

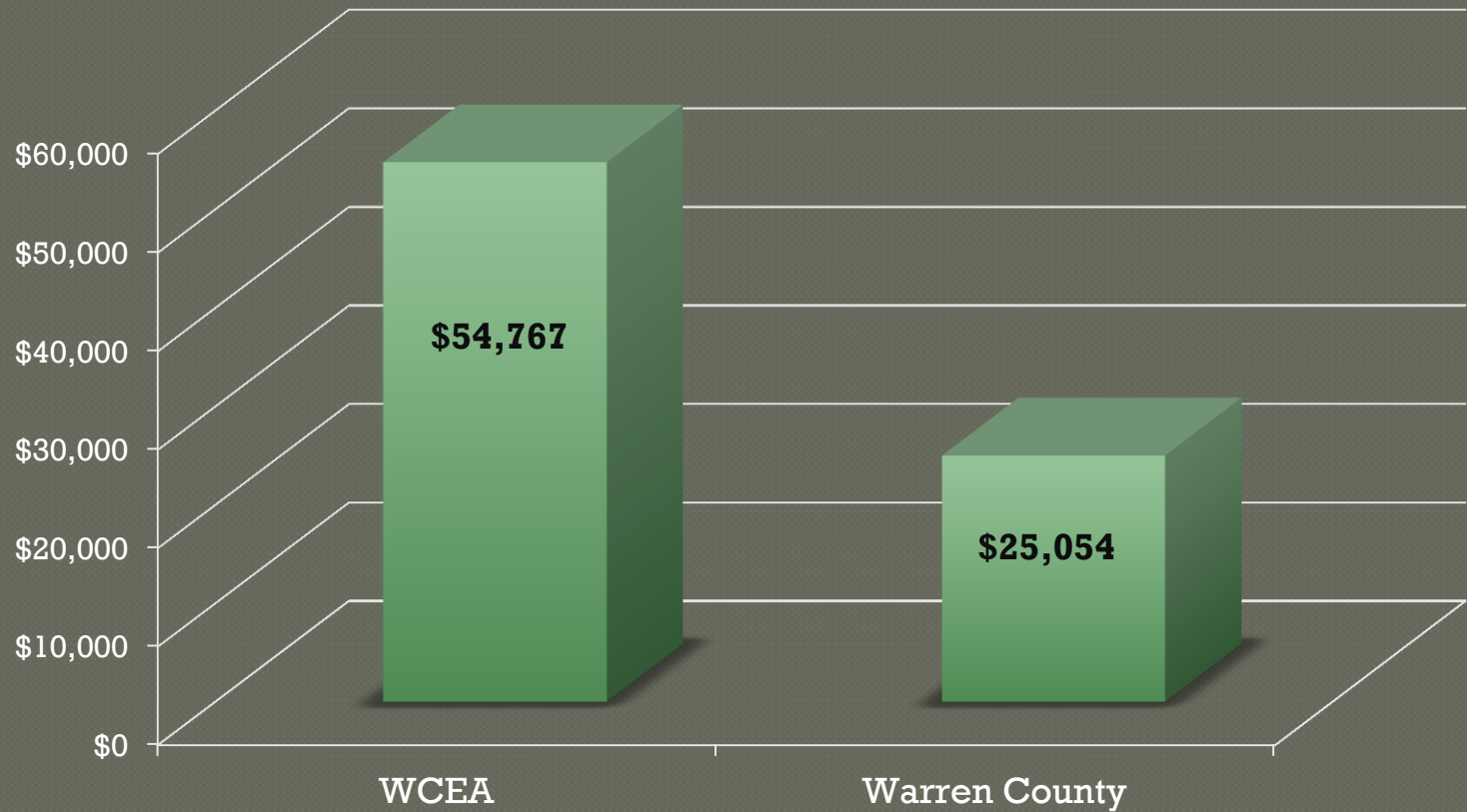
Warren County School District

Board of School Directors

October 10, 2016

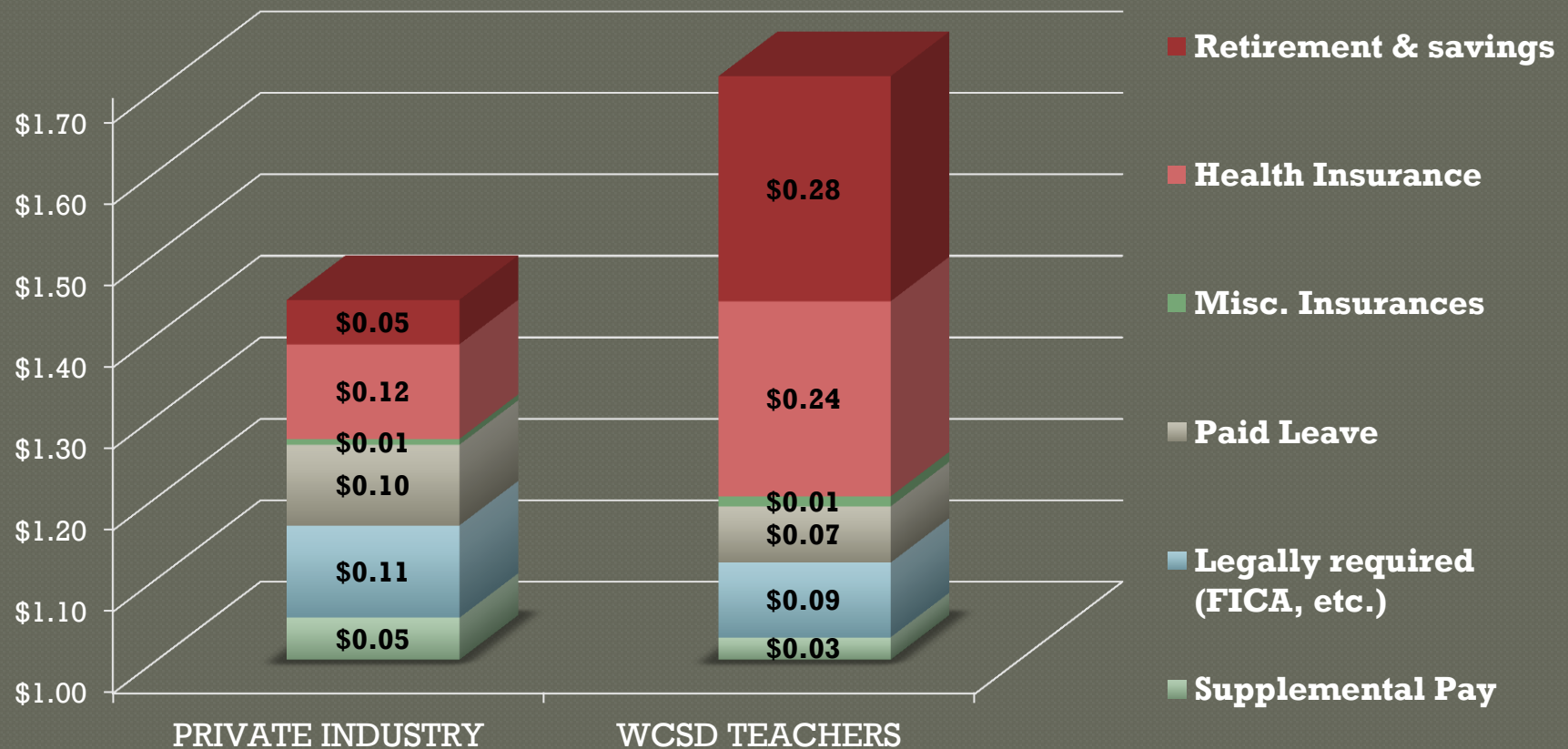


WCEA Average Salary vs. Warren County Per Capita



What does it cost to provide benefits to a WCSD teacher?

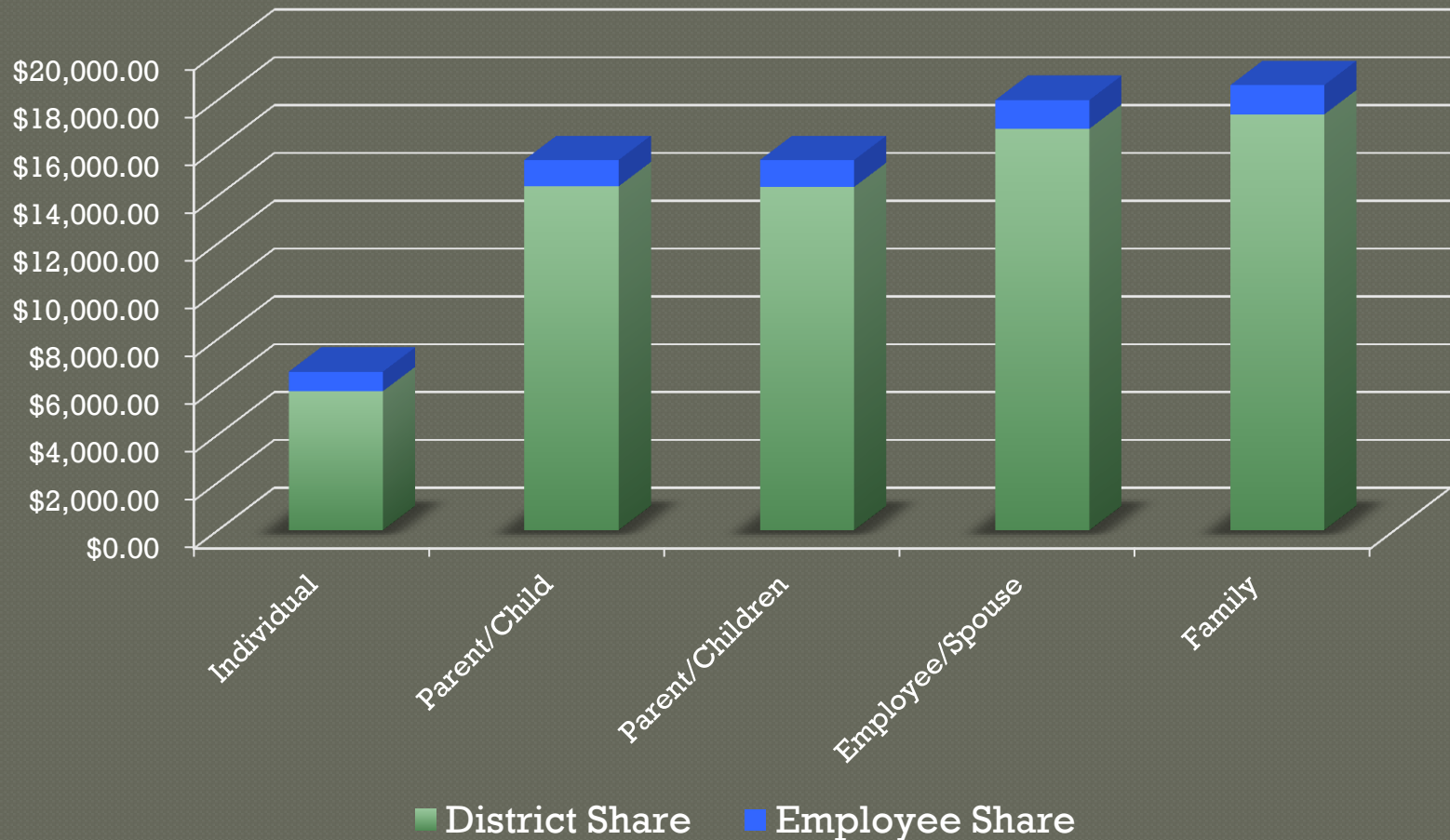
Average Cost of Benefits Per Every \$1 of Salary



How much does the WCSD spend on health insurance per teacher, and how much does each teacher pay for his/her own coverage?

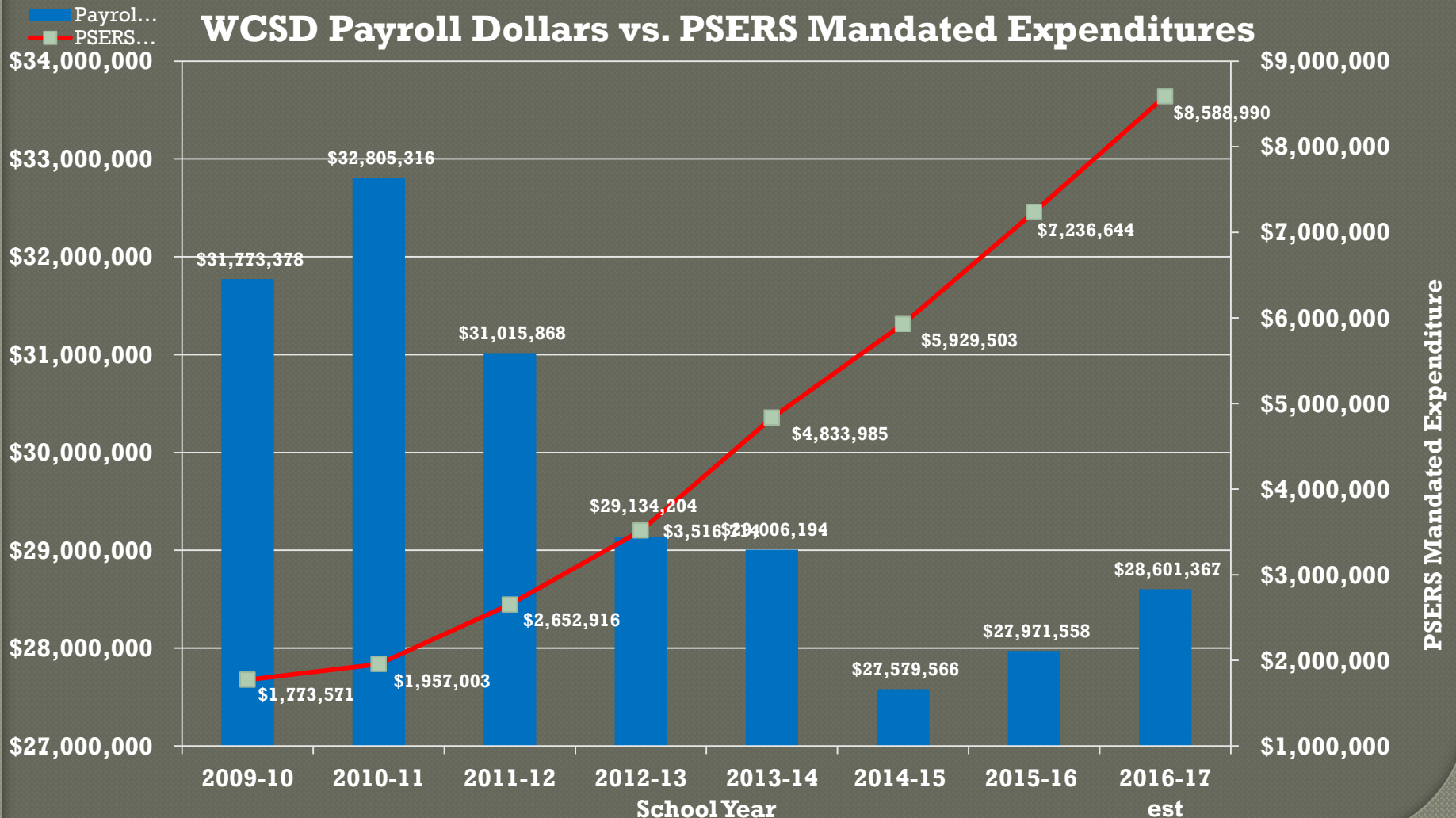
Employee Share		WCSD Share	
Individual	\$816	Individual	\$5,816.60
Parent / Child	\$1,104	Parent / Child	\$14,383.68
Parent / Children	\$1,128	Parent / Children	\$14,359.68
Employee / Spouse	\$1,200	Employee / Spouse	\$16,801.44
Family	\$1,224	Family	\$17,391.24

How much does the WCSD spend on health insurance per teacher, and how much does each teacher pay for his/her own coverage?



What does the District have to pay annually into PSERS?

WCSD Payroll Dollars vs. PSERS Mandated Expenditures



Is there an end in sight to the PSERS increases?

- Between now and 2026, the projected employer contribution is expected to continue increasing, until it eventually reaches 34.18% of payroll.

What kind of raises have teachers received to date? - Bachelor Level

Actual Employee	STEP & RANGE	AVG YEARLY % INCREASE
Employee 1	4B	1.64%
Employee 2	5B	2.22%
Employee 3	6B	2.56%
Employee 4	7B	2.77%
Employee 5	8B	3.25%
Employee 6	9B	4.08%
Employee 7	10B	4.44%
Employee 8	11B	4.78%
Employee 9	12B	4.57%
Employee 10	13B	4.79%
Employee 11	14B	4.64%
Employee 12	15B	4.76%
Employee 13	16B	4.75%
Employee 14	17B	4.77%
Employee 15	18B	4.84%

What kind of raises have teachers received to date? - Masters Level

Employee 16	4M	3.28%
Employee 17	5M	3.35%
Employee 18	6M	4.30%
Employee 19	7M	4.59%
Employee 20	8M	4.78%
Employee 21	9M	5.02%
Employee 22	10M	4.99%
Employee 23	11M	5.54%
Employee 24	12M	5.39%
Employee 25	13M	5.45%
Employee 26	14M	5.56%
Employee 27	15M	5.31%
Employee 28	16M	5.19%
Employee 29	17M	5.04%
Employee 30	18M	5.33%

But didn't the teachers receive a freeze or take lower raises in recent years?

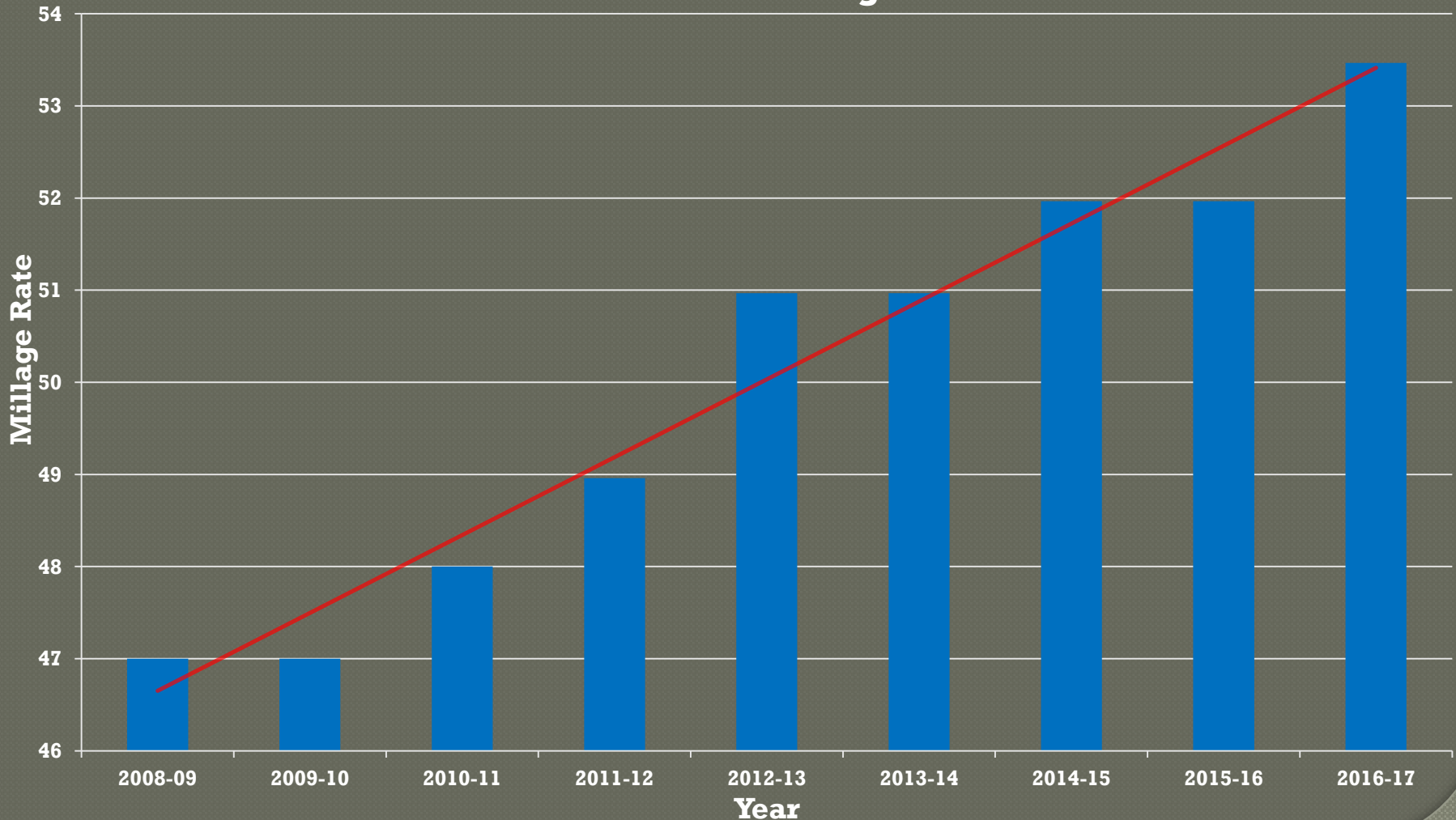
	ACT 93		WCEA		WCESPA	
2010-2011	3.50%		4.00%	2.30%	3.25%	2.00%
2011-2012	0.00%		3.99%	2.50%	3.25%	2.50%
2012-2013	2.20%		2.74%	2.50%	0.00%	2.80%
2013-2014	0.00%		3.99%	2.50%	3.25%	2.50%
2014-2015	1.68%	4 Year Contract	0.00%	2.45%	3.25%	2.45%
2015-2016	3.06%		2.30%	Tentative 5 Year Contract	0.00%	
2016-2017	3.22%		2.50%		4.00%	4 Year Contract
2017-2018	TBD		2.50%		2.50%	
2018-2019	TBD		2.50%		2.50%	
Average % Inc	1.95%		2.72%		2.44%	

How would District pay for a new Agreement?

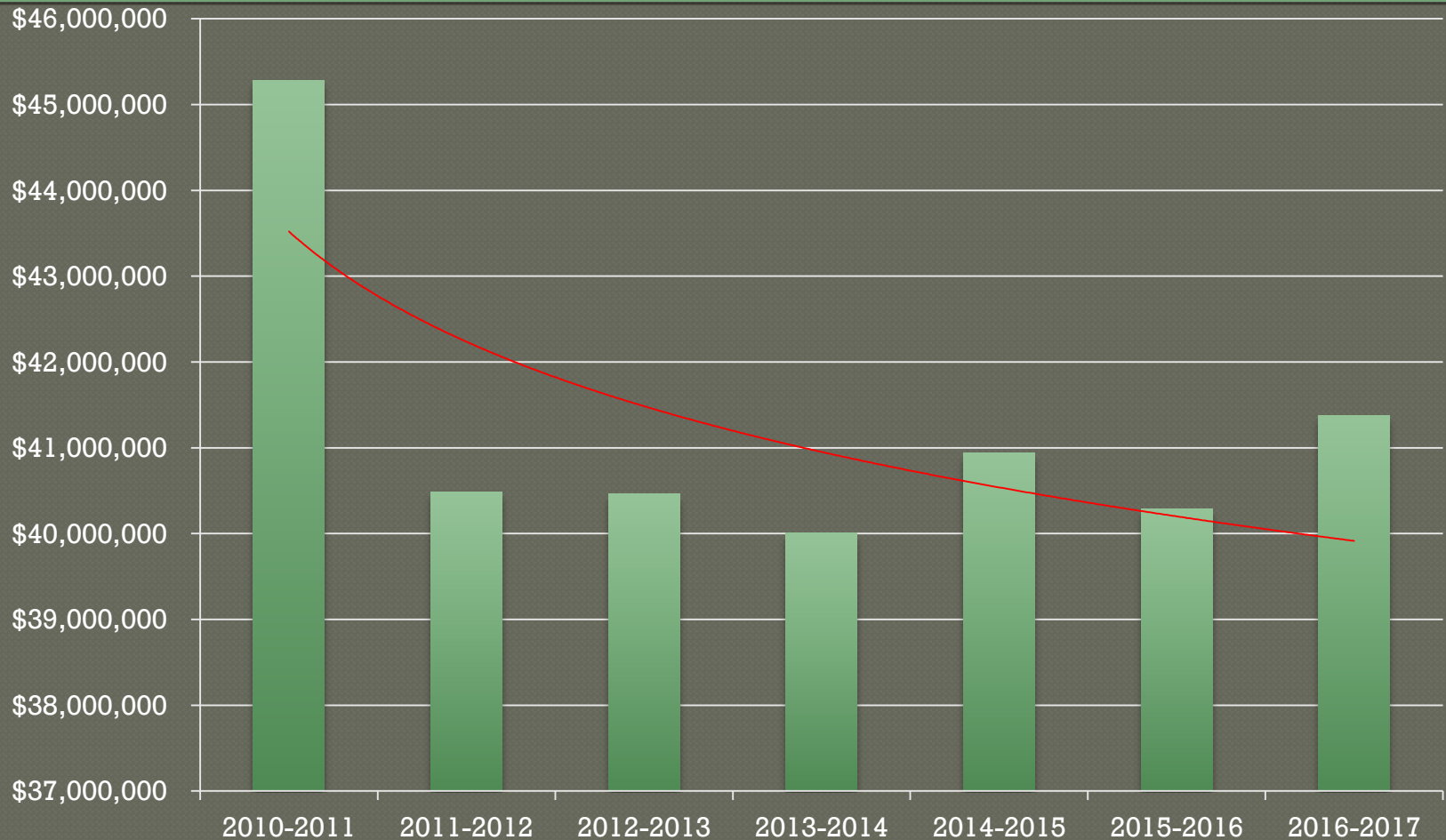
- ◉ Increased Local Revenue (Higher Taxes)
- ◉ State / Federal Subsidies
- ◉ Fund Balance

Increased Property Taxes

Historical Millage Rates

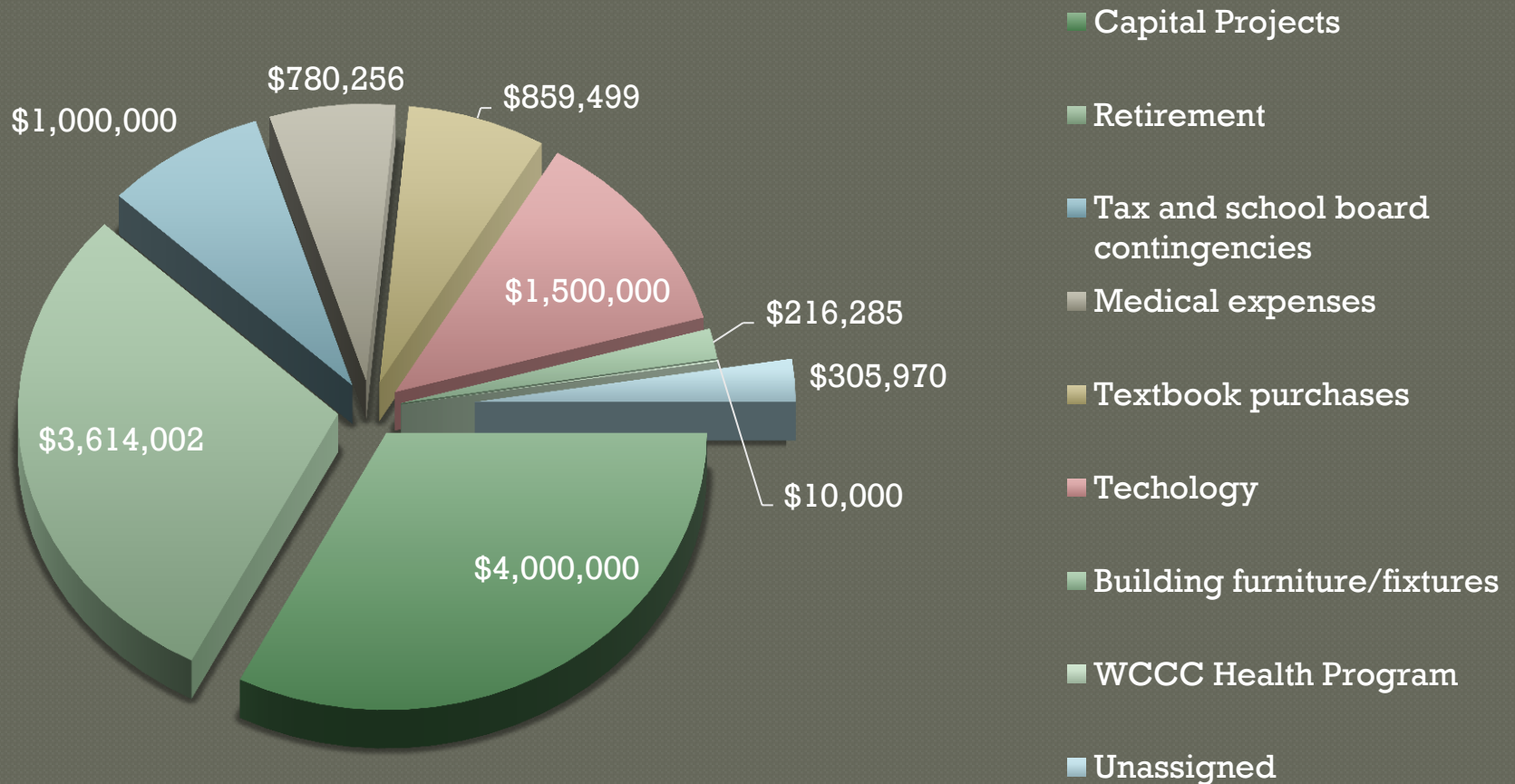


State/Federal Revenue*



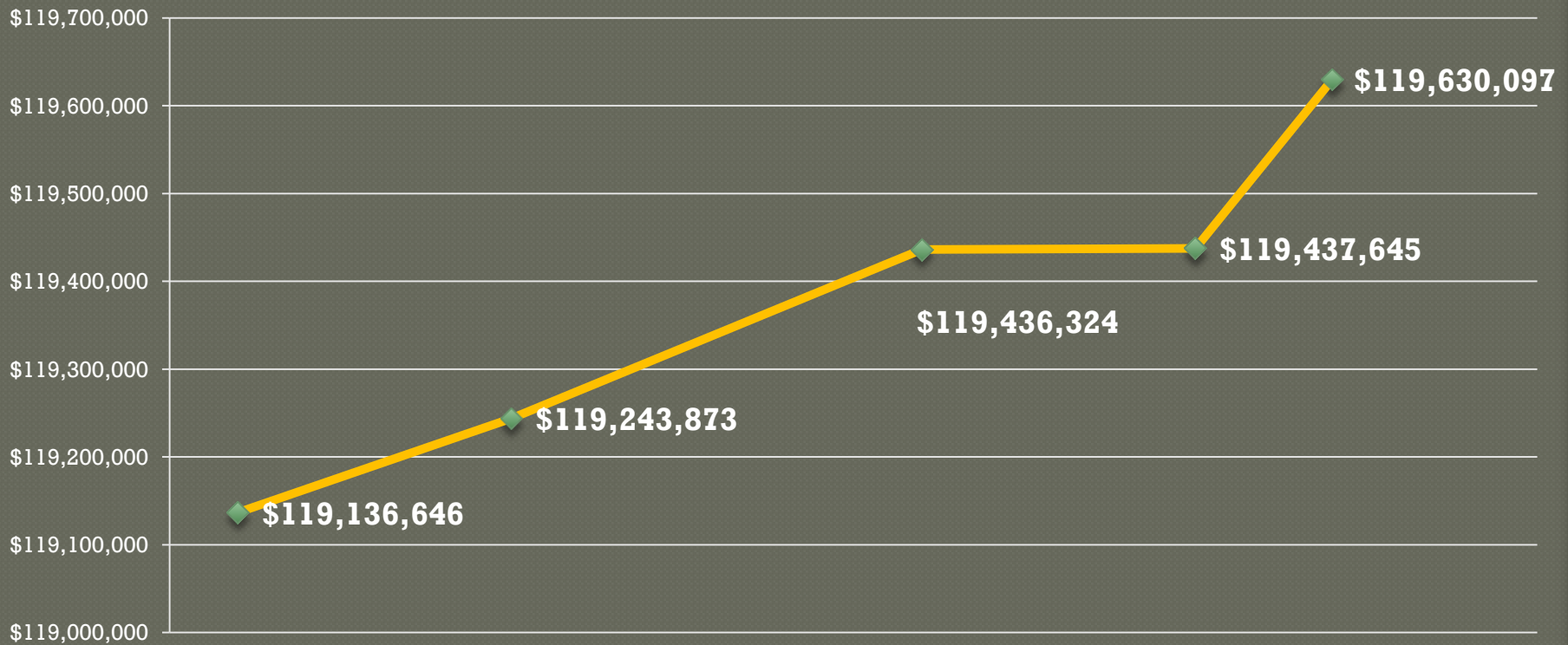
* Less QZAB Interest and PSERS reimbursement

Fund Balance (June 30, 2016 est.)



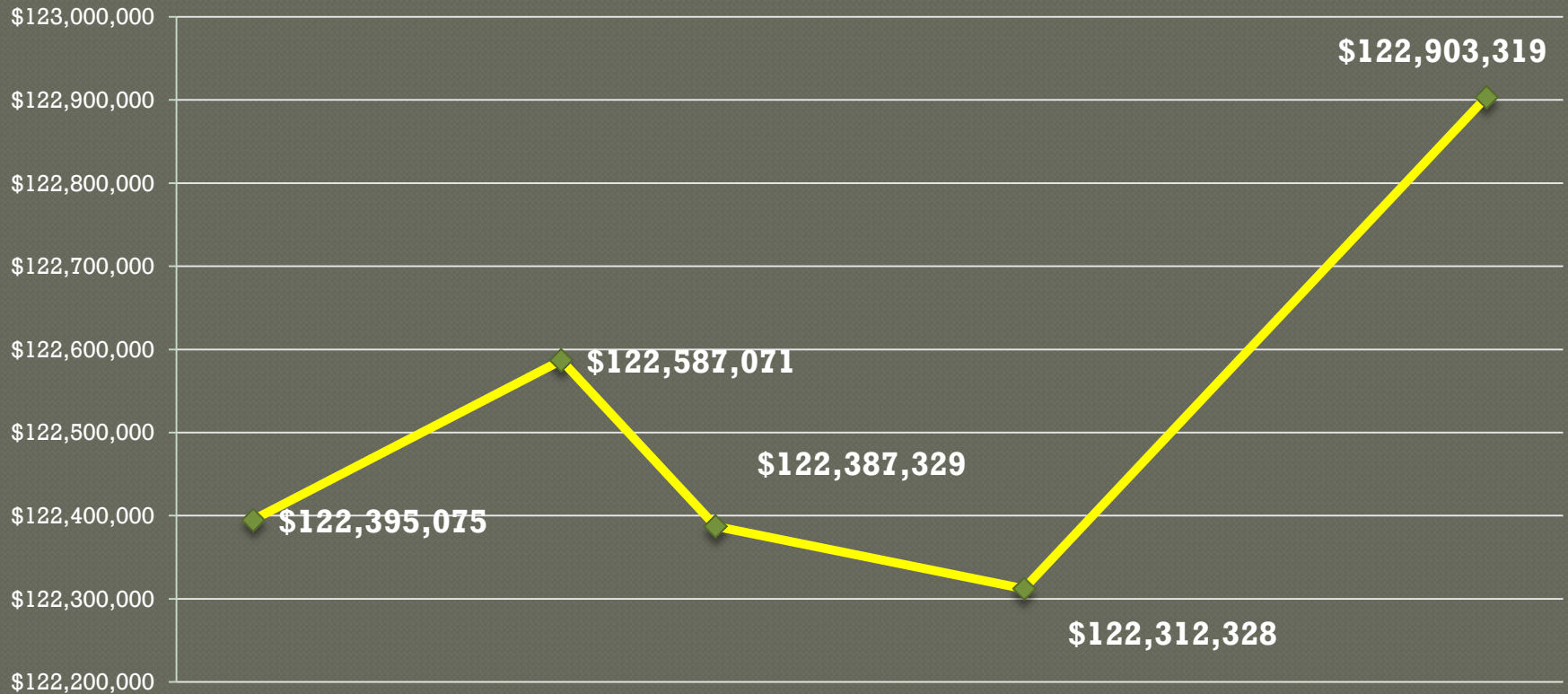
District's Latest Offers

District Proposals



Association's Latest Offers

Association Proposals



Impact of Teachers' Proposal on Current Fund Balance

Association's Proposal of 9-29-16			
Year	Percent increase	Total Payroll	Increase
2013-2014		\$20,537,449.45	
2014-2015	0.00%	\$20,537,449.45	\$0.00
2015-2016	2.35%	\$21,020,079.51	\$482,630.06
2016-2017	3.20%	\$21,692,722.06	\$672,642.54
2017-2018	2.80%	\$22,300,118.27	\$607,396.22
2018-2019	2.50%	\$22,857,621.23	\$557,502.96
Total to be paid in 2016-2017		\$22,175,352.12	
Increase		\$1,637,902.67	
Health Insurance Savings		-\$141,483	
District budget		-\$200,000	
Net increase to deficit (2016-2017)		\$1,296,419.67	

Impact of District's Proposal on Current Fund Balance

WCSD of 9-14 (no new premium share)			
Year	Percent increase	Total Payroll	Increase
2013-2014		\$20,537,449.45	
2014-2015	0.00%	\$20,537,449.45	\$0.00
2015-2016 *	2.00%	\$20,948,198.44	\$410,748.99
2016-2017	2.50%	\$21,050,885.69	\$102,687.25
2017-2018	2.80%	\$21,640,310.49	\$589,424.80
2018-2019	2.50%	\$22,181,318.25	\$541,007.76
2019-2020	1.90%	\$22,602,763.29	\$421,445.05
Total to be paid in 2016-2017		\$21,461,634.68	
Increase		\$924,185.23	
Health Insurance Savings		-\$338,480	
District budget		-\$200,000	
Net increase to deficit (2016-2017)		\$385,705.23	

* - note, this is a one-time bonus of approx \$1100, and not on schedule