

RESOLUTION NO. 26-094R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA, PROVIDING FOR A REFERENDUM ELECTION TO BE HELD ON NOVEMBER 3, 2026, TO DETERMINE WHETHER THE ELECTORS OF THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA WILL AUTHORIZE THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA, TO LEVY AN AD VALOREM TAX OF ONE (1) MILL FOR FOUR (4) YEARS TO FUND PUBLIC AND CHARTER SCHOOL OPERATING EXPENSES, TO RECRUIT AND RETAIN HIGH QUALITY TEACHERS AND STAFF, MAINTAIN SAFETY AND SECURITY, PRESERVE ACADEMIC, ARTS, MUSIC, ATHLETICS AND STUDENT ACTIVITIES; AND PROVIDING FOR NOTICE OF A REFERENDUM ELECTION; PROVIDING FOR THE DELIVERY OF A CERTIFIED COPY OF THIS RESOLUTION TO THE SUPERVISOR OF ELECTIONS; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, on June 23, 2026, The School Board of Osceola County, Florida (“School Board”), adopted Resolution 26-007 (“School Board Resolution”), directing the Osceola County Board of County Commissioners (“County Commission”), to call a referendum election pursuant to Sections 1011.71(9) and 1011.73, Florida Statutes (2025), to determine if the electors of Osceola County will authorize the School Board to levy an additional ad valorem tax of one (1) mill for four (4) years for public and charter school operating purposes, including without limitation providing competitive compensation and benefits to recruit and retain high quality teachers and staff, maintaining school safety and security personnel, preserving academic programs, arts, music, athletics and student activities; and

WHEREAS, a copy of the School Board Resolution is attached hereto as **EXHIBIT A**;
and

WHEREAS, the School Board Referendum Resolution directs the County Commission to place the referendum question stated therein on the general election ballot scheduled for November 3, 2026; and

WHEREAS, the Second District Court of Appeal of Florida in the case of Hillsborough County v. School Board of Hillsborough, 395 So3d 1116 (Fla. 2d DCA 2024), held it is the duty of the board of county commissioners to set a referendum directed by a school board pursuant to the School Board Millage Statute and it is purely a ministerial task and the board of county commissioners must call for the referendum as directed by the school board; and

WHEREAS, the County Commission is acting solely as directed by the School Board where such directive power is granted by the School Board Millage Statute and acknowledges that the School Board is authorized to levy ad valorem taxes by the Florida Constitution pursuant to Art., VII, section 9. Local taxes; and

WHEREAS, the County Commission actions are ministerial pursuant to the School Board Millage Statute; and

WHEREAS, the County Commission has no authority to alter, change the date of the referendum, oppose or approve the resolution of the School Board directing for such referendum to be on the November 3, 2026, general election ballot.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

Section 1. The foregoing recitals are true and correct and are incorporated herein by reference.

Section 2. A referendum election is hereby called and ordered to be held during the November 3, 2026 general election, pursuant to Sections 1011.71(9) and 1011.73(2), Florida

Statutes, on the question set forth in Section 5 below, and the Osceola County Supervisor of Elections is hereby directed to place such question on the ballot. The County Manager or his/her designee shall furnish a certified copy of this adopted Resolution to the Supervisor of Elections. The County Manager or his/her designee is authorized to perform all other tasks as may be necessary to comply with the requirements of laws relating to the referendum election.

Section 3. The referendum election is called and ordered to be held in conjunction with the general election on November 3, 2026, and at such other times as provided for early voting by Section 101.657, Florida Statutes, at the same polling places established in Osceola County for the general election. Mail-in ballots for the referendum election shall be prepared and made available as provided by law. All registered and qualified electors in Osceola County shall be eligible to vote in this referendum election.

Section 4. Pursuant to Section 100.342, Florida Statutes, notice of said election shall be given by publication in a newspaper of general circulation throughout Osceola County. Publication shall be made at least twice, once in the fifth week and once in the third week prior to the week of November 3, 2026. The first publication shall not be less than thirty (30) days prior to the date of the referendum.

Section 5. The title and wording of the referendum question are as follows:

**FUNDING ESSENTIAL SCHOOL OPERATING EXPENSES
THROUGH A ONE MILL AD VALOREM TAX LEVY**

To provide for essential operating expenses, including competitive compensation and benefits to recruit and retain high quality teachers and staff, maintain safety and security personnel, preserve academic programs, arts, music, athletics and student activities, shall the School District of Osceola County levy an ad valorem tax of one mill for four years, to be shared proportionately between public and charter schools, with oversight by an independent citizen advisory committee?

_____ Yes

_____ No

Section 6 SEVERABILITY

If any portion of this Resolution is determined by any court to be invalid, the invalid portion shall be stricken, and such striking shall not affect the validity of the remainder of this Resolution.

If any court determines that this Resolution, or any portion hereof, cannot be legally applied to any individual(s), group(s), entity(ies), property(ies), or circumstance(s), such determination shall not affect the applicability hereof to any other individual, group, entity, property, or circumstance.

Section 7. EFFECTIVE DATE

This Resolution shall become effective immediately upon its adoption.

DULY ADOPTED this 3rd day of August, 2026.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

As authorized for execution at the Board of
County Commissioners meeting of:

EXHIBIT A

RESOLUTION NO.: 26-007

A RESOLUTION OF THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA, CALLING FOR A REFERENDUM ELECTION TO BE HELD ON NOVEMBER 3, 2026 FOR THE PURPOSE OF SUBMITTING TO THE DULY QUALIFIED ELECTORS OF THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA A QUESTION AUTHORIZING THE LEVY OF A ONE (1) MILL AD VALOREM PROPERTY TAX OVER FOUR(4) YEARS, FOR PUBLIC AND CHARTER SCHOOL OPERATING PURPOSES, INCLUDING WITHOUT LIMITATION PROVIDING COMPETITIVE COMPENSATION AND BENEFITS TO RECRUIT AND RETAIN HIGH QUALITY TEACHERS AND STAFF, MAINTAINING SCHOOL SAFETY AND SECURITY PERSONNEL, PRESERVING ACADEMIC PROGRAMS, ARTS, MUSIC, ATHLETICS AND STUDENT ACTIVITIES; PROVIDING BALLOT LANGUAGE; AND PROVIDING FOR NOTICE TO THE SUPERVISOR OF ELECTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Legislature is responsible for approving the state budget each year; and

WHEREAS, under the Legislature's budget for the 2025-26 fiscal year, the Florida Education Finance Program (FEFP) received \$29.5 billion; and

WHEREAS, the Legislature's approved education budget for the 2025-26 fiscal year includes a 1.59% increase in base per-student allocations; and

WHEREAS, while the per-student funding rose from \$8,987.67 (FY 2024-25) to \$9,130.41 (FY 2025-26), the per-student funding continues to lag when factoring inflationary costs which will result in funding reductions; and

WHEREAS, these funding reductions will prevent The School Board of Osceola County, Florida (the "Board") from addressing fundamental education programs and inadequate compensation for its most critical employees who serve the needs of its children and schools; and

WHEREAS, the Board has received limited funding from the Florida Legislature for increasing beginning teacher pay and to achieve the \$15 per hour minimum wage requirement for its lowest paid staff, but has not received adequate funding to compensate experienced teachers and support staff; and

WHEREAS, the Florida Legislature sets the maximum millage rates for school districts; and

WHEREAS, the Florida Legislature consistently decreased Required Local Effort (RLE) millage year after year and only over the past few years has the Florida Legislature kept the millage rate level; and

WHEREAS, the Board relies on the total taxable property values to generate additional local funds for operating expenses; and

WHEREAS, the School District of Osceola County, Florida (the "District") has experienced an increase of 14,826 students, or 21.4% over the past five (5) years, and is projected to grow by an additional 7,605 students, or 9.10% over the next five (5) years; and

WHEREAS, the Board recognizes the ongoing need to support the quality of public education within the District through adequate financial resources; and

WHEREAS, the Board has determined that additional local revenues are necessary to meet the educational needs of students to maintain and enhance school facilities, academic programs and services and maintain school safety and security; and

WHEREAS, Section 1011.71(9) and Section 1011.73, Florida Statutes, authorize a school district to levy, in a general election, additional millage for public and charter school operational purposes for up to four (4) years, an amount that, when combined with the non-voted millage levied, does not exceed the 10-mill limit established under the Florida Constitution; and

WHEREAS, the additional ad valorem millage for operating purposes will provide competitive compensation and benefits to recruit and retain highly qualified teachers and staff, maintain school safety and security, and will help preserve academic programs, arts, music, athletics and student activities; and

WHEREAS, approval of the ad valorem millage for operating purposes is expected to generate approximately \$285 million through the four (4) year period beginning in fiscal year 2027-28 and sunsetting in fiscal year 2031-32; and

WHEREAS, the Board has determined that it is in the best interests of all the students of the District, including those attending charter schools, to submit to the voters the question of approving an additional ad valorem millage of one (1) mill for four (4) years for essential operating expenses;

THEREFORE, BE IT RESOLVED by The School Board of Osceola County, Florida, in a public meeting duly called and assembled this 23 day of June, 2026, that the Board of County Commissioners of Osceola County, Florida, is hereby directed to call an election in conjunction with the general election of November 3, 2026, at which the electors within the District may vote on approving the additional ad valorem tax of one mill for four (4) years as authorized under Section 1011.73(2), Florida Statutes, and the substance of the measure and ballot title shall be as follows:

1. AD VALOREM TAX LEVY; BALLOT QUESTION.

**FUNDING ESSENTIAL SCHOOL OPERATING EXPENSES THROUGH
A ONE MILL AD VALOREM TAX LEVY**

To provide for essential operating expenses, including competitive compensation and benefits to recruit and retain high quality teachers and staff, maintain safety and security personnel, preserve academic programs, arts, music, athletics and student activities, shall the School District of Osceola County levy an ad valorem tax of one mill for four years, to be shared proportionately between public and charter schools, with oversight by an independent citizen advisory committee?

_____ YES

_____ NO

2. NOTICE OF ELECTION.

Notice of said election shall be given by publication in a newspaper of general circulation throughout Osceola County, Florida. Such publication shall be made at least twice, once in the fifth week and once in the third week prior to the week of November 3, 2026, the first publication to be not less than 30 days prior to the date of the referendum. Such notice shall be substantially in the following form together with such additional information as the Supervisor of Elections of Osceola County, Florida shall require:

THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA NOTICE OF ELECTION

NOTICE IS HEREBY GIVEN THAT AN ELECTION HAS BEEN CALLED BY THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA FROM 7:00 A.M. UNTIL 7:00 P.M. ON TUESDAY, THE 3RD DAY OF NOVEMBER, 2026, AT WHICH TIME THERE SHALL BE SUBMITTED TO THE DULY QUALIFIED ELECTORS OF SAID DISTRICT THE FOLLOWING QUESTION:

FUNDING ESSENTIAL SCHOOL OPERATING EXPENSES THROUGH A ONE MILL AD VALOREM TAX LEVY

To provide for essential operating expenses, including competitive compensation and benefits to recruit and retain high quality teachers and staff, maintain safety and security personnel, preserve academic programs, arts, music, athletics and student activities, shall the School District of Osceola County levy an ad valorem tax of one mill for four years, to be shared proportionately between public and charter schools, with oversight by an independent citizen advisory committee?

☐ **YES**

☐ **NO**

IN ACCORDANCE WITH THE CONSTITUTION AND THE ELECTION LAWS OF THE STATE OF FLORIDA, ALL DULY QUALIFIED ELECTORS OF OSCEOLA COUNTY, FLORIDA SHALL BE ENTITLED TO VOTE IN THE ELECTION TO WHICH THIS NOTICE PERTAINS.

IF THE QUESTION SHALL BE APPROVED BY VOTE OF A MAJORITY OF THE DULY QUALIFIED ELECTORS OF OSCEOLA COUNTY, FLORIDA VOTING THEREON, THE SCHOOL DISTRICT SHALL LEVY ONE MILL TO PROVIDE FUNDING FOR: ESSENTIAL OPERATING EXPENSES, INCLUDING COMPETITIVE COMPENSATION AND BENEFITS TO RECRUIT AND RETAIN HIGH QUALITY TEACHERS AND STAFF, MAINTAIN SAFETY AND SECURITY PERSONNEL, PRESERVE ACADEMIC PROGRAMS, ARTS, MUSIC, ATHLETICS AND STUDENT ACTIVITIES, FOR FOUR FISCAL YEARS COMMENCING JULY 1, 2027, AND ENDING JUNE 30, 2031, TO BE SHARED PROPORTIONATELY BETWEEN PUBLIC AND CHARTER SCHOOLS , WITH OVERSIGHT BY AN INDEPENDENT CITIZEN ADVISORY COMMITTEE ?

3. TIME AND PLACE OF REFERENDUM.

The polls will be open at the voting places on the date of such referendum from 7:00 A.M. until 7:00 P.M. All qualified electors residing within the District shall be entitled and permitted to

vote at such referendum on the proposition provided below. The referendum shall be held at the polling places provided for primary and general elections in Osceola County, Florida and the inspectors and clerks shall be those appointed and qualified for primary and general elections in Osceola County, Florida by the Supervisor of Elections. Such returns shall show, separately, the number of qualified electors who voted at such election on such question and the number of votes cast respectively for and against approval of such question. The returns of the inspectors and clerks shall, as soon as practicable after the close of the polls, be canvassed by the Supervisor of Elections, who shall declare and certify the results of such referendum to the Board.

4. ABSENTEE VOTING.

Absentee electors participating in said referendum shall be entitled to cast their ballots in accordance with the provisions of the laws of the State of Florida with respect to absentee voting, which shall have printed thereon the question hereinabove set forth, with proper place for voting either "Yes" or "No" following the statement of the question aforesaid.

5. VOTER REGISTRATION BOOKS.

The Supervisor of Elections is hereby authorized and requested to furnish to the inspectors and clerks at each place where the votes are to be cast in such referendum, applicable portions of the registration books or certified copies thereof showing the names of the qualified electors residing in the District.

6. STATUTORY REFERENCES.

All statutory references herein shall be to said statutes as they exist on the date of adoption of this Resolution and as they may be from time to time amended or renumbered, except to the extent contractual commitments would preclude application of a subsequent statutory revision or repeal.

7. SEVERABILITY.

It is declared to be the intent of the Board that, if any section, subsection, sentence, clause, phrase, or portion of this Resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

8. CONFLICT.

Any resolution or part thereof in conflict with this Resolution or any part hereof is hereby repealed to the extent of the conflict.

9. EFFECTIVE DATE.

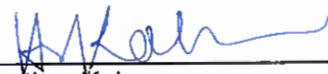
Sections 1 through 2 of this Resolution shall be effective upon approval by a majority of votes cast by qualified electors in the referendum provided for herein and the remaining sections of this Resolution shall be effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 23 day of June, 2026.

ATTEST:

By: 
Dr. Mark Shanoff
Superintendent

**THE SCHOOL BOARD OF OSCEOLA
COUNTY, FLORIDA**

By: 
Heather Kahoun
School Board Chair

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

817 Bill Beck Boulevard • Kissimmee • Florida 34744-4492
Phone: 407-870-4600 • Fax: 407-870-4010 • www.osceolaschools.net

SCHOOL BOARD MEMBERS

District 1 – Teresa "Terry" Castillo
407-577-5022
District 2 – Bethzaida Garcia
689-318-7667
District 3 – Jolene Sheive
689-318-7690
District 4 – Heather Kahoun - Chair
689-241-7822
District 5 – Paula Bronson – Vice Chair
689-318-7674



Superintendent of Schools
Dr. Mark Shanoff

June 24, 2026

Don Fisher
County Manager
Osceola County, Florida
1 Courthouse Square, Suite 4700
Kissimmee, FL 34741

The Honorable Brandon Arrington
Chairman, Commissioner District 3
Osceola County, Florida
1 Courthouse Square, Suite 4700
Kissimmee, FL 34741

Re: The School Board of Osceola County, Florida

Dear Chairman Arrington and Mr. Fisher:

Attached is a copy of the executed Resolution No. 26-007 with proposed ballot language adopted on June 23, 2026, by The School Board of Osceola County, Florida. The Resolution calls for a referendum election pursuant to Sections 1011.71(9) and 1011.73(2) Florida Statutes (2025). Such statutes provide that the School Board, "pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school district may approve an ad valorem tax millage as authorized under s.1011.71(9)".

The referendum will allow the registered voters of Osceola County to determine whether to approve a one (1) mill levy for a period of four (4) years, to enhance funding for public and charter school operating purposes, including without limitation providing competitive compensation and benefits to recruit and retain high quality teachers and staff, maintaining school safety and security personnel, preserving academic programs, arts, music, athletics and student activities.

Please place the attached resolution on the agenda for the July 6, 2026, meeting of the Board of County Commissioners.

By way of this letter, we are also notifying the Supervisor of Elections of the upcoming ballot language to be placed on the November ballot.

Thank you in advance for your cooperation and assistance in helping the School Board place this public measure on the ballot.

Sincerely,

Mark Shanoff, Ed.D.
Superintendent
School District of Osceola County

Heather Kahoun
School Board Chair
School District of Osceola County

Cc: Osceola County School Board Members
Osceola County Board of County Commissioners
Osceola County Supervisor of Elections

Operational Millage Referendum Fact Sheet



- Osceola is the 66th lowest funded district in state of Florida. This lack of funding is impairing our ability to competitively recruit teachers and staff.
- 80% of our operational budget is earmarked for employee salaries and benefits.
- Osceola is consistently ranked one of the lowest districts in the state in the percentage of our funding spent on administrative expenses, which means a higher percentage of our funding is spent directly on teachers and students compared to other districts.
- Passage of the Operational Millage will allow us to hire and retain high-quality teachers, maintain safety and security personnel, and preserve academic programs, arts, music, athletics, and other student activities.
- Expected tax increase amount = \$100/yr per \$100,000 property impact.
- State funding isn't keeping up with inflation, which means this millage will help bridge the gap.
- Our current allocation is \$8,900/student. In the last seven years, that has increased by an average of \$196/student per year. With the millage, we anticipate an additional \$950/student.
- The funds would be tracked and audited by an independent citizens' advisory committee.

Funding Gap & Needs Assessment

- Current shortfalls:
 - Our district anticipates a \$100M+ budget shortfall over the next 4 years.
 - Programs and staffing that are already underfunded include employee compensation, healthcare benefits, maintaining school resource officers, academic, arts, music, athletics, and other student activities.
 - Enrollment has decreased by over 1,450 students in the past four years, resulting in a \$13M reduction in funding.
- Projected cost increases:
 - State funding increases per student have been consistently below the cost of living, inflation, and healthcare cost increases in recent years.

Teacher Salary Comparisons:

Osceola has the 4th lowest Average Teacher Salary in Central Florida.

County	Average Teacher Salary
Indian River	\$62,933
Sumter	\$61,395
Orange	\$60,030
Hillsborough	\$59,117
Seminole	\$57,412
Marion	\$57,012
Manatee	\$56,224
Highlands	\$54,740
Brevard	\$54,582
Lake	\$53,849
Osceola	\$52,840
Polk	\$52,757
Volusia	\$52,168
Pasco	\$51,371