

## Proposed Contract Language, 2023-24

### Bargaining Leadership Team (BLT) – Instructional Employees)

1. Negotiations Procedure
2. Additional Pay for Substituting/ Auto-Splitting
3. Additional Pay Based on Class Size
4. MOU re: Kindergarten through Grade 3 Teachers at UniSIG Schools
5. Adjunct Hourly Pay
6. Credit for Years of Experience for Retired Instructional Employees

#### 1. Negotiations Procedure

##### Osceola County Education Association (OCEA) Proposal

**Date:** September 08, 2022

Article II: Negotiations Procedure

##### 2.02-a Ratification

No final agreement between the parties may be executed without ratification by the bargaining unit and the Board. Following tentative agreement by the negotiating teams, OCEA shall submit the full agreement to the members of the bargaining unit for ratification or rejection with no less than two full weeks to review prior to taking a vote. At no time will an agreement be submitted for member ratification vote later than the first full week in May. Superintendent shall promptly submit the full agreement to the Board for consideration and ratification or rejection.

##### District's Response

**Date:** October 20, 2022; January 12, 2023; February 09, 2023

- Management's disposition is that contract language is not needed at this time to address these concerns.
- Management maintains that *Section 447.309, Florida Statutes*, is clear and supersedes contract language:

*... Any collective bargaining agreement reached by the negotiators shall be reduced to writing, and such agreement shall be signed by the chief executive officer and the bargaining agent. Any agreement signed by the chief executive officer and the bargaining agent shall not be binding on the public employer until such agreement has been ratified by the public employer and by public employees who are members of the bargaining unit ...*

- Management commits to continue to bargain collaboratively with OCEA, including, but not limited to, the terms and conditions of the payment of salary increases within tentative agreements.
- Management commits to continue to post signed tentative agreements regarding salaries and benefits negotiations on the School District website.

- Management provides support documents that define the collaborative bargaining process on the following webpages of the SDOC public website:
  - *General Collective Bargaining Information* [<https://www.osceolaschools.net/Page/2551>]; and
  - *Bargaining Meetings Protocol*: <https://www.osceolaschools.net/Page/6810>
- Management offers that additional collaborative bargaining training may benefit both parties.

## 2. Additional Pay for Substituting/ Auto-Splitting

### Osceola County Education Association (OCEA) Proposal

**Date:** September 08, 2022

[Article Not Specified]

#### **Rationale:**

Finding substitutes to cover classes has become an increasing challenge resulting in instructional staff taking on the additional duties and responsibilities. Recognizing the need to value the contribution, the following emergency sub pay will be implemented for the 2022-2023 school year. Pay shall be recorded on the pay stub as “Substitute” and will be paid concurrently to the time period submitted to the district for normal pay. The parties agree to revisit this to determine the cost savings benefit to the district prior to renewal or adding to the contract.

#### **OCEA Proposal:**

- Non-classroom instructional employees (i.e., coaches, interventionist, media specialist, compliance specialist, etc.) \$50 for half of the day and \$100 for a full day.
- Classroom instruction employees who take on a whole class for half of the day shall be paid \$50 and for an entire day will be paid \$100.
- Teachers who substitute during their planning time shall be paid their hourly rate of pay.
- Teachers who receive students due to auto splitting for more than half the day shall be paid \$30. Should more than one teacher split on the same day, the teachers receiving the students shall be eligible for an additional \$30 for each subsequent split. There will be no additional pay for splits which are less than half a day.

#### **District’s Response**

**Date:** October 20, 2022; January 12, 2023; February 09, 2023

- Management counter-proposes the attached *Memorandum of Understanding re: Additional Earning Opportunities as a Substitute Teacher*.
- Management contends that it has addressed OCEA’s concerns about substitute teachers as evidenced by its contract with Kelly Services which has the average daily fill rate to 83%.

### 3. Additional Pay Based on Class Size

#### Osceola County Education Association (OCEA) Proposal

Date: September 08, 2022

[Article Not Specified]

#### Class Size Workload

The parties agree that class size optimums are established and that said optimums are set in accordance with Florida Statute 1003.03 as follows:

(1) **CLASS SIZE MAXIMUMS.**— *Each year, on or before the October student membership survey, the following class size maximums shall be satisfied:*

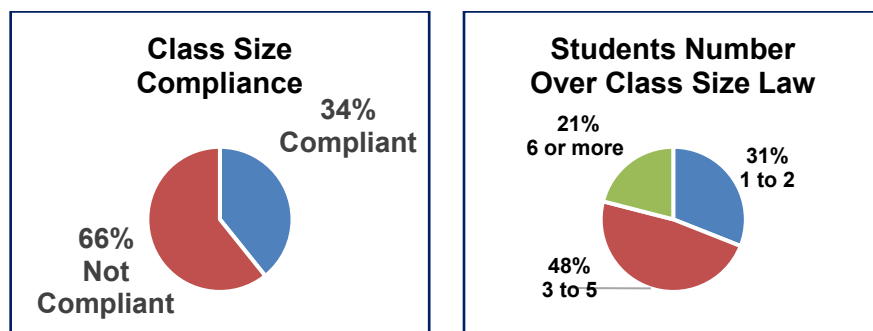
(a) *The maximum number of students assigned to each teacher who is teaching core-curricula courses in public school classrooms for prekindergarten through grade 3 may not exceed 18 students.*

(b) *The maximum number of students assigned to each teacher who is teaching core-curricula courses in public school classrooms for grades 4 through 8 may not exceed 22 students. The maximum number of students assigned to a core-curricula high school course in which a student in grades 4 through 8 is enrolled shall be governed by the requirements in paragraph (c).*

(c) *The maximum number of students assigned to each teacher who is teaching core-curricula courses in public school classrooms for grades 9 through 12 may not exceed 25 students.*

The Board and the Association agree that optimum class size is important and impacts the effective educational program. OCEA recognizes an unprecedented amount of vacancies exist beyond the control of the district due to shortages in education and that these vacancies are causing individual class size problems and additional workload for educators. The State of Florida and SDOC continue to hold educators to the same high standards for academic achievement. Educators with larger student numbers are disadvantaged with the workload, which leads to loss of even more educators. With each additional student added to a roster, the number of papers to grade increases, tracking data and differentiating instruction along with assembling supplies is timelier. The need for more parent communication is required, as is more ESE and ESOL meetings which causes loss of planning time.

OCEA conducted a survey with district instructional employees September 1-6, 2022. The survey had 951 responses. Instructional classroom teacher responses are included in the chart.



OCEA proposes SDOC pay for the additional workload created when student class size is not met according to Florida Statute 1003.03 Sections (1)(a-c).

| Position  | Student number above amendment   | OPS Contract amount   |
|---|--|---|
| Elementary (Self-Contained)                             | 1-3  | 4 hours per week  |
| Elementary (Team)                                       | 1-3  | 2 hour per week per teacher, per class  |
| Elementary (Self-Contained)                             | 4-6  | 10 hours per week   |
| Elementary (Team)                                       | 4-6  | 6 hours per week per teacher  |
| Secondary Core* & Electives                             | 1-5 (across all periods)   | 2 hour per week   |
| Secondary Core * & Electives                            | 6-10 (across all periods)  | 4 hours per week  |
| Secondary Core* & Electives                             | 11-20 (across all periods)   | 10 hours per week   |
| Extra-Curricular/ Electives, etc.<br>Elementary Schools | ≤ 800<br>801 ≤ SFTE ≤ 1201<br>1201 ≤ SFTE ≤ 1600<br>1601 ≤ SFTE ≤ 2000 | 4 hours per week<br>6 hours per week<br>8 hours per week<br>10 hours per week |

\* Florida Statute 1033.03

Section (14) "Core-curricula courses" means:

(a) Courses in language arts/reading, mathematics, social studies, and science in prekindergarten through grade 3, excluding extracurricular courses pursuant to subsection (15);

(b) Courses in grades 4 through 8 in subjects that are measured by state assessment at any grade level and courses required for middle school promotion, excluding extracurricular courses pursuant to subsection (15);

(c) Courses in grades 9 through 12 in subjects that are measured by state assessment at any grade level and courses that are specifically identified by name in statute as required for high school graduation and that are not measured by state assessment, excluding extracurricular courses pursuant to subsection (15);

(d) Exceptional student education courses; and

(e) English for Speakers of Other Languages courses.

### District's Response

**Date:** October 20, 2022; January 12, 2023; February 09, 2023

- Management's disposition is that contract language is not needed at this time to address these concerns.
- Management contends that the School District is in compliance with Section 1003.03 – Maximum class size, Florida Statutes, and Section 1002.31 – Controlled open enrollment; public school parental choice, Florida Statutes, which states:

The School District of Osceola County, Florida (SDOC)

(5) For a school or program that is a public school of choice under this section, the calculation for compliance with maximum class size pursuant to s. 1003.03(4) is the average number of students at the school level.

- Per Section 1002.31 – Controlled open enrollment; public school parental choice, Florida Statutes, the Osceola County School Board adopted *Osceola County School Board Rule 5.22 – Controlled Open Enrollment*.
- More information on class size can be found on the Florida Department of Education website here:
  - <https://www.fldoe.org/finance/budget/class-size/>
- Management also provides the School District's *Class Size Report* as supporting documentation [attached].

#### 4. MOU re: Kindergarten through Grade 3 Teachers at UniSIG Schools

##### Osceola County Education Association (OCEA) Proposal

Date: September 08, 2022

### MEMORANDUM OF UNDERSTANDING 2022-23 Central Elementary and Highlands School Improvement Impact Supplement Instructional Employees

Whereas, Osceola County Education Association (OCEA), and the School District of Osceola County, Florida agree to work collaboratively to resolve all issues that impact the wages, hours, terms, and conditions of employment for instructional employees, and

Whereas, both parties agree that efficient compliance with applicable state and federal laws and our collective bargaining agreement and that consistency in standards of service are priorities for School District employees, students, parents, and community members; and

Whereas, both parties agree that the School District should be encouraged to apply for significant grant opportunities that may provide additional earning opportunities for instructional employees; and

Whereas, the School District currently has two (2) elementary schools (e.g., Central Avenue Elementary School and Highlands Elementary School) that may meet the required criteria designated within the application for the *2022-23 Unified School Improvement Grant (UniSIG)*;

Whereas, OCEA supported the application of the *2022-23 Unified School Improvement Grant (UniSIG)*, which did not include compensation for all instructional employees;

Whereas, both parties agree that equitable treatment with compensation is essential to a collaborative spirit that is vital to the improvement of low performing schools;

Therefore, be it resolved that both parties agree to the *2022-23 Central Elementary and Highlands School Improvement Impact Supplement* and the following terms and conditions of employment in the event of and pursuant to the School District's award of the *2022-2023 Unified School Improvement Grant (UniSIG)*:

- The School District shall compensate all remaining instructional employees at Central Avenue Elementary School and Highlands Elementary School meeting the following criteria:
  - Have a two-year (2021-22 and 2022-23) district evaluation rating of Highly Effective or Effective;
  - Have a start date of no later than October 15, 2022
- Upon completion of the 2022-2023 school year and no later than June 30, 2023, all eligible instructional employees at Central Avenue Elementary and Highlands Elementary covered by this agreement shall receive:
  - \$7500 for a district evaluation of Highly Effective or Effective.
- If an instructional employee leaves Central Avenue Elementary School or Highlands Elementary School prior to the last day of school year ending in 2022-23 the award amount shall not be awarded.

- Upon release of all student and school data the School District of Osceola County and the Osceola County Education Association shall evaluate the effectiveness of the *2022-23 Central Elementary and Highlands School Improvement Impact Supplement* and the *2022-2023 Unified School Improvement Grant (UniSIG)* is complete.
- The *2022-23 Central Elementary and Highlands School Improvement Impact Supplement* will expire upon the completion of payment to all eligible employees and/or at such time as the *2022-2023 Unified School Improvement Grant (UniSIG)* is complete.

**OSCEOLA COUNTY  
SCHOOL BOARD**

**OSCEOLA COUNTY  
EDUCATION ASSOCIATION**

\_\_\_\_\_  
SUPERINTENDENT  
Debra Pace

\_\_\_\_\_  
OCEA PRESIDENT  
Lare Allen

\_\_\_\_\_  
CHIEF NEGOTIATOR FOR OCSB  
John Boyd

\_\_\_\_\_  
CHIEF NEGOTIATOR FOR OCEA  
Janet Moody

**District's Response**

**Date:** October 20, 2022; January 12, 2023; February 09, 2023

Management calculates the projected cost for OCEA's proposal to be \$180,000.00 based upon the numbers of eligible teachers listed below.

| <b>Eligible Teachers with Student Growth Score Ratings, 2021-22</b>  |                     |                         |
|--|---------------------|-------------------------|
| <b>School</b>  | <b>Effective</b>    | <b>Highly Effective</b> |
| <b>Central Avenue Elementary</b>                                     | 15                  | 0                       |
| <b>Highlands Elementary</b>  | 9                   | 0                       |
| <b>Sub-Totals</b>  | 24                  | 0                       |
| <b>Grand Total</b>   | 24                  |                         |
| <b><i>Projected Cost<br/>(e.g., \$7500 per eligible teacher)</i></b> | <i>\$180,000.00</i> |                         |

In combination with OCEA's other bargaining requests related to compensation, this proposal would significantly affect the funds available for negotiations for salary increases for all Instructional bargaining unit employees/ members.

The state or federal government legally defines the terms and conditions of grants over which the School District has no authority to change. It is not a sustainable practice to supplement state or federal grants that are intended to supplement the existing School District budget in the first place.

Management requests OCEA to identify an available specific funding source for their proposal.

Management has placed this item on the agenda for each bargaining meeting this school year.

**5. Adjunct Hourly Pay Schedule**

**Osceola County Education Association (OCEA) Proposal**

**Date:** February 09, 2023

**APPENDIX A-1: Adjunct Hourly Pay Schedule**

Teachers at the Adult Learning Center Osceola, Technical Education Center Osceola, Juvenile Detention Center, Criminal Justice Academy, and Health Sciences Department shall be paid according to:

16.03 Payment of a teacher's service beyond the regular workday shall be at the professional hourly rate unless specifically noted otherwise. The professional hourly rate shall be rate per day of the teacher divided by the number of hours in the workday.



**District's Response****Date:** February 09, 2023**APPENDIX A-1: Adjunct Hourly Pay**

The following terms and conditions shall take effect beginning the next regularly scheduled pay period after the date of tentative agreement by both parties:

- Instructional employees at the Adult Learning Center Osceola, Technical Education Center Osceola, Juvenile Detention Center/ Heritage Academy, Criminal Justice Academy, and Health Sciences Department who are hired to work as adjunct instructors shall be paid their professional hourly rate of pay according to Article 16.03.
- In addition, adjunct instructors who are hired from outside the School District to work at the Adult Learning Center Osceola, Technical Education Center Osceola, Juvenile Detention Center/ Heritage Academy, Criminal Justice Academy, and Health Sciences Department shall be paid the average professional hourly rate of pay of existing employees at these worksites.

6. Credit for Years of Experience for Retired Instructional Employees

District's Proposal

Date of Tentative Agreement: September 08, 2022

ARTICLE XVI: PROFESSIONAL COMPENSATION

16.02 Teachers shall be paid according to the salary schedule and shall receive years of experience subject to the following criteria.

1. c. Retired Educators/ DROP

~~(1) After 6/30/2010, a teacher who requests a DROP extension that is granted will be extended at experience level 5 (and if extended thereafter will be extended at incremental levels).~~

~~(2) Teachers who are receiving retirement benefits under a public or private retirement system who are hired (or rehired following retirement or DROP completion) will be granted up to a maximum of five (5) years' experience on the salary schedule for years of experience that are not included in the years of experience for which they are receiving retirement benefits. Teachers rehired after having completed any extended drop will be credited for all years of extended drop up to a maximum of eight (8) years' experience credit. (11/18/09)~~

~~(3) Items (1) and (2) of this section shall sunset on June 30, 2022.~~

(4) Beginning the 2022-23 school year, instructional employees who are hired on or after July 01, 2022, and who are receiving retirement benefits under a public or private retirement system shall receive credit for all verified years of experience for the purposes of professional compensation.

(5) Instructional employees who are eligible under the terms and conditions of Item (4), shall receive salary adjustments retroactive to the employee's start date but no earlier than July 01, 2022.

TA 09/08/22  
JB [Signature] gm

ARTICLE XVI: PROFESSIONAL COMPENSATION

16.02

Teachers shall be paid according to the salary schedule and shall receive years of experience subject to the following criteria:

...

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~~(1) After 6/30/2010, a teacher who requests a DROP extension that is granted will be extended at experience level 5 (and if extended thereafter will be extended at incremental levels).~~

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(1) Beginning the 2022-23 school year, instructional employees who are hired on or after July 01, 2022, and who are receiving retirement benefits under a public or private retirement system shall receive credit for all verified years of experience for the purposes of professional compensation.

(2) Instructional employees who are eligible under the terms and conditions of item (1) shall receive salary adjustments retroactive to the employee's start date but no earlier than July 01, 2022.

Select Year:  

## The 2022 Florida Statutes

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[Title XLVIII](#)  
EARLY LEARNING-20  
EDUCATION CODE

[Chapter 1002](#)  
STUDENT AND PARENTAL RIGHTS AND  
EDUCATIONAL CHOICES

[View Entire  
Chapter](#)

### **1002.31 Controlled open enrollment; public school parental choice. –**

(1) As used in this section, “controlled open enrollment” means a public education delivery system that allows school districts to make student school assignments using parents’ indicated preferential educational choice as a significant factor.

(2)(a) As part of a school district’s or charter school’s controlled open enrollment process, and in addition to the existing public school choice programs provided in s. [1002.20\(6\)\(a\)](#), each district school board or charter school shall allow a parent from any school district in the state whose child is not subject to a current expulsion or suspension to enroll his or her child in and transport his or her child to any public school, including charter schools, that has not reached capacity in the district, subject to the maximum class size pursuant to s. [1003.03](#) and s. 1, Art. IX of the State Constitution. The school district or charter school shall accept the student, pursuant to that school district’s or charter school’s controlled open enrollment process, and report the student for purposes of the school district’s or charter school’s funding pursuant to the Florida Education Finance Program. A school district or charter school may provide transportation to students described under this section.

(b) Each school district and charter school capacity determinations for its schools, by grade level, must be updated every 12 weeks and be identified on the school district and charter school’s websites. In determining the capacity of each district school, the district school board shall incorporate the specifications, plans, elements, and commitments contained in the school district educational facilities plan and the long-term work programs required under s. [1013.35](#). Each charter school governing board shall determine capacity based upon its charter school contract. Each virtual charter school and each school district with a contract with an approved virtual instruction program provider shall determine capacity based upon the enrollment requirements established under s. [1002.45\(1\)\(e\)](#)4.

(c) Each district school board must provide preferential treatment in its controlled open enrollment process to all of the following:

1. Dependent children of active duty military personnel whose move resulted from military orders.
2. Children who have been relocated due to a foster care placement in a different school zone.
3. Children who move due to a court-ordered change in custody due to separation or divorce, or the serious illness or death of a custodial parent.
4. Students residing in the school district.

(d) As part of its controlled open enrollment process, a charter school may provide preferential treatment in its controlled open enrollment participation process to the enrollment limitations pursuant to s. [1002.33\(10\)](#), if such special purposes are identified in the charter agreement. Each charter school shall annually post on its website the application process required to participate in controlled open enrollment, consistent with this section and s. [1002.33](#).

(e) Students residing in the district, including charter school students, may not be displaced by a student from another district seeking enrollment under the controlled open enrollment process.

(f) For purposes of continuity of educational choice, a student who transfers pursuant to this section may remain at the school chosen by the parent until the student completes the highest grade level at the school.

- (3) Each district school board shall adopt by rule and post on its website the process required to participate in controlled open enrollment. The process must:
- (a) Adhere to federal desegregation requirements.
  - (b) Allow parents to declare school preferences, including placement of siblings within the same school.
  - (c) Provide a lottery procedure to determine student assignment and establish an appeals process for hardship cases.
  - (d) Afford parents of students in multiple session schools preferred access to controlled open enrollment.
  - (e) Maintain socioeconomic, demographic, and racial balance.
  - (f) Require school districts to provide information on transportation options, such as:
    1. The responsibility of school districts to provide transportation to another public school pursuant to ss. [1002.38](#), [1002.39](#), and [1002.394](#).
    2. The availability of funds for transportation under ss. [1002.394](#), [1002.395](#), and [1011.68](#).
    3. Any other transportation the school district may provide.
    4. Any transportation options available in the community.
  - (g) Maintain existing academic eligibility criteria for public school choice programs pursuant to s. [1002.20\(6\)](#)
    - (a).
      - (h) Identify schools that have not reached capacity, as determined by the school district.
      - (i) Ensure that each district school board adopts a policy to provide preferential treatment pursuant to paragraph (2)(c).
        - (j) Require school districts to maintain a wait list of students who are denied access due to capacity and notify parents when space becomes available.
        - (k) Require schools to accept students throughout the school year as capacity becomes available.
    - (4) In accordance with the reporting requirements of s. [1011.62](#), each district school board shall annually report the number of students exercising public school choice, by type, in accordance with rules adopted by the State Board of Education.
  - (5) For a school or program that is a public school of choice under this section, the calculation for compliance with maximum class size pursuant to s. [1003.03\(4\)](#) is the average number of students at the school level.
    - (6)(a) A school district or charter school may not delay eligibility or otherwise prevent a student participating in controlled open enrollment or a choice program from being immediately eligible to participate in interscholastic and intrascholastic extracurricular activities.
    - (b) A student may not participate in a sport if the student participated in that same sport at another school during that school year, unless the student meets one of the following criteria:
      1. Dependent children of active duty military personnel whose move resulted from military orders.
      2. Children who have been relocated due to a foster care placement in a different school zone.
      3. Children who move due to a court-ordered change in custody due to separation or divorce, or the serious illness or death of a custodial parent.
      4. Authorized for good cause in district or charter school policy.
- History.—s. 96, ch. 2002-387; s. 3, ch. 2008-147; s. 9, ch. 2013-250; s. 21, ch. 2014-39; s. 5, ch. 2016-237; s. 10, ch. 2022-154.

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FLORIDA DEPARTMENT OF EDUCATION  
EDUCATION INFORMATION AND ACCOUNTABILITY  
CLASS AVERAGE FOR CORE COURSES - SURVEY 2 , 2122  
EXCLUDING CHARTER, MAGNET, ALTERNATIVE, SCHOOL OF CHOICE, SCHOOL OF EXCELLENCE, AND PRINCIPAL  
AUTONOMY

| SCHOOL | DISTRICT: 49               | OSCEOLA | PK-3  | 4-8   | 9-12  |
|--------|----------------------------|---------|-------|-------|-------|
| 9041   | HOSPITAL/HOMEBOUND PROGRAM | 00.00   | 00.00 | 00.00 | 08.00 |

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| SCHOOL | DISTRICT: 49                   | OSCEOLA | PK-3  | 4-8   | 9-12  |
|--------|--------------------------------|---------|-------|-------|-------|
| 0131   | BRIDGEPREP ACADEMY             | 16.65   | 19.09 | 00.00 | 00.00 |
| 0149   | RENAISSANCE CHARTER SCHOOL AT  | 17.70   | 21.26 | 20.66 | 20.66 |
| 0152   | FOUR CORNERS UPPER SCHOOL      | 00.00   | 21.85 | 22.71 | 22.71 |
| 0155   | VICTORY CHARTER SCHOOL         | 00.00   | 19.34 | 18.25 | 18.25 |
| 0162   | ST. CLOUD PREPARATORY ACADEMY  | 15.83   | 17.58 | 17.84 | 17.84 |
| 0163   | MATER BRIGHTON LAKES           | 17.73   | 21.66 | 23.20 | 23.20 |
| 0171   | RENAISSANCE CHARTER SCHOOL AT  | 17.77   | 20.86 | 22.00 | 22.00 |
| 0181   | OSCEOLA SCIENCE CHARTER SCHOOL | 17.00   | 20.22 | 19.00 | 19.00 |
| 0182   | LINCOLN-MARTI CHARTER SCHOOLS  | 12.50   | 00.00 | 00.00 | 00.00 |
| 0183   | SPORTS LEADERSHIP ARTS MANAGEM | 00.00   | 17.92 | 17.50 | 17.50 |
| 0184   | BRIDGEPREP ACADEMY OSCEOLA COU | 17.82   | 20.68 | 14.00 | 14.00 |
| 0185   | MATER PALMS ACADEMY            | 17.02   | 20.25 | 17.00 | 17.00 |
| 0191   | RENAISSANCE CHARTER SCHOOL AT  | 17.93   | 21.76 | 24.50 | 24.50 |
| 0192   | CREATIVE INSPIRATION JOURNEY O | 17.10   | 20.85 | 00.00 | 00.00 |
| 0202   | MATER ACADEMY AT ST CLOUD      | 17.98   | 20.66 | 00.00 | 00.00 |
| 0203   | VICTORY CHARTER SCHOOL K-5     | 17.75   | 19.76 | 00.00 | 00.00 |
| 0853   | NEW DIMENSIONS HIGH SCHOOL     | 00.00   | 00.00 | 22.65 | 22.65 |
| 0863   | FOUR CORNERS CHARTER SCHOOL    | 17.97   | 21.85 | 00.00 | 00.00 |
| 0866   | KISSIMMEE CHARTER ACADEMY      | 15.17   | 21.48 | 18.66 | 18.66 |
| 0881   | P. M. WELLS CHARTER ACADEMY    | 17.10   | 21.21 | 24.25 | 24.25 |
| 0900   | UCP OSCEOLA CHARTER SCHOOL     | 12.91   | 12.16 | 00.00 | 00.00 |
| 0932   | BELLALAGO CHARTER ACADEMY      | 17.14   | 20.22 | 18.50 | 18.50 |
| 0959   | MAIN STREET HIGH SCHOOL        | 00.00   | 00.00 | 18.30 | 18.30 |
| 0971   | MATER ACADEMY PREPARATORY HIGH | 00.00   | 00.00 | 21.42 | 21.42 |

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| SCHOOL  | AMERICAN CLASSICAL CHARTER ACA | 16.21 | 16.97 | 00.00 |
|---|--------------------------------|-------|-------|-------|
| FLORIDA DEPARTMENT OF EDUCATION   |                                |       |       |       |
| EDUCATION INFORMATION AND ACCOUNTABILITY  |                                |       |       |       |
| CLASS AVERAGE FOR CORE COURSES - SURVEY 2 , 2122  |                                |       |       |       |
| LAB, MAGNET, ALTERNATIVE, SCHOOL OF CHOICE, SCHOOL OF EXCELLENCE, PRINCIPAL AUTONOMY - NO CHARTER |                                |       |       |       |
| DISTRICT: 49 OSCEOLA  |                                |       |       |       |
| SCHOOL  | SCHOOL NAME                    | PK-3  | 4-8   | 9-12  |
| 0005  | TOHOPEKALIGA                   | 00.00 | 00.00 | 22.88 |
| 0011  | HARMONY COMMUNITY SCHOOL       | 17.48 | 20.62 | 00.00 |
| 0040  | NARCOOSSEE MIDDLE SCHOOL       | 00.00 | 20.59 | 24.05 |
| 0041  | DISCOVERY INTERMEDIATE SCHOOL  | 00.00 | 18.07 | 21.25 |
| 0042  | KISSIMMEE ELEMENTARY SCHOOL    | 17.25 | 17.19 | 00.00 |
| 0043  | NARCOOSSEE ELEMENTARY SCHOOL   | 17.98 | 21.31 | 00.00 |
| 0061  | CENTRAL AVENUE ELEMENTARY SCHL | 15.62 | 18.28 | 00.00 |
| 0071  | HIGHLANDS ELEMENTARY SCHOOL    | 16.33 | 20.53 | 00.00 |
| 0081  | OSCEOLA HIGH SCHOOL            | 00.00 | 00.00 | 21.07 |
| 0091  | DENN JOHN MIDDLE SCHOOL        | 00.00 | 18.97 | 19.90 |
| 0101  | THACKER AVENUE ELEM FOR INTERN | 16.70 | 16.63 | 00.00 |
| 0111  | ST. CLOUD ELEMENTARY SCHOOL    | 15.08 | 19.52 | 00.00 |
| 0201  | ST. CLOUD HIGH SCHOOL          | 00.00 | 00.00 | 19.67 |
| 0251  | KISSIMMEE MIDDLE SCHOOL        | 00.00 | 18.55 | 22.44 |
| 0252  | HARMONY MIDDLE SCHOOL          | 00.00 | 20.89 | 23.57 |
| 0271  | MICHIGAN AVENUE ELEMENTARY SCH | 16.22 | 19.52 | 00.00 |
| 0272  | ST. CLOUD MIDDLE SCHOOL        | 00.00 | 18.15 | 21.56 |
| 0300  | KOA ELEMENTARY SCHOOL          | 16.62 | 19.84 | 00.00 |
| 0301  | REEDY CREEK ELEMENTARY SCHOOL  | 16.44 | 20.20 | 00.00 |
| 0302  | WESTSIDE K-8 SCHOOL            | 17.83 | 20.04 | 20.85 |
| 0311  | NEPTUNE MIDDLE SCHOOL          | 00.00 | 19.06 | 21.00 |
| 0321  | VENTURA ELEMENTARY SCHOOL      | 16.57 | 17.16 | 00.00 |
| 0341  | HORIZON MIDDLE SCHOOL          | 00.00 | 18.90 | 21.62 |
| 0401  | BOGGY CREEK ELEMENTARY SCHOOL  | 16.61 | 16.69 | 00.00 |
| 0501  | HICKORY TREE ELEMENTARY SCHOOL | 17.14 | 18.70 | 00.00 |
| 0601  | GATEWAY HIGH SCHOOL            | 00.00 | 00.00 | 20.55 |
| 0701  | MILL CREEK ELEMENTARY SCHOOL   | 15.52 | 21.08 | 00.00 |
| 0711  | CELEBRATION SCHOOL             | 17.79 | 20.84 | 23.23 |
| 0801  | LAKEVIEW ELEMENTARY SCHOOL     | 15.08 | 18.70 | 00.00 |
| 0811  | PLEASANT HILL ELEMENTARY SCH00 | 16.12 | 17.95 | 00.00 |
| 0821  | PARKWAY MIDDLE SCHOOL          | 00.00 | 19.72 | 00.00 |
| 0831  | DEERWOOD ELEMENTARY SCHOOL     | 16.13 | 19.50 | 00.00 |

|      |                                |       |       |       |
|------|--------------------------------|-------|-------|-------|
| 0841 | POINCIANA HIGH SCHOOL          | 00.00 | 00.00 | 21.30 |
| 0842 | LIBERTY HIGH SCHOOL            | 00.00 | 00.00 | 21.89 |
| 0851 | CYPRESS ELEMENTARY SCHOOL      | 15.88 | 16.51 | 00.00 |
| 0862 | PROFESSIONAL & TECHNICAL HIGH  | 00.00 | 00.00 | 16.76 |
| 0901 | POINCIANA ACADEMY OF FINE ARTS | 14.38 | 17.89 | 00.00 |
| 0902 | CELEBRATION HIGH SCHOOL        | 00.00 | 00.00 | 23.75 |
| 0904 | PARTIN SETTLEMENT ELEM. SCHOOL | 15.07 | 18.75 | 00.00 |
| 0921 | OSCEOLA CO SCHOOL FOR THE ARTS | 00.00 | 20.12 | 22.05 |
| 0922 | HARMONY HIGH SCHOOL            | 00.00 | 00.00 | 22.89 |
| 0931 | FLORA RIDGE ELEMENTARY SCHOOL  | 17.05 | 20.10 | 00.00 |
| 0933 | NEPTUNE ELEMENTARY SCHOOL      | 15.37 | 18.12 | 00.00 |
| 0957 | CHESTNUT ELEM SCHOOL SCIENCE A | 16.50 | 19.76 | 00.00 |
| 0958 | SUNRISE ELEMENTARY SCHOOL      | 17.64 | 18.80 | 00.00 |
| 0961 | EAST LAKE ELEMENTARY SCHOOL    | 17.49 | 17.60 | 00.00 |
| 0962 | NEOCITY ACADEMY                | 00.00 | 00.00 | 20.40 |
| 0991 | CANOE CREEK K-8                | 17.81 | 20.96 | 18.60 |

12/20/2021

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FLORIDA DEPARTMENT OF EDUCATION

EDUCATION INFORMATION AND ACCOUNTABILITY

CLASS AVERAGE FOR CORE COURSES - SURVEY 2 , 2122

LAB, MAGNET, ALTERNATIVE, SCHOOL OF CHOICE, SCHOOL OF EXCELLENCE, PRINCIPAL AUTONOMY - NO CHARTER

DISTRICT: 49 OSCEOLA

| SCHOOL | SCHOOL NAME                    | PK-3  | 4-8   | 9-12  |
|--------|--------------------------------|-------|-------|-------|
| 9003   | ZENITH ACCELERATED ACADEMY     | 00.00 | 16.81 | 20.32 |
| 9020   | OASIS RESIDENTIAL CENTER       | 00.00 | 15.00 | 10.20 |
| 9036   | NEW BEGINNINGS EDUCATION CENTE | 05.00 | 10.62 | 13.76 |



**MEMORANDUM OF UNDERSTANDING –  
2022-23 Additional Earning Opportunities as a Substitute Teacher,  
Instructional Employees**

Whereas, the School District of Osceola County, Florida, and the Osceola County Education Association (OCEA) agree to work collaboratively to resolve all issues that impact the wages, hours, terms, and conditions of employment for instructional employees; and

Whereas, both parties recognize the profound effect that recent inflation has had upon the household budgets of all SDOC employees;

Whereas, both parties agree that additional earning opportunities for Instructional employees within the School District benefit employee morale;

Whereas, both parties recognize that pursuant to *Article 5.18* of our *Instructional Employees Contract*, “[t]he Board will not utilize regularly employed teachers to cover classes for absent teachers in order to avoid hiring substitutes”;

Whereas, both parties recognize that as a last resort, when no substitute teacher is available, classroom teachers may be assigned to serve in the role of a substitute teacher for a peer during the teacher’s regularly scheduled planning period, in order to ensure appropriate coverage for student safety and supervision; and

Therefore, be it resolved that both parties agree to the following terms and conditions of employment:

- As a last resort, when no substitute teacher is available, the school principal shall first seek a classroom teacher to serve as a volunteer in the role of a substitute teacher for a peer during the teacher’s regularly scheduled planning period, in order to ensure appropriate coverage for student safety and supervision;
- If no classroom teacher volunteers, then as a last resort, when no substitute teacher is available, the school principal may assign a classroom teacher to serve in the role of a substitute teacher for a peer during the teacher’s regularly scheduled planning period, in order to ensure appropriate coverage for student safety and supervision;
- In either situation above, the classroom teacher shall be compensated for one (1) hour at the employee’s daily rate of pay;
- The assigned classroom teacher may select, and the administrator shall schedule a one (1) hour planning period either before or after the regular workday on the next workday or a mutually agreed upon workday thereafter, in order to ensure adequate planning time and compliance with related state law for public employee compensation; and
- The above terms and conditions shall expire on June 30, 2023.

**OSCEOLA COUNTY  
SCHOOL BOARD**

**OSCEOLA COUNTY  
EDUCATION ASSOCIATION**

---

SUPERINTENDENT  
Debra Pace

---

OCEA PRESIDENT  
Lare Allen

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CHIEF NEGOTIATOR FOR OCSB  
John Boyd

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CHIEF NEGOTIATOR FOR OCEA  
Janet Moody

**Date: February 09, 2023**

**MEMORANDUM OF UNDERSTANDING –  
2022-23 One-Time, Non-Recurring Supplement,  
Instructional Employees**

Whereas, the School District of Osceola County, Florida, (SDOC) and the Osceola County Education Association (OCEA) agree to work collaboratively to resolve all issues that impact the wages, hours, terms, and conditions of employment for Instructional employees; and

Whereas, both parties reached tentative agreement upon salaries and benefits for Instructional employees for the current 2022-23 school year on May 19, 2022, and ratified this agreement on August 24, 2022, pursuant to related state law;

Whereas, both parties recognize the profound effect that recent inflation has had upon the household budgets of all SDOC employees;

Whereas, both parties recognize the need to provide School District employees with additional compensation as feasible in a timely and fiscally responsible manner; and

Therefore, be it resolved that both parties agree to the following terms and conditions of employment:

- Management shall provide a **one-time, non-recurring supplement in the amount of \$1,000** for each Instructional employee who is employed with the School District on the date that both parties reach tentative agreement and sign this Memorandum of Understanding;
- Payment of this supplement to eligible Instructional employees shall be made no later than two (2) pay periods after the date of this Memorandum of Understanding; and
- The funding source for this supplement shall be the School District's existing Elementary and Secondary School Emergency Relief (ESSER) and American Rescue Plan (ARP) funds that expire June 30, 2024;
- The above terms and conditions shall expire on June 30, 2023.

**OSCEOLA COUNTY  
SCHOOL BOARD**

\_\_\_\_\_  
SUPERINTENDENT  
Debra Pace

\_\_\_\_\_  
CHIEF NEGOTIATOR FOR OCSB  
John Boyd

**OSCEOLA COUNTY  
EDUCATION ASSOCIATION**

\_\_\_\_\_  
OCEA PRESIDENT  
Lare Allen

\_\_\_\_\_  
CHIEF NEGOTIATOR FOR OCEA  
Janet Moody

**Date: February 09, 2023**

## The Osceola County Successful Performance Career Ladder for Instructional Employees

| Job Rank Classification     | Required Years of Verified Experience | Required Years of Successful Performance  | Certification and Professional Development Responsibilities   | Mentoring Responsibilities               | Tiered Compensation Ranges* |
|-----------------------------|---------------------------------------|---|---|--|-----------------------------|
| ★ <b>Apprentice Teacher</b> | 0 - 5                                 | No Final Evaluation Rating(s) less than "Effective"   | Temporary Educator Certificate<br>Participation in at least 20 hours of PD annually   | None                                     | \$48,500 – TBA              |
| ★ <b>Artisan Teacher</b>    | 6 - 9                                 | At Least One (1) Final Summative Evaluation Rating of "Highly Effective" within the prior three (3) consecutive school years  | Permanent Educator Certificate<br>Grade-Level/ Content Area Chair and PLC Lead<br>Participation in at least 20 hours of PD annually<br>Facilitation of at least 10 hours of PD annually | Apprentice Teachers                      | TBA – TBA                   |
| ★ <b>Master Teacher</b>     | 10 +                                  | At Least Two (2) Final Summative Evaluation Ratings of "Highly Effective" within the prior three (3) consecutive school years | Permanent Educator Certificate<br>Schoolwide PLC Lead/ Academic Coach<br>Participation in at least 20 hours of PD annually<br>Facilitation of at least 20 hours of PD annually          | Apprentice Teachers;<br>Artisan Teachers | TBA+                        |

## Guiding Criteria for Implementation

- *In order to participate in the Performance Pay Career Ladder, a teacher candidate shall:*
  - ✓ *elect to be on a Performance Pay Contract;*
  - ✓ *fulfill the criteria for the job rank classification; and*
  - ✓ *be hired to fill the vacancy for the position that Management allocates for each school within the School District budget.*
- **Initial Phase-In**
  - For the 2023-24 school year, participating instructional employees would be phased in and moved to the tiered compensation range based upon their years of verified experience.
  - For subsequent school years, participating instructional employees would have to meet the eligibility criteria to keep this job rank classification, and the hold harmless mechanism outlined below would also apply.
- **“Successful performance”** shall be defined as **no** Final Summative Evaluation Rating(s) less than “Effective.”
  - To determine eligibility efficiently, the participant’s Final Summative Evaluation Rating for the prior school year shall be used.
- **Compensation Ranges** depend upon the starting teacher pay that the Florida Legislature has determined.
- The Osceola County Successful Performance Career Ladder’s Compensation Ranges would operate within the existing Instructional Employees’ Salary Schedule of ascending \$50 increments. Both parties would continue to negotiate salary increases per state law and may differentiate the amounts for each job rank classification.
- Participants would still receive existing Advanced Degree Supplements for which the employee may be eligible per state law and as our contract stipulates.
- **Hold Harmless Mechanism**
  - If a teacher does **not** fulfill the criteria for their job rank classification in any subsequent year, then the teacher shall be:
    - re-classified to a lower job rank classification and its pay range but would **not** receive a cut in pay; and
    - eligible for the salary increase negotiated for the lower job rank classification only.
  - The teacher’s salary would then freeze if the teacher is already earning higher than the starting salary for the lower job rank classification.
  - If the teacher meets the criteria for re-entry into the higher job rank classification, then the teacher’s pay would no longer be frozen.
  - This hold harmless mechanism would encourage more employees to participate, as the risk of professional growth would not decrease their current rate of pay.

- Management retains its rights to:
  - develop specific job descriptions for each job rank classification;
  - establish the application process to enter the participant pool for each job rank classification;
  - determine the number of allocations for each job rank classification for each school;
  - advertise existing vacancies; and
  - interview and hire the best qualified candidates.

### Advantages

- ★ The proposed *SDOC Successful Performance Career Ladder for Instructional Employees*:
  - provides compensation ranges that would operate within the existing Instructional Employees' Salary Schedule.
  - establishes objective criteria for the participant pool for each job rank classification.
  - permits bargaining of future salary increases that is differentiated for each job rank classification.
  - incentivizes and institutionalizes the professional behavior that both parties seek to become part of our organizational culture [e.g., lifelong learning, Professional Learning Communities (PLCs), etc.];
  - increases the School District's pool of course creators to sustain high quality professional development.
- ★ The role of *Master Teacher*:
  - overlaps the coaching and mentoring duties of existing positions such as Academic Coaches and grant-funded mentors; and
  - could replace the role of Academic Coach with funds being re-allocated in order to fund Master Teachers.

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**GENERAL FUND LONG RANGE FORECAST**

|  | 2019-20      | 2020-21      | 2021-22     | 2022-23     | 2023-24     | 2024-25     | 2025-26     | 2026-27     |
|--|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 % Change in FEFP Funding per Student | 2.74%        | 4.76%        | -1.67%      | 4.91%       | 1.00%       | 1.00%       | 1.00%       | 1.00%       |
| 2 Beginning Fund Balance               | 68.9         | 77.9         | 89.0        | 87.7        | 88.4        | 85.4        | 73.9        | 69.0        |
| 3 Revenues                             | 551.2        | 561.3        | 580.0       | 632.1       | 650.9       | 670.4       | 690.4       | 711.1       |
| 4 Projected Expenditures               | 542.2        | 550.3        | 581.3       | 631.3       | 653.9       | 681.9       | 695.3       | 711.0       |
| 5 Operating Surplus/(Deficit)          | 9.0          | 11.0         | -1.3        | 0.8         | -3.0        | -11.5       | -4.9        | 0.1         |
| <b>6 Total Ending Fund Balance</b>     | <b>77.9</b>  | <b>89.0</b>  | <b>87.7</b> | <b>88.4</b> | <b>85.4</b> | <b>73.9</b> | <b>69.0</b> | <b>69.1</b> |
| <b>Balance by Category:</b>            |              |              |             |             |             |             |             |             |
| 7 Nonspendable                         | 3.2          | 3.0          | 3.5         | 3.5         | 3.5         | 3.5         | 3.5         | 3.5         |
| 8 Restricted                           | 20.0         | 24.2         | 27.4        | 24.4        | 20.4        | 17.9        | 15.9        | 15.9        |
| 9 Assigned                             | 4.9          | 6.5          | 5.0         | 8.0         | 16.5        | 9.9         | 5.0         | 5.0         |
| 10 Unassigned 6% Board Policy Reserve  | 33.1         | 33.7         | 34.8        | 37.9        | 39.1        | 40.2        | 41.4        | 42.7        |
| 11 Unassigned                          | 16.8         | 21.6         | 17.0        | 14.6        | 6.0         | 2.4         | 3.2         | 2.0         |
| <b>12 Total Ending Fund Balance</b>    | <b>77.9</b>  | <b>89.0</b>  | <b>87.7</b> | <b>88.4</b> | <b>85.4</b> | <b>73.9</b> | <b>69.0</b> | <b>69.1</b> |
| 13 Financial Condition Ratio *         | <b>10.1%</b> | <b>11.2%</b> | <b>9.8%</b> | <b>9.6%</b> | <b>9.4%</b> | <b>7.7%</b> | <b>7.1%</b> | <b>7.0%</b> |

\*Assigned and Unassigned Fund Balance as a % of Expenditures

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**GENERAL FUND LONG RANGE FORECAST**

|  | 2019-20      | 2020-21      | 2021-22     | 2022-23     | 2023-24     | 2024-25      | 2025-26      | 2026-27      |
|--|--------------|--------------|-------------|-------------|-------------|--------------|--------------|--------------|
| 1 % Change in FEFP Funding per Student | 2.74%        | 4.76%        | -1.67%      | 4.91%       | 1.00%       | 1.00%        | 1.00%        | 1.00%        |
| 2 Beginning Fund Balance               | 68.9         | 77.9         | 89.0        | 87.7        | 66.8        | 42.2         | 9.1          | -17.4        |
| 3 Revenues                             | 551.2        | 561.3        | 580.0       | 632.1       | 650.9       | 670.4        | 690.4        | 711.1        |
| 4 Projected Expenditures               | 542.2        | 550.3        | 581.3       | 652.9       | 675.5       | 703.5        | 716.9        | 732.6        |
| 5 Operating Surplus/(Deficit)          | 9.0          | 11.0         | -1.3        | -20.8       | -24.6       | -33.1        | -26.5        | -21.5        |
| <b>6 Total Ending Fund Balance</b>     | <b>77.9</b>  | <b>89.0</b>  | <b>87.7</b> | <b>66.8</b> | <b>42.2</b> | <b>9.1</b>   | <b>-17.4</b> | <b>-38.9</b> |
| <b>Balance by Category:</b>            |              |              |             |             |             |              |              |              |
| 7 Nonspendable                         | 3.2          | 3.0          | 3.5         | 3.5         | 3.5         | 3.5          | 3.5          | 3.5          |
| 8 Restricted                           | 20.0         | 24.2         | 27.4        | 24.4        | 20.4        | 17.9         | 15.9         | 15.9         |
| 9 Assigned                             | 4.9          | 6.5          | 5.0         | 8.0         | 16.5        | 9.9          | 5.0          | 5.0          |
| 10 Unassigned 6% Board Policy Reserve  | 33.1         | 33.7         | 34.8        | 37.9        | 39.1        | 40.2         | 41.4         | 42.7         |
| 11 Unassigned                          | 16.8         | 21.6         | 17.0        | -7.0        | -37.2       | -62.4        | -83.2        | -106.0       |
| <b>12 Total Ending Fund Balance</b>    | <b>77.9</b>  | <b>89.0</b>  | <b>87.7</b> | <b>66.8</b> | <b>42.2</b> | <b>9.1</b>   | <b>-17.4</b> | <b>-38.9</b> |
| 13 Financial Condition Ratio *         | <b>10.1%</b> | <b>11.2%</b> | <b>9.8%</b> | <b>6.0%</b> | <b>2.7%</b> | <b>-1.7%</b> | <b>-5.1%</b> | <b>-8.0%</b> |

\*Assigned and Unassigned Fund Balance as a % of Expenditures

10 + 11 Unassigned 6% Board Policy Reserve 9.0% 9.8% 8.9% 4.9% 0.3% -3.3% -6.0% -8.9%

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**GENERAL FUND LONG RANGE FORECAST**

|  | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|
| 1 % Change in FEFP Funding per Student | 2.74%   | 4.76%   | -1.67%  | 4.91%   | 1.00%   | 1.00%   | 1.00%   | 1.00%   |
| 2 Beginning Fund Balance               | 68.9    | 77.9    | 89.0    | 87.7    | 88.4    | 85.4    | 73.9    | 69.0    |
| 3 Revenues                             | 551.2   | 561.3   | 580.0   | 632.1   | 650.9   | 670.4   | 690.4   | 711.1   |
| 4 Projected Expenditures               | 542.2   | 550.3   | 581.3   | 631.3   | 653.9   | 681.9   | 695.3   | 711.0   |
| 5 Operating Surplus/(Deficit)          | 9.0     | 11.0    | -1.3    | 0.8     | -3.0    | -11.5   | -4.9    | 0.1     |
| 6 Total Ending Fund Balance            | 77.9    | 89.0    | 87.7    | 88.4    | 85.4    | 73.9    | 69.0    | 69.1    |
| <b>Balance by Category:</b>            |         |         |         |         |         |         |         |         |
| 7 Nonspendable                         | 3.2     | 3.0     | 3.5     | 3.5     | 3.5     | 3.5     | 3.5     | 3.5     |
| 8 Restricted                           | 20.0    | 24.2    | 27.4    | 24.4    | 20.4    | 17.9    | 15.9    | 15.9    |
| 9 Assigned                             | 4.9     | 6.5     | 5.0     | 8.0     | 16.5    | 9.9     | 5.0     | 5.0     |
| 10 Unassigned 6% Board Policy Reserve  | 33.1    | 33.7    | 34.8    | 37.9    | 39.1    | 40.2    | 41.4    | 42.7    |
| 11 Unassigned                          | 16.8    | 21.6    | 17.0    | 14.6    | 6.0     | 2.4     | 3.2     | 2.0     |
| 12 Total Ending Fund Balance           | 77.9    | 89.0    | 87.7    | 88.4    | 85.4    | 73.9    | 69.0    | 69.1    |
| 13 Financial Condition Ratio *         | 10.1%   | 11.2%   | 9.8%    | 9.6%    | 9.4%    | 7.7%    | 7.1%    | 7.0%    |

*\*Assigned and Unassigned Fund Balance as a % of Expenditures*

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**GENERAL FUND LONG RANGE FORECAST**

|  | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|
| 1 % Change in FEFP Funding per Student | 2.74%   | 4.76%   | -1.67%  | 4.91%   | 1.00%   | 1.00%   | 1.00%   | 1.00%   |
| 2 Beginning Fund Balance               | 68.9    | 77.9    | 89.0    | 87.7    | 57.3    | 23.2    | -19.4   | -55.4   |
| 3 Revenues                             | 551.2   | 561.3   | 580.0   | 632.1   | 650.9   | 670.4   | 690.4   | 711.1   |
| 4 Projected Expenditures               | 542.2   | 550.3   | 581.3   | 662.4   | 685.0   | 713.0   | 726.4   | 742.1   |
| 5 Operating Surplus/(Deficit)          | 9.0     | 11.0    | -1.3    | -30.3   | -34.1   | -42.6   | -36.0   | -31.0   |
| 6 Total Ending Fund Balance            | 77.9    | 89.0    | 87.7    | 57.3    | 23.2    | -19.4   | -55.4   | -86.4   |
| <b>Balance by Category:</b>            |         |         |         |         |         |         |         |         |
| 7 Nonspendable                         | 3.2     | 3.0     | 3.5     | 3.5     | 3.5     | 3.5     | 3.5     | 3.5     |
| 8 Restricted                           | 20.0    | 24.2    | 27.4    | 24.4    | 20.4    | 17.9    | 15.9    | 15.9    |
| 9 Assigned                             | 4.9     | 6.5     | 5.0     | 8.0     | 16.5    | 9.9     | 5.0     | 5.0     |
| 10 Unassigned 6% Board Policy Reserve  | 33.1    | 33.7    | 34.8    | 37.9    | 39.1    | 40.2    | 41.4    | 42.7    |
| 11 Unassigned                          | 16.8    | 21.6    | 17.0    | -16.5   | -56.2   | -90.9   | -121.2  | -153.5  |
| 12 Total Ending Fund Balance           | 77.9    | 89.0    | 87.7    | 57.3    | 23.2    | -19.4   | -55.4   | -86.4   |
| 13 Financial Condition Ratio *         | 10.1%   | 11.2%   | 9.8%    | 4.4%    | -0.1%   | -5.7%   | -10.3%  | -14.3%  |

*\*Assigned and Unassigned Fund Balance as a % of Expenditures*

10 + 11 Unassigned 6% Board Policy Reserve      9.0%      9.8%      8.9%      3.4%      -2.6%      -7.6%      -11.6%      -15.6%



**MEMORANDUM OF UNDERSTANDING –  
2022-23 One-Time, Non-Recurring Supplement,  
Instructional Employees**

Whereas, the School District of Osceola County, Florida, (SDOC) and the Osceola County Education Association (OCEA) agree to work collaboratively to resolve all issues that impact the wages, hours, terms, and conditions of employment for Instructional employees; and

Whereas, both parties reached tentative agreement upon salaries and benefits for Instructional employees for the current 2022-23 school year on May 19, 2022, and ratified this agreement on August 24, 2022, pursuant to related state law;

Whereas, both parties recognize the profound effect that recent inflation has had upon the household budgets of all SDOC employees;

Whereas, both parties recognize the need to provide School District employees with additional compensation as feasible in a timely and fiscally responsible manner; and

Therefore, be it resolved that both parties agree to the following terms and conditions of employment:

- Management shall provide a **one-time, non-recurring supplement in the amount of \$1,000** for each Instructional employee who is employed with the School District on the date that both parties reach tentative agreement and sign this Memorandum of Understanding;
- Payment of this supplement to eligible Instructional employees shall be made no later than two (2) pay periods after the date of this Memorandum of Understanding; and
- The funding source for this supplement shall be the School District's existing Elementary and Secondary School Emergency Relief (ESSER) and American Rescue Plan (ARP) funds that expire June 30, 2024;
- The above terms and conditions shall expire on June 30, 2023.

**OSCEOLA COUNTY  
SCHOOL BOARD**

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SUPERINTENDENT  
Debra Pace

\_\_\_\_\_  
CHIEF NEGOTIATOR FOR OCSB  
John Boyd

**OSCEOLA COUNTY  
EDUCATION ASSOCIATION**

\_\_\_\_\_  
OCEA PRESIDENT  
Lare Allen

\_\_\_\_\_  
CHIEF NEGOTIATOR FOR OCEA  
Janet Moody

**Date: January 12, 2023**

School District of Osceola County  
Plan Design Options for 10-1-2023

|  |  | PLAN 1                                     |                                     |                                     | PLAN 2                       |                                     |                                     | PLAN 3                      |                                    |                                    |
|--|--|--|-------------------------------------|-------------------------------------|------------------------------|-------------------------------------|-------------------------------------|-----------------------------|------------------------------------|------------------------------------|
|  |  | Health Center Plan with Tiers 1&2 Only     |                                     |                                     | Proposed Essential Plan      |                                     |                                     | Proposed Advantage Plan     |                                    |                                    |
|  |  | Tier 1                                     | Tier 2                              | Tier 3                              | Tier 1                       | Tier 2                              | Tier 3                              | Tier 1                      | Tier 2                             | Tier 3                             |
| PCP - Health Center                    |  | \$0  | \$0                                 | \$0                                 | \$0                          | \$0                                 | \$0                                 | \$0                         | \$0                                | \$0                                |
| Telemedicine                           |  | \$0  | \$0                                 | Not Covered                         | \$0                          | \$0                                 | Not Covered                         | \$0                         | \$0                                | Not Covered                        |
| PCP                                    |  | N/A  | \$40                                | Ded/Co-Ins                          | \$20                         | \$40                                | Ded/Co-Ins                          | \$15                        | \$25                               | \$30                               |
| Specialist                             |  | \$30                                       | \$80                                | Ded/Co-Ins                          | \$40                         | \$80                                | Ded/Co-Ins                          | \$40                        | \$50                               | \$60                               |
| Referral Needed to Specialist?         |  | Yes  | No                                  | No                                  | No                           | No                                  | No                                  | No                          | No                                 | No                                 |
| Urgent Care                            |  | \$45                                       | \$45                                | Ded/Co-Ins                          | \$45                         | \$45                                | Ded/Co-Ins                          | \$45                        | \$45                               | Ded/Co-Ins                         |
| Emergency Room                         |  | \$400 copay (waived if admitted)           | Ded/Co-Ins                          | Ded/Co-Ins                          | Ded/Co-Ins                   | Ded/Co-Ins                          | Ded/Co-Ins                          | Ded/Co-Ins                  | Ded/Co-Ins                         | Ded/Co-Ins                         |
| Labwork at independent lab             |  | any facility                               | any facility                        | any facility                        | any facility                 | any facility                        | any facility                        | any facility                | any facility                       | any facility                       |
| Labwork at other facilities            |  | \$0 (Health Center, Quest or LabCorp only) | 30% no Deductible                   | 30% no Deductible                   | \$10 (Ex. Quest Diagnostics) | 30% no Deductible                   | 30% no Deductible                   | \$5 (Ex. Quest Diagnostics) | 25% no Deductible                  | 25% no Deductible                  |
| Advanced Imaging                       |  | 80% No Deductible                          | Ded/Co-Ins                          | Ded/Co-Ins                          | Ded/Co-Ins                   | Ded/Co-Ins                          | Ded/Co-Ins                          | Ded/Co-Ins                  | Ded/Co-Ins                         | Ded/Co-Ins                         |
| Advanced Imaging through Green Imaging |  | Ded/Co-Ins                                 | Ded/Co-Ins                          | Ded/Co-Ins                          | Ded/Co-Ins                   | Ded/Co-Ins                          | Ded/Co-Ins                          | Ded/Co-Ins                  | Ded/Co-Ins                         | Ded/Co-Ins                         |
| Deductible                             |  | \$0  | \$0                                 | \$0                                 | \$0                          | \$0                                 | \$0                                 | \$0                         | \$0                                | \$0                                |
| Co-Insurance                           |  | \$500 / \$1,000                            | \$1,250/\$2,500                     | \$1,250/\$2,500                     | \$900 / \$1,800              | \$1,250/\$2,500                     | \$1,250/\$2,500                     | \$600/\$1,200               | \$950/\$1,900                      | \$950/\$1,900                      |
| Maximum Out of Pocket                  |  | 80%  | 70%                                 | 70%                                 | 70%                          | 70%                                 | 70%                                 | 75%                         | 75%                                | 75%                                |
|  |  | \$4,000/\$8,000                            | \$6,300/\$13,600                    | \$6,300/\$13,600                    | \$5,000/\$10,000             | \$6,300/\$13,600                    | \$6,300/\$13,600                    | \$4,000/\$8,000             | \$6,700 / \$12,400                 | \$6,700 / \$12,400                 |
| RX                                     |  | Prescriptions Unlimited Only               | Non-Preferred Pharmacy              | Non-Preferred Pharmacy              | Preferred Pharmacy           | Non-Preferred Pharmacy              | Non-Preferred Pharmacy              | Preferred Pharmacy          | Non-Preferred Pharmacy             | Non-Preferred Pharmacy             |
| Deductible                             |  | No Deductible                              | \$300 waived for preferred generics | \$300 waived for preferred generics | No Deductible                | \$300 waived for preferred generics | \$300 waived for preferred generics | No Deductible               | \$75 waived for preferred generics | \$75 waived for preferred generics |
| Generics Obtained at Health Center     |  | \$0  | \$0                                 | \$0                                 | \$0                          | \$0                                 | \$0                                 | \$0                         | \$0                                | \$0                                |
| Preferred Generic                      |  | \$0  | \$10                                | \$10                                | \$6                          | \$10                                | \$10                                | \$5                         | \$10                               | \$10                               |
| Preferred Brand                        |  | \$45                                       | 20% up to \$75                      | 20% up to \$75                      | \$45                         | 20% up to \$75                      | 20% up to \$75                      | \$40                        | 20% up to \$50                     | 20% up to \$50                     |
| Non-Preferred Brand                    |  | 50% up to \$150                            | 50% up to \$200                     | 50% up to \$200                     | 50% up to \$150              | 50% up to \$200                     | 50% up to \$200                     | 50% up to \$125             | 50% up to \$150                    | 50% up to \$150                    |
| Specialty                              |  | \$75                                       | Not Covered                         | Not Covered                         | 50% up to \$200              | Not Covered                         | Not Covered                         | 50% up to \$200             | Not Covered                        | Not Covered                        |
| International Program with Elect Rx    |  | \$0  | \$0                                 | \$0                                 | \$0                          | \$0                                 | \$0                                 | \$0                         | \$0                                | \$0                                |

Remove Advent Health from Tier 3 RBP for all plans





## **Information re: Osceola County School Board's Fund Balance Policy**

The information below represents the foundations for the Osceola County School Board's cautious fiscal policy:

- **Section 1011.051 – Guidelines for general funds, Florida Statutes**, requires school districts to maintain a minimum of a 3% fund balance or face possible takeover by a financial emergency board appointed by the Commissioner of the Florida Department of Education;
- **Section 218.503 – Determination of financial emergency, Florida Statutes**, defines the negative consequences that may occur during a financial emergency;
- In order to avoid such negative consequences, our **Osceola County School Board Rule 7.10 – School Budget System** requires the School District to maintain a minimum of a 6% fund balance;
- The **Government Finance Officers Association's (GFOA) Best Practice on Fund Balance Guidelines for the General Fund** states:

*“Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances. Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. ...”* [Retrieved from: <https://www.gfoa.org/materials/fund-balance-guidelines-for-the-general-fund>]

- In addition, in order to have a **good bond rating from agencies such as Fitch Ratings and Moody's Investor Service**, the School District must maintain a fund balance that protects against unexpected costs or revenue shortfalls and remains consistent year over year. Bond ratings determine the cost of capital for which school districts can borrow funds to construct new schools and maintain our existing facilities.

Select Year:  

## The 2022 Florida Statutes (including Special Session A)

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[Title XLVIII](#)[Chapter 1011](#)[View Entire Chapter](#)

## EARLY LEARNING-20 EDUCATION CODE

## PLANNING AND BUDGETING

**1011.051** **Guidelines for general funds.**—The district school board shall maintain a general fund ending fund balance that is sufficient to address normal contingencies.

(1) If at any time the portion of the general fund's ending fund balance not classified as restricted, committed, or nonspendable in the district's approved operating budget is projected to fall below 3 percent of projected general fund revenues during the current fiscal year, the superintendent shall provide written notification to the district school board and the Commissioner of Education. If such financial condition exists for 2 consecutive fiscal years, the superintendent shall reduce the district's administration expenditures reported pursuant to s. [1010.215\(4\)\(a\)](#) in proportion to the reduction in the general fund's ending balance or the reduction in student enrollment, whichever is greater.

(2)(a) If at any time the portion of the general fund's ending fund balance not classified as restricted, committed, or nonspendable in the district's approved operating budget is projected to fall below 2 percent of projected general fund revenues during the current fiscal year, the superintendent shall provide written notification to the district school board and the Commissioner of Education. Within 14 days after receiving such notification, if the commissioner determines that the district does not have a plan that is reasonably anticipated to avoid a financial emergency as determined pursuant to s. [218.503](#), the commissioner shall appoint a financial emergency board that shall operate under the requirements, powers, and duties specified in s. [218.503\(3\)\(g\)](#).

(b) If any of the conditions identified in s. [218.503\(1\)](#) existed in the 2015-2016 school year or thereafter, the department shall contract with an independent third party to conduct an investigation of all accounts and records to determine the cause of the deficit; what efforts, if any, were made to avoid the deficit; and whether any of the conditions identified in s. [1011.10](#) have occurred. The investigation must include a detailed review and analysis of documents and records, including, but not limited to, budget reports, journal entries, budget methodologies, staff emails, hard copy records, monthly financial statements, quarterly revenue and expenditure reports, finance staff job descriptions, and minutes from meetings. The results of the investigation must include recommendations for corrective action and controls to avoid a reoccurrence of a future budget shortfall. A final report shall be provided to the district school board, the department, the Legislative Auditing Committee, and the district's financial emergency board, if applicable.

**History.**—s. 11, ch. 2009-3; s. 24, ch. 2011-144; s. 13, ch. 2018-5.

Select Year:  

## The 2022 Florida Statutes (including Special Session A)

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[Title XIV](#)  
TAXATION AND  
FINANCE

[Chapter 218](#)  
FINANCIAL MATTERS PERTAINING TO POLITICAL  
SUBDIVISIONS

[View Entire  
Chapter](#)

### **218.503** **Determination of financial emergency.**~~—~~

(1) Local governmental entities, charter schools, charter technical career centers, and district school boards shall be subject to review and oversight by the Governor, the charter school sponsor, the charter technical career center sponsor, or the Commissioner of Education, as appropriate, when any one of the following conditions occurs:

- (a) Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service or other long-term debt payments when due, as a result of a lack of funds.
- (b) Failure to pay uncontested claims from creditors within 90 days after the claim is presented, as a result of a lack of funds.
- (c) Failure to transfer at the appropriate time, due to lack of funds:
  1. Taxes withheld on the income of employees; or
  2. Employer and employee contributions for:
    - a. Federal social security; or
    - b. Any pension, retirement, or benefit plan of an employee.
- (d) Failure for one pay period to pay, due to lack of funds:
  1. Wages and salaries owed to employees; or
  2. Retirement benefits owed to former employees.

(2) A local governmental entity shall notify the Governor and the Legislative Auditing Committee; a charter school shall notify the charter school sponsor, the Commissioner of Education, and the Legislative Auditing Committee; a charter technical career center shall notify the charter technical career center sponsor, the Commissioner of Education, and the Legislative Auditing Committee; and a district school board shall notify the Commissioner of Education and the Legislative Auditing Committee, when one or more of the conditions specified in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity, charter school, charter technical career center, or district school board. In addition, any state agency must, within 30 days after a determination that one or more of the conditions specified in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity, charter school, charter technical career center, or district school board, notify the Governor, charter school sponsor, charter technical career center sponsor, or the Commissioner of Education, as appropriate, and the Legislative Auditing Committee.

(3) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity or district school board, the Governor or his or her designee shall contact the local governmental entity or the Commissioner of Education or his or her designee shall contact the district school board, as appropriate, to determine what actions have been taken by the local governmental entity or the district school board to resolve or prevent the condition. The information requested must be provided within 45 days after the date of the request. If the local governmental entity or the district school board does not comply with the request, the Governor or his or her designee or the Commissioner of Education or his or her designee shall notify the Legislative Auditing Committee, which may take action pursuant to s. [11.40\(2\)](#). The Governor or the Commissioner of Education, as appropriate, shall determine whether the local governmental entity or the district school board needs state assistance to resolve or prevent the condition. If state assistance is needed,

the local governmental entity or district school board is considered to be in a state of financial emergency. The Governor or the Commissioner of Education, as appropriate, has the authority to implement measures as set forth in ss. 218.50-218.504 to assist the local governmental entity or district school board in resolving the financial emergency. Such measures may include, but are not limited to:

- (a) Requiring approval of the local governmental entity's budget by the Governor or approval of the district school board's budget by the Commissioner of Education.
- (b) Authorizing a state loan to a local governmental entity and providing for repayment of same.
- (c) Prohibiting a local governmental entity or district school board from issuing bonds, notes, certificates of indebtedness, or any other form of debt until such time as it is no longer subject to this section.
- (d) Making such inspections and reviews of records, information, reports, and assets of the local governmental entity or district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews.
- (e) Consulting with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements.
- (f) Providing technical assistance to the local governmental entity or the district school board.
- (g)1. Establishing a financial emergency board to oversee the activities of the local governmental entity or the district school board. If a financial emergency board is established for a local governmental entity, the Governor shall appoint board members and select a chair. If a financial emergency board is established for a district school board, the State Board of Education shall appoint board members and select a chair. The financial emergency board shall adopt such rules as are necessary for conducting board business. The board may:
  - a. Make such reviews of records, reports, and assets of the local governmental entity or the district school board as are needed.
  - b. Consult with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports of the local governmental entity or the district school board into compliance with state requirements.
  - c. Review the operations, management, efficiency, productivity, and financing of functions and operations of the local governmental entity or the district school board.
  - d. Consult with other governmental entities for the consolidation of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.
2. The recommendations and reports made by the financial emergency board must be submitted to the Governor for local governmental entities or to the Commissioner of Education and the State Board of Education for district school boards for appropriate action.
- (h) Requiring and approving a plan, to be prepared by officials of the local governmental entity or the district school board in consultation with the appropriate state officials, prescribing actions that will cause the local governmental entity or district school board to no longer be subject to this section. The plan must include, but need not be limited to:
  1. Provision for payment in full of obligations outlined in subsection (1), designated as priority items, which are currently due or will come due.
  2. Establishment of priority budgeting or zero-based budgeting in order to eliminate items that are not affordable.
  3. The prohibition of a level of operations which can be sustained only with nonrecurring revenues.
  4. Provisions implementing the consolidation, sourcing, or discontinuance of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.



(4)(a) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the charter school, the charter school sponsor or the sponsor's designee and the Commissioner of Education shall contact the charter school governing body to determine what actions have been taken by the charter school governing body to resolve or prevent the condition. The Commissioner of Education has the authority to require and approve a financial recovery plan, to be prepared by the charter school governing body, prescribing actions that will resolve or prevent the condition.

(b) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the charter technical career center, the charter technical career center sponsor or the sponsor's designee and the Commissioner of Education shall contact the charter technical career center governing body to determine what actions have been taken by the governing body to resolve or prevent the condition. The Commissioner of Education may require and approve a financial recovery plan, to be prepared by the charter technical career center governing body, prescribing actions that will resolve or prevent the condition.

(c) The Commissioner of Education shall determine if the charter school or charter technical career center needs a financial recovery plan to resolve the condition. If the Commissioner of Education determines that a financial recovery plan is needed, the charter school or charter technical career center is considered to be in a state of financial emergency.

The Department of Education, with the involvement of sponsors, charter schools, and charter technical career centers, shall establish guidelines for developing a financial recovery plan.

(5) A local governmental entity or district school board may not seek application of laws under the bankruptcy provisions of the United States Constitution except with the prior approval of the Governor for local governmental entities or the Commissioner of Education for district school boards.

(6) The failure of the members of the governing body of a local governmental entity or the failure of the members of a district school board to resolve a state of financial emergency constitutes malfeasance, misfeasance, and neglect of duty for purposes of s. 7, Art. IV of the State Constitution.

**History.**—s. 8, ch. 79-183; s. 54, ch. 89-169; s. 1180, ch. 95-147; s. 27, ch. 96-324; s. 29, ch. 97-96; s. 132, ch. 99-251; s. 1, ch. 2001-354; s. 35, ch. 2004-305; s. 5, ch. 2006-190; s. 6, ch. 2007-6; s. 5, ch. 2009-214; s. 21, ch. 2011-144; s. 2, ch. 2012-38; s. 23, ch. 2019-15.

## CHAPTER 7.00 - BUSINESS SERVICES

### SCHOOL BUDGET SYSTEM

**7.10+**

- I. The Superintendent shall prepare an annual School District budget in the manner prescribed by the State Board of Education. In formulating the budget, the Superintendent shall take into consideration the immediate and long-range needs of the District's school system and student achievement data obtained pursuant to Florida Statutes. The Superintendent shall submit the proposed annual budget to the School Board for review. The School Board shall adopt a balanced budget in accordance with Florida Statutes and submit it to the state on or before the date prescribed in State Board of Education rules or established by the Commissioner of Education.
  
- II. In order to ensure appropriate preparation and management of the District budget, the Superintendent or designee is authorized to develop and implement appropriate budgetary development, accounting, and record keeping procedures consistent with mandatory federal and state laws, rules and regulations, and with School Board rules. Such procedures shall be consistent with good business practice.
  
- III. Expenditures shall be made in accordance with state law and rules of the School Board of Education.
  
- IV. The proposed budget and any amendments submitted to the School Board by the Superintendent each year shall include the projected ending fund balance not classified as assigned, restricted, committed, or nonspendable in all funds of zero or greater and, in the General Fund, a projected ending fund balance not classified as assigned, restricted, committed, or nonspendable of at least 3% of estimated general fund revenues. If, at any time, the projected ending fund balance not classified as assigned, restricted, committed, or nonspendable falls below 3%, the Superintendent shall provide written notification to the School Board and the Commissioner of Education in accordance with Section 1011.051, Florida Statutes. If the projected ending fund balance not classified as assigned, restricted, committed, or nonspendable falls below 2% of estimated revenues, the Superintendent shall file, within 14 days, a plan with the Commissioner of Education demonstrating how the district will avoid a financial emergency as defined by Section 218.503, Florida Statutes.
  
- V. The Superintendent and Chief Business and Finance Officer are authorized to assign General Fund fund balance for specific purposes. Any remaining fund balance is unassigned. An amount equal to six percent (6%) of General Fund revenues and other financing sources shall be maintained within the unassigned fund balance as a contingency reserve. The Superintendent shall obtain approval from the School Board if at any time it is projected that this balance will not be maintained.

## CHAPTER 7.00 - BUSINESS SERVICES

- VI. For the School District's Health and Life Self-Insurance Trust Fund, the net position at the end of each fiscal year shall be maintained at the value of two (2) months or sixty (60) days of average claims expense paid over the prior fiscal year, as required by the Florida Department of Financial Services, Office of Insurance Regulation (OIR), in order for the plan to be actuarially sound. The Superintendent shall obtain approval from the School Board if at any time it is projected that this balance shall not be so maintained.
- VII. With respect to long-term debt obligations that are either secured by the capital outlay tax [Section 1011.71(2), Florida Statutes] or not secured by any other revenue source, the total of payments due under all such long-term debt obligations shall not exceed the projected revenues from the capital outlay tax levy for any fiscal year, as defined in Florida Statutes. Failure to meet this target must be disclosed to the School Board and approved by majority vote. Such disclosure shall specifically state the amount of the total payments due under such long-term debt obligations and that it deviates from this policy.
- VIII. The tentative budget, the adopted budget, and any amended budget(s) shall be posted on the District's official website as required by law.

**STATUTORY AUTHORITY:** **1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:** **1001.43, 1008.385, 1011.01 – 1011.18,  
1011.051, 1011.71, F.S.**

**STATE BOARD OF EDUCATION RULES:** **6A-1.002, 6A-1.004, 6A-1.006,  
6A-1.007, 6A-1.0071**

**HISTORY:** **REVISION(S): 05/01/07, 08/25/09, 08/09/11,  
02/07/12, 06/03/14, 12/01/20  
FORMERLY: 2.1, 2.2, 2.3**