

## Duluth

709

## TEACHER NEGOTIATIONS COST SHEET SUMMARY 2013-15

#FTE's 630.80625

Settlement Date 6/18/2014

Make NO Entries on this Worksheet

2012-13

%Change

2013-14

% Change

2014-15

## SALARY SCHEDULE &amp; PART-TIME SALARIES

	2012-13	%Change	2013-14	% Change	2014-15
<b>SALARY RATE CHANGES</b>	\$ 38,881,273	0.65%	\$ 39,132,857	3.44%	\$ 40,480,228
<b>LANE CHANGES</b>			\$ -		\$ -
Co-Curricular Salaries	\$496,543	0.00%	\$496,543	3.00%	\$511,439
Split Grades	\$ 58,500	0.00%	\$ 58,500	7.69%	\$ 63,000
Q-Comp Cost Totals	\$ -		\$ -		\$ -
Other Salaries (Describe)	\$ 79,709	-100.00%	\$ -		\$ -
<b>Schedule and Part Time Salaries Total</b>	\$ 39,516,024	0.43%	\$ 39,687,900	3.44%	\$ 41,054,667

## Benefit Cosys

Health Insurance	\$ 6,391,846	5.36%	\$ 6,734,449	1.70%	\$ 6,848,935
HRA Contribution Cost	\$ 1,649,200	0.00%	\$ 1,649,200	0.00%	\$ 1,649,200
0% Contribution Cost	\$ -		\$ -		\$ -
Life Insurance	\$ 61,776	0.00%	\$ 61,776	0.00%	\$ 61,776
Long-Term Disability	\$ 104,158	-20.00%	\$ 83,326	0.00%	\$ 83,326
Dental Insurance Cost	\$ 156,349	5.75%	\$ 165,339	0.00%	\$ 165,339
Workers' Comp Costs	\$ 158,181	0.00%	\$ 158,181	0.00%	\$ 158,181
0.6 FTE Eligibility	\$ -		\$ -		\$ (76,000)
Employer Match 457	\$ -		\$ -		\$ -
Other Benefits	\$ -		\$ -		\$ -
<b>Total Insurance Related Benefits Costs</b>	\$ 8,521,510	3.88%	\$ 8,852,271	0.43%	\$ 8,890,757

<b>Compensation totals for TRA and FICA</b>	\$ 39,516,024		\$ 39,687,900		\$ 41,054,667
---	---------------	--	---------------	--	---------------

## TRA and FICA

TRA & FICA are computed on Schedule and Extra Salaries	6.79%		7.29%		7.50%
<b>TRA</b>	\$ 2,683,138	7.83%	\$ 2,893,248	6.42%	\$ 3,079,100
	7.65%		7.65%		7.65%
<b>FICA</b>	\$ 3,022,976	0.43%	\$ 3,036,124	3.44%	\$ 3,140,682
<b>Total TRA and FICA Costs</b>	\$ 5,706,114	3.91%	\$ 5,929,372	4.90%	\$ 6,219,782

Read the comment in the cell below

	2012-13	%Change	2013-14	% Change	2014-15
<b>TOTAL TWO YEAR AGREEMENT COSTS</b>	\$53,743,648	1.351%	\$54,469,544	3.113%	\$56,165,206
Dollar Increase in Each Year			\$725,895		\$1,695,663
Dollar Increase Per FTE in Each Year			\$1,151		\$2,688
Dollar Increase Per FTE over Two Years					\$3,839
Sum or Year (1) Percentage and Year (2) Percentage					4.464%
Weighted Percent for Settlement (2xYr1+Yr2)/3					1.938%
MSBA (2) Year Percentage					2.928%

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

\$0

\$0

<b>TOTAL TWO YEAR ANTICIPATED SALARY COSTS</b>	\$53,743,648		\$54,469,544		\$56,165,206
--	--------------	--	--------------	--	--------------

Comment

PERCENTAGE CHANGE

1.35%

3.11%