

EXHIBIT 32

From: Justice, Scott[Scott.A.Justice@disney.com]
Sent: Tue 1/3/2023 4:02:49 PM (UTC-05:00)
To: Classe, John[jclasse@rcid.org]
Subject: Re: EXEMPT
Attachment: image001.png
Attachment: Program Outline v4.pdf

Yes

Sent from my iPad

On Jan 3, 2023, at 3:04 PM, Classe, John <jclasse@rcid.org> wrote:

This Message is From an External Sender

Caution: Do not click links or open attachments unless you recognize the sender and know the content is safe.

Scott,

Happy New Year. Hope you had a great holiday.

The attached has been reviewed with [REDACTED]. Would you be available Friday am to discuss?

John H. Classe, Jr

District Administrator

Reedy Creek Improvement District

Office (407) 934-7480

Cell (407) 572-9551

www.rcid.org

Florida has a very broad public records law. All e-mails to and from Reedy Creek Improvement District are kept as a public record. Under Florida law, email addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Program Outline

Purpose: Governor DeSantis signed Senate Bill 3C on April 22, 2022, which dissolves RCID on May 31, 2023 unless the Florida Legislature and Governor approve a new bill. This action has created significant uncertainty in the life of the District. Although there is a desire by stakeholders for the re-establishment of the District, the uncertainty has negatively affected the District employees, specifically their concerns about future employment. District Management is significantly concerned that employees will begin looking for new employment. The 2023 Legislative Session begins in March, only 60 days before May 31, 2023, when the District dissolves. If departures begin, there could be a “mass” exit, significantly affecting and negatively reducing District services. This program provides an incentive for employees to remain with the District through May 31, 2023.

Eligibility:

An active RCID employee as of May 31, 2023 who has worked at least 480 hours between January 1, 2023 and May 31, 2023. If, during the same time frame, an employee fails to reach the 480-hour requirement due to workers compensation leave, FMLA leave, short or long-term disability leave, or approved leave without pay, the employee will still be eligible.

Non-Bargaining Unit Employees - Program Benefits:

District is re-established:

- Payment of 48 hours at standard or equivalent hourly rate. Payment shall be a lump sum, less taxes and all required withholdings, and included in the second paycheck in June. [approximate cost \$365,000]; and
- Special Personal Holidays (SPH): 40 special personal holiday hours, used between July 1, 2023 and December 31, 2024. If not used by December 31, 2024, the SPH will be lost. [approximate cost \$0)

District is dissolved:

- Payment of 80 hours at standard or equivalent hourly rate. Payment shall be a lump sum, less taxes and all required withholdings, and included in the final paycheck. [approximate cost \$610,000); and

- Payment of an equivalent of 3 months COBRA fees (grossed up for taxes) for medical insurance. Payment shall be a lump sum, less taxes and all required withholdings, and included in the final paycheck. [approximate cost \$320,000]

Proposed Bargaining Unit Employees - Program Benefits:

(The District will have to negotiate these benefits with the Union)

District is re-established:

- Payment of 48 hours at standard or equivalent hourly rate. Payment shall be a lump sum and included in the second paycheck in June. [approximate cost \$350,000) Union negotiations will start at 24 hours of benefit.

District is dissolved:

- Payment of an equivalent of 3 months COBRA fees (grossed up for taxes) for medical insurance. Payment shall be a lump sum, less taxes and all required withholdings, and included in the final paycheck. [approximate cost \$315,000)