		(261.54)	
TEACHER SALARY INCREASE RAISE (\$2.5 MILLION)		<u>(81.59)</u>	
TOTAL CATEGORICALS MOVED TO BSA		(500.60)	
NET BSA X CWF LESS CATEGORICALS MOVED TO BSA	\$ 4,541.53	\$ 4,639.13	\$ 97.60
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<u>PROGRAM COST FACTORS</u>	<u>FY 2022-2023</u>	<u>FY 2023-2024</u>	<u>INCR/(DECR)</u>
BASIC & ESE LEVEL I, II, & III - GRADES PK-3	1.126	1.122	(0.004)
BASIC & ESE LEVEL I, II, & III - GRADES 4-8	1.000	1.000	-
BASIC & ESE LEVEL I, II, & III - GRADES 9-12	0.999	0.988	(0.011)
ENGLISH FOR SPEAKERS OF OTHER LANGUAGES	1.206	1.208	0.002
ESE LEVEL IV	3.674	3.706	0.032
ESE LEVEL V	5.401	5.707	0.306
CAREER EDUCATION	0.999	1.072	0.073

NOTE:

THE DISTRICT COST DIFFERENTIAL (DCD) WAS CHANGED TO COMPARABLE WAGE FACTOR (CWF) BEGINNING FISCAL YEAR 2023-2024.