

**BECKER****726****10/7/25 Board****TEACHER NEGOTIATIONS COST SHEET SUMMARY 2025-2027****2025-26****2026-27**

Dollar Amount Adjustments to Salary Schedule

0

0

Percentage Adjustments to Salary Schedule

**2.00%****0.90%**

Sum of 2 Year % Increase

**7.67%**

2.0% increase salary yr 1, .90% increase salary yr 2

\$200 increase in longevity 1st year, starting at yr 16

5% increase in insurance contribution 1st yr &amp; 4% increase 2nd yr

#FTE's

**198.01**

Proposal Date

**Make NO Entries on this Worksheet****2024-25**

%Change

**2025-26**

% Change

**2026-27****SALARY SCHEDULE & PART-TIME SALARIES****SALARY RATE CHANGES**

\$	14,370,364	3.08%	\$	14,812,884	2.10%	\$	15,124,134
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**LANE CHANGES**

\$	-		\$	49,000	100.00%	\$	98,000
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**Co-Curricular Salaries**

\$	432,564	0.00%	\$	432,564	0.00%	\$	432,564
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**Schedule C increase**

			\$	45,523	-67.00%	\$	15,022
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**ECFE/SR teachers**

\$	237,560	4.21%	\$	247,550	2.06%	\$	252,639
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**SLP Stipend**

\$	75,000	0.00%	\$	75,000	0.00%	\$	75,000
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**Longevity**

\$	282,000	18.58%	\$	334,400	4.49%	\$	349,400
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**Schedule and Part Time Salaries Total**

\$	15,397,488	3.89%	\$	15,996,921	2.19%	\$	16,346,759
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**Benefit Costs****Health Insurance**

\$	3,278,514	5.52%	\$	3,459,380	4.61%	\$	3,618,978
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**HRA Contribution Cost**

\$	108,111	0.00%	\$	108,111	0.00%	\$	108,111
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**HSA Contribution Cost**

\$	35,568	-42.63%	\$	20,406	0.00%	\$	20,406
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**Life Insurance**

\$	18,415	0.00%	\$	18,415	0.00%	\$	18,415
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**Dental Insurance Cost**

\$	173,697	0.00%	\$	173,697	0.00%	\$	173,697
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**Employer Match 403B**

\$	249,933	2.23%	\$	255,500	7.40%	\$	274,400
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**MN Paid Family Leave**

\$	-		\$	35,193	104.37%	\$	71,926
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**Total Insurance Related Benefits Costs**

\$	3,864,239	5.34%	\$	4,070,703	5.29%	\$	4,285,933
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**Compensation totals for TRA and FICA**

\$	15,397,488		\$	15,996,921		\$	16,346,759
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**TRA and FICA**

TRA &amp; FICA are computed on Schedule and Extra Salaries

8.75%

9.81%

9.81%

**TRA**

\$	1,347,280	16.48%	\$	1,569,298	2.19%	\$	1,603,617
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**FICA**

\$	1,177,908	3.89%	\$	1,223,764	2.19%	\$	1,250,527
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**Total TRA and FICA Costs**

\$	2,525,188	10.61%	\$	2,793,062	2.19%	\$	2,854,144
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**Read the comment in the cell below**

%Change

% Change

**TOTAL TWO YEAR AGREEMENT COSTS****\$21,786,915****4.929%****\$22,860,686****2.739%****\$23,486,836****2024-25****2025-26****2026-27**

Dollar Increase in Each Year

**\$1,073,771****\$626,150**

Dollar Increase Per FTE in Each Year

**\$5,423****\$3,162**

Dollar Increase Per FTE over Two Years

**\$8,585**

Sum or Year (1) Percentage and Year (2) Percentage

**7.667%**

Weighted Percent for Settlement (2xYr1+Yr2)/3

**4.199%**

MSBA (2) Year Percentage

**6.366%**

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

**\$0****\$0****TOTAL TWO YEAR ANTICIPATED SALARY COSTS****\$21,786,915****\$22,860,686****\$23,486,836****Comment****PERCENTAGE CHANGE****4.93%****2.74%**