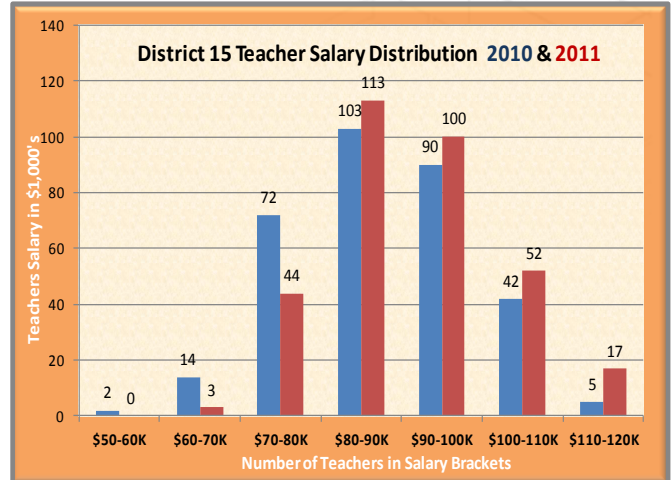


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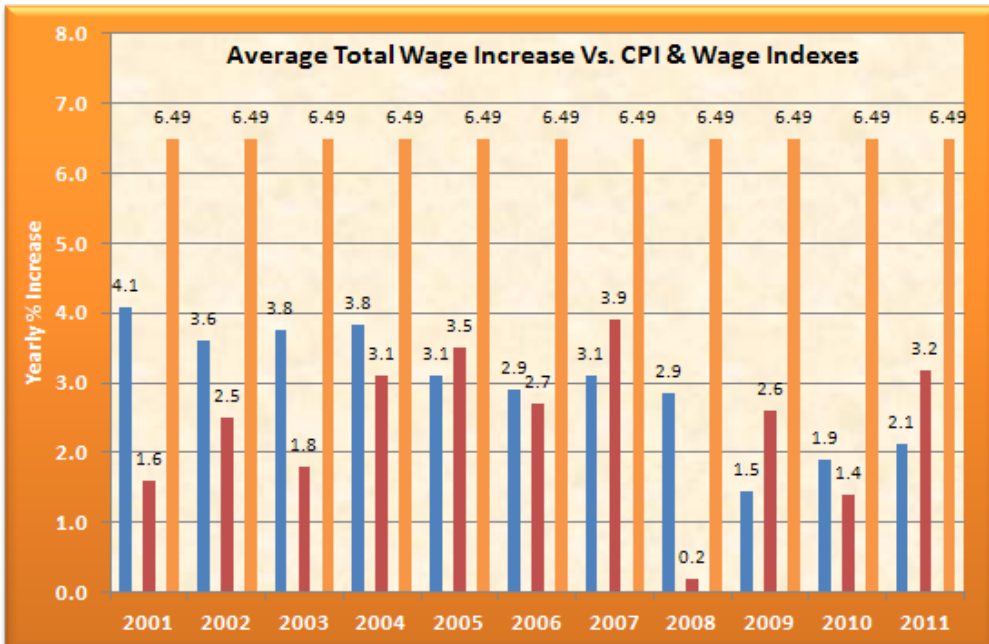
District 15 Financial Facts

The Certified Staff's composition is dynamic so analyzing average employee compensation and its growth is more than a matter of looking at the average annual salary figure. In District 15 that average was \$74,749 in 2011 for the 800 plus full time non-Administration Certified Staff. Employees retire, new ones are hired, and they leave the District for a variety of reasons. The data below tracks the Certified Staff who were employed by the District in school year 2000-01 and were still on the District's payroll in 2010-11. This method allows us to view how the District treats our long term career employees.



2001 to 2011 Salary Growth
 This chart illustrates the average wages of 329 Certified Staff who were employed by the District in school year 2000-01 and were still employed by the District in 2009-11. The year-to-year average wage growth for this group of Certified Staff was 6.49% per year. The Certified Staff who opt for a career in District 15 had an average salary of \$91,007 per year in 2011, or \$14,427 higher than the District average, which includes many Teachers still early in their career.
 Source: ISBE Teacher Service Records

2010 & 2011 Teacher Salary Distribution
 This chart illustrates the salary distribution of the 329 Teachers and Certified Staff who were employed by the District in school year 2000-01 and were still employed by the District in 2010-11 and were employed at least 8 of the 10 Years. Note: 306 were employed all 11 years.
 Source: ISBE Teacher Service Records



This chart compares the average annual total wage treatment of the **329 career** Teachers and Certified Staff in District to the Urban CPI and U.S. Private Sector Wage Index for the period from 2000 to 2011. Data for 2011 are through the 3rd quarter.

The CPI-U and Wage Index data were obtained from the Bureau of Labor Statistics.

<http://www.bls.gov/cpi/>
<http://www.bls.gov/ncs/>

District 15 Total Teacher Wage data obtained from ISBE Teacher Service Record files available on the ISBE web site.

http://www.isbe.net/research/htmls/teacher_service_record.htm

Blue U.S. Private Sector Wage Index
 Red CPI, All Urban
 Orange Teacher Average Total Wage Increase

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District 15 Financial Facts

Total Compensation & Working Conditions for Teachers in District 15

Analyzing teacher compensation requires us to look at the entire package in order to draw a conclusion about the value received. Total compensation for Certified Staff employed by our District is composed of; 1) Cash compensation, 2) Health Care Premiums Paid by the District, 3) Retirement Plan Contributions, 4) Retirement Plans, Early & Normal 5) Paid Sick Days and their Accumulation Policy, 6) Days Worked /Year.

- 1. Cash Compensation** - In District 15, the average salary for teachers who have been with the district for 11 years or longer through the 2011 school year and are full time employees (329) is \$90,007. The average salary for those who have between 1 and 10 years and are full time employees (402) is \$63,123. As noted, those teachers who were employed by the District 11 years ago and are still employed today, received on average a 6.49% increase each year. ⁽¹⁾
- 2. Health Care Premiums** - An unmarried employee has his or her health care premiums fully paid for by District 15 and 50% of the dependent care premium for married teachers. For those electing PPO option, there is an annual deductible of \$500 for the individual and \$1,000 for family coverage. Prescription drug coverage is also included. Premiums for dental insurance for an unmarried employee are fully covered by the District as well as 50% of the family coverage for the married employee. The District pays for vision coverage but the employee is responsible for any family coverage. Equivalent coverage in the private sector have an average employee cost of \$5,500-7,500 per year in after tax dollars.
- 3. Retirement Plan Contribution** - Teachers contribute 7.5 % of their earnings to the Illinois Teacher Retirement System (TRS) plus another .5% contribution which guarantees them an annual 3% cost of living increase upon retirement. District 15 contributes .58% of salaries paid for by local funding, i.e., property taxes, and 23.1% of salaries paid for by out of District (federal dollars) funding for salaries. The balance of the contributions to fund TRS is collected from the residents of the district via their state income tax and is calculated at 23.1% of credible earnings. For the current year, District 15 residents will contribute on average \$20,973 into the retirement account for the teacher who has been with the district longer than 10 years. The individual employee contribution for the same group would be \$6,637. Total taxpayer contributions to the Teachers Retirement System for school year 2011-12 are scheduled to be \$17,871,274.00 dollars. ⁽²⁾
- 4. Retirement Plans, Normal & Early** - The Teacher and other Certified Staff retirement benefit is based on average salary and years of service. The salary used in the calculation is the average of the creditable earnings in the highest 4 consecutive years within the last 10 years of credible service. For post-June 1998 service, this average salary is multiplied by 2.2% for each year of service. Retirement age limitations are: 62 with 5 years of service, age 60 with 10 years of service, age 55 with 20 years of service (discounted annuity), or age 55 with 35 years of service. District 15 is estimating that the salary for teachers retiring next year to be on average \$107,000 resulting in a retirement benefit that could be on the order of \$70 -75,000 per year which will be incremented upwards 3% each year after retirement. ⁽³⁾
Teachers who have a minimum of 10 years with the District and are eligible to retire with TRS with either 35 years of service or 60 years of age can opt to participate in the Retirement Incentive Option Plan (RIOP). Selecting this option places them on an alternative salary schedule and they receive a salary increase of 6% per year for a maximum of 4 years prior to retirement. ⁽⁴⁾ The value to a teacher with a Masters and at the top of the salary scale (currently \$93,048), provides an additional \$47,000 dollars in salary over the final four years and increments the retirements starting point from about \$72,000 to 80,800 per year.
- 5. Paid Sick Days and Accumulation Policy** - Teachers receive a minimum of twelve days of absence per school year to be used for illness or injury without loss of salary. Sick day accumulation is unlimited. After the accumulation of 89 sick days, a Teacher receives a minimum of fifteen 15 sick days per school year for illness or injury without loss of salary. Each full-time Teacher is allowed 3 personal leave days annually in addition to sick leave. He/She may receive up to two years of service credit at retirement for 340 or more unused and uncompensated sick leave days meaning a teacher who retires after 33 years of service would be entitled to a retirement benefit for 35 years of service, or over \$4,000 per year over the benefit derived from 33 years of service.
- 6. Days Worked per Year** - Teachers in District 15 are scheduled to work 183 days this year, of which 176 are student attendance days. They also work 4.5 Institute Days and 2.5 Teacher Plan days. The current school began on Monday August 22, 2011 and will end no later than June 13, 2012, ending earlier if there are no emergency days off. There are also two additional extended periods of non-attendance, a Winter Break (10 days), a Spring Break (5 days), plus 7 holidays and 3 other non-work days in the annual schedule.

1. Average salaries derived from the Teacher Service Record maintained by the Illinois State Board of Education for 2001-2011. http://www.isbe.net/research/htmls/teacher_service_record.htm

2. District 15 5 Year Projection http://www.ccsd15.net/pages/CCSD15/Our_Services/619813691670313506/Financial_Documents

3. Illinois TRS web site Public Information Summary (June 2011) <http://trs.illinois.gov/subsections/general/pub13.pdf>

4. Class Room Teacher Negotiated Agreement 2009-12 http://www.ccsd15.net/pages/CCSD15/Our_Services/Personnel___Human_Services/Negotiated_Agreements