

# EDUCATION MINNESOTA RESEARCH

## DIRECTIONS FOR COMPLETION OF 2009-2011 LOCAL SETTLEMENT REPORT

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The settlement report form is to be returned to your field/regional office or staff.

Complete the information on: Local, District, Tentative Agreement Date, and Person Reporting. This will help Education Minnesota Negotiations/Research Department follow-up on any questions regarding the settlement.

- I. CONTRACT DAYS:** Indicate the number of teaching days, workshop days, other contract days and total contract days. Contract days are defined as those days which are counted when salary deductions are made for days of unpaid absence.
- II. INSURANCE BENEFITS:** For hospitalization, please list the **TOTAL ANNUAL PREMIUM COST PER TEACHER** the district's **TOTAL ANNUAL CONTRIBUTION PER TEACHER** and the **ANNUAL CONTRIBUTION MADE BY THE TEACHER OUT OF HIS/HER OWN POCKET** for both individual coverage and dependent coverage. List information for all plans provided.
- III. COST ANALYSIS:** This cost analysis is designed to identify the costs of the new contract. It should be completed by filling in one column at a time.

Number of teachers(FTE'S): Use the full-time equivalent (FTE) number of teachers for each year covered by the contract (e.s. teacher teaching half-time would be counted at .5; a teacher teaching two-fifths time would be counted as .4). **The 2008-2009 staff FTE's should be used in all calculation for 2008-2009. For 2009-2010 and 2010-2011 you can use the base year FTE staff (2008-2009) with the appropriate step movement or you can use the actual or projected staff FTE's.**

Salary Schedule Costs: The total cost of the salary schedule for all teachers paid on the schedule. (Include longevity and career increments)

Hourly Employees: The total district cost for teachers who are paid on an hourly basis rather than on the salary schedule.

Health Insurance: The total district cost of the health insurance program.

Dental Insurance: The total district cost of dental insurance.

Life Insurance: The total district cost of the life insurance program.

LTD Insurance: The total district cost of the long-term disability insurance program.

Extra-Curricular: The total cost for extra-duty pay including athletics, music, club advisors, chaperoning, driver's training, etc.

403(b) or other Tax Shelters: List total amount to be contributed by school board.

District Pension Cost: The employer contribution cost attributed to one of the four teacher pension funds.

District FICA Cost: The employer share of the Social Security and Medicare tax.

Other Cost Items: Other items that are included in the basic cost package, but not included in items listed above. Please specify (Extra Class, Home Bound, etc.)

Total: The total cost of all

### **Column Headings**

Column A: The 2008-09 cost under the present contract.

Column B: The 2009-10 costs for each item under the new contract.

Column C: The difference between Column B and Column A.

Column D: The 2010-11 costs for each item under the new contract.

Column E: The difference between Column D and Column B.

# EDUCATION MINNESOTA LOCAL SETTLEMENT REPORT

## 2009-2011

Please send this completed report with copies of your salary schedules for 2009-2010 and 2010-2011, along with two hard copies and one electronic copy of your contract, to your field staff office. If your contract is not available at this time, please return this form now, and send the contract and schedules as soon as possible.

Local Name: \_\_\_\_\_ School District: \_\_\_\_\_  
(Name & Number)

Tentative Agreement Date: \_\_\_\_\_ Person Reporting: \_\_\_\_\_

**I. CONTRACT DAYS:** Contract days are defined as those days which are counted when salary deductions are made for days of unpaid absence. For example, if salary deductions are 1/180 for each day of unpaid absence, there are 180 contract days.

	<u>Teaching Days</u>	<u>Workshop Days</u>	<u>Other Days</u>	<u>Total Contract Days</u>
Present (2008-09)	_____	_____	_____	_____
2009-2010	_____	_____	_____	_____
2010-2011	_____	_____	_____	_____

**II. INSURANCE BENEFITS:** Health plan types: Base Medical and Major Medical, Comprehensive Major Medical, Preferred Provider Organization (PPO), Point of Service (POS), Health Maintenance Organization (HMO). Please use latest information possible. **(Please complete one box for each plan option available in your district.)**

Insurance Information For Contract Year \_\_\_\_\_ (e.g. 2009-2010)

### Plan 1

Plan Type: \_\_\_\_\_ How many people participate in the health plan? Single \_\_\_\_\_ Family \_\_\_\_\_

Health Plan Premium (Premium amounts should not include the cost of additional benefits such as dental or vision)

#### Annual

	<u>Single</u>	<u>Family</u>		<u>Single</u>	<u>Family</u>
Total Annual Premium	\$ _____	\$ _____	What is the co-pay of the plan? (90/10 etc)	\$ _____	\$ _____
Annual Employee Share	\$ _____	\$ _____	What is the deductible?	\$ _____	\$ _____
Annual Employer Share	\$ _____	\$ _____	What is the out-of-pocket maximum? (including deductible?)	\$ _____	\$ _____
What is the RX co-pay amount? Formulary _____ Non-Formulary _____					

### Plan 2

Plan Type: \_\_\_\_\_ How many people participate in the health plan? Single \_\_\_\_\_ Family \_\_\_\_\_

Health Plan Premium (Premium amounts should not include the cost of additional benefits such as dental or vision)

#### Annual

	<u>Single</u>	<u>Family</u>		<u>Single</u>	<u>Family</u>
Total Annual Premium	\$ _____	\$ _____	What is the co-pay of the plan? (90/10 etc)	\$ _____	\$ _____
Annual Employee Share	\$ _____	\$ _____	What is the deductible?	\$ _____	\$ _____
Annual Employer Share	\$ _____	\$ _____	What is the out-of-pocket maximum? (including deductible?)	\$ _____	\$ _____
What is the RX co-pay amount? Formulary _____ Non-Formulary _____					

### Plan 3

Plan Type: \_\_\_\_\_ How many people participate in the health plan? Single \_\_\_\_\_ Family \_\_\_\_\_

Health Plan Premium (Premium amounts should not include the cost of additional benefits such as dental or vision)

#### Annual

	<u>Single</u>	<u>Family</u>		<u>Single</u>	<u>Family</u>
Total Annual Premium	\$ _____	\$ _____	What is the co-pay of the plan? (90/10 etc)	\$ _____	\$ _____
Annual Employee Share	\$ _____	\$ _____	What is the deductible?	\$ _____	\$ _____
Annual Employer Share	\$ _____	\$ _____	What is the out-of-pocket maximum? (including deductible?)	\$ _____	\$ _____
What is the RX co-pay amount? Formulary _____ Non-Formulary _____					

**III. Cost Analysis**

Item	2008-09 Costs A	2009-10 Costs B	2009-10 \$ Increase Over 2008-09 C (B-A)	2010-11 Costs D	2010-11 \$ Increase Over 2009-10 E (D-B)
1. Number of FTE's	_____	_____		_____	
	(2008-09)	(2009-10)		(2010-11)	
2. Salary Schedule Cost (include career & longevity)	_____	_____	_____	_____	_____
3. Hourly Employees	_____	_____	_____	_____	_____
4. Health Insurance	_____	_____	_____	_____	_____
5. Dental Insurance	_____	_____	_____	_____	_____
6. Life Insurance	_____	_____	_____	_____	_____
7. LTD Insurance	_____	_____	_____	_____	_____
8. Extra Curricular	_____	_____	_____	_____	_____
9. 403(b) or Other Tax Shelters	_____	_____	_____	_____	_____
10. District Pension Cost	_____	_____	_____	_____	_____
11. District FICA Cost	_____	_____	_____	_____	_____
Other Cost Items (Specify)					
12. _____	_____	_____	_____	_____	_____
13. _____	_____	_____	_____	_____	_____
14. Total	_____	_____	_____	_____	_____
15. Total Cost Per FTE	_____	_____	_____	_____	_____
	(14A÷#1)	(14B÷#1)		(14D÷#1)	

2009-10 Total Cost Percent Increase (14C÷14A) \_\_\_\_\_

2010-11 Total Cost Percent Increase (14E ÷14B) \_\_\_\_\_

2009-10 Total Package Percent Increase per FTE (15C÷15A) \_\_\_\_\_

2010-11 Total Package Percent Increase per FTE (15E÷15B) \_\_\_\_\_

**IV. Salary Schedule Percentage Increase (see instructions)**

- 2009-10 Salary Schedule Increase \_\_\_\_\_  
Total of all cells 2009-10 MINUS Total of all cells 2008-09 DIVIDED BY Total of all cells 2008-09  
 (EXAMPLE ON NEXT PAGE)
- 2010-11 Salary Schedule Increase \_\_\_\_\_  
Total of all cells 2010-11 MINUS Total of all cells 2009-10 DIVIDED BY Total of all cells 2009-10

**NOTE:** In determining the salary schedule percentage increases, the same salary schedule structure must be used for all years. If there is a change in the number of salary schedule steps and/or lanes, use the salary schedule structure with the fewest number of steps and/or lanes for all years and then do the calculations above. If you are doing this with the salary costing workbook, you must temporarily delete portions of the salary schedules for this calculation.

**Salary Schedule Increase Calculation**

<u>Salary Schedule A</u>			
BA	BA + 30	MA	MA +30
30,000	30,800	31,800	32,600
30,500	31,300	32,300	33,100
31,000	31,800	32,800	33,600
31,500	32,300	33,300	34,100

**Calculation: Sum of all numbers in each cell of Salary Schedule A:**

**SUM = \$30,000+\$30,500+\$31,000+\$31,500+\$30,800+....+\$34,100=\$512,800**

<u>Salary Schedule B</u>			
BA	BA + 30	MA	MA +30
30,600	31,400	32,400	33,200
31,415	32,239	33,269	34,093
31,930	32,754	33,784	34,608
32,445	33,269	34,299	35,123

**Calculation: Sum of all numbers in each cell of Salary Schedule B:**

**SUM = \$30,600+\$31,415+\$31,930+\$32,445+\$31,400+...+\$35,123=\$526,828**

**Final Calculations: The sum of salary schedule B minus the sum of salary schedule A divided by the sum of salary schedule A.**

**SALARY SCHEDULE INCREASE: \$526,828 - \$512,800 = \$14,028**

**14,028/512,800 =**

**2.70%**