



SD-IL-0001-0008

ROCKFORD PUBLIC SCHOOLS
Financial Information Summary
August 1998

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ROCKFORD PUBLIC SCHOOLS / SD#205 - FINANCIAL FACTS

TAX RATE

	1997 LEVY TAX RATE	TAX ON \$75,000 HOME		COMMENTS	
		AMOUNT	%		
SD #205 EDUCATION	3.12	\$780		1997 LEVY RATE OF 6.57 MEANS TOTAL PROP TAX REVENUE OF \$122.6 MIL	
SPECIAL EDUCATION	0.04	\$10			
OPER & MAINT	0.50	\$125			
TRANSPORTATION	0.20	\$50			
LIFE SAFETY	0.05	\$13			
LEASE LEVY	<u>0.05</u>	<u>\$13</u>			
REFERENDUM LIMITED RATES	3.96	\$978			
TORT-REGULAR	0.56	\$140			EACH ADDITIONAL \$1 MIL NEEDED ROUGHLY TRANSLATES INTO TAX INCREASE OF \$13.40 FOR THE OWNER OF A \$75,000 HOME
TORT-DESEG	1.18	\$294			
TORT-COPS	0.19	\$48			
MUNICIPAL RETIREMENT	0.10	\$24			
SOCIAL SECURITY	0.13	\$33			
WORKING CASH	0.05	\$13			
DEBT SERVICE	<u>0.40</u>	<u>\$100</u>			
TOTAL SD #205	<u>6.5679</u>	<u>\$1,629</u>	56%		
CITY OF ROCKFORD	2.00	\$500			
WINNEBAGO COUNTY	0.76	\$189			
ROCKFORD PARK DISTRICT	0.80	\$200			
ROCK VALLEY COLLEGE	0.39	\$98			
LIBRARY	0.32	\$80			
OTHER (AIRPORT, WATER, TOWNSHIP, FOREST PRESERVE)	<u>0.77</u>	<u>\$193</u>			
TOTAL TAX RATE	<u>11.60</u>	<u>\$2,888</u>	100%		

SD #205 FY 1998 / 1999 BUDGET

(in millions of \$)

	TOTAL DISTRICT		EDUCATION FUND (10)		COURT TORT FUND (12)	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUE PROP TAX	\$122.8	54%	\$59.9	48%	\$21.6	96%
STATE AID	31.0	14%	31	25%		0%
GRANTS-STATE	31.8	14%	15.6	13%		0%
GRANTS-FED	17.3	8%	3.1	3%		0%
OTHER	<u>23.8</u>	<u>10%</u>	<u>14.1</u>	<u>11%</u>	<u>0.9</u>	<u>4%</u>
TOTAL	<u>\$226.7</u>	100%	<u>\$123.7</u>	100%	<u>\$22.5</u>	100%
EXPEND SALARIES	\$133.0	51%	\$92.1	69%	\$14.7	65%
BENEFITS	46.0	18%	30.3	23%	3.9	17%
PRINCIPAL & INTEREST	15.3	6%	2.3	2%	0.3	1%
OTHER	<u>66.4</u>	<u>25%</u>	<u>8.9</u>	<u>7%</u>	<u>3.6</u>	<u>16%</u>
TOTAL	<u>\$260.7</u>	100%	<u>\$133.6</u>	100%	<u>\$22.5</u>	100%
REVENUES OVER (UNDER) EXPEND	<u>(\$34.0)</u>		<u>(\$9.9)</u>		<u>\$0.0</u>	
			<div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block;"> \$133.6 EXPEND. = 51% OF TTL DISTRICT </div>		\$22.5 EXPEND. = 9% OF TTL DISTRICT	
ANTICIPATED ACCUMULATED DEFICIT AS OF JUNE 30, 1998			→ (\$21.4)			

ROCKFORD PUBLIC SCHOOLS / SD#205 - FINANCIAL FACTS

SD #205 STATE AID

	<u>1996</u>	<u>1997</u>	<u>1998</u>	ESTIMATE <u>1999</u>
(A) - STATE AID EARNED (In millions of \$)	\$33.2	\$33.2	\$32.8	\$32.7
(B) - AVERAGE DAILY STUDENT ATTENDANCE	25,423	25,248	26,040	23,663
ATTENDANCE RATE (for information only)	91.7	91.6	91.3	UNAVAIL
STATE AID RECEIVED PER STUDENT PER YEAR (A) DIVIDED BY (B)	\$1,306	\$1,315	\$1,260	\$1,382

SD #205 LONG-TERM DEBT AT JULY 1998

GENERAL OBLIGATION BONDS (Final installment due in year 2014)	\$98.0 MILLION		
CERTIFICATES OF PARTICIPATION	\$45.5		
INSTALLMENT CONTRACTS	3.7		
ASBESTOS NOTES	<u>3.4</u>		
SUBTOTAL	<u>150.6</u>	←	= APPROXIMATELY 58.5% OF LEGAL
TEACHERS' 5&5 EARLY RETIREMENT (est)	2.2		DEBT LIMIT OF DISTRICT (LIMIT=MORE THAN \$257 MILLION, AND IS LIMITED TO 13.8% OF EQUALIZED ASSESSED VALUATION)
OTHER PENSION & HEALTH PAYMENTS (es	24.2		
OTHER BENEFITS (est)	<u>2.1</u>		
TOTAL	<u>\$179.1</u> MILLION		

Excludes \$44.0 million of Tax Anticipation Warrants borrowed in January 1998, due October 1998.

SD #205 STAFFING - FY 1998 / 1999 BUDGET
(in millions of \$)

	SALARIES		
	<u>AMOUNT</u>	<u>%</u>	
ADMIN & CENTRAL SUPPORT STAFF	\$13.8	10%	} Includes central support (management, non-supervisory and clerical staff) and school building admin/support staff (principals, office staff, aides)
DESEGREGATION ADMIN. & SUPPORT	6.5	5%	
TEACHERS' SALARIES	90.7	68%	
TEACHERS' ADDITIONAL PAY	3.7	3%	
SUBSTITUTE TEACHERS	1.4	1%	
OTHER	2.0	2%	} Police officers, crossing guards, other overtime & subs
OPERATIONS & MAINTENANCE	7.5	6%	
FOOD SERVICE	2.4	2%	
BUS TRANSPORTATION	5.0	4%	
TOTAL	<u>\$133.0</u>	<u>100%</u>	

TEACHERS' COMPENSATION - 1997/98 RATES

COMPENSATION	ENTRY-LEVEL (B.A. degree)		AVERAGE (M.A. + 10 credits, 13 yrs seniority)		TOP OF SCALE (M.A. + 40 credits, 20+ yrs seniority)	
	Amount	% of Tot Comp.	Amount	% of Tot Comp.	Amount	% of Tot Comp.
SALARY						
Base Salary	\$23,439		\$42,940		\$51,472	
Average Additional Pay (See detail below)	1,916		1,916		1,916	
Total Salary	\$25,355	77%	\$44,856	83%	\$53,388	84%
BENEFITS						
TRS Pension - 8% of salary	2,038		3,734		4,476	
THIS - .5% of salary	137		243		289	
Health Insurance	5,209		5,209		5,209	
Medicare (if hired after 1986)	340		0		0	
Total Benefits	\$7,724	23%	\$9,186	17%	\$9,974	16%
TOTAL COMPENSATION (Salary & Benefits)	\$33,079	100%	\$54,042	100%	\$63,362	100%

ADDITIONAL PAY - OTHER PAID ACTIVITIES:

Workshop Attendance	\$20 per hour	Note (e)
Differentials (coach, advisor, etc.)	See separate "Differential Schedule"	
Tutoring	\$20 per hour	

Comment: District FY99 budget for these activities is \$3.6 million

Notes:

- (a) Excludes payment by State of Illinois of approximately 9% of teacher's salary
- (b) District is responsible for the .5% TRS health care contribution under the current contract
- (c) Health Insurance includes employer paid group medical, dental & life insurance; disability benefits
- (d) Other benefits not shown in this table are workers' compensation, unemployment insurance, Flex Spending Account plan, 403(b) plan [a salary deferral program], and the Employee Assistance Program.
- (e) Some workshops qualify for salary credit. E.g., 16 hour course = 1 salary credit. Accumulate 10 credits, and receive raise of \$1,219.

Source: Teachers' Contract expiring June 30, 1999 & District Budget for FY1998-1999

TEACHERS' COMPENSATION

TEACHER'S AVERAGE WORKDAY

Elementary Teacher: 6 hours a day / 30 hours per week (includes 1/2 hr planning period each day)
 Includes maximum 15 minutes required presence before & after school
 Student contact time: maximum of 5 hours each day / 25 hours per week

Secondary Teacher: 6+ hours a day / 30+ hours per week
 Includes maximum 15 minutes required presence before school
 Student contact time: 4+ hours each day / 21 hours a week
 (5 classes @ 50 minutes each class)

TEACHER'S WORK YEAR : 180 Days [Maximum 176 days with students]

EXAMPLE - ELEMENTARY TEACHER PAY

	1st year Teacher	Masters + 10 13 yrs seniority	Top of Scale Teacher
<u>Salary only:</u>			
Annual Base Salary	\$23,439	\$42,940	\$51,472
Daily Pay (180-day basis)	\$130	\$239	\$286
Hourly Pay (6-hour day basis)	\$22	\$40	\$48
<u>Total Compensation (Salary & benefits):</u>			
Annual Compensation (incl benefits)	\$33,079	\$54,042	\$63,362
Daily Compensation	\$184	\$300	\$352
Hourly Rate	\$31	\$50	\$59

**Computation Schedule for
Illinois Teacher Retirement System Purposes**

A = Salary

C = Total ITRS Compensation

1997-98

STEPS	B.A	+10	+20	M.A.	+10	+20	+30	+40
1 A	23,439	24,658	25,877	27,095	28,314	29,533	30,752	31,971
C	25,477	26,802	28,127	29,451	30,776	32,101	33,426	34,751
2 A	24,658	25,877	27,095	28,314	29,533	30,752	31,971	33,190
C	26,802	28,127	29,451	30,776	32,101	33,426	34,751	36,076
3 A	25,877	27,095	28,314	29,533	30,752	31,971	33,190	34,408
C	28,127	29,451	30,776	32,101	33,426	34,751	36,076	37,400
4 A	27,095	28,314	29,533	30,752	31,971	33,190	34,408	35,627
C	29,451	30,776	32,101	33,426	34,751	36,076	37,400	38,725
5 A	28,314	29,533	30,752	31,971	33,190	34,408	35,627	36,846
C	30,776	32,101	33,426	34,751	36,076	37,400	38,725	40,050
6 A	29,533	30,752	31,971	33,190	34,408	35,627	36,846	38,065
C	32,101	33,426	34,751	36,076	37,400	38,725	40,050	41,375
7 A	30,752	31,971	33,190	34,408	35,627	36,846	38,065	39,284
C	33,426	34,751	36,076	37,400	38,725	40,050	41,375	42,700
8 A	31,971	33,190	34,408	35,627	36,846	38,065	39,284	40,503
C	34,751	36,076	37,400	38,725	40,050	41,375	42,700	44,025
9 A	33,190	34,408	35,627	36,846	38,065	39,284	40,503	41,721
C	36,076	37,400	38,725	40,050	41,375	42,700	44,025	45,349
10 A	34,408	35,627	36,846	38,065	39,284	40,503	41,721	42,940
C	37,400	38,725	40,050	41,375	42,700	44,025	45,349	46,674
11 A	35,627	36,846	38,065	39,284	40,503	41,721	42,940	44,159
C	38,725	40,050	41,375	42,700	44,025	45,349	46,674	47,999
12 A	36,846	38,065	39,284	40,503	41,721	42,940	44,159	45,378
C	40,050	41,375	42,700	44,025	45,349	46,674	47,999	49,324
13 A				41,721	42,940	44,159	45,378	46,597
C				45,349	46,674	47,999	49,324	50,649
14 A						45,378	46,597	47,816
C						49,324	50,649	51,974
15 A							47,816	49,034
C							51,974	53,298
16 A							49,034	50,253
C							53,298	54,623
Longevity Step (plus 20 years experience)								
20+ A	38,065	39,284	40,503	42,940	44,159	46,597	50,253	51,472
C	41,375	42,700	44,025	46,674	47,999	50,649	54,623	55,948

**ROCKFORD PUBLIC SCHOOLS
DIFFERENTIAL PAY SCHEDULE
Additional Pay for Extracurricular Activities - School Year 1997-1998
(per REA Contract)**

Base Salary 1997-98 : \$23,439

HIGH SCHOOL

	<u>Index on Base</u>	<u>Amount</u>
Newspaper Advisor	0.0386	\$904.75
Yearbook	0.0386	904.75
Dramatics	0.0612	1,434.47
Debate	0.0612	1,434.47
Band	0.0708	1,659.48
Orchestra	0.0708	1,659.48
Chorus	0.0708	1,659.48
Aquatics	0.0339	794.58

MIDDLE SCHOOL

	<u>Index on Base</u>	<u>Amount</u>
Newspaper Advisor	0.0339	\$794.58
Yearbook	0.0339	794.58
Dramatics	0.0386	904.75
Band	0.0511	1,197.73
Orchestra	0.0511	1,197.73
Choir	0.045	1,054.76
Intramurals	0.045	1,054.76

ADDED RESPONSIBILITIES

	<u>Index on Base</u>	<u>Amount</u>
Department Head	0.0708	\$1,659.48
Team Leader	0.0708	1,659.48
Head Teacher	0.0708	1,659.48
Designated Teacher	0.0339	794.58
Coordinator/Facilitator	0.1144	2,681.42
Patrol Supervisor	0.0172	403.15
Consulting Teacher	0.0572	1,340.71
Quiz Bowl	0.0612	1,434.47
Chess	0.0708	1,659.48
Student Council - Sec.	0.0612	1,434.47
Student Council - Elem	0.0339	794.58
Peer Mediation	0.0511	1,197.73
Interracial Club	0.0612	1,434.47

ROCKFORD PUBLIC SCHOOLS
DIFFERENTIAL PAY SCHEDULE
Additional Pay for Extracurricular Activities - School Year 1997-1998
(per REA Contract)

Base Salary 1997-98 : \$23,439

ATHLETICS

		<u>1-2 Yrs of Experience</u>		<u>3-5 Years of Experience</u>		<u>6+ Years of Experience</u>	
		<u>Index on Base</u>	<u>Amount</u>	<u>Index on Base</u>	<u>Amount</u>	<u>Index on Base</u>	<u>Amount</u>
Student Athletic Coordinator		0.1716	\$4,022.13	0.1924	\$4,509.66	0.2008	4,706.55
Football - Boys	Head Coach	0.1223	2,866.59	0.1431	3,354.12	0.1515	\$3,551.01
	Asst.	0.0901	2,111.85	0.1014	2,376.71	0.1107	2,594.70
Basketball	Head Boys	0.1223	2,866.59	0.1431	3,354.12	0.1515	3,551.01
	Head Girls	0.1110	2,601.73	0.1250	2,929.88	0.1345	3,152.55
	Asst.	0.0901	2,111.85	0.1014	2,376.71	0.1107	2,594.70
Swimming	Head	0.0901	2,111.85	0.1110	2,601.73	0.1180	2,765.80
	Asst.	0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35
Track	Head	0.0901	2,111.85	0.1110	2,601.73	0.1180	2,765.80
	Asst.	0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35
Cross Country	Head	0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35
	Asst.	0.0612	1,434.47	0.0724	1,696.98	0.0782	1,832.93
Baseball/Softball	Head	0.0901	2,111.85	0.1110	2,601.73	0.1180	2,765.80
	Asst.	0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35
Wrestling	Head	0.0901	2,111.85	0.1110	2,601.73	0.1180	2,765.80
	Asst.	0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35
Tennis	Head	0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35
	Asst.	0.0612	1,434.47	0.0724	1,696.98	0.0782	1,832.93
Golf	Head	0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35
	Asst.	0.0612	1,434.47	0.0724	1,696.98	0.0782	1,832.93
Volleyball	Head	0.0901	2,111.85	0.1110	2,601.73	0.1180	2,765.80
	Asst.	0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35
Soccer	Head	0.0901	2,111.85	0.1110	2,601.73	0.1180	2,765.80
	Asst.	0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35
Bowling	Head	0.0386	904.75	0.0452	1,059.44	0.0481	1,127.42
	Asst.	0.0328	768.80	0.0384	900.06	0.0409	958.66
Cheerleading		0.0901	2,111.85	0.1110	2,601.73	0.1180	2,765.80
Ticket Manager		0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35
Pompon		0.0701	1,643.07	0.0820	1,922.00	0.0885	2,074.35

TEACHERS' COMPENSATION
Benefit Highlights - FY 1998 / 1999

TRS (TEACHERS' RETIREMENT SYSTEM) PENSION

TRS is a state-sponsored retirement program for certified employees, primarily teachers. The plan is funded via two sources. One source is the state's contribution of about 9% of each eligible employee's salary. The second source of funding is the employee's contribution of 8% of his/her salary. The Rockford School District's contract with its teachers' union provides that the District pays this 8% contribution on behalf of its employees.

Cost: District's total TRS pension payment budget for FY 1995-1996 is \$8.9 million.

GROUP HEALTH INSURANCE COVERAGE (Medical/Dental/Life/Disability Benefits)

Medical Insurance Plan Choices: Two HMO's and two PPO plans

PPO Plan Coverage: \$100 annual deductible; maximum \$300 per family
 No deductible for hospital room & hospital doctor charges
 \$6,000 lifetime maximum for out-of-pocket expenses

Dental Insurance Plan Choices: One HMO and one standard plan

Life Insurance Plan: \$20,000 benefit per teacher

Disability Benefit: Maximum 2/3rd of salary, in conjunction with TRS benefits

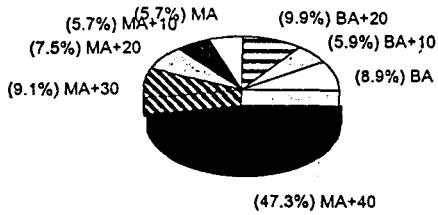
Cost (Monthly): *The District pays about \$434 per month (\$5,209 per year) for each employee's group health insurance coverage.

Employee's monthly premium:

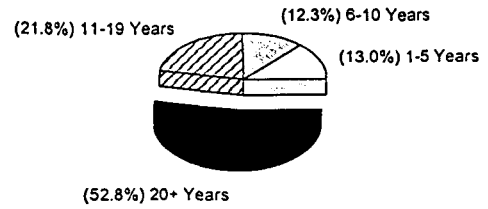
Single Coverage	\$ 0
Family Coverage	\$0 to \$25.00

TEACHING STAFF PROFILE

HIGHEST EDUCATION ATTAINED



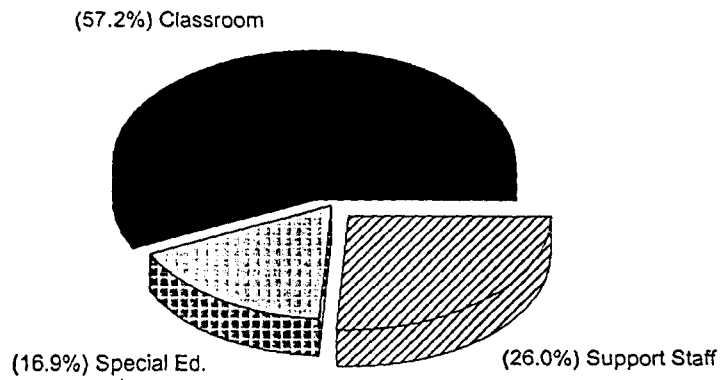
YEARS OF SENIORITY



STAFF DISTRIBUTION BY SENIORITY & EDUCATION

YEARS SENIORITY	EDUCATION								TOTAL STAFF	% TOTAL SENIORITY
	BA	BA+10	BA+20	MA	MA+10	MA+20	MA+30	MA+40		
0	13	1	1	4	0	0	0	1	20	1%
1	11	2	1	2	1	0	0	0	17	1%
2	21	5	8	4	0	1	0	1	40	2%
3	17	8	3	7	4	1	1	1	43	2%
4	15	10	15	8	5	5	1	2	61	3%
5	11	11	16	8	7	9	3	3	68	4%
6	4	4	11	6	4	8	3	5	45	2%
7	10	12	7	10	5	7	9	4	62	3%
8	8	5	9	2	7	5	4	8	48	3%
9	6	5	7	6	7	3	3	6	43	2%
10	2	5	7	3	6	5	4	5	36	2%
11	33	29	54	12	2	3	4	9	146	8%
12				21	33	8	5	15	82	4%
13						38	4	11	53	3%
14							5	27	32	2%
15							24	79	103	5%
20+	19	16	51	15	29	50	103	722	1,003	53%
TTL	170	112	189	108	109	142	173	898	1,900	100%
% TOTAL EDUCATION	9%	6%	10%	6%	6%	7%	9%	47%	100%	

TEACHING STAFF PROFILE - FTE's
 (Based on teaching positions, including vacancies)



TEACHER CATEGORY	LEVEL				TOTAL
	Elem.	M.S.	H.S.	District	
Classroom Teachers	623	182	316		1,120
Special Education	212	41	78		331
Resource					
Self-Contained					
Support Services					
Title 1	50				50
Elem. Art/Music/PE	97				97
Dept. Heads					0
Counselors		12	23		35
Other	131	21	22	153	327
TOTAL	1,112	256	438	153	1,959

TEACHERS' SALARY SCHEDULE ADVANCEMENT

Three-year history of teachers' progression on salary schedule. Data reflects movement from one lane to another, e.g. from "Bachelor's" to "Bachelor's + 10 credit hours". For table of lanes, refer to Salary Schedule on Page 5.

Overall Movement	<u>1997-1998</u>	<u>1996-1997</u>	<u>1995-1996</u>	<u>Average</u>
Up 1 Lane	75%	56%	77%	69%
Up 2 Lanes	11%	13%	13%	12%
Up 3 Lanes	7%	20%	6%	11%
Up 4 Lanes	3%	6%	2%	4%
Up 5 Lanes	3%	3%	2%	2%
Retro	0%	0%	1%	0%
Retirement	0%	3%	0%	1%
	100%	100%	100%	