MEMORANDUM OF UNDERSTANDING –
Millage Tax Referendum,
Instructional Employees and Education Staff Professionals Employees

Whereas, the School District of Osceola County, Florida, and the Osceola County Education Association (OCEA) agree that the School District should seek opportunities to earn additional revenue for employee compensation and benefits is through a county-supported ballot initiative for a referendum; and

Whereas, a referendum shall be placed on the General Election ballot for November 03, 2026; and

Whereas, this referendum, upon being voted in successfully, shall provide additional revenue to use for employee compensation and benefits;

Therefore, the following tenets for additional compensation and benefits for School District of Osceola County employees shall include the following:

- Employee compensation shall be eligible to be used toward calculations of Florida Retirement System (FRS) benefits;

- Eighty percent (80%) of referendum revenue after the amounts required by state law for charter schools and safety and security costs shall be allotted to employee compensation and benefits.

  - Of that 80%, the allotment for each bargaining unit/ employee group shall be equal to their salary proportion of total salaries as of June 1; and

  - The employee total count shall be determined on June 1 of each fiscal year for budgetary purposes.

- The years of service for each employee shall be the years of service verified in the School District's employee information system in compliance with the language of the applicable collective bargaining agreement for the employee (e.g., Appendix A).

- The referendum shares shall be paid on the regular payment calendars for employees.

- Employees shall be paid for referendum shares only within pay periods worked.

- Once separated from the School District, no individual shall be eligible for payments thereafter.

- Both parties acknowledge that Appendix A is based upon estimated referendum revenues.

- If the amount of the funds dispersed to the bargaining unit is less than the agreed upon percentage for compensation and/or benefits for bargaining unit, and the underpayment is less than $200 per person if divided equally, then the funds shall be used as a contribution to the SDOC Heath Insurance Benefits Trust Fund (as a one-time infusion to strengthen the required fund balance) as supported by an independent citizen advisory committee.

- If the underpayment of the funds allocated to bargaining unit is more than $200 per person if divided equally, then the funds shall be added to the next year's amount to be utilized during recalculation of the share for the subsequent year.

- If the amount of funds dispersed to the bargaining unit exceeds the amount projected based on the yearly recalculation, both parties agree to return to the bargaining table to discuss remedies.

- If the amount of funds dispersed for safety and security is not used for safety and security for that current year, then the funds shall be added to the next year's amount for compensation and benefits to be utilized during recalculation of the share for the subsequent year.

- Non-benefits eligible members of the bargaining unit shall receive half of the amount for which they are eligible.

- Teachers on short-term contracts shall receive a prorated supplement.

- This agreement shall only be valid provided that the referendum, projecting revenue for the School District of Osceola County over the approved period of time and providing a commitment to employee compensation and benefits, is successful.

OSCEOLA COUNTY
SCHOOL BOARD

SUPERINTENDENT
Mark Shanoff

John Boyd

CHIEF NEGOTIATOR FOR OCSB
John Boyd

OSCEOLA COUNTY
EDUCATION ASSOCIATION

Janet Moody

OCEA PRESIDENT and
CHIEF NEGOTIATOR FOR OCEA
Janet Moody

Date: Monday, August 10, 2026

APPENDIX A

Based on estimated revenue and employee counts for FY 2027-28

Total Referendum Money, Less Charters & SRO's	**$65,500,000.00**
Less: Charters	(17,030,000.00)
Less: SRO's (net of Safe Schools Categorial)	(9,000,000.00)
	$39,470,000.00
80% for Salary Supplements	**$31,576,000.00**
Instructional (59.5%)	$18,787,720.00
ESP (13%)	$4,104,880.00
Teamsters (11.5%)	$3,631,240.00
Non-Bargaining (10%)	$3,157,600.00
Admin (6%)	$1,894,560.00

Instructional (59.5%)							
	3760		**$9,890.36**	**1899.6**	**$ 18,787,720**		
Band	Count	% of Total Instructional	Value of Share	Number of Shares	Cost for # of Shares	Per Person	Per Person less 22%
0-4	1265	33.6%	0.2	253	$ 2,502,260.03	$ 1,978.07	$ 1,631.53
5-9	950	25.3%	0.4	380	$ 3,758,335.23	$ 3,956.14	$ 3,263.07
10-14	516	13.7%	0.6	309.6	$ 3,062,054.18	$ 5,934.21	$ 4,894.60
15-19	360	9.6%	0.8	288	$ 2,848,422.49	$ 7,912.28	$ 6,526.13
20+	669	17.8%	1	669	$ 6,616,648.07	$ 9,890.36	$ 8,157.67

ESP (13%)							
	1366		**$6,771.49**	**606.2**	**$ 4,104,880**		
Band	Count	% of Total Non-	Value of Share	Number of Shares	Cost for # of Shares	Per Person	Per Person less 22%
0-4	597	43.7%	0.2	119.4	$ 808,516.45	$ 1,354.30	$ 1,117.04
5-9	349	25.5%	0.4	139.6	$ 945,300.64	$ 2,708.60	$ 2,234.08
10-14	140	10.2%	0.6	84	$ 568,805.54	$ 4,062.90	$ 3,351.12
15-19	84	6.1%	0.8	67.2	$ 455,044.43	$ 5,417.20	$ 4,468.16
20+	196	14.3%	1	196	$ 1,327,212.93	$ 6,771.49	$ 5,585.20