

**Memorandum of Understanding
Between
School Board of Hardee County and
Hardee Education Association/ United
Use of TSIA Funds 2026-27**

The School Board of Hardee County (Hardee Schools) and Hardee Education Association/United (HEA/U) enter this Memorandum of Understanding.

WHEREAS: In 2026-27, the Legislature appropriated \$1,557,912,987 for Classroom Teacher and Other Instructional Personnel Salary Increase Allocation (TSIA) within the Florida Education Finance Program. From those funds, \$1,356,524,235 was provided to maintain prior year salary increases provided to classroom teachers and other instructional personnel and \$201,388,752 was provided for school districts and charter schools to provide salary increases to full-time classroom teachers, certified prekindergarten teachers funded in the Florida Education Finance Program (FEFP) and other instructional personnel.

WHEREAS: Hardee Schools' allocation of TSIA funds to maintain prior year salary increases is \$1,831,480 and the allocation to provide salary increases to instructional staff in 2026-27 is \$271,900.

WHEREAS: In prior years, Hardee Schools and HEA/U agreed to use TSIA and other funding sources to increase the base salary for full-time instructional staff.

WHEREAS: TSIA funds must also cover related benefits including Florida Retirement System Board contributions (generally 13.59%) and FICA/Medicare Board contributions (7.65%).

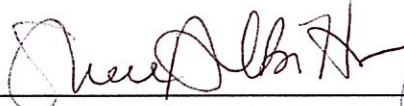
WHEREAS: House Bill 5001-E, passed by the Florida Legislature in the 2026 Special Session E, requires that growth allocation funds be used by school districts and charter schools to provide salary increases to full-time classroom teachers and certified prekindergarten teachers funded in the FEFP with at least ten years of full-time teaching experience in a Florida public school.

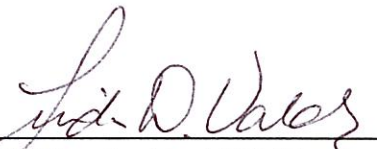
WHEREAS: House Bill 5001-E, provides that each school district must have met with the union and begun negotiations prior to July 15, 2026 and each school district and the union must have an agreement prior to July 30, 2026. The superintendent must submit a proposed TSIA salary distribution plan to the district school board for approval. In addition, each school district must submit an approved TSIA salary distribution plan to the Florida Department of Education (FDOE) by October 1, 2026, or submit reasons why the plan was not approved by October 1.

THEREFORE: Be it understood that Hardee Schools and HEA/U have agreed to the following use of TSIA funds in 2026-27:

1. Hardee Schools' allocation of \$1,831,480 and other funds, as necessary, will be used to maintain classroom teacher and instructional staff pay adjustments from 2025-26 and prior years.

2. Hardee Schools' allocation of \$271,900 and other funds, as necessary, will be used to increase the salary of full-time classroom teachers and certified prekindergarten teachers funded in the FEFP with at least ten years full-time teaching experience in a Florida public school by \$2012. Classroom teachers who meet the requirements but are paid from funds other than FEFP will be paid \$2012 from non-TSIA funds. However, long-term instructional substitutes are paid \$16 per hour so their salary will not increase by \$2012.
3. TSIA salary amounts do not include or consider semi-monthly supplements for advanced degrees.
4. The basis for this MOU is the spreadsheet *TSIA for Negotiations* file prepared by Hardee Schools' Finance Department and submitted to HEA/U on July 8, 2026.
5. This MOU is limited to use of TSIA funds in 2026-27. The MOU does not indicate or cause a conclusion of collective bargaining for 2026-27.
6. This MOU must be ratified by HEA/U and approved by the School Board. The District's TSIA salary distribution plan for 2026-27 must be approved by FDOE before any TSIA funds will be used to increase salaries and related benefits in 2026-27.

 July 21/2026
Dr. Sherri Albritton, Chief Negotiator date

 7/21/26
Linda Valdez, President HEA/U date