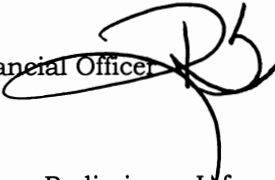




**SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE**

FINANCE TAM: 2020-002
CONTACT: Beth Marky, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5827

TO: School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: August 9, 2019
SUBJECT: School Recognition Awards – Preliminary Information

The fiscal year 2019-2020 School Recognition Award allocation will be based on school grades earned in fiscal year 2018-2019 and the fiscal year 2018-2019 Full Time Equivalent (FTE) students as reported in the 4th FEFP calculation. At this time, the maximum award amount per UFTE is \$100.00; however, this amount may be decreased slightly as the allocation is dependent upon the number of schools state-wide that actually qualify for the funding.

Per Florida Statutes, the Florida School Recognition Program is created to provide financial rewards to:

- Public schools that
 - Receive a school grade of “A,”
 - Improve at least one letter grade, or
 - Improve more than one letter grade and sustain the improvement the following year; and
- Alternative schools that
 - Receive a “commendable” rating or
 - Improve at least one level.

Attached is a ***Preliminary*** School Recognition Funds spreadsheet that indicates the following information:

- Fiscal Year 2016-2017 School Grade/Improvement Rating
- Fiscal Year 2017-2018 School Grade/Improvement Rating
- Preliminary Fiscal Year 2018-2019 School Grade/Improvement Rating
- Estimated Fiscal Year 2018-2019 4th FEFP UFTE
- Maximum Fiscal Year 2019-2020 Allocation Per UFTE
- Estimated Maximum Fiscal Year 2019-2020 School Recognition Allocation

You may begin the school recognition plan process at this time, or you may wait until the actual allocation is received. In fiscal year 2018-2019, the actual allocation was received in September. **Please remember that your plan must be approved by the school staff and the School Advisory Council no later than February 1.** If plans are not approved by February 1, the award must be equally distributed to all classroom teachers currently teaching at the school.

*****BEFORE YOU BEGIN THE SCHOOL RECOGNITION PROCESS, PLEASE READ THE ATTACHED
“OKALOOSA COUNTY PERSONNEL DEPARTMENT – SUGGESTED GUIDELINES FOR A+ FUNDS.”*****

Requesting Plan Submissions

When requesting plan submissions from your staff, we suggest that you provide the following information:

1. “Okaloosa County Personnel Department – Suggested Guidelines for A+ Funds”
2. Employee list, including at least names and titles
3. School Recognition Plan Addendum

The Budgeting Department will be e-mailing the following Excel files which may be distributed to your staff to help them determine bonus amounts for their plans:

1. School Recognition Bonus Calculator – This is a simple form used to calculate bonuses and FICA using the most popular methods – Plans Based on Shares, Plans Based on Total Cost of Bonus, and Plans Based on Bonus Amount. (Please see below for explanations.)
2. School Recognition Optional Plan Template – This is a more in-depth form that includes a place for employee names and job titles. It includes three tabs for the most popular types of plans – Plans Based on Shares, Plans Based on Total Cost of Bonus, and Plans Based on Bonus Amount. Plans submitted are not required to use any of these templates.
 - a. Plans Based on Shares – The plan writer decides what portion of a share each type of position will receive. Bonuses are calculated by dividing the Bonus Allocation by the total number of shares.
 - b. Plans Based on Total Cost of Bonus – The plan writer decides how much the total cost of the bonus will be for each type of position. The FICA is then backed out to determine the actual bonus amount to be paid to an individual.
 - c. Plans Based on Bonus Amount – The plan writer decides how much the actual bonus will be for each type of position. FICA is then added to determine the total cost of the bonus.

Bonuses

When School Recognition funds are used to pay bonuses, please keep in mind that the individuals are responsible for their taxes, including income tax and FICA. The District must also pay its portion of FICA for employees paid through Payroll. The total cost of a bonus is:

$$\text{Bonus Amount (Paid to Individual) + District's Share of FICA (7.65\%)} = \text{Total Cost of the Bonus}$$

Example: \$500.00 + \$38.25 = \$538.25

Please note that the District does not pay FICA for contracted employees nor for retired employees; therefore, these individuals will receive the Bonus Amount (\$500.00 as shown in example above) unless the plan specifically states that the individual should receive the Total Cost of the Bonus (\$538.25).

Allowable Expenditures

Per Florida Statute 1008.36 Florida School Recognition Program, school recognition awards must be used for the following:

- Non-recurring bonuses to the faculty and staff,
- Non-recurring expenditures for ***educational*** equipment or materials to assist in maintaining and improving student performance, or
- Temporary personnel for the school to assist in maintaining and improving student performance.

Based on Florida Statutes, faculty and staff for the purposes of paying bonuses are either employed directly by the District or are contract employees. Retired employees may also receive bonuses.

Plan Submission

Please submit the following to Beth Marky in Budgeting:

- SAC-Approved Plan
- School Recognition Plan Addendum
- Disburse School Recognition Funds Sign-Off Sheet

Do NOT send budgeting paperwork and/or other compensation forms at this time. Budgeting will review the plans and submit them to the Superintendent for approval.

Once the official award notification has been received from DOE, another memorandum will be sent out with actual awards, budgeting information, and payroll information. At that time each school will submit its budgeting paperwork and other compensation forms.

If you have any questions relating to budgeting for the School Recognition funds, please call Beth Marky in Budgeting at 833-5827.

Attachments

cc: Executive Staff
OCEA
Payroll Department
Budgeting Bookkeepers

SCHOOL DISTRICT OF OKALOOSA COUNTY
PRELIMINARY SCHOOL RECOGNITION FUNDS
FISCAL YEAR 2019-2020
JULY 24, 2019

CENTER	SCHOOL NAME	FY 2016-2017 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2017-2018 SCHOOL GRADE/ IMPROVEMENT RATING	PRELIMINARY FY 2018-2019 SCHOOL GRADE/ IMPROVEMENT RATING	ESTIMATED FY 2018-2019 4TH FEFP UFTE	MAXIMUM FY 2019-2020 ALLOCATION PER UFTE	ESTIMATED MAXIMUM FY 2019-2020 SCHOOL RECOGNITION ALLOCATION
DISTRICT SCHOOLS							
0031	EDWINS ELEMENTARY SCHOOL	A	B	B	457.23	\$ 100	\$ -
0041	BAKER SCHOOL	B	B	B	1,426.62	\$ 100	-
0051	BOB SIKES ELEMENTARY SCHOOL	A	C	B	836.03	\$ 100	83,603
0082	MEIGS MIDDLE SCHOOL	A	A	A	558.20	\$ 100	55,820
0092	SHOAL RIVER MIDDLE SCHOOL	B	B	B	840.84	\$ 100	-
0121	RUCKEL MIDDLE SCHOOL	A	A	A	1,181.93	\$ 100	118,193
0131	DESTIN ELEMENTARY SCHOOL	A	A	A	936.71	\$ 100	93,671
0151	EDGE ELEMENTARY SCHOOL	A	A	A	557.30	\$ 100	55,730
0161	EGLIN ELEMENTARY SCHOOL	A	A	A	509.32	\$ 100	50,932
0201	LAUREL HILL SCHOOL	C	A	A	375.56	\$ 100	37,556
0211	NICEVILLE HIGH SCHOOL	A	A	A	1,935.52	\$ 100	193,552
0222	NORTHWOOD ELEMENTARY SCHOOL	B	B	A	844.86	\$ 100	84,486
0241	SILVER SANDS SCHOOL	N/A	UNSATISFACTORY	MAINTAINING	140.48	\$ 100	14,048
0251	RIVERSIDE ELEMENTARY SCHOOL	A	B	A	837.51	\$ 100	83,751
0271	PRYOR MIDDLE SCHOOL	B	B	B	694.52	\$ 100	-
0281	WRIGHT ELEMENTARY SCHOOL	B	A	A	628.49	\$ 100	62,849
0431	SHALIMAR ELEMENTARY SCHOOL	B	C	B	640.11	\$ 100	64,011
0541	ELLIOTT PT. ELEMENTARY SCHOOL	B	C	B	580.58	\$ 100	58,058
0561	MARY ESTHER ELEMENTARY SCHOOL	A	B	A	579.93	\$ 100	57,993
0571	PLEW ELEMENTARY SCHOOL	A	A	A	797.97	\$ 100	79,797
0581	CHOCTAW HIGH SCHOOL	A	A	B	1,521.33	\$ 100	-
0601	CRESTVIEW HIGH SCHOOL	A	A	A	2,008.05	\$ 100	200,805
0621	KENWOOD ELEMENTARY SCHOOL	A	A	A	609.41	\$ 100	60,941
0631	FLOROSA ELEMENTARY SCHOOL	A	A	A	551.17	\$ 100	55,117
0641	FT. WALTON BEACH HIGH SCHOOL	A	A	A	1,604.39	\$ 100	160,439
0651	BRUNER MIDDLE SCHOOL	B	B	B	788.42	\$ 100	-
0671	LEWIS K-8 SCHOOL	A	A	A	750.18	\$ 100	75,018
0681	LONGWOOD ELEMENTARY SCHOOL	C	B	C	601.98	\$ 100	-
0701	OK. TECH. COLLEGE & CHOICE HIGH SCHOOL	MAINTAINING	UNSATISFACTORY	MAINTAINING	120.18	\$ 100	-
0721	OKALOOSA STEM ACADEMY	A	A	A	265.24	\$ 100	26,524
0731	WALKER ELEMENTARY SCHOOL	A	B	B	868.95	\$ 100	-
0741	BLUEWATER ELEMENTARY SCHOOL	A	A	A	953.10	\$ 100	95,310
0751	ANTIOCH ELEMENTARY SCHOOL	A	A	A	944.39	\$ 100	94,439
0761	DAVIDSON MIDDLE SCHOOL	B	B	A	1,081.89	\$ 100	108,189
0771	DESTIN MIDDLE SCHOOL	A	A	A	761.61	\$ 100	76,161
0801	RICHBOURG SCHOOL	N/A	MAINTAINING	UNSATISFACTORY	81.88	\$ 100	-
0811	SOUTHSIDE PRIMARY SCHOOL	N/A	N/A	N/A	258.16	N/A	-
TOTAL - DISTRICT SCHOOLS					29,130.04		2,146,993
DISTRICT OPERATED REGULAR PROGRAMS							
0791	BEST CHANCE - NORTH	COMMENDABLE	COMMENDABLE	MAINTAINING	61.31	\$ 100	-
9818	NWFL BALLET	A	A	A	142.02	\$ 100	14,202
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS					203.33		14,202
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS					29,333.37		\$ 2,161,195
CONTRACTED DJJ CENTERS							
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	N/A	N/A	N/A	46.83	N/A	-
9812	OKALOOSA YOUTH ACADEMY	N/A	N/A	N/A	76.75	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	N/A	N/A	N/A	27.09	N/A	-
9819	TEACHING ADJUDICATED YOUTH	N/A	I	N/A	10.50	N/A	-
TOTAL - CONTRACTED DJJ CENTERS					161.17		-
DISTRICT CHARTER SCHOOLS & CONTRACTS							
9800	OKALOOSA ACADEMY	MAINTAINING	MAINTAINING	MAINTAINING	232.32	\$ 100	-
9805	NWFSC COLLEGIATE HIGH SCHOOL	A	A	A	278.81	\$ 100	27,881
9807	LIZA JACKSON PREPARATORY SCHOOL	A	A	A	848.30	\$ 100	84,830
9815	AMIKIDS - EMERALD COAST	N/A	N/A	N/A	32.63	N/A	-
TOTAL - DISTRICT CHARTER SCHOOLS & PROGRAMS					1,392.06		112,711
TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, & CHARTERS					30,886.60		\$ 2,273,906

REGULAR SCHOOLS - RECEIVED A SCHOOL GRADE OF "A"; ALTERNATIVE SCHOOLS - RECEIVED A COMMENDABLE/IMPROVING RATING

REGULAR SCHOOLS - IMPROVED AT LEAST ONE LETTER GRADE; ALTERNATIVE SCHOOLS - IMPROVED AT LEAST ONE LEVEL

REGULAR SCHOOLS - IMPROVED BY MORE THAN ONE LETTER GRADE AND SUSTAINED THE IMPROVEMENT THE FOLLOWING SCHOOL YEAR

Okaloosa County Personnel Department Suggested Guidelines for A+ Funds

1. Staff is defined as those individuals whose entire position is worked at one school. If an employee works at multiple schools, he/she may vote at the school where they receive their pay stub. Contracted employees, such as Nutrition Group, Health Services, and SRO, are not considered staff. **Only those individuals defined as staff will be allowed to vote on the A+ money plans.**
2. Per Florida Statutes, money may be spent on: 1) non-recurring bonuses to the faculty and staff; 2) non-recurring expenditures for educational equipment or materials to assist in maintaining and improving student performance; or 3) temporary personnel for the school to assist in maintaining and improving student performance.
3. **Deadline for the plan approval is February 1, 2020.**
4. An A+ committee should be designated to facilitate the process. It is suggested that 1 teacher (elected by all teachers whose entire position is worked at the school); 1 ESP (elected by all ESP's whose entire position is worked at that school) and 1 parent (the parent is selected by the SAC chair), make up the committee.
5. Set a date when the plans are due in to the principal.
6. **Anyone can submit a plan.**
7. Plans must have a name when turned in.
8. Principals will have a sign-off sheet with date and signature of both the principal and the plan person.
9. Principal will give all the plans to the A+ Money Committee.
10. **The A+ Money Committee will review the plans to ensure that they comply with Florida Statutes as noted in Item #2 above. The plans also must equal the projected allocation. Any plans that are not in compliance will be returned to the plan writer for correction.**
11. The A+ Money Committee puts out all plans without names on them.
12. Plans will be available for review by the staff for three (3) working days prior to voting.
13. Staff signs a sign-in sheet and then votes by secret ballot for a plan.
14. Ballots are then counted by the A+ Money Committee. The plan receiving a 51% majority of those voting will be sent to the SAC for approval.
15. The plan selected by staff must be approved by a 51% majority of those SAC members present. SAC members will vote "yes" or "no" on the plan. Said vote shall **NOT** be by secret ballot.

Tips for Creating an A+ Plan

1. Plans should be clear regarding whether the bonus goes to previous employees and/or all current employees.
2. FICA – Do you want to pay FICA (7.65%) before disbursement of money or after? Remember that you must pay all FICA; the district does not pay matching FICA.
3. It should be specified who the temporary personnel are (job title) that will be hired in the A+ Money plan.
4. Supplies/equipment should be designated in the plan or the plan should designate who makes the decision on the allocation of supplies/equipment money.
5. Include a plan for handling any adjustments to the plan. Possible reasons for adjustments include: actual allocation is different than the preliminary allocation, someone was inadvertently left off, math errors. Etc.
6. **REMEMBER TO MAKE SURE THAT YOUR PLAN'S TOTAL DOLLARS EQUALS THE TOTAL DOLLARS EARNED BY YOUR SCHOOL.**



School Recognition Plan Addendum Fiscal Year 2019-2020

(Include with all plan submissions.)

Please complete the following information and attach this addendum to your plan submission. If your plan is approved, this will help us make sure the plan is executed as intended.

SCHOOL NAME: _____

1. Bonus amounts/shares will be pro-rated based on (check all that apply):

Hours Per Day

Days Per Week

Length of Employment During the Appropriate Year

Other: _____

2. Normally there will be small amounts left over after bonuses have been distributed due to the fact that the cost of FICA is estimated. These funds may be spent on:

SCHOOL RECOGNITION BONUS CALCULATOR FISCAL YEAR 2019-2020

BONUS CALCULATOR - #1

Plan Based on Bonus Amount

Description	Amount	Rate
Bonus Amount	\$ 1,000.00	
District's Share of FICA	76.50	7.65%
Total Cost of Bonus	\$ 1,076.50	

Directions:

1. Enter the Bonus Amount in the yellow box.
2. Automatically calculates District's Share of FICA and Total Cost of Bonus.

BONUS CALCULATOR - #2

Plan Based on Total Cost of Bonus

Rate	Amount	Rate
Bonus Amount	\$ 1,021.83	
District's Share of FICA	78.17	7.65%
Total Cost of Bonus	\$ 1,100.00	

Directions:

1. Enter the Total Cost of Bonus in the yellow box.
2. Automatically calculates Bonus Amount and District's Share of FICA.

BONUS CALCULATOR - #3

Plan Based on Shares

Description	Amount	Rate	Amount	Rate
Total Allocation for Bonuses	\$ 73,089.00		Bonus Amount	\$ 1,234.45
Total Number of Shares	55.00		District's Share of FICA	94.44
Total Cost of Bonus Per Share	\$ 1,328.89		Total Cost of Bonus Per Share	\$ 1,328.89

Directions:

1. Enter the Total Allocation for Bonuses and the Total Number of Shares in the yellow boxes above.
2. Automatically calculates the Bonus Amount, District's Share of FICA, and Total Cost of Bonus Per Share.



Disburse School Recognition Funds

The Board and the OCEA Executive Board agree to a waiver of the Collective Bargaining Agreement. The Board authorizes the disbursement of school recognition funds in the cases of schools who submit the following to Rita Scallan, Chief Financial Officer.

A copy of the plan and a statement signed by the Principal, School Advisory Council Chairman, and OCEA Building Representative indicating:

1. That any individual who desired was afforded the opportunity to submit a plan.

Yes

No

2. That the definition of staff as used by this process was as follows:

The staff is defined as those individuals whose full position is worked at one school.

This staff was allowed to vote on the A+ Money Plans.

3. That the staff of the school has voted by majority vote in a secret ballot on _____, 20____, as to how to spend the funds:

_____ # in favor; _____ # opposed; _____ # not voting.

4. That subsequent to the staff vote, the School Advisory Council has voted by majority vote on _____ to ratify the proposed expenditure.

Yes

No

5. That the uses of funds as described conform to the statute governing such funds and all decisions were made in open meetings.

Yes

No

School Name: _____

Principal: _____ Date: _____

School Advisory Council Chairman: _____ Date: _____

OCEA Building Representative: _____ Date: _____

Send this original form and Total Plan to Rita Scallan, Chief Financial Officer

FINANCE USE ONLY:

Superintendent's Approval: _____ Date: _____

Excerpt from The 2019 Florida Statutes

1008.36 Florida School Recognition Program.

- (1) The Legislature finds that there is a need for a performance incentive program for outstanding faculty and staff in highly productive schools. The Legislature further finds that performance-based incentives are commonplace in the private sector and should be infused into the public sector as a reward for productivity.
- (2) The Florida School Recognition Program is created to provide financial awards to public schools that:
 - (a) Sustain high performance by receiving a school grade of “A,” making excellent progress; or
 - (b) Demonstrate exemplary improvement due to innovation and effort by improving at least one letter grade or by improving more than one letter grade and sustaining the improvement the following school year.
- (3) All public schools, including charter schools, that receive a school grade pursuant to s. [1008.34](#) are eligible to participate in the program.
- (4) All selected schools shall receive financial awards depending on the availability of funds appropriated and the number and size of schools selected to receive an award. Funds must be distributed to the school’s fiscal agent and placed in the school’s account and must be used for purposes listed in subsection (5) as determined jointly by the school’s staff and school advisory council. If school staff and the school advisory council cannot reach agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school. If a school selected to receive a school recognition award is no longer in existence at the time the award is paid, the district school superintendent shall distribute the funds to teachers who taught at the school in the previous year in the form of a bonus.
- (5) School recognition awards must be used for the following:
 - (a) Nonrecurring bonuses to the faculty and staff;
 - (b) Nonrecurring expenditures for educational equipment or materials to assist in maintaining and improving student performance; or
 - (c) Temporary personnel for the school to assist in maintaining and improving student performance.

Notwithstanding statutory provisions to the contrary, incentive awards are not subject to collective bargaining.

1008.34 School Grading System; School Report Cards; District Grade.

- (3) DESIGNATION OF SCHOOL GRADES.—
 - (a) Each school must assess at least 95 percent of its eligible students, except as provided under s. 1008.341 for alternative schools. Each school shall receive a school grade based on the school’s performance on the components listed in subparagraphs (b)1. and 2. If a school does not have at least 10 students with complete data for one or more of the components listed in subparagraphs (b)1. and 2., those components may not be used in calculating the school’s grade.
 1. An alternative school may choose to receive a school grade under this section or a school improvement rating under s. 1008.341. For charter schools that meet the definition of an alternative school pursuant to State Board of Education rule, the decision to receive a school grade is the decision of the charter school governing board.

Excerpt from The 2019 Florida Statutes

1008.341 School Improvement Rating for Alternative Schools.

(2) SCHOOL IMPROVEMENT RATING.—An alternative school is a school that provides dropout prevention and academic intervention services pursuant to s. 1003.53. An alternative school shall receive a school improvement rating pursuant to this section unless the school earns a school grade pursuant to s. 1008.34. ... The school improvement rating shall identify an alternative school as having one of the following ratings defined according to rules of the State Board of Education:

- (a) “Commendable” means a significant percentage of the students attending the school are making Learning Gains.
- (b) “Maintaining” means a sufficient percentage of the students attending the school are making Learning Gains.
- (c) “Unsatisfactory” means an insufficient percentage of the students attending the school are making Learning Gains.

Schools that improve at least one level or maintain a “commendable” rating pursuant to this section are eligible for school recognition awards pursuant to s. [1008.36](#).