



SCHOOL DISTRICT OF OKALOOSA COUNTY TECHNICAL ASSISTANCE MEMORANDUM FINANCE

FINANCE TAM: 2025-018
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: October 16, 2024
SUBJECT: School Recognition Awards **Final** Allocation – Project 5160

Finance has received the School Recognition Award allocation from the Department of Education. Please see the attached spreadsheet for your final allocation.

The Legislature appropriated \$200 million in specific appropriation 88A (Chapter 2022-156, Laws of Florida) for the purpose of School Recognition Awards. Awards are based on the school grades or school improvement ratings earned in fiscal year 2023-2024 and the number of FTE students in the fourth calculation of the fiscal year 2023-2024 FEFP. Rather than appropriating a specific amount per student, Statute stated that the amount for each eligible school would be based on the school's proportionate share of the total eligible full-time equivalent students. School Improvement Ratings were not awarded for fiscal year 2023-2024; therefore, these schools were not eligible for School Recognition funding.

The attached spreadsheet shows school grades for the last three years, the FTE used for the allocation, and the amount allocated to each school. School grades were not received for fiscal years 2019-2020 and 2020-2021. **Each school's plan has to 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 School Grade/Improvement Rating
- Fiscal Year 2023-2024 4th FEFP UFTE for School Receiving Award
- Fiscal Year 2024-2025 School Recognition Allocation Prorated by UFTE

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).

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.

School Recognition Workbook – Bookkeeper Use

Budgeting & Financial Services has provided a School Recognition Workbook – Bookkeeper Use. This workbook should be filled out with details from the approved plan as well as individual details needed to process payments (EID, Job ID, Function, as well as SSNs and addresses for non-employees). Budgeting will use this workbook to extract files needed to process the bonus payments. Beth Marky can assist you with any questions related to this tool.

For Current District Employees – Budgeting will provide Payroll with data extracted from the School Recognition Workbook to be processed with the next payroll run.

For Individuals Not Currently Employed by the District – A list of recipients' names, complete social security numbers, mailing addresses, and amounts of the bonus awards will need to be provided to Finance. This is included in the School Recognition Workbook (Note: You cannot provide full SSNs via email, but you will need to collect the full SSNs of anyone not being paid through Payroll and provide those to Beth Marky over the phone.) Budgeting 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.

The award for fiscal year 2024-2025 has been 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
OCTOBER 15, 2024

\$ 1,879,635

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
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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	76,012
0092	SHOAL RIVER MIDDLE SCHOOL	B	B	A	894.46	123,809
0121	RUCKEL MIDDLE SCHOOL	A	A	A	1,043.54	144,444
0131	DESTIN ELEMENTARY SCHOOL	A	A	A	934.92	129,409
0151	EDGE ELEMENTARY SCHOOL	B	A	A	543.26	75,197
0161	EGLIN ELEMENTARY SCHOOL	A	A	B		-
0201	LAUREL HILL SCHOOL	B	A	B		-
0211	NICEVILLE HIGH SCHOOL	A	A	A	1,737.54	240,505
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	112,272
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	73,894
0641	FT. WALTON BEACH HIGH SCHOOL	A	B	B		-
0651	BRUNER MIDDLE SCHOOL	C	C	B	734.35	101,647
0671	LEWIS K-8 SCHOOL	B	B	A	674.49	93,361
0681	LONGWOOD ELEMENTARY SCHOOL	C	C	C		-
0701	OK. TECH. COLLEGE & CHOICE HIGH SCHOOL	INCOMPLETE	N/A	N/A		-
0721	OKALOOSA STEMM ACADEMY	A	A	A	338.68	46,879
0731	WALKER ELEMENTARY SCHOOL	B	B	B		-
0741	BLUEWATER ELEMENTARY SCHOOL	A	A	A	918.19	127,093
0751	ANTIOCH ELEMENTARY SCHOOL	A	A	A	965.64	133,661
0761	DAVIDSON MIDDLE SCHOOL	B	B	B		-
0771	DESTIN MIDDLE SCHOOL	A	A	A	844.48	116,891
0801	RICHBOURG SCHOOL	UNSATISFACTORY	N/A	TBD		-
0811	SOUTHSIDE PRIMARY SCHOOL	N/A	N/A	N/A		-
TOTAL - DISTRICT SCHOOLS					11,523.66	1,595,074

DISTRICT OPERATED REGULAR PROGRAMS

0791	BEST CHANCE - NORTH	INCOMPLETE	N/A	TBD		-
9818	NWFL BALLET	A	A	A	143.81	19,906
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS					143.81	19,906
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS					11,667.47	\$ 1,614,980

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		-
TOTAL - CONTRACTED DJJ CENTERS					-	-

DISTRICT CHARTER SCHOOLS & CONTRACTS

9700	DESTIN HIGH SCHOOL	B	C	B	524.34	72,578
9800	OKALOOSA ACADEMY	INCOMPLETE	N/A	MAINTAINING		-
9805	NWFSC COLLEGIATE HIGH SCHOOL	A	A	A	411.49	56,957
9807	LIZA JACKSON PREPARATORY SCHOOL	A	A	A	976.18	135,120
TOTAL - DISTRICT CHARTER SCHOOLS & PROGRAMS					1,912.01	264,655.00
TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, & CHARTERS					13,579.48	\$ 1,879,635

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