

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE SCHOOL BOARD OF PALM BEACH COUNTY, FLORIDA
AND
THE PALM BEACH COUNTY CLASSROOM TEACHERS ASSOCIATION, INC.

The School Board of Palm Beach County, Florida, hereinafter referred to as the "District," and the Palm Beach County Classroom Teachers Association, Inc., hereinafter referred to as "CTA" or the "Association," as evidenced by the respective signatures below, agree to this Memorandum of Understanding ("MOU") regarding the distribution of Teacher Salary Increase Allocation ("TSIA") funds and a related negotiated salary adjustment for the 2026-2027 school year.

Purpose and Scope

The purpose of this MOU is to establish how the District will distribute its FY27 TSIA funds to eligible classroom teachers and to provide a related District-funded salary adjustment to certain CTA bargaining-unit employees who do not qualify for TSIA funds but who meet the eligibility criteria set forth in this MOU.

For purposes of this MOU, "classroom teacher" shall mean an employee assigned the professional activity of instructing students in courses in classroom situations, consistent with section 1012.01(2)(a), Florida Statutes.

This MOU addresses only the distribution of FY27 TSIA funds and the related FY27 negotiated salary adjustment expressly provided herein. Except as specifically stated in this MOU, it does not modify, waive, limit, or otherwise affect the parties' rights or obligations regarding any other salary or benefits negotiations, contract reopeners, collective bargaining agreement negotiations, or any other matter governed by Chapter 447, Florida Statutes, the parties' collective bargaining agreement, or applicable law.

No employee included in this MOU shall receive a salary increase under this MOU greater than 2.187%, and eligibility for any payment or salary adjustment under this MOU is limited to full-time employees who have at least ten years of full-time teaching experience in a Florida public school.

Statutory Authority

The parties acknowledge that TSIA funds are legislatively directed salary funds and that, for FY27, the parties have agreed to bargain the distribution of TSIA funds separately from any broader salary package, contract language negotiations, or other compensation matters. The parties further acknowledge that TSIA funds are legislatively appropriated salary-increase funds deemed a financial urgency under Florida law, requiring the parties to bargain the distribution of such funds on the accelerated statutory timeline.

For purposes of clarity, only employees who meet the statutory and applicable state requirements for receipt of TSIA funds shall be paid from the District's TSIA allocation. Salary adjustments for additional eligible employees who do not qualify for TSIA funds under this MOU shall be funded through non-TSIA District funds and are included as part of the parties' negotiated resolution for FY27.

The parties agree that all TSIA funds distributed under this MOU shall be used only for purposes authorized by law and shall be distributed to eligible classroom teachers in accordance with this MOU. The District shall

provide additional non-TSIA funds, as necessary, to provide the related salary adjustment to eligible employees who do not qualify for payment from TSIA funds but who meet the eligibility criteria set forth below.

Eligible Employees

For purposes of this MOU, eligible employees shall include the following two groups:

A. TSIA-Eligible Classroom Teachers and Certified Prekindergarten Teachers

TSIA-eligible classroom teachers shall be CTA bargaining-unit employees who are employed in a District position classified as a classroom teacher under section 1012.01(2)(a), Florida Statutes, and who meet all applicable statutory criteria and Florida Department of Education guidance for receipt of TSIA funds for the 2026-2027 school year.

Eligibility for this group shall include the following:

1. The employee must be employed in an eligible CTA bargaining-unit classroom teacher position as of August 24th, 2026.
2. The employee must be employed in a District-classified classroom teacher position, consistent with section 1012.01(2)(a), Florida Statutes, and all applicable statutory requirements for receipt of TSIA funds.
3. The employee must have at least ten years of full-time teaching experience in a Florida public school.

B. Eligible District-Funded Salary Adjustment Employees

In addition to TSIA-eligible classroom teachers, the parties agree that CTA bargaining-unit employees who do not qualify for these particular FY27 TSIA funds shall receive the same 2.187% recurring base salary increase, funded through non-TSIA District funds, if they meet all of the following criteria:

1. The employee must be employed in a CTA bargaining-unit position as of August 24th, 2026.
2. The employee must have at least ten years of full-time teaching experience in a Florida public school, as determined by official District records.
3. The employee must not qualify for TSIA funds because the employee is not designated as a "classroom teacher" under section 1012.01(2)(a), Florida Statutes, or because the employee's position, assignment, or funding source is not funded through the Florida Education Finance Program or otherwise does not qualify for payment from TSIA funds under applicable law, state guidance, or District reporting requirements.

For purposes of this MOU, full-time teaching experience in a Florida public school shall mean verified teaching experience recognized by the District through official Human Resources, certification, salary, or experience records. The District shall not be required to recognize experience that is not documented or verified in accordance with District procedures.

Employees without at least ten years of full-time teaching experience in a Florida public school shall not be eligible for payment under this MOU.

Distribution Method

The parties agree that eligible employees under this MOU shall receive a recurring increase to base salary in the amount of 2.187%.

Salary Adjustments

The District will make a good faith effort to process the salary adjustments under this MOU as soon as administratively practicable, following:

1. Ratification by CTA bargaining unit members;
2. Approval by the School Board;
3. Confirmation of the final TSIA allocation;
4. Completion of eligibility verification;
5. Completion of all necessary payroll programming and review; and
6. Any required submission, approval, or reporting process required by the Florida Department of Education.

Salary adjustments under this MOU shall be effective July 1, 2026, and shall be paid through the employee's regular bi-weekly paychecks throughout the 2026-2027 school year.

Taxes, Retirement, and Withholdings

All payments under this MOU are subject to applicable federal withholding, FICA, retirement contributions, and any other legally required deductions or withholdings. The parties acknowledge that the gross payment amount may differ from the employee's net payment amount due to required deductions.

No Precedent

This MOU is entered into solely for the purpose of distributing FY27 TSIA funds and providing the related FY27 District-funded salary adjustment described herein. It shall not establish a precedent, past practice, or binding obligation regarding the distribution of any future TSIA funds, salary appropriations, recurring salary increases, or other compensation. Future TSIA allocations, if any, and any related salary adjustments shall be subject to separate bargaining.

Relationship to Other Bargaining

Nothing in this MOU diminishes, waives, or limits the parties' right to continue bargaining over salary, benefits, contract language, or other terms and conditions of employment for the 2026-2027 school year as outlined within the parties' collective bargaining agreement, except as expressly provided in this MOU.

Overpayment, Underpayment, or State Adjustment

If the District determines that an employee received an overpayment, underpayment, or payment in error, the District may correct the payment consistent with applicable law, District procedures, and payroll practices.

Termination and Sunset

This MOU is limited to the FY27 TSIA allocation and the implementation of the related TSIA-funded and District-funded salary adjustments described herein. This MOU shall automatically sunset on June 30, 2027, or upon completion of all required FY27 salary adjustments, whichever occurs first.

The expiration of this MOU shall not rescind, reduce, or otherwise affect any recurring salary increase implemented pursuant to this MOU. All such recurring increases shall remain incorporated into the employees' base salary following the expiration of this MOU.

Except for the continued inclusion of these recurring increases in base salary, the terms of this MOU shall have no continuing effect. Any future TSIA allocations or additional salary adjustments shall be subject to separate bargaining and, if necessary, a new MOU.

Ratification and Approval

This MOU is subject to ratification by the CTA bargaining unit and approval by the School Board of Palm Beach County, Florida, in accordance with Chapter 447, Florida Statutes, and the procedures of each party.

**For the Palm Beach County
Classroom Teachers Association, Inc.**



Gordan Longhofer, President

Date: 07/23/2026



Randal Oddi, Executive Director

**For the School District of
Palm Beach County, Florida**



Michael J. Burke, Superintendent

Date: 10/16/26



Karen Brill, Chairperson, School Board



Tim Kubrick, Chief of Human Resources /
Chief Negotiator