



February 10, 2016

Patrick Stiles
7 Fieldcrest Drive
Montgomery, IL 60538

VIA EMAIL – tstiles724@sbcglobal.net

Re: FOIA Request Dated January 29, 2016 and received January 29, 2016

Subject: A request of what retirement organization does the custodial staff belong to and the cost factor to the taxpayers for each year for the last 5 years. Also separately include the transportation department.

Dear Mr. Stiles:

This letter will serve as Community Unit School District 308's response to your January 29, 2016 request under the Freedom of Information Act (5ILCS 140/1 et seq.), in which you asked for the above referenced information. The information responsive to your request is attached.

To promote district transparency and assist others who may have a similar question, this responsive document will be posted online on the district's website. To access it, go to www.sd308.org and select *Our District > Freedom of Information Act Request > FOIA Request Responses*, then select *FOIA ID #16-5*.

Please be advised that to comply with your FOIA request, the district incurred the expense of **\$164.32** comprised of the cost of labor and resources used to search for records responsive to your request. You are not legally required to reimburse the district for the amount incurred.

Please let me know if you have additional questions. Thank you.

A handwritten signature in black ink, appearing to read "Brian Graves".

Brian Graves
Freedom of Information Officer

The District's custodial and transportation employees participate in the Illinois Municipal Retirement Fund (IMRF) which is mandatory for all educational support personnel that work or are expected to work more than 600 hours per year, and the District pays both the employer and employee contributions to IMRF for each participating custodial and transportation employee. While the District is not in possession of any records or reports that would detail the cost of these benefits for any particular group or sub-group of employees, we have included printouts from the IMRF website detailing the employer and employee contributions (as a percentage of salary) and the dollar amount of each payment made to IMRF for all participating employees (custodial and maintenance staff, transportation staff, secretaries, teaching assistants, nurses, and non-bargaining unit employees) dating back to January 2010.

Response to FOIA Request #16-5



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2016 Contribution Rates

Member Contributions

Retirement

Tax Deferred

Regular IMRF

4.50%

Employer Contributions

Retirement

Normal Cost

Funding Adjustment

Net Retirement Rate

Regular IMRF

6.56%

1.89%

8.45%

Other Program Benefits

Death

Disability

Supplemental Benefit Payment

Early Retirement Incentive

SLEP Enhancement

Regular IMRF

0.22%

0.14%

0.62%

0.00%

0.00%

Total Employer Rate

9.43%

The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

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Payments Received in 2016

Received Date	Deposit Date	Payment Type	Reference Number	Amount
02/05/2016	02/05/2016	Electronic Fund Transfer	01 40878	\$291,220.93
01/04/2016	01/04/2016	Electronic Fund Transfer	01 13623	\$281,318.49

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2015 Contribution Rates

Member Contributions

Retirement

Tax Deferred

Regular IMRF

4.50%

Employer Contributions

Retirement

Normal Cost

Funding Adjustment

Net Retirement Rate

Regular IMRF

7.19%

1.47%

8.66%

Other Program Benefits

Death

Disability

Supplemental Benefit Payment

Early Retirement Incentive

SLEP Enhancement

Regular IMRF

0.23%

0.11%

0.62%

0.00%

0.00%

Total Employer Rate

9.62%

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Payments Received in 2015

Received Date	Deposit Date	Payment Type	Reference Number	Amount
12/04/2015	12/04/2015	Electronic Fund Transfer	01 31560	\$275,951.26
11/02/2015	11/02/2015	Electronic Fund Transfer	01 01001	\$285,808.53
10/01/2015	10/01/2015	Electronic Fund Transfer	01 95819	\$267,317.56
08/31/2015	08/31/2015	Electronic Fund Transfer	01 76411	\$214,723.59
07/31/2015	07/31/2015	Electronic Fund Transfer	01 96312	\$179,087.14
07/01/2015	07/01/2015	Electronic Fund Transfer	01 01086	\$198,114.46
06/01/2015	06/01/2015	Electronic Fund Transfer	01 91795	\$256,476.69
04/30/2015	04/30/2015	Electronic Fund Transfer	01 94235	\$254,256.76
03/30/2015	03/30/2015	Electronic Fund Transfer	01 71633	\$253,707.75
02/27/2015	02/27/2015	Electronic Fund Transfer	01 61978	\$253,060.63
01/30/2015	01/30/2015	Electronic Fund Transfer	01 95662	\$260,876.36

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2014 Contribution Rates

Member Contributions

Retirement

Tax Deferred

Regular IMRF

4.50%

Employer Contributions

Retirement

Normal Cost

Regular IMRF

7.51%

Funding Adjustment

1.84%

Net Retirement Rate

9.35%

Other Program Benefits

Regular IMRF

Death

0.23%

Disability

0.11%

Supplemental Benefit Payment

0.62%

Early Retirement Incentive

0.00%

SLEP Enhancement

0.00%

Total Employer Rate

10.31%

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Payments Received in 2014

Received Date	Deposit Date	Payment Type	Reference Number	Amount
12/31/2014	12/31/2014	Electronic Fund Transfer	01 00553	\$1,011.41
12/30/2014	12/30/2014	Electronic Fund Transfer	01 91767	\$261,209.55
11/26/2014	11/26/2014	Electronic Fund Transfer	01 54162	\$263,125.65
10/31/2014	10/31/2014	Electronic Fund Transfer	01 95124	\$265,861.11
09/30/2014	09/30/2014	Electronic Fund Transfer	01 95060	\$260,514.16
09/02/2014	09/02/2014	Electronic Fund Transfer	01 91019	\$219,904.09
07/31/2014	07/31/2014	Electronic Fund Transfer	01 97063	\$189,355.25
06/30/2014	06/30/2014	Electronic Fund Transfer	01 74757	\$197,433.53
06/02/2014	06/02/2014	Electronic Fund Transfer	01 01174	\$257,921.23
04/30/2014	04/30/2014	Electronic Fund Transfer	01 91598	\$257,236.47
03/31/2014	03/31/2014	Electronic Fund Transfer	01 83046	\$258,442.22
02/28/2014	02/28/2014	Electronic Fund Transfer	01 76115	\$259,242.86
01/31/2014	01/31/2014	Electronic Fund Transfer	01 02973	\$269,498.98

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2013 Contribution Rates

Member Contributions

Retirement

Tax Deferred

Regular IMRF

4.50%

Employer Contributions

Retirement

Normal Cost

Funding Adjustment

Net Retirement Rate

Regular IMRF

7.69%

1.92%

9.61%

Other Program Benefits

Death

Disability

Supplemental Benefit Payment

Early Retirement Incentive

SLEP Enhancement

Regular IMRF

0.30%

0.11%

0.62%

0.00%

0.00%

Total Employer Rate

10.64%

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Payments Received in 2013

Received Date	Deposit Date	Payment Type	Reference Number	Amount
12/30/2013	12/30/2013	Electronic Fund Transfer	01 74589	\$272,487.69
11/27/2013	11/27/2013	Electronic Fund Transfer	01 57547	\$264,504.36
10/31/2013	10/31/2013	Electronic Fund Transfer	01 00792	\$256,605.22
09/30/2013	09/30/2013	Electronic Fund Transfer	01 74719	\$254,291.96
09/03/2013	09/03/2013	Electronic Fund Transfer	01 02043	\$235,034.11
07/31/2013	07/31/2013	Electronic Fund Transfer	01 02412	\$167,394.03
07/01/2013	07/01/2013	Electronic Fund Transfer	01 86005	\$218,381.64
05/31/2013	05/31/2013	Electronic Fund Transfer	01 97138	\$245,087.17
04/30/2013	04/30/2013	Electronic Fund Transfer	01 96348	\$237,688.76
03/29/2013	03/29/2013	Electronic Fund Transfer	01 81993	\$243,464.03
02/28/2013	02/28/2013	Electronic Fund Transfer	01 71730	\$245,479.01
01/31/2013	01/31/2013	Electronic Fund Transfer	01 98857	\$249,259.87

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2012 Contribution Rates

Member Contributions

Retirement

Tax Deferred

Regular IMRF

4.50%

Employer Contributions

Retirement

Normal Cost

Regular IMRF

7.58%

Funding Adjustment

1.82%

Net Retirement Rate

9.40%

Other Program Benefits

Death

Regular IMRF

0.32%

Disability

0.13%

Supplemental Benefit Payment

0.62%

Early Retirement Incentive

0.01%

SLEP Enhancement

0.00%

Total Employer Rate

10.48%

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Payments Received in 2012

Received Date	Deposit Date	Payment Type	Reference Number	Amount
12/28/2012	12/28/2012	Electronic Fund Transfer	01 75733	\$247,791.20
11/30/2012	11/30/2012	Electronic Fund Transfer	01 92263	\$240,546.73
10/30/2012	10/30/2012	Electronic Fund Transfer	01 93060	\$240,788.21
09/28/2012	09/28/2012	Electronic Fund Transfer	01 74203	\$242,529.27
08/31/2012	08/31/2012	Electronic Fund Transfer	01 02121	\$157,474.20
07/31/2012	07/31/2012	Electronic Fund Transfer	01 03382	\$158,002.87
06/29/2012	06/29/2012	Electronic Fund Transfer	01 83102	\$213,477.22
06/14/2012	06/14/2012	Electronic Fund Transfer	01 29184	\$228,765.79
05/04/2012	05/04/2012	Electronic Fund Transfer	01 31365	\$226,670.89
03/30/2012	03/30/2012	Electronic Fund Transfer	01 86091	\$233,103.47
02/29/2012	02/29/2012	Electronic Fund Transfer	01 84446	\$231,029.94
01/31/2012	01/31/2012	Electronic Fund Transfer	01 80169	\$237,984.88

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Contribution Rates

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2011 Contribution Rates

Member Contributions

Retirement

Tax Deferred

Regular IMRF

4.50%

Employer Contributions

Retirement

Normal Cost

Funding Adjustment

Net Retirement Rate

Regular IMRF

7.58%

1.74%

9.32%

Other Program Benefits

Death

Disability

Supplemental Benefit Payment

Early Retirement Incentive

SLEP Enhancement

Regular IMRF

0.25%

0.13%

0.62%

0.11%

0.00%

Total Employer Rate

10.43%

The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

Participating governmental units with taxing powers are authorized by the Illinois Pension Code to levy a special IMRF tax for payment of employer IMRF contributions. However, this levy may be used only for employer payments. It may not be used for payment of IMRF member contributions. These must be paid out of the same fund from which the employee IMRF earnings are paid. Interest charges are assessed on any late payments. Refer to Section 4 of the IMRF Manual for Authorized Agents for interest charge schedules. If you have any questions, please contact the IMRF Employer Account Analyst at 1-800-728-7971.

NOTE: All rate information is current and will reflect any recent modifications to rates due to legislative changes and/or other reasons.

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Payment History

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Payments Received in 2011

Received Date	Deposit Date	Payment Type	Reference Number	Amount
12/30/2011	12/30/2011	Electronic Fund Transfer	01 98113	\$232,857.89
12/01/2011	12/01/2011	Electronic Fund Transfer	01 02661	\$233,089.93
10/28/2011	10/28/2011	Electronic Fund Transfer	01 71811	\$226,864.29
10/07/2011	10/07/2011	Electronic Fund Transfer	01 61166	\$228,289.75
08/30/2011	08/30/2011	Electronic Fund Transfer	01 96264	\$148,707.81
08/01/2011	08/01/2011	Electronic Fund Transfer	01 99610	\$152,792.54
07/01/2011	07/01/2011	Electronic Fund Transfer	01 98400	\$205,139.22
06/03/2011	06/03/2011	Electronic Fund Transfer	01 26111	\$219,088.82
04/29/2011	04/29/2011	Electronic Fund Transfer	01 89814	\$221,101.94
04/05/2011	04/05/2011	Electronic Fund Transfer	01 45147	\$221,231.46
03/01/2011	03/01/2011	Electronic Fund Transfer	01 81064	\$220,811.77
02/01/2011	02/01/2011	Electronic Fund Transfer	01 15778	\$231,973.27
01/18/2011	01/18/2011	Electronic Fund Transfer	01 43448	\$227.24

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2010 Contribution Rates

Member Contributions

Retirement
Tax Deferred

Regular IMRF
4.50%

Employer Contributions

Retirement
Normal Cost
Funding Adjustment
Net Retirement Rate

Regular IMRF
7.58%
1.50%
9.08%

Other Program Benefits

Death
Disability
Supplemental Benefit Payment
Early Retirement Incentive
SLEP Enhancement

Regular IMRF
0.27%
0.15%
0.62%
0.10%
0.00%

Total Employer Rate

10.22%

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Payment History

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Payments Received in 2010

Received Date	Deposit Date	Payment Type	Reference Number	Amount
12/31/2010	12/31/2010	Electronic Fund Transfer	01 99228	\$217,987.73
12/03/2010	12/03/2010	Electronic Fund Transfer	01 21627	\$215,892.49
10/29/2010	10/29/2010	Electronic Fund Transfer	01 83188	\$218,037.15
09/30/2010	09/30/2010	Electronic Fund Transfer	01 93642	\$219,612.00
08/30/2010	08/30/2010	Electronic Fund Transfer	01 74076	\$145,681.92
07/30/2010	07/30/2010	Electronic Fund Transfer	01 00398	\$151,045.97
07/01/2010	07/01/2010	Electronic Fund Transfer	01 01658	\$201,021.51
06/01/2010	06/01/2010	Electronic Fund Transfer	01 80955	\$220,745.97
04/30/2010	04/30/2010	Electronic Fund Transfer	01 96548	\$220,987.39
03/31/2010	03/31/2010	Electronic Fund Transfer	01 01032	\$221,126.71
02/26/2010	02/26/2010	Electronic Fund Transfer	01 59561	\$224,406.40
01/29/2010	01/29/2010	Electronic Fund Transfer	01 85828	\$238,503.34

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