

MEMORANDUM OF UNDERSTANDING
Board Counterproposal #2
2026/2027 Growth Portion of the Classroom Teacher and Other Instructional Personnel Salary
Increase Allocation (CTOIPS/TSIA) and ~~Impact to the 2026/2027 Referendum Salary Supplement~~
Increases
July 30, 2026

The District School Board of Pasco County (District) and the United School Employees of Pasco (Union) understand and agree to the following:

Section 1 - Classroom Teacher and Other Instructional Personnel Salary Increase Allocation

1. The 2026/2027 General Appropriations Act (House Bill 5001E), the implementing bill for the General Appropriation Act (House Bill 5003E), and the Conference Report for HB 5001E, outline the allocation and allowable uses of CTOIPS/TSIA funds for the 2026/2027 school year.
2. The parties understand and agree that the District's allocated growth allocation for the 2026/2027 school year is \$5,988,151, of which approximately \$735,944 must be provided to the District's charter schools. After benefits are deducted, the total funds available for salary improvements to District teachers is approximately \$4,284,368.
3. From these funds, Florida law requires that increases of up to \$3,000 must first be provided to "full-time classroom teachers and certified prekindergarten teachers funded in the Florida Education Finance Program with at least ten years of full-time teaching experience in a Florida public school." Only then can any remaining funds be used "to provide salary increases to [other] instructional personnel or for increased costs related to personnel compensation."
4. All classroom teachers employed in an eligible position (as defined within the proviso language for CTOIPS/ TSIA and Section 1012.01(2)(a), Florida Statutes) ~~who earned a year of service credit for the 2025/2026 school year,~~ who have at least 10 years of Florida teaching experience, and who are hired and are actively working (not on an extended leave) on or before the date of payment shall receive an ~~equal~~ share of the available 2026-2027 CTOIPS/TSIA growth allocation ~~as follows: As of the date of this MOU, these payments would represent approximately \$2,250 to an estimated 1900 eligible classroom teachers.~~
 - a. Eligible classroom teachers with 25 or more years of credible instructional experience in Florida shall receive an amount, based on available funding and the current distribution of eligible teachers, of \$3000.
 - b. Eligible classroom teachers with between 20 and 24 years of credible instructional experience in Florida shall receive an amount, based on available funding and the current distribution of eligible teachers, of \$2500.
 - c. Eligible classroom teachers with between 15 and 19 years of credible instructional experience in Florida shall receive an amount, based on available funding and the current distribution of eligible teachers, of \$2000.
 - d. Eligible classroom teachers with between 10 and 14 years of credible instructional experience in Florida shall receive an amount, based on available funding and the current distribution of eligible teachers, of \$1400.

5. The District shall submit the above-described plan for the disbursement of the CTOIPS/ TSIA funds to the Florida Department of Education by the applicable October 1, 2026, deadline as required by state law.
6. It is expressly understood that no provision contained in this section is meant to require total payments from the approved disbursement plan to exceed the available CTOIPS/TSIA funds available to the District.
 - a. Should the amount of funding available or the distribution of classroom teachers eligible for an increase change between the date this MOU is executed and the date that these increases are processed, the parties agree to meet to review the make pro-rata adjustments (up or down) made to the amounts listed above to ensure that total expenditures match the available funds at the time of processing; however, no teacher shall be eligible for an increase of more than \$3000 from CTOIPS/TSIA funds.
 - b. Should the number of eligible instructional employees decrease throughout the year, the parties agree to meet to discuss the redistribution of the remaining funding to make pro-rata adjustments to the amounts listed to ensure that total expenditures match the available funds, with no teacher eligible for an increase receiving more than \$3000 from CTOIPS/TSIA funds.
7. Both parties understand and agree that no payments provided under this section shall be processed or paid until DOE approval of a submitted plan for disbursement is received, and eligibility for receipt of any funds will be determined on the dates of initial payroll and retroactive payment processing.
8. The payment of the above listed increases will be:
 - a. provided retroactively to July 1, 2026, for eligible bargaining unit employees;
 - b. added to eligible bargaining unit employees' salary and spread across scheduled payroll dates for the 2026/2027 school year; and
 - c. will be pro-rated down for any eligible bargaining unit employee who terminates employment during the school year. However, such payments and increases will not be provided to bargaining unit employees who leave the District prior to the payroll processing of the above listed salary increases and any corresponding retroactive payments.

Section 2 – ~~Referendum Salary Supplement (RSS) Impact~~

~~Due to the unique challenges presented by the new statutorily required CTOIPS/TSIA development/approval timelines, and a desire to provide increased compensation to all teachers, not just those teachers identified by the state's CTOIPS/TSIA growth allocation, the Board and Union agree to use available 2026/2027 RSS increase funds as outlined below:~~

~~For the 2026/2027 school year, the base RSS amounts for instructional personnel will be maintained at 2025/2026 levels, with eligible teachers continuing to receive the same supplement amount on and after November 1, 2026, that they received on and before October 31, 2026. All available instructional RSS increase funds will be targeted to provide an additional RSS supplement to instructional personnel who did not receive a salary increase from the 2026/2027 CTOIPS/TSIA growth allocation listed above. Available instructional RSS increase funds will be allocated as follows:~~

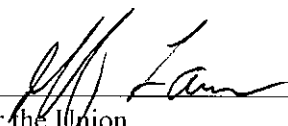
- ~~A. Non-classroom teachers who earned a year of service credit for the 2025/2026 school year, who have at least 10 years of Florida teaching experience, and who are hired and are actively working (not on an extended leave) on or before the date of payment shall receive an additional RSS supplement based on their years of credible instructional experience in Florida and that corresponds with the equal to the CTOIPS/TSIA increase amounts listed in item 4 above (currently estimated to be approximately \$2,250).~~
- ~~B. Classroom and non-classroom teachers who earned a year of service credit for the 2025/2026 school year, who have 9 or fewer years of Florida teaching experience, and who are hired and are actively working (not on an extended leave) on or before the date of payment shall receive an additional RSS supplement of an equal share of the remaining available instructional RSS increase funds, after the amounts in items A and C are provided (currently estimated to be approximately \$860).~~
- ~~C. Newly hired classroom teachers, non-classroom teachers, and any instructional staff members who did not earn a year of service credit for the 2025/2026 school year, but who are hired and are actively working (not on an extended leave) on or before the date of payment shall receive an additional RSS supplement of \$250.~~
- ~~D. Both parties understand and agree that no payments provided under this section shall be processed or paid until DOE approval of the CTOIPS/TSIA disbursement plan, described in section 1 of this MOU, is received.~~
- ~~E. It is expressly understood that no provision contained in this section is meant to require total payments from this section to exceed the available instructional RSS increase funds available to the District.~~
- ~~F. Outside of what is explicitly provided for in this section, the parties understand and agree that all other processes, procedures, timelines, and criteria articulated in the Instructional Referendum Implementation MOU will remain in effect.~~

Section 3 2- Additional Terms and Conditions

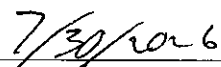
- ~~1. It is understood and agreed by the parties that each teacher is only eligible for one of the above-listed amounts from either section 1 or section 2.~~
- ~~2. 1. Should the disbursement plan in section 1 of this MOU not be approved by DOE, the parties agree to immediately return to the table to negotiate a new plan for submission. The eligibility criteria and amounts listed in both sections 1 and 2 would be reopened in this instance.~~
- ~~3. 2. Additional compensation and health insurance benefits for all instructional employees shall continue to be negotiated following the execution of this MOU and nothing contained in this MOU prevents the parties from bargaining additional items for the 2026-2027 school year as set forth in the collective bargaining agreement.~~

For the Board

Date



For the Union



Date