

# BECKER

726

Board

## TEACHER NEGOTIATIONS COST SHEET SUMMARY 2021-2023

Dollar Amount Adjustments to Salary Schedule

	2021-22	2022-23
Dollar Amount Adjustments to Salary Schedule	0	0
Percentage Adjustments to Salary Schedule	1.00%	1.00%
<b>Sum of 2 Year % Increase</b>	<b>5.13%</b>	

Percentage Adjustments to Salary Schedule

Sum of 2 Year % Increase

#FTE's 189.75

Proposal Date 9/16/21

*Make NO Entries on this Worksheet*

	2020-21	%Change	2021-22	% Change	2022-23
--	---------	---------	---------	----------	---------

### SALARY SCHEDULE & PART-TIME SALARIES

	2020-21	%Change	2021-22	% Change	2022-23
<b>SALARY RATE CHANGES</b>	\$ 13,103,246	2.22%	\$ 13,394,730	2.06%	\$ 13,671,091
<b>LANE CHANGES</b>	-		\$ 52,500	100.00%	\$ 105,000
<b>Co-Curricular Salaries</b>	\$413,752	1.00%	\$417,890	1.00%	\$422,068
<b>ECFE/SR teachers</b>	\$ 186,368	2.27%	\$ 190,598	2.33%	\$ 195,033
<b>Longevity</b>	\$ 284,000	13.03%	\$ 321,000	12.15%	\$ 360,000
<b>Schedule and Part Time Salaries Total</b>	<b>\$ 13,987,366</b>	<b>2.78%</b>	<b>\$ 14,376,717</b>	<b>2.62%</b>	<b>\$ 14,753,192</b>

### Benefit Costs

<b>Health Insurance</b>	\$ 2,853,618	1.50%	\$ 2,896,422	1.50%	\$ 2,939,869
<b>HRA Contribution Cost</b>	\$ 89,674	0.00%	\$ 89,674	0.00%	\$ 89,674
<b>HSA Contribution Cost</b>	\$ 294,263	-0.75%	\$ 292,050	-8.44%	\$ 267,392
<b>Life Insurance</b>	\$ 17,647	0.00%	\$ 17,647	0.00%	\$ 17,647
<b>Dental Insurance Cost</b>	\$ 152,324	0.00%	\$ 152,324	0.00%	\$ 152,324
<b>Employer Match 403B</b>	\$ 295,625	4.02%	\$ 307,500	4.29%	\$ 320,700
<b>Other Benefits</b>	-		-		-
<b>Total Insurance Related Benefits Costs</b>	<b>\$ 3,703,151</b>	<b>1.42%</b>	<b>\$ 3,755,617</b>	<b>0.85%</b>	<b>\$ 3,787,605</b>

**Compensation totals for TRA and FICA** \$ 13,987,366 \$ 14,376,717 \$ 14,753,192

### TRA and FICA

<i>TRA &amp; FICA are computed on Schedule and Extra Salaries</i>	8.13%		8.34%		8.55%
<b>TRA</b>	\$ 1,137,173	5.44%	\$ 1,199,018	5.20%	\$ 1,261,398
	7.65%		7.65%		7.65%
<b>FICA</b>	\$ 1,070,034	2.78%	\$ 1,099,819	2.62%	\$ 1,128,619
<b>Total TRA and FICA Costs</b>	<b>\$ 2,207,206</b>	<b>4.15%</b>	<b>\$ 2,298,837</b>	<b>3.97%</b>	<b>\$ 2,390,017</b>

*Read the comment in the cell below*

	2020-21	%Change	2021-22	% Change	2022-23
<b>TOTAL TWO YEAR AGREEMENT COSTS</b>	<b>\$19,897,723</b>	<b>2.681%</b>	<b>\$20,431,171</b>	<b>2.445%</b>	<b>\$20,930,814</b>
<b>Dollar Increase in Each Year</b>	<b>\$533,448</b>				<b>\$499,643</b>
<b>Dollar Increase Per FTE in Each Year</b>	<b>\$2,811</b>				<b>\$2,633</b>
<b>Dollar Increase Per FTE over Two Years</b>					<b>\$5,444</b>
<b>Sum or Year (1) Percentage and Year (2) Percentage</b>					<b>5.126%</b>
<b>Weighted Percent for Settlement (2xYr1+Yr2)/3</b>					<b>2.602%</b>
<b>MSBA (2) Year Percentage</b>					<b>3.936%</b>

*Salary Adjustments Anticipated from Staffing Changes, Severance, and Retiree Benefits*

	\$0		\$0		\$0
<b>TOTAL TWO YEAR ANTICIPATED SALARY COSTS</b>	<b>\$19,897,723</b>		<b>\$20,431,171</b>		<b>\$20,930,814</b>
<b>Comment</b>	<b>PERCENTAGE CHANGE</b>	<b>2.68%</b>		<b>2.45%</b>	