

**MEMORANDUM OF UNDERSTANDING
REGARDING TEACHER SALARIES AND PAYMENTS
MADE BY THE BOARD TO THE TEACHER'S RETIREMENT
SYSTEM ON BEHALF OF TEACHERS**

This Memorandum of Understanding is entered into between the Board of Education of Dunlap Community Unit School District No. 323 ("Board") and the Dunlap Education Association ("Association") this ____ day of January, 2017.

Recitals

WHEREAS, the Board and Association negotiated a successor collective bargaining agreement (CBA) covering the 2016-2017, 2017-2018, and 2018-2019 school years during the 2015-2016 school year; and

WHEREAS, the State of Illinois did not extend the Early Retirement Option (ERO) for teachers participating in the Teacher Retirement System (TRS) beyond the 2015-2016 school year and, accordingly, the required TRS contribution was reduced from 9.4% to 9.0% of gross wages; and

WHEREAS, the CBA provides that the Board shall pick up the Teacher's TRS contribution; and

WHEREAS, the parties have agreed that the intent of the CBA to provide for a particular amount of creditable earnings to be paid by the Board; and

WHEREAS, the parties agree that each teacher employed by the Board in each year of the contract shall receive an additional amount of salary as set forth herein.

In consideration of the above recitals and following covenant and conditions, the parties agree as follows:

Agreement

1. For the 2016-2017 school year, each teacher employed in the district and covered by the CBA shall receive a lump sum payment on the May 30, 2017 payroll. The amount of this payment shall be determined so as to effectuate a result which will insure that each teacher's creditable earnings (salary plus Board paid TRS payment) equal the creditable earnings set forth in the CBA. Amounts paid to part-time teachers, teachers working less than a full-year, and teachers receiving extracurricular stipends will be appropriately pro-rated to effectuate the intent of this paragraph.

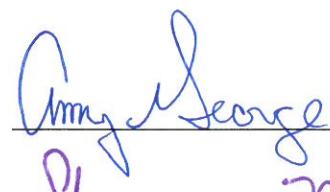
2. For the 2017-2018 and 2018-2019 school years, the parties agree that they teachers will be paid according to the attached revised salary schedules which provide for the payment of the same creditable earnings but which break down the salary and TRS portions according to the terms and intent of this Memorandum of Understanding.

Agreed as of the date set forth above:

**Board of Education of Dunlap Community
Unit School District No. 323**

Dunlap Education Association






Year	Base Increase	1.000%	3.000%	TRS %	9.4%-9.0%	Multplier	1.098901	3.000%	3.000%	MA +45	Creditable
	Education Increase	BA	Creditable	BA+15	Creditable	MA	Creditable	MA+15	Creditable	MA+30	Creditable
1	\$40,788.37	\$44,822.38	\$42,012.02	\$46,167.05	\$44,952.86	\$49,398.75	\$46,301.45	\$50,880.71	\$47,690.49	\$52,407.13	\$49,121.21
2	\$41,522.56	\$45,629.19	\$42,768.24	\$46,998.06	\$45,762.02	\$50,287.93	\$47,134.88	\$51,796.56	\$48,548.92	\$53,350.46	\$50,005.39
3	\$42,269.97	\$46,450.51	\$43,538.07	\$47,844.03	\$46,585.73	\$51,193.11	\$47,983.30	\$52,728.90	\$49,422.80	\$54,310.77	\$50,905.49
4	\$43,030.83	\$47,286.62	\$44,321.75	\$48,705.22	\$47,424.28	\$52,114.58	\$48,847.00	\$53,678.02	\$50,312.41	\$55,288.36	\$51,821.79
5	\$43,805.38	\$48,137.78	\$45,119.54	\$49,581.91	\$48,277.91	\$53,052.65	\$49,726.25	\$54,644.23	\$51,218.04	\$56,283.55	\$52,754.58
6	\$44,615.78	\$49,028.33	\$45,954.26	\$50,499.18	\$49,171.05	\$54,034.12	\$50,646.19	\$55,655.14	\$52,165.57	\$57,324.80	\$53,730.54
7	\$45,441.17	\$49,935.35	\$46,804.41	\$51,433.41	\$50,080.72	\$55,033.75	\$51,583.14	\$56,684.76	\$53,130.63	\$58,385.31	\$54,724.55
8	\$46,281.84	\$50,859.16	\$47,670.29	\$52,384.93	\$51,007.21	\$56,051.88	\$52,537.43	\$57,733.43	\$54,113.55	\$59,465.44	\$55,736.96
9	\$47,138.05	\$51,800.05	\$48,552.19	\$53,354.05	\$51,950.85	\$57,088.84	\$53,509.37	\$58,801.50	\$55,114.65	\$60,565.55	\$56,768.09
10	\$48,010.10	\$52,758.35	\$49,450.41	\$54,341.10	\$52,911.94	\$58,144.98	\$54,499.29	\$59,889.33	\$56,134.27	\$61,686.01	\$57,818.30
11	\$48,922.30	\$53,760.76	\$50,389.97	\$55,373.58	\$53,917.26	\$59,249.73	\$55,534.78	\$61,027.23	\$57,200.82	\$62,858.04	\$58,916.85
12	\$49,851.82	\$54,782.21	\$51,347.37	\$56,425.68	\$54,941.69	\$60,375.48	\$56,589.94	\$62,186.74	\$58,287.64	\$64,052.35	\$60,036.27
13	\$50,799.00	\$55,823.08	\$52,322.97	\$57,497.77	\$55,985.58	\$61,522.61	\$57,665.15	\$63,368.29	\$59,395.11	\$65,269.34	\$61,176.96
14	\$51,764.19	\$56,883.72	\$53,317.11	\$58,590.23	\$57,049.31	\$62,691.54	\$58,760.79	\$64,572.29	\$60,523.61	\$66,509.46	\$62,339.32
15	\$52,747.71	\$57,964.51	\$54,330.14	\$59,703.44	\$58,133.25	\$63,882.68	\$59,877.24	\$65,799.16	\$61,673.56	\$67,773.14	\$63,523.77
16	\$53,776.29	\$59,094.81	\$55,389.57	\$60,867.66	\$59,266.84	\$65,128.39	\$61,044.85	\$67,082.25	\$62,876.20	\$69,094.71	\$64,762.48
17		\$56,469.67	\$62,054.58	\$60,422.55	\$66,398.40	\$62,235.22	\$68,390.35	\$64,102.28	\$70,442.06	\$66,025.35	\$72,555.32
18		\$57,570.83	\$63,264.64	\$61,600.79	\$67,693.17	\$63,448.81	\$69,723.96	\$65,352.28	\$71,815.68	\$67,312.84	\$73,970.15
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Employees off the scale will receive a 3.50% increase

Dunlap CUSD #323

Salary Schedule Tied to MOU 1.18.2017

Year	Base Increase	1.750%	TR% %	9.00%	Multplier	1.098901	3.000%	3.0000%	3.0000%	MA +45	Creditable
	BA	Creditable	BA+15	Creditable	MA	Creditable	MA+15	Creditable	MA +30	Creditable	Creditable
1	\$41,502.17	\$45,606.77	\$42,747.23	\$46,974.98	\$45,739.54	\$50,263.23	\$47,111.73	\$51,771.12	\$48,525.08	\$53,324.26	\$49,980.83
2	\$42,249.21	\$46,427.70	\$43,516.68	\$47,820.53	\$46,562.85	\$51,167.96	\$47,959.74	\$52,703.00	\$49,398.53	\$54,284.09	\$50,886.49
3	\$43,009.69	\$47,263.40	\$44,299.98	\$48,681.30	\$47,400.98	\$52,088.99	\$48,823.01	\$53,651.66	\$50,287.70	\$55,261.21	\$51,796.33
4	\$43,783.87	\$48,114.14	\$45,097.38	\$49,557.56	\$48,254.20	\$53,026.59	\$49,701.83	\$54,617.39	\$51,192.88	\$56,255.91	\$52,728.67
5	\$44,571.98	\$48,980.19	\$45,909.14	\$50,449.60	\$49,122.78	\$53,981.07	\$50,566.46	\$55,600.50	\$52,114.35	\$57,268.52	\$53,677.78
6	\$45,396.56	\$49,886.32	\$46,758.46	\$51,382.91	\$50,031.55	\$54,979.72	\$51,532.49	\$56,629.11	\$53,078.47	\$58,327.98	\$54,670.82
7	\$46,236.40	\$50,809.22	\$47,623.49	\$52,333.50	\$50,957.13	\$55,996.84	\$52,485.85	\$57,676.75	\$54,060.42	\$59,407.05	\$55,682.23
8	\$47,091.77	\$51,749.19	\$48,504.52	\$53,301.67	\$51,899.84	\$57,032.78	\$53,456.83	\$58,743.77	\$55,060.54	\$60,506.08	\$56,712.35
9	\$47,962.97	\$52,706.55	\$49,401.86	\$54,287.75	\$52,859.99	\$58,087.89	\$54,445.78	\$59,830.53	\$56,079.16	\$61,625.44	\$57,761.53
10	\$48,850.28	\$53,681.62	\$50,315.79	\$55,292.07	\$53,837.89	\$59,162.52	\$55,453.03	\$60,937.39	\$57,116.62	\$62,765.51	\$58,830.12
11	\$49,778.44	\$54,701.57	\$51,271.79	\$56,342.62	\$54,860.81	\$60,286.60	\$56,506.64	\$62,095.20	\$58,201.84	\$63,958.06	\$59,947.89
12	\$50,724.23	\$55,740.90	\$52,245.95	\$57,413.13	\$55,903.17	\$61,432.05	\$57,580.27	\$63,275.01	\$59,307.67	\$65,173.26	\$61,086.90
13	\$51,687.99	\$56,799.98	\$53,238.63	\$58,503.98	\$56,965.33	\$62,599.26	\$58,674.29	\$64,477.24	\$60,434.52	\$66,411.55	\$62,241.55
14	\$52,670.06	\$57,879.18	\$54,250.16	\$59,615.56	\$58,047.67	\$63,788.64	\$59,789.10	\$65,702.30	\$61,582.78	\$67,673.37	\$63,430.26
15	\$53,670.79	\$58,978.88	\$55,280.91	\$60,748.25	\$59,150.58	\$65,000.63	\$60,951.10	\$66,950.65	\$62,752.85	\$68,959.17	\$64,635.43
16	\$54,717.37	\$60,128.97	\$56,358.89	\$61,932.84	\$60,304.01	\$66,268.14	\$62,113.13	\$68,256.19	\$63,976.53	\$70,303.87	\$65,895.82
17		\$57,457.89	\$63,140.53	\$61,479.94	\$67,560.37	\$63,324.34	\$69,587.18	\$65,224.07	\$71,674.80	\$67,180.79	\$73,825.04
18		\$58,578.32	\$64,371.77	\$62,678.80	\$68,877.80	\$64,559.17	\$70,944.13	\$66,495.94	\$73,072.46	\$68,490.82	\$75,264.63
19				\$63,901.04	\$70,220.91	\$65,818.07	\$72,327.54	\$67,792.61	\$74,497.37	\$69,826.39	\$76,732.29
20				\$65,147.11	\$71,590.22	\$67,101.52	\$73,737.93	\$69,114.57	\$75,950.07	\$71,188.00	\$78,228.57
21				\$66,433.76	\$73,004.13	\$68,426.78	\$75,194.25	\$70,479.58	\$77,450.08	\$72,593.97	\$79,773.58
22				\$67,745.83	\$74,445.96	\$69,778.21	\$76,679.34	\$71,871.55	\$78,979.72	\$74,027.70	\$81,349.11
23				\$69,083.81	\$75,916.27	\$71,156.32	\$78,193.76	\$73,291.01	\$80,539.57	\$75,489.74	\$82,955.76
24				\$70,448.22	\$77,415.61	\$72,561.66	\$79,738.08	\$74,738.51	\$82,130.23	\$76,980.67	\$84,594.13
25				\$71,839.57	\$78,944.57	\$73,994.75	\$81,312.91	\$76,214.60	\$83,752.30	\$78,501.04	\$86,264.87
26					\$75,474.65	\$82,939.17	\$77,738.89	\$85,427.34	\$80,071.06	\$87,990.16	
27					\$76,984.14	\$84,597.95	\$79,293.67	\$87,135.89	\$81,672.48	\$89,749.97	
28					\$78,523.83	\$86,289.91	\$80,879.54	\$88,878.61	\$83,305.93	\$91,544.97	
29					\$80,094.30	\$88,015.71	\$82,497.13	\$90,656.18	\$84,972.05	\$93,375.87	
30					\$81,666.19	\$89,776.02	\$84,147.07	\$92,469.30	\$86,671.49	\$95,243.38	
31								\$85,830.02	\$94,318.69	\$88,404.92	\$97,148.25
32								\$87,546.62	\$96,205.06	\$90,173.01	\$99,091.22
33									\$91,976.47	\$101,073.04	
34									\$93,816.00	\$103,094.50	
35									\$95,692.32	\$105,156.39	

Employees off the scale will receive a 3.50% increase

Dunlap CUSD #323
Salary Schedule Tied to MOU 1.18.2017

Year	Base Increase	Education Increase	1.750%	TRS %	9.00%	Multipier	1.098901	3.000%	3.000%	3.000%	3.000%
	BA	Creditable	BA +15	Creditable	MA	Creditable	MA +15	Creditable	MA +30	Creditable	MA +45
1	\$42,228.46	\$46,404.89	\$43,495.31	\$47,797.04	\$46,539.98	\$51,142.83	\$47,936.18	\$52,677.12	\$49,374.27	\$54,257.43	\$50,855.49
2	\$42,988.57	\$47,240.18	\$44,278.23	\$48,657.39	\$47,377.70	\$52,063.40	\$48,799.03	\$53,625.31	\$50,263.00	\$55,234.06	\$51,770.89
3	\$43,762.36	\$48,090.50	\$45,075.23	\$49,533.22	\$48,230.50	\$53,000.54	\$49,677.42	\$54,590.56	\$51,167.74	\$56,228.28	\$52,702.77
4	\$44,550.09	\$48,956.13	\$45,886.59	\$50,424.82	\$49,098.65	\$53,954.55	\$50,571.61	\$55,573.19	\$52,088.76	\$57,240.39	\$53,651.42
5	\$45,351.99	\$49,837.34	\$46,712.55	\$51,332.46	\$49,982.42	\$54,925.74	\$51,481.90	\$56,573.51	\$53,026.35	\$58,270.71	\$54,617.15
6	\$46,191.00	\$50,759.33	\$47,576.73	\$52,282.11	\$50,907.10	\$55,941.86	\$52,434.31	\$57,620.12	\$54,007.34	\$59,348.72	\$55,627.56
7	\$47,045.53	\$51,698.38	\$48,456.90	\$53,249.33	\$51,848.88	\$56,976.79	\$53,404.35	\$58,686.09	\$55,006.48	\$60,446.67	\$56,656.67
8	\$47,915.87	\$52,654.80	\$49,353.35	\$54,234.45	\$52,808.09	\$58,030.86	\$54,392.33	\$59,771.78	\$56,024.10	\$61,564.94	\$57,704.82
9	\$48,802.32	\$53,628.92	\$50,266.39	\$55,237.78	\$53,785.04	\$59,104.43	\$55,398.59	\$60,877.56	\$57,060.54	\$62,703.89	\$58,772.36
10	\$49,705.16	\$54,621.05	\$51,196.32	\$56,259.68	\$54,780.06	\$60,197.86	\$56,423.46	\$62,003.80	\$58,116.16	\$63,863.91	\$59,859.65
11	\$50,649.56	\$55,658.85	\$52,169.05	\$57,328.62	\$55,820.88	\$61,341.62	\$57,495.51	\$63,181.87	\$59,220.37	\$65,077.32	\$60,996.98
12	\$51,611.90	\$56,716.37	\$53,160.26	\$58,417.86	\$56,881.48	\$62,507.11	\$58,587.92	\$64,382.32	\$60,345.56	\$66,313.79	\$62,155.92
13	\$52,592.53	\$57,793.98	\$54,170.30	\$59,527.80	\$57,962.22	\$63,694.75	\$59,701.09	\$65,605.59	\$61,492.12	\$67,573.76	\$63,336.89
14	\$53,591.79	\$58,892.07	\$55,199.54	\$60,658.83	\$59,063.51	\$64,904.95	\$60,835.41	\$66,852.09	\$62,660.47	\$68,857.66	\$64,540.29
15	\$54,610.03	\$60,011.02	\$56,248.33	\$61,811.35	\$60,185.71	\$66,138.14	\$61,991.28	\$68,122.28	\$63,851.02	\$70,165.95	\$65,766.55
16	\$55,674.92	\$61,181.23	\$57,345.17	\$63,016.67	\$61,359.33	\$67,427.83	\$63,200.11	\$69,450.67	\$65,096.12	\$71,534.19	\$67,049.00
17	\$58,463.40	\$64,245.49	\$62,555.84	\$68,742.68	\$64,432.52	\$70,804.96	\$66,365.49	\$72,929.11	\$68,356.46	\$75,116.98	
18	\$59,603.44	\$65,498.28	\$63,775.68	\$70,083.16	\$65,688.95	\$72,185.65	\$67,659.62	\$74,351.22	\$69,689.41	\$76,581.76	
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