

Settlement Reporting

2009-2011 contract settlements

Education Minnesota
Negotiations Department



DIRECTIONS FOR COMPLETION OF 2000-2011

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.



INSURANCE BENEFITS

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.



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.



Definitions of Terms

Number of teachers (FTE's)

Use the full-time equivalent (FTE) number of teachers for each year covered by the contract (teacher teaching half-time would be counted at 0.5; a teacher teaching two-fifths time would be counted as 0.4).



Definitions of Terms (continued)

FTE's (continued)

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.



Definitions of Terms (continued)

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.



Definitions of Terms (continued)

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.



Definitions of Terms (continued)

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.



Definitions of Terms (continued)

403(b) or other Tax Shelters

List total amount to be contributed by school district.

District Pension Cost (TRA)

The employer contribution cost attributed to one of the three teacher pension funds.



Definitions of Terms (continued)

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, ATPPS, etc.)



Costing ATPPS

For each of the five (5) ATPPS components:

For each position within the component:

- Value equals the greatest potential compensation
- Multiply value by the number of teachers
- Equals the annual cost of the component.

Note: Include calculations for the base year, year one and year two for each component.



Costing ATPPS (continued)

After calculating the potential cost of each ATPPS component for each year

- **Add annual component costs to determine the total potential cost of ATPPS for each year.**
- **Insert annual totals on line 12 or 13 of the Education Minnesota Settlement Report Form.**



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 Headings

Column D

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

Column E

The difference between Column D and Column B.

