

Finanzformel der e.V. Musikschulen in Münster und Honorare der WSfM
Erweiterung um Dynamisierung

Anlage zur Vorlage V/0537/2021

| Variante I lineare Steigerung des Zuschusses um 2 % | Variante II lineare Steigerung des Personalkostenanteils um 2 % | Variante III nachlaufende Berücksichtigung der tatsächlichen Tarifsteigerung im öffentlichen Dienst/TVöD beim Personalkostenanteil | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---------------------|---------------------|------------------------|-----------|------|----------|-----------|------|----------|-----------|------|----------|-----------|--|------------|---------------|----------------|--------|----------------|------------|--------|----------------|--------------|--------|----------------|----------------|--------|----------------|--|------|-----------------|--|------|------------|----------------|------------|---------------------|-----------|----------|-----------|-----------|-----------|----------|-----------|-----------|------------|---------------|------|----------|-----------|----------|-----------|---------|----------|-----------|----------|-----------|--------|---------|---|----------------|------------|-------------------|------------|---------|----------------|--------------|----------|----------------|----------------|----------|----------------|------|----------|-----------------|---|------------|---------------|---|----------------|------------|------------------------|--------|----------|-------------|-----------|----------|-----------|--------|----------|-------------|-----------|----------|-----------|------|----------|------------------------|-----------|----------|-----------|------|----------|---------------------|-----------|----------|-----------|--|--|--|----------------|--------|----------------|------------|--------|----------------|--------------|--------|----------------|----------------|--------|----------------|--|------|-----------------|
| <p>A Zuschuss an die e.V. Musikschulen aktuell insgesamt* 813.730 €</p> <p><u>Entwicklung 2022 und über den Zeitraum der mittelfristigen Finanzplanung:</u></p> <table border="1"> <thead> <tr> <th></th> <th>Steigerung</th> <th>Zuschuss (gerundet)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>16.275 €</td> <td>830.010 €</td> </tr> <tr> <td>2023</td> <td>16.600 €</td> <td>846.610 €</td> </tr> <tr> <td>2024</td> <td>16.932 €</td> <td>863.540 €</td> </tr> <tr> <td>2025</td> <td>17.271 €</td> <td>880.810 €</td> </tr> </tbody> </table> <p><small>* 813.730 € festgeschrieben bis 2024, vgl. Haushaltsplan 2021 mit Nachtrag; ab 2025: 663.730 EUR</small></p> <p><u>Verteilung des Steigerungsbetrages 2022 auf die einzelnen e.V. Musikschulen</u></p> <table border="1"> <thead> <tr> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Nienberge e.V.</td> <td>31,58%</td> <td>5.140 €</td> </tr> <tr> <td>Roxel e.V.</td> <td>25,40%</td> <td>4.134 €</td> </tr> <tr> <td>Wolbeck e.V.</td> <td>21,87%</td> <td>3.559 €</td> </tr> <tr> <td>Albachten e.V.</td> <td>21,15%</td> <td>3.442 €</td> </tr> <tr> <td></td> <td>100%</td> <td>16.275 €</td> </tr> </tbody> </table> | | Steigerung | Zuschuss (gerundet) | 2022 | 16.275 € | 830.010 € | 2023 | 16.600 € | 846.610 € | 2024 | 16.932 € | 863.540 € | 2025 | 17.271 € | 880.810 € | | | | Nienberge e.V. | 31,58% | 5.140 € | Roxel e.V. | 25,40% | 4.134 € | Wolbeck e.V. | 21,87% | 3.559 € | Albachten e.V. | 21,15% | 3.442 € | | 100% | 16.275 € | <p>A Zuschuss an die e.V. Musikschulen aktuell insgesamt* 813.730 € davon 90 % Personalkostenanteil** 732.357 €</p> <p><u>Entwicklung 2022 und über den Zeitraum der mittelfristigen Finanzplanung:</u></p> <table border="1"> <thead> <tr> <th></th> <th>Steigerung</th> <th>Personalkosten</th> <th>Sachkosten</th> <th>Zuschuss (gerundet)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>14.647 €</td> <td>747.004 €</td> <td>81.373 €</td> <td>828.380 €</td> </tr> <tr> <td>2023</td> <td>14.940 €</td> <td>761.944 €</td> <td>81.373 €</td> <td>843.320 €</td> </tr> <tr> <td>2024</td> <td>15.239 €</td> <td>777.183 €</td> <td>81.373 €</td> <td>858.560 €</td> </tr> <tr> <td>2025</td> <td>15.544 €</td> <td>792.727 €</td> <td>81.373 €</td> <td>874.100 €</td> </tr> </tbody> </table> <p><small>* 813.730 € festgeschrieben bis 2024, vgl. Haushaltsplan 2021 mit Nachtrag; ab 2025: 663.730 EUR ** Ein Verhältnis von 90% Personalkosten zu 10% Sachkosten wird ausgehend von der aktuellen Zuschusshöhe unterstellt. Der NRW Landesverband der Musikschulen hat eine entsprechende Kostenstruktur für die Musikschulen in NRW bestätigt. Das Verhältnis verschiebt sich in den Folgejahren, da die Förderung der Sachkosten in dieser Variante mit 81.373 EUR fix bleibt.</small></p> <p><u>Verteilung des Steigerungsbetrages 2022 auf die einzelnen e.V. Musikschulen</u></p> <table border="1"> <thead> <tr> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Nienberge e.V.</td> <td>31,58%</td> <td>4.626 €</td> </tr> <tr> <td>Roxel e.V.</td> <td>25,40%</td> <td>3.720 €</td> </tr> <tr> <td>Wolbeck e.V.</td> <td>21,87%</td> <td>3.203 €</td> </tr> <tr> <td>Albachten e.V.</td> <td>21,15%</td> <td>3.098 €</td> </tr> <tr> <td></td> <td>100%</td> <td>14.647 €</td> </tr> </tbody> </table> | | Steigerung | Personalkosten | Sachkosten | Zuschuss (gerundet) | 2022 | 14.647 € | 747.004 € | 81.373 € | 828.380 € | 2023 | 14.940 € | 761.944 € | 81.373 € | 843.320 € | 2024 | 15.239 € | 777.183 € | 81.373 € | 858.560 € | 2025 | 15.544 € | 792.727 € | 81.373 € | 874.100 € | | | | Nienberge e.V. | 31,58% | 4.626 € | Roxel e.V. | 25,40% | 3.720 € | Wolbeck e.V. | 21,87% | 3.203 € | Albachten e.V. | 21,15% | 3.098 € | | 100% | 14.647 € | <p>A Zuschuss an die e.V. Musikschulen aktuell insgesamt* 813.730 € davon 90 % Personalkostenanteil** 732.357 €</p> <p><u>Entwicklung 2022 und über den Zeitraum der mittelfristigen Finanzplanung:</u></p> <table border="1"> <thead> <tr> <th></th> <th>Steigerung</th> <th>berücksichtigte Tarifsteigerung aus Vorjahr</th> <th>Personalkosten</th> <th>Sachkosten</th> <th>Zuschuss (aufgerundet)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>10.253 €</td> <td>2021: +1,4%</td> <td>742.610 €</td> <td>81.373 €</td> <td>823.990 €</td> </tr> <tr> <td>2023</td> <td>13.367 €</td> <td>2022: +1,8%</td> <td>755.977 €</td> <td>81.373 €</td> <td>837.350 €</td> </tr> <tr> <td>2024</td> <td>15.120 €</td> <td>2023: +2% geschätzt***</td> <td>771.097 €</td> <td>81.373 €</td> <td>852.470 €</td> </tr> <tr> <td>2025</td> <td>15.422 €</td> <td>2024: +2% geschätzt</td> <td>786.518 €</td> <td>81.373 €</td> <td>867.900 €</td> </tr> </tbody> </table> <p><small>* 813.730 € festgeschrieben bis 2024, vgl. Haushaltsplan 2021 mit Nachtrag; ab 2025: 663.730 EUR ** Ein Verhältnis von 90% Personalkosten zu 10% Sachkosten wird ausgehend von der aktuellen Zuschusshöhe unterstellt. Der NRW Landesverband der Musikschulen hat eine entsprechende Kostenstruktur für die Musikschulen in NRW bestätigt. Das Verhältnis verschiebt sich in den Folgejahren, da die Förderung der Sachkosten in dieser Variante mit 81.373 EUR fix bleibt. *** Die jüngste Tarifrunde 2020 umfasst die Jahre 2021 und 2022. Ab 2023 wird die Steigerungsrate anhand der durchschnittlichen Entwicklung der Vorjahre mit 2% geschätzt.</small></p> <p><u>Verteilung des Steigerungsbetrages 2022 auf die einzelnen e.V. Musikschulen</u></p> <table border="1"> <thead> <tr> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Nienberge e.V.</td> <td>31,58%</td> <td>3.238 €</td> </tr> <tr> <td>Roxel e.V.</td> <td>25,40%</td> <td>2.604 €</td> </tr> <tr> <td>Wolbeck e.V.</td> <td>21,87%</td> <td>2.242 €</td> </tr> <tr> <td>Albachten e.V.</td> <td>21,15%</td> <td>2.169 €</td> </tr> <tr> <td></td> <td>100%</td> <td>10.253 €</td> </tr> </tbody> </table> | | Steigerung | berücksichtigte Tarifsteigerung aus Vorjahr | Personalkosten | Sachkosten | Zuschuss (aufgerundet) | 2022 | 10.253 € | 2021: +1,4% | 742.610 € | 81.373 € | 823.990 € | 2023 | 13.367 € | 2022: +1,8% | 755.977 € | 81.373 € | 837.350 € | 2024 | 15.120 € | 2023: +2% geschätzt*** | 771.097 € | 81.373 € | 852.470 € | 2025 | 15.422 € | 2024: +2% geschätzt | 786.518 € | 81.373 € | 867.900 € | | | | Nienberge e.V. | 31,58% | 3.238 € | Roxel e.V. | 25,40% | 2.604 € | Wolbeck e.V. | 21,87% | 2.242 € | Albachten e.V. | 21,15% | 2.169 € | | 100% | 10.253 € |
| | Steigerung | Zuschuss (gerundet) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 16.275 € | 830.010 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 16.600 € | 846.610 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 16.932 € | 863.540 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2025 | 17.271 € | 880.810 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Nienberge e.V. | 31,58% | 5.140 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Roxel e.V. | 25,40% | 4.134 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wolbeck e.V. | 21,87% | 3.559 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Albachten e.V. | 21,15% | 3.442 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 100% | 16.275 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Steigerung | Personalkosten | Sachkosten | Zuschuss (gerundet) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 14.647 € | 747.004 € | 81.373 € | 828.380 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 14.940 € | 761.944 € | 81.373 € | 843.320 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 15.239 € | 777.183 € | 81.373 € | 858.560 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2025 | 15.544 € | 792.727 € | 81.373 € | 874.100 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Nienberge e.V. | 31,58% | 4.626 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Roxel e.V. | 25,40% | 3.720 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wolbeck e.V. | 21,87% | 3.203 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Albachten e.V. | 21,15% | 3.098 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 100% | 14.647 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Steigerung | berücksichtigte Tarifsteigerung aus Vorjahr | Personalkosten | Sachkosten | Zuschuss (aufgerundet) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 10.253 € | 2021: +1,4% | 742.610 € | 81.373 € | 823.990 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 13.367 € | 2022: +1,8% | 755.977 € | 81.373 € | 837.350 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 15.120 € | 2023: +2% geschätzt*** | 771.097 € | 81.373 € | 852.470 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2025 | 15.422 € | 2024: +2% geschätzt | 786.518 € | 81.373 € | 867.900 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Nienberge e.V. | 31,58% | 3.238 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Roxel e.V. | 25,40% | 2.604 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wolbeck e.V. | 21,87% | 2.242 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Albachten e.V. | 21,15% | 2.169 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 100% | 10.253 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>B Honorare, WSfM</p> <p><u>Ansatz Honorar: SOLL 2020*, gerundet</u> 638.300 € <small>* inkl. KSK, ohne das Projekt "Kultur macht stark" und Honorare des Projektbereichs</small></p> <table border="1"> <thead> <tr> <th></th> <th>Steigerung</th> <th>Ansatz (gerundet)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>12.766 €</td> <td>651.070 €</td> </tr> <tr> <td>2023</td> <td>13.021 €</td> <td>664.090 €</td> </tr> <tr> <td>2024</td> <td>13.282 €</td> <td>677.370 €</td> </tr> <tr> <td>2025</td> <td>13.547 €</td> <td>690.920 €</td> </tr> </tbody> </table> <p>Honorar je Unterrichtseinheit aktuell 30,00 €</p> <table border="1"> <thead> <tr> <th></th> <th>Steigerung</th> <th>Honorar je UE</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>0,60 €</td> <td>30,60 €</td> </tr> <tr> <td>2023</td> <td>0,61 €</td> <td>31,21 €</td> </tr> <tr> <td>2024</td> <td>0,62 €</td> <td>31,84 €</td> </tr> <tr> <td>2025</td> <td>0,64 €</td> <td>32,47 €</td> </tr> </tbody> </table> | | Steigerung | Ansatz (gerundet) | 2022 | 12.766 € | 651.070 € | 2023 | 13.021 € | 664.090 € | 2024 | 13.282 € | 677.370 € | 2025 | 13.547 € | 690.920 € | | Steigerung | Honorar je UE | 2022 | 0,60 € | 30,60 € | 2023 | 0,61 € | 31,21 € | 2024 | 0,62 € | 31,84 € | 2025 | 0,64 € | 32,47 € | <p>B Honorare, WSfM</p> <p><u>Ansatz Honorar: SOLL 2020*, gerundet</u> 638.300 € <small>* inkl. KSK, ohne das Projekt "Kultur macht stark" und Honorare des Projektbereichs</small></p> <table border="1"> <thead> <tr> <th></th> <th>Steigerung</th> <th>Ansatz (gerundet)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>12.766 €</td> <td>651.070 €</td> </tr> <tr> <td>2023</td> <td>13.021 €</td> <td>664.090 €</td> </tr> <tr> <td>2024</td> <td>13.282 €</td> <td>677.370 €</td> </tr> <tr> <td>2025</td> <td>13.547 €</td> <td>690.920 €</td> </tr> </tbody> </table> <p>Honorar je Unterrichtseinheit aktuell 30,00 €</p> <table border="1"> <thead> <tr> <th></th> <th>Steigerung</th> <th>Honorar je UE</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>0,60 €</td> <td>30,60 €</td> </tr> <tr> <td>2023</td> <td>0,61 €</td> <td>31,21 €</td> </tr> <tr> <td>2024</td> <td>0,62 €</td> <td>31,84 €</td> </tr> <tr> <td>2025</td> <td>0,64 €</td> <td>32,47 €</td> </tr> </tbody> </table> | | Steigerung | Ansatz (gerundet) | 2022 | 12.766 € | 651.070 € | 2023 | 13.021 € | 664.090 € | 2024 | 13.282 € | 677.370 € | 2025 | 13.547 € | 690.920 € | | Steigerung | Honorar je UE | 2022 | 0,60 € | 30,60 € | 2023 | 0,61 € | 31,21 € | 2024 | 0,62 € | 31,84 € | 2025 | 0,64 € | 32,47 € | <p>B Honorare, WSfM</p> <p><u>Ansatz Honorar: SOLL 2020*, gerundet</u> 638.300 € <small>* inkl. KSK, ohne das Projekt "Kultur macht stark" und Honorare des Projektbereichs</small></p> <table border="1"> <thead> <tr> <th></th> <th>Steigerung</th> <th>Ansatz (gerundet)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>8.936 €</td> <td>647.240 €</td> </tr> <tr> <td>2023</td> <td>11.650 €</td> <td>658.890 €</td> </tr> <tr> <td>2024</td> <td>13.178 €</td> <td>672.070 €</td> </tr> <tr> <td>2025</td> <td>13.441 €</td> <td>685.510 €</td> </tr> </tbody> </table> <p>Honorar je Unterrichtseinheit aktuell 30,00 €</p> <table border="1"> <thead> <tr> <th></th> <th>Steigerung</th> <th>Honorar je UE</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>0,42 €</td> <td>30,42 €</td> </tr> <tr> <td>2023</td> <td>0,55 €</td> <td>30,97 €</td> </tr> <tr> <td>2024</td> <td>0,62 €</td> <td>31,59 €</td> </tr> <tr> <td>2025</td> <td>0,63 €</td> <td>32,22 €</td> </tr> </tbody> </table> | | Steigerung | Ansatz (gerundet) | 2022 | 8.936 € | 647.240 € | 2023 | 11.650 € | 658.890 € | 2024 | 13.178 € | 672.070 € | 2025 | 13.441 € | 685.510 € | | Steigerung | Honorar je UE | 2022 | 0,42 € | 30,42 € | 2023 | 0,55 € | 30,97 € | 2024 | 0,62 € | 31,59 € | 2025 | 0,63 € | 32,22 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Steigerung | Ansatz (gerundet) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 12.766 € | 651.070 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 13.021 € | 664.090 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 13.282 € | 677.370 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2025 | 13.547 € | 690.920 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Steigerung | Honorar je UE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 0,60 € | 30,60 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 0,61 € | 31,21 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 0,62 € | 31,84 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2025 | 0,64 € | 32,47 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Steigerung | Ansatz (gerundet) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 12.766 € | 651.070 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 13.021 € | 664.090 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 13.282 € | 677.370 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2025 | 13.547 € | 690.920 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Steigerung | Honorar je UE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 0,60 € | 30,60 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 0,61 € | 31,21 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 0,62 € | 31,84 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2025 | 0,64 € | 32,47 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Steigerung | Ansatz (gerundet) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 8.936 € | 647.240 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 11.650 € | 658.890 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 13.178 € | 672.070 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2025 | 13.441 € | 685.510 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Steigerung | Honorar je UE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 0,42 € | 30,42 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 0,55 € | 30,97 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 0,62 € | 31,59 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2025 | 0,63 € | 32,22 € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |