



# SCHOOL DISTRICT OF OKALOOSA COUNTY

## TECHNICAL ASSISTANCE MEMORANDUM

### FINANCE

FINANCE TAM: 2025-012

CONTACT: Beth Marky, Budget Analyst  
Budgeting and Financial Services

TELEPHONE: 833-5827

TO: School Principals

FROM: Julie Perry, Chief Financial Officer *Julie A. Perry*

DATE: September 11, 2024

SUBJECT: School Recognition Awards Potential Allocation – Project 5160

**We have not received School Recognition allocations from DOE; however, we recommend that qualifying schools proceed to create plans and have the winning plan approved by the SAC based on an estimated award amount of \$100 per FTE. Please make sure that your staff and SAC understand that the amount of the allocation is subject to change.**

Awards will be based on the school grades earned in fiscal year 2023-2024 and the unweighted FTE in the fourth calculation of fiscal year 2023-2024.

The attached spreadsheet shows school grades for the last three years, estimated final unweighted FTE, and the estimated amount to be allocated to each school based on \$100 per FTE. Please use this estimated amount for plans. The actual amount will be allocated once the final award is received. **Each school's plan must be approved by the school staff and the School Advisory Council no later than February 1, 2025.** If a plan is not approved by February 1, 2025, the award must be equally distributed to all classroom teachers currently teaching at the school.

Per Florida Statutes, the Florida School Recognition Program is created to provide financial rewards to the following types of schools; however, Alternative schools are not eligible this year as School Improvement Ratings were not awarded:

- 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 School Recognition Funds spreadsheet that indicates the following information:

- Fiscal Year 2021-2022 School Grade/Improvement Rating
- Fiscal Year 2022-2023 School Grade/Improvement Rating
- Fiscal Year 2023-2024 estimated UFTE
- Fiscal Year 2024-2025 Estimated School Recognition Allocation

**\*\*\*BEFORE YOU BEGIN THE SCHOOL RECOGNITION PROCESS, PLEASE READ THE ATTACHED**  
**"OKALOOSA COUNTY HUMAN RESOURCES 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 Human Resources 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.

### **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.

### **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:

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

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).

### **School Recognition Workbook – Bookkeeper Use**

Budgeting & Financial Services will be providing a School Recognition Workbook – Bookkeeper Use. This workbook provides automatic calculations on information entered by the bookkeeper. Payroll will use this workbook to upload other compensation information into Focus. Beth Marky can assist you with any questions related to this tool.

### **Plan Submission**

Please submit the following to Beth Marky in Budgeting once your plan has been approved by the faculty and SAC. Your plan will be reviewed and forwarded to the Superintendent for approval.

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

Once the Superintendent's approval is received, Budgeting will process your school's Budget Detail Form to set up the budget in School Recognition Awards – Project 5160, and forward your Other Compensation data to Payroll for processing. See "Bonus Questions" for further information.

### **Bonus Questions**

- What information does Payroll need?  
*Current District Employees – Other Compensation data including all recipients' names, employee ID, job identification numbers, and the amounts of the bonus awards.*  
*Individuals Not Currently Employed by the District – A list of recipients' names, complete social security numbers, mailing addresses, and amounts of the bonus awards.*
- Who will process bonus payments for recipients selected to receive a bonus who are not a current employee of the School District?  
*For recipients not currently employed by the District, Payroll will send the information to Accounts Payable for processing with the next regular accounts payable check run. Accounts Payable will mail checks directly to the recipients who are not currently employed by the District.*
- When will Payroll issue the bonus checks?  
*If the Superintendent has approved your school's plan and budget prior to the payroll cutoff date, Payroll will process the bonuses with that month's regular payroll. If not, Payroll will wait for notification that the Superintendent has received your school's plan and budget and process the bonus payments with the following month's payroll.*

**The award for fiscal year 2024-2025 will be appropriated to Lottery – School Recognition – Project 5160. Schools are encouraged to expend their total award amount during the 2024-2025 school year.**

If you have any questions relating to budgeting for the School Recognition funds, please contact Beth Marky in Budgeting at 833-5827. If you have questions relating to Payroll, please contact Mandy Jeter 833-5849.

### **Attachments**

cc: Senior Staff  
OCEA  
Payroll Department  
Budgeting Bookkeepers

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**SCHOOL RECOGNITION FUNDS ALLOCATION - POTENTIAL**  
**FISCAL YEAR 2024-2025**  
**SEPTEMBER 05, 2024**

							\$ 100
CENTER	SCHOOL NAME	FY 2021-2022 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2022-2023 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2023-2024 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2023-2024 4TH FEFP UFTE	FY 2024-2025 SCHOOL RECOGNITION ALLOCATION	

**DISTRICT SCHOOLS**

0031	EDWINS ELEMENTARY SCHOOL	C	C	C		\$ -
0041	BAKER SCHOOL	B	B	B		-
0051	BOB SIKES ELEMENTARY SCHOOL	C	B	B		-
0082	MEIGS MIDDLE SCHOOL	C	C	B	549.15	54,915
0092	SHOAL RIVER MIDDLE SCHOOL	B	B	A	894.46	89,446
0121	RUCKEL MIDDLE SCHOOL	A	A	A	1,043.54	104,354
0131	DESTIN ELEMENTARY SCHOOL	A	A	A	934.92	93,492
0151	EDGE ELEMENTARY SCHOOL	B	A	A	543.26	54,326
0161	EGLIN ELEMENTARY SCHOOL	A	A	B		-
0201	LAUREL HILL SCHOOL	B	A	B		-
0211	NICEVILLE HIGH SCHOOL	A	A	A	1,737.54	173,754
0222	NORTHWOOD ELEMENTARY SCHOOL	B	B	B		-
0241	SILVER SANDS SCHOOL	MAINTAINING	N/A	N/A		-
0251	RIVERSIDE ELEMENTARY SCHOOL	C	B	B		-
0271	PRYOR MIDDLE SCHOOL	B	B	B		-
0281	WRIGHT ELEMENTARY SCHOOL	C	B	C		-
0431	SHALIMAR ELEMENTARY SCHOOL	C	B	C		-
0541	ELLIOTT PT. ELEMENTARY SCHOOL	C	B	B		-
0561	MARY ESTHER ELEMENTARY SCHOOL	C	B	B		-
0571	PLEW ELEMENTARY SCHOOL	A	A	A	811.11	81,111
0581	CHOCTAW HIGH SCHOOL	B	B	C		-
0601	CRESTVIEW HIGH SCHOOL	B	B	B		-
0621	KENWOOD ELEMENTARY SCHOOL	C	B	B		-
0631	FLOROSA ELEMENTARY SCHOOL	B	A	A	533.85	53,385
0641	FT. WALTON BEACH HIGH SCHOOL	A	B	B		-
0651	BRUNER MIDDLE SCHOOL	C	C	B	734.35	73,435
0671	LEWIS K-8 SCHOOL	B	B	A	674.49	67,449
0681	LONGWOOD ELEMENTARY SCHOOL	C	C	C		-
0701	OK. TECH. COLLEGE & CHOICE HIGH SCHOOL	INCOMPLETE	N/A	N/A		-
0721	OKALOOSA STEM ACADEMY	A	A	A	338.68	33,868
0731	WALKER ELEMENTARY SCHOOL	B	B	B		-
0741	BLUEWATER ELEMENTARY SCHOOL	A	A	A	918.19	91,819
0751	ANTIOCH ELEMENTARY SCHOOL	A	A	A	965.64	96,564
0761	DAVIDSON MIDDLE SCHOOL	B	B	B		-
0771	DESTIN MIDDLE SCHOOL	A	A	A	844.48	84,448
0801	RICHBOURG SCHOOL	UNSATISFACTORY	N/A	TBD		-
0811	SOUTHSIDE PRIMARY SCHOOL	N/A	N/A	N/A		-
<b>TOTAL - DISTRICT SCHOOLS</b>					<b>11,523.66</b>	<b>1,152,366</b>

**DISTRICT OPERATED REGULAR PROGRAMS**

0791	BEST CHANCE - NORTH	INCOMPLETE	N/A	TBD		-
9818	NWFL BALLET	A	A	A	143.81	14,381
<b>TOTAL - DISTRICT OPERATED REGULAR PROGRAMS</b>					<b>143.81</b>	<b>14,381</b>
<b>TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS</b>					<b>11,667.47</b>	<b>\$ 1,166,747</b>

**CONTRACTED DJJ CENTERS**

9811	OKALOOSA YOUTH DEVELOPMENT CENTER	N/A	N/A	N/A		-
9812	OKALOOSA YOUTH ACADEMY	N/A	N/A	N/A		-
9813	OKALOOSA REGIONAL DETENTION CENTER	N/A	N/A	N/A		-
9819	TEACHING ADJUDICATED YOUTH	N/A	N/A	N/A		-
<b>TOTAL - CONTRACTED DJJ CENTERS</b>					<b>-</b>	<b>-</b>

**DISTRICT CHARTER SCHOOLS & CONTRACTS**

9700	DESTIN HIGH SCHOOL	B	C	B	524.34	52,434
9800	OKALOOSA ACADEMY	INCOMPLETE	N/A	MAINTAINING		-
9805	NWFSC COLLEGIATE HIGH SCHOOL	A	A	A	411.49	41,149
9807	LIZA JACKSON PREPARATORY SCHOOL	A	A	A	976.18	97,618
<b>TOTAL - DISTRICT CHARTER SCHOOLS &amp; PROGRAMS</b>					<b>1,912.01</b>	<b>191,201.00</b>
<b>TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, &amp; CHARTERS</b>					<b>13,579.48</b>	<b>\$ 1,357,948</b>

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



## School Recognition Plan Addendum Fiscal Year 2024-2025

(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:

\_\_\_\_\_



## 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 the 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 the Chief Financial Officer*

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### FINANCE USE ONLY:

Superintendent's Approval: \_\_\_\_\_ Date: \_\_\_\_\_

**Okaloosa County Human Resources 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 current 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, 2025.**
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. (If someone turns in a ballot without making a choice, that ballot is not included in the total number of ballots to determine the percentage voting.)
15. If there is a tie between plans, these plans must be re-voted on in order to obtain the 51% majority.
16. 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.

**Okaloosa County Human Resources Department  
Suggested Guidelines for A+ Funds (Continued)**

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.