MEMORANDUM OF UNDERSTANDING
BETWEEN
THE SCHOOL DISTRICT OF POLK COUNTY, FLORIDA
AND
THE POLK EDUCATION ASSOCIATION, INC.
AND
AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES

Polk County Public Schools Millage Referendum Memorandum of Understanding

The **SCHOOL DISTRICT OF POLK COUNTY, FLORIDA** (D/B/A Polk County Public Schools) **(PCPS/District)** and **POLK EDUCATION ASSOCIATION, INC. (PEA)** and **AMERICAN FEDERATION OF STATE, COUNTY AND MUNCIPAL EMPLOYEES (AFSCME)** as evidenced by the respective signatures below, are parties hereto and agree to this Memorandum of Understanding (MOU) as more specifically set forth herein.

WHEREAS PEA and AFSCME are the certified bargaining agents for the District; and, the District is the employer and party to the Teacher Collective Bargaining Agreement (CBA), Paraeducator CBA, and Educational Support Personnel CBA with PEA; and a party to the Bus Driver CBA and Bus Attendant CBA with AFSCME; and,

Whereas, the parties are committed to providing an outstanding educational experience for all learners in Polk County Public Schools; and

Whereas, the parties are seeking a method to address employee retention and recruitment by addressing employee compensation through a county-supported ballot initiative for an increased millage; and

Whereas, a millage referendum will be on the November 2026 General Election ballot; and

Whereas, the millage, upon being passed successfully by voters, will provide additional revenue to use towards employee compensation beginning July 1, 2027, and continuing through June 30, 2031;

Whereas, this agreement shall not take the place of regular, annual salary negotiations;

Therefore, the following provisions for additional compensation for Polk County Public School employees covered under all PEA and AFSCME CBAs will include the following:

1. Eighty percent (80%) of the total millage revenue allotted to PCPS will be for salary supplemental pay to all employees covered under PEA CBAs, AFSCME, and school-based, non-union employees assigned to a school site in PCPS. For clarification purposes the additional twenty percent (20%) will be dedicated to fund essential school programs such as career and technical education, early learning, the arts, and provide enhanced safety and security for students and staff.

Of the 80% identified for salary supplements less charter school payout, PEA and AFSMCE covered employees will receive a flat rate amount of that money for PEA covered employees to total eligible employees. Each PEA and AFSCME bargaining unit employee shall receive no less than $3,700 as an additional supplement to their annual salary.

a. This annual salary supplement will be paid during the following School Years: 2027-2028, 2028-2029, 2029- 2030, and 2030-2031.

b. This payment is a supplement to the employee's base pay and shall be treated as salary.

c. This salary supplement shall be FRS eligible for every employee.

d. This salary supplement will be paid within the employee's regularly scheduled paychecks.

e. Regular millage supplement payments will be clearly identified on the employee's pay stub in a separate section.

f. If payments do not begin on the employee's first paycheck of each contractual year, the employee will receive retroactive payment to their first contractual day of each fiscal year.

2. Since the distribution of funds for employee compensation is based on the total count of eligible employees in PCPS, the parties agree that funds should be equitably distributed based on the actual revenue generated during each tax year of this agreement. If the total funds distributed to all employees ends up as a total less than the total revenue available for salary supplemental pay, the parties agree to immediately return to negotiate the distribution of the remaining funds to eligible employees.

3. If the total amount of funds collected for base salary supplements is not enough to meet the agreed upon additional salary supplement for any employee, the parties agree to return to the bargaining table to discuss remedies.

4. Eligible employees must be current, full-time active employees who are newly hired or returning to employment by the start of their contractual year.

a. Employees who are returning from leave or who are newly hired and begin work after the start of their contractual year will receive a pro-rated share of the annual supplement beginning the next quarter as defined on the district calendar and at the end of the following month. The share will be retroactive to the first contractual day or the date the employee returned from leave. Employees will not be paid for time on a leave of absence.

b. The parties agree to address concerns over eligibility on a case-by-case basis should the need arise.

5. By June 1st of each year the millage revenue is generated the parties shall convene to

review this agreement.

6. This MOU agreement shall be included in all PEA CBAs throughout the duration of this agreement.

Contingencies:

1. This agreement will only be valid provided that:

   a. It is ratified by bargaining unit employees and approved by the School Board.

   b. The millage, projecting an approximate annual revenue of $80 million for Polk County Public Schools over a four (4) year period of time, is successfully passed in the November 2026 General election.

   c. All compensation improvements provided through this millage referendum are non-recurring beyond the 2031 fiscal year, unless the millage referendum is renewed by Polk voters in November 2030.

   d. The Superintendent will establish a citizen's oversight committee to monitor and report on the revenue and expenditures of the millage referendum funds. The Polk Education Association will have proportional representation on the citizen's oversight committee concurrent with the proportional representation of employees covered under PEA CBAS. Funds generated from the millage referendum are intended to supplement employee base salaries and are not intended to diminish or supplant any other funds available to increase employee wages each year. The parties shall meet no later than June 1st of each year this agreement is in effect to review revenue, reports from the citizen's oversight committee, and negotiate any needed changes to the agreement. This agreement shall sunset at the end of the 2031 fiscal year, unless the millage referendum is renewed by the voters of Polk County in a future election, in which case the parties will meet at a mutually agreeable time to negotiate updates to this agreement.

This Memorandum of Understanding will expire on June 30, 2031.

POLK EDUCATION ASSOCIATION, INC. **POLK COUNTY SCHOOL DISTRICT**

By:	**By:**	**By:**
Stephanie Yocum	**Marjorie Patterson**	**Frederick R. Heid**
President	**President**	**Superintendent**
Polk Education Association	**AFSCME**	**Polk County Public Schools**
6/2/26	06/11/2026	6/15/26
Date	**Date**	**Date**

POLK COUNTY PUBLIC SCHOOLS
STUDENTS FIRST

AFSCME

POLK EDUCATION ASSOCIATION, INC. PEA Protect Educate Advocate

c: Jennifer Rouse, Chief of Staff
Brian Warren, Associate Superintendent, Labor and Employee Relations
Telay Kendrick, Associate Superintendent, Human Resource Services
Nicole Bennett, Regional Assistant Superintendent, Transformation
Andrew Baldwin, Senior Director, Federal Programs
Tara McDowell, Senior Director, Payroll Department, Business Services
Dr. Curtis Williams, Senior Director, Human Resource Services
Alyson Dort, Director, Title I, Federal Programs