



**SCHOOL DISTRICT OF OKALOOSA COUNTY  
COMPARISON OF BASE STUDENT ALLOCATION,  
COMPARABLE WAGE FACTOR, & PROGRAM COST FACTORS  
FISCAL YEAR 2024-2025  
AS OF APRIL 2024**

| <b>BASE STUDENT ALLOCATION &amp; COMPARABLE WAGE FACTOR</b> | <b>FY 2023-2024</b> | <b>FY 2024-2025</b> | <b>INCR/(DECR)</b> |
|---|---------------------|---------------------|--------------------|
| BASE STUDENT ALLOCATION (BSA)                               | \$ 5,139.73         | \$ 5,330.98         | \$ 191.25          |
| COMPARABLE WAGE FACTOR (CWF)                                | 1.0000              | 1.0000              | -                  |
| BSA X CWF   | \$ 5,139.73         | \$ 5,330.98         | \$ 191.25          |

| <b>PROGRAM COST FACTORS</b>                  | <b>FY 2023-2024</b> | <b>FY 2024-2025</b> | <b>INCR/(DECR)</b> |
|--|---------------------|---------------------|--------------------|
| BASIC & ESE LEVEL I, II, & III - GRADES PK-3 | 1.122               | 1.118               | (0.004)            |
| BASIC & ESE LEVEL I, II, & III - GRADES 4-8  | 1.000               | 1.000               | -                  |
| BASIC & ESE LEVEL I, II, & III - GRADES 9-12 | 0.988               | 0.978               | (0.010)            |
| ENGLISH FOR SPEAKERS OF OTHER LANGUAGES      | 1.208               | 1.192               | (0.016)            |
| ESE LEVEL IV                                 | 3.706               | 3.697               | (0.009)            |
| ESE LEVEL V                                  | 5.707               | 5.992               | 0.285              |
| CAREER EDUCATION                             | 1.072               | 1.079               | 0.007              |

**NOTE:**  
BEGINNING IN FISCAL YEAR 2023-2024, THE LEGISLATURE DETERMINED THAT THE FOLLOWING ITEMS ARE NO LONGER CATEGORICALS:  
INSTRUCTIONAL MATERIALS, READING INSTRUCTION, TEACHER CLASSROOM SUPPLY STIPENDS, TEACHER SALARY INCREASE ALLOCATIONS.  
THE DISTRICT IS REQUIRED TO SET ASIDE FUNDING FOR THESE PURPOSES FROM FUNDS RECEIVED THROUGH THE BASE STUDENT ALLOCATIOI