

To: Board of Education

From: Janice Roome, Comptroller

CC: Dr. Jay Morrow Date: September 8, 2025

Re: Compliance Reporting – Salary and Benefit Reports

All Illinois school districts are required each year to comply with school code and laws regarding compensation reporting as follows:

Administrators' Salary Compensation Report (Public Act 96-0434)

Public Act 96-0434, which took effect on August 13, 2009, requires every school district in Illinois, including special charter districts, to create a current itemized salary compensation report for every employee holding an administrative certificate and working in that capacity, including the district superintendent. The law requires each school district to post its Administrators' Salary Compensation Report on its website by October 1. The law further requires that the Administrators' Salary Compensation Report be presented at a board of education meeting and submitted to the Regional Superintendent by October 1. Additionally, the law requires school districts to post all collective bargaining agreements on their website. This report will be submitted to the Regional Superintendent and posted on the District's website following the September 8, 2025 Board of Education Meeting.

Administrator and Teachers Salary & Benefits Report (105 ILCS 5/10-20.47)

This legislation requires every school district to create a report for the base salary and benefits of all district administrators, including superintendents and certified teachers to the Illinois State Board of Education by October 1 of each year. For this report, "benefits" includes without limitation vacation days, sick days, bonuses, annuities, and retirement enhancements. Prior to this annual report, the information must be presented at a regular school board meeting, subject to applicable notice requirements, and then posted on the school district website. The report will be provided to the Illinois State Board of Education and will be posted to the District's website as required.

Non-Certified Salary & Benefits Report (Public Act 97-0609)

This legislation requires every school district to create a report for the base salary and benefits of all Illinois Municipal Retirement Fund (IMRF) employees receiving a total compensation package that exceeds \$75,000 annually. If the school district maintains a website, the district must post this information on the website within six days of approving the annual budget. For this report, "benefits" includes without limitation vacation days, sick days, bonuses, annuities, and retirement enhancements. The report will posted to the District's website within six days of adopting the budget as required.