

**Bristol Warren Regional School
Collective Bargaining Fiscal Impact Statement
BWEA Agreement
July 1, 2026 - June 30, 2027**

Year Over Year Incremental Net Cost

	<u>FY26-27</u> Without Grants	<u>FY26-27</u> With Grant
Salary Increases (1)	\$ 337,151	\$ 347,815
Pension Costs (2)	\$ 49,730	\$ 51,303
Defined Contribution Plan Costs (3)	\$ 9,272	\$ 9,565
Medicare	\$ 4,889	\$ 5,043
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Net Additional Cost	<u>\$ 401,042</u>	<u>\$ 413,726</u>

Notes:

(1) Raise of 1.5% in FY27

(2) Represents ERSRI published employer contribution rate of 14.75% in FY27

(3) Represents the ERSRI required 2.75% employer contribution rate.

Additional Disclosures:

*While no changes were made to the existing 12 step salary structure in this collective bargaining agreement, BWEA step movement (excluding salary increases noted above) will increase salaries by \$200,618 based on FY 27 adopted budget. These cost increases would have occurred independent of the new collective bargaining agreement.

*Grant funded employees are included in this cost, for a total of \$12,684