PESPA CBA Cost Analysis

February 4, 2026 Deliberative Session

		FY26 Base	FY27			FY28			FY29		
Salaries	Note:	Total	Increase	Total	% Change	Increase	Total	% Change	Increase	Total	% Change
Schedule Increase	New $0.30 differential for Special Ed. Increase on schedule of 6.0% in FY27, 5.5% in FY28 and 5.0% in FY29	1,805,283	142,019	1,947,302	7.9%	134,637	2,081,940	6.9%	133,824	2,215,763	6.4%
Longevity	At 20 years+ service, increase from $0.25 to $0.50 per hour per person	2,756	2,756	5,513	100.0%	3,038	8,550	55.1%	3,985	12,535	46.6%
Severance	Increasing by $1,000 and assuming three per year	3,555	3,241	6,796	91.2%	3,241	10,038	47.7%	3,241	13,279	32.3%
Extended School Year	Paying IAs at the subsequent school year (not fiscal year) rate for Extended School Year (summer).	24,103	2,246	26,349	9.3%	1,964	28,313	7.5%	1,943	30,256	6.9%
Sub Pay	Increase pay for IAs covering for teachers from $110 to $150 per day (or current rate, whichever is higher)	20,586	3,638	24,224	17.7%	0	24,224	0.0%	0	24,224	0.0%
New IA Orientation	Paying each $100 per day for one day, assuming 12 new IA's per year	0	1,200	1,200	New	0	1,200	0.0%	0	1,200	0.0%
Benefits	Note:	Total	Increase	Total	% Change	Increase	Total	% Change	Increase	Total	% Change
FICA and WC	8.053% on all wages	149,487	12,017	161,504	8.0%	11,325	172,829	7.0%	11,732	184,561	6.8%
NHRS	12.75% on NECC wages	29,653	1,437	31,090	4.8%	1,331	32,421	4.3%	1,312	33,733	4.0%
Health	Cost share for ABSOS3K Single per year 96% in FY27, 93% in FY28 and 90% in FY29	260,523	33,091	293,614	12.7%	29,074	322,688	9.9%	32,061	354,749	9.9%
Flexible Spending Account	Providing access to employees. No cost to those on ABSOS3K Plan	0	33	33	New	33	66	100.0%	33	99	50.0%
Net Cost of Proposal		$2,295,946	**$201,679**	$2,497,625	8.8%	**$184,643**	$2,682,268	7.4%	**$188,131**	$2,870,399	7.0%