Fiscal Analysis of the Downstate Police & Downstate Fire Pension Funds in Illinois (P.A. 95-0950)

Commission on Government Forecasting and Accountability
Commission on Government Forecasting and Accountability

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## TABLE OF CONTENTS

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*Fiscal Analysis of the Downstate Police & Downstate Fire Pension Funds in Illinois*

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Summary</td>
<td>i</td>
</tr>
<tr>
<td>I. Recent Pension Legislation</td>
<td>1</td>
</tr>
<tr>
<td>II. Downstate Police Pension Funds</td>
<td>10</td>
</tr>
<tr>
<td>A. Arlington Heights Police Pension Fund</td>
<td>13</td>
</tr>
<tr>
<td>B. Bartlett Police Pension Fund</td>
<td>21</td>
</tr>
<tr>
<td>C. Morton Grove Police Pension Fund</td>
<td>30</td>
</tr>
<tr>
<td>D. Springfield Police Pension Fund</td>
<td>37</td>
</tr>
<tr>
<td>E. Wilmette Police Pension Fund</td>
<td>45</td>
</tr>
<tr>
<td>III. Downstate Fire Pension Funds</td>
<td>53</td>
</tr>
<tr>
<td>A. Arlington Heights Fire Pension Fund</td>
<td>57</td>
</tr>
<tr>
<td>B. Morton Grove Fire Pension Fund</td>
<td>65</td>
</tr>
<tr>
<td>C. Peoria Fire Pension Fund</td>
<td>73</td>
</tr>
<tr>
<td>D. Springfield Fire Pension Fund</td>
<td>81</td>
</tr>
<tr>
<td>E. Wilmette Fire Pension Fund</td>
<td>89</td>
</tr>
</tbody>
</table>
INDEX TO CHARTS, TABLES, AND APPENDICES

Chart 1  Arlington Heights Police Pension Fund Active Employees         15
Chart 2  Arlington Heights Police Pension Fund Average Active Member Salaries 15
Chart 3  Arlington Heights Police Pension Fund Employee Annuitants         16
Chart 4  Arlington Heights Police Pension Fund Average Retirement Annuity 16
Chart 5  Arlington Heights Police Pension Fund Funded Ratio               17
Chart 6  Arlington Heights Police Pension Fund Changes in Unfunded Liabilities 17
Chart 7  Arlington Heights Police Pension Fund Employer Contribution History 18
Chart 8  Arlington Heights Police Pension Fund Investment Rate of Return 18
Chart 9  Bartlett Police Pension Fund Active Employees                    23
Chart 10 Bartlett Police Pension Fund Average Active Member Salaries       23
Chart 11 Bartlett Police Pension Fund Employee Annuitants                  24
Chart 12 Bartlett Police Pension Fund Average Retirement Annuity           24
Chart 13 Bartlett Police Pension Fund Funded Ratio                        25
Chart 14 Bartlett Police Pension Fund Changes in Unfunded Liabilities     25
Chart 15 Bartlett Police Pension Fund Employer Contribution History       26
Chart 16 Bartlett Police Pension Fund Investment Rate of Return            26
Chart 17 Morton Grove Police Pension Fund Active Employees                 31
Chart 18 Morton Grove Police Pension Fund Average Active Member Salaries   31
Chart 19 Morton Grove Police Pension Fund Employee Annuitants              32
Chart 20 Morton Grove Police Pension Fund Average Retirement Annuity      32
Chart 21 Morton Grove Police Pension Fund Funded Ratio                    33
Chart 22 Morton Grove Police Pension Fund Changes in Unfunded Liabilities  33
Chart 23 Morton Grove Police Pension Fund Employer Contribution History   34
Chart 24 Morton Grove Police Pension Fund Investment Rate of Return        34
Chart 25 Springfield Police Pension Fund Active Employees                 39
Chart 26 Springfield Police Pension Fund Average Active Member Salaries   39
Chart 27 Springfield Police Pension Fund Employee Annuitants              40
Chart 28 Springfield Police Pension Fund Average Retirement Annuity       40
Chart 29 Springfield Police Pension Fund Funded Ratio                     41
Chart 30 Springfield Police Pension Fund Changes in Unfunded Liabilities  41
Chart 31 Springfield Police Pension Fund Employer Contribution History    42
Chart 32 Springfield Police Pension Fund Investment Rate of Return         42
Chart 33 Wilmette Police Pension Fund Active Employees                    47
Chart 34 Wilmette Police Pension Fund Average Active Member Salaries       47
Chart 35 Wilmette Police Pension Fund Employee Annuitants                  48
Chart 36 Wilmette Police Pension Fund Average Retirement Annuity           48
Chart 37 Wilmette Police Pension Fund Funded Ratio                        49
Chart 38 Wilmette Police Pension Fund Changes in Unfunded Liabilities     49
Chart 39 Wilmette Police Pension Fund Employer Contribution History       50
Chart 40 Wilmette Police Pension Fund Investment Rate of Return            50
Chart 41 Arlington Heights Fire Pension Fund Active Employees             59
Chart 42 Arlington Heights Fire Pension Fund Average Active Member Salaries 59
<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Table 5</td>
<td>Morton Grove Police Pension Fund System Experience</td>
<td>35</td>
</tr>
<tr>
<td>Table 6</td>
<td>Morton Grove Police Pension Fund System Projections</td>
<td>35</td>
</tr>
<tr>
<td>Table 7</td>
<td>Springfield Police Pension Fund System Experience</td>
<td>43</td>
</tr>
<tr>
<td>Table 8</td>
<td>Springfield Police Pension Fund System Projections</td>
<td>43</td>
</tr>
<tr>
<td>Table 9</td>
<td>Wilmette Police Pension Fund System Experience</td>
<td>51</td>
</tr>
<tr>
<td>Table 10</td>
<td>Wilmette Police Pension Fund System Projections</td>
<td>51</td>
</tr>
<tr>
<td>Table 11</td>
<td>Arlington Heights Fire Pension Fund System Experience</td>
<td>61</td>
</tr>
<tr>
<td>Table 12</td>
<td>Arlington Heights Fire Pension Fund System Projections</td>
<td>63</td>
</tr>
<tr>
<td>Table 13</td>
<td>Morton Grove Fire Pension Fund System Experience</td>
<td>71</td>
</tr>
<tr>
<td>Table 14</td>
<td>Morton Grove Fire Pension Fund System Projections</td>
<td>71</td>
</tr>
<tr>
<td>Table 15</td>
<td>Peoria Fire Pension Fund System Experience</td>
<td>79</td>
</tr>
<tr>
<td>Table 16</td>
<td>Peoria Fire Pension Fund System Projections</td>
<td>79</td>
</tr>
<tr>
<td>Table 17</td>
<td>Springfield Fire Pension Fund System Experience</td>
<td>87</td>
</tr>
<tr>
<td>Table 18</td>
<td>Springfield Fire Pension Fund System Projections</td>
<td>87</td>
</tr>
<tr>
<td>Table 19</td>
<td>Wilmette Fire Pension Fund System Experience</td>
<td>95</td>
</tr>
<tr>
<td>Table 20</td>
<td>Wilmette Fire Pension Fund System Projections</td>
<td>95</td>
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<thead>
<tr>
<th>Appendix</th>
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</tr>
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<tbody>
<tr>
<td>Appendix I</td>
<td>Article 3 Pension Funds – Funding Ratio History</td>
<td>99</td>
</tr>
<tr>
<td>Appendix II</td>
<td>Article 4 Pension Funds – Funding Ratio History</td>
<td>107</td>
</tr>
<tr>
<td>Appendix III</td>
<td>Article 3 Pension Funds – Funding for Fiscal Year 2013</td>
<td>114</td>
</tr>
<tr>
<td>Appendix IV</td>
<td>Article 4 Pension Funds – Funding for Fiscal Year 2013</td>
<td>122</td>
</tr>
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</table>
Executive Summary

Pursuant to Public Act 95-0950 (House Bill 5088), each odd numbered year, the Commission on Government Forecasting and Accountability analyzes data submitted by the Public Pension Division of the Illinois Department of Insurance pertaining to the pension systems established under the Downstate Police Article and the Downstate Fire Article of the Illinois Pension Code. The Commission issues a formal report during such years providing aggregate analyses of selected police and fire systems. In addition, the report analyzes the fiscal status for the selected individual funds in each system. Pursuant to this requirement, the Commission has chosen the following pension funds to analyze:

- Arlington Heights Police Pension Fund
- Bartlett Police Pension Fund
- Morton Grove Police Pension Fund
- Springfield Police Pension Fund
- Wilmette Police Pension Fund
- Arlington Heights Fire Pension Fund
- Morton Grove Fire Pension Fund
- Peoria Fire Pension Fund
- Springfield Fire Pension Fund
- Wilmette Fire Pension Fund

In addition, the report analyzes factors that affect each selected individual fund’s unfunded liability and any actuarial gains and losses caused by salary increases, investment returns, employer contributions, benefit increases, changes in assumptions, the difference in employer contributions and the normal cost plus interest, and any other applicable factors. In analyzing net investment returns, the report examines the assumed investment return compared to the actual investment return over the preceding 5 fiscal years. It should be noted that although lower than expected investment returns have led to a great deal of the increase in unfunded liabilities for most of these municipalities, there has been an effort by some municipalities to reduce the assumed ROI to bring it more in line with market expectations, as shown in the chart on the following page.
Prior to the implementation of Public Act 96-1495, the Police and Fire Tier 2 Act of 2010, the unfunded liability of both downstate police and downstate fire pension funds was to be amortized over 40 years from July 1, 1993. Under Public Act 96-1495, the amortization period was extended to 30 years from January 1, 2011 (the Act set a 90% funding target by 2040). The circumstances surrounding each employer’s contribution history is unique for that particular municipality; however, the extension of the amortization period and the lowering of the funding target from 100% to 90% caused the employer contributions for some funds to decrease in FY 2012 and FY 2013, which is noted in the “Employer Contribution History” charts found later in this report.

This report also includes brief summaries of four Public Acts that had significant impacts on the Downstate Police and Downstate Fire funds.
I. Recent Pension Legislation
Public Act 91-0939
Senate Bill 0851

Effective Date
• February 1, 2001

Systems Impacted
• Downstate Police

Key Provisions
• Flat 2.5% per year retirement formula allowing maximum pension of 75% salary to be reached at 30 years instead of 35 years
• Permit receipt of three years of creditable service while on disability
• Duty or occupational disease disability greater of 65% salary or pension
• Annuity of 100% salary for duty death benefit
Public Act 91-0466
Senate Bill 0856

Effective Date
- August 6, 1999

Systems Impacted
- Downstate Fire

Key Provisions
- Flat 2.5% per year retirement formula allowing maximum pension of 75% salary to be reached at 30 years instead of 35 years
- Permit receipt of three years of creditable service while on disability
- Duty or occupational disease disability greater of 65% salary or pension
- Annuity of 100% salary for duty death benefit
- Increased minimum pension for survivors from $600 to $1,000 over three years.
Public Act 93-0689
House Bill 0599

Effective Date
- July 1, 2004

Systems Impacted
- Downstate Fire

Key Provisions
- Surviving spouse annuity of 100% of pension earned by decedent, retroactive to January 1, 2004
- Increase minimum pension for survivors from $1,030 in 2004 to $1,159.27 by 2008
- Retroactively and prospectively increased children’s annuity by 3% annually through 2008
- Reciprocity between Downstate Fire Funds and the ability to transfer IMRF service to a Downstate Fire Fund
Effective Date
- New employees beginning service after January 1, 2011

Systems Impacted
- IMRF (Sheriff’s Law Enforcement Employees), Chicago Police, Chicago Firefighters, Downstate Police, Downstate Firefighters

Retirement Eligibility
- Normal Retirement: 55 years old with 10 years of service
- Early Retirement: 50 years old with 10 years of service with a 0.5% per month reduction in benefits for each month age is under 55
- Annuity based on highest 8 years out of last 10 years of service
- Annual Final Average Salary may not exceed $106,800, as automatically increased by the lesser of 3% or one-half of the annual increase in the CPI-U during the preceding 12-month calendar year

Annual Increases in Annuity
- Increases begin at the later of the first anniversary of retirement or at age 60
- Increases equal to the lesser of 3% of one-half the annual increase in the CPI-U during the preceding 12-month calendar year; if increase in CPI is zero or if there is a decrease in CPI, then no COLA is payable
- Increase not compounded

Survivor Benefits
- 66.7% of the earned retirement benefit at death
- Increased by the lesser of 3% or one-half of the annual increase in the CPI-U during the preceding 12-month calendar year
- Increases not compounded

Funding Requirements
- Downstate and Chicago municipal contributions must be sufficient to achieve a 90% funded ratio by FY 2040 using a level percentage of payroll contribution rate
- Whenever city contributions are not sufficient to achieve this funding goal, the retirement system will notify the Illinois State Comptroller
- Upon receiving this notification, the Comptroller will divert funds owed by the State to the City in a sufficient amount to eliminate the shortfall in contributions
- The State may divert all of the funds owed to the city beginning in FY 2018. The diversion limit in FY 2016 is 33.3% and is 66.7% in FY 2017
Calculation of the Funded Ratio
- Asset Market Values equal Asset Actuarial Values on March 30, 2011
- Thereafter, Asset Actuarial Values will be used for all funded ratios
- Asset smoothing will be used after March 30, 2011 to calculate Asset Actuarial Values. A 5 year period (20% per year rate) will be used to recognize all investment revenues and losses

Pension Calculations
- Retirement annuities are calculated to equal 2.5% of final average salary times the total years of service
- Total retirement annuities are limited to 75% of final average salary
II. Downstate Police Pension Funds
Downstate Police Pension Funds

Retirement Age
- Age 50 with 20 years of service

Retirement Formula
- 2.5% of final salary for each year of service.

Maximum Annuity
- 75% of final average salary after 30 years of service.

Salary Used to Calculate Pension
- Salary on last day of service.

Annual COLA
- 3% compounded.

Employee Contributions
- 9.91% of salary.

Note: Benefits shown are for employees hired prior to January 1, 2011 (Tier 1 employees), the effective date of P.A. 96-1495. See P.A. 96-1495 in Section I for a summary of benefits for employees hired after January 1, 2011 (Tier 2 employees).
- Active Employees
- Employee Annuitants
- Average Salaries
- Average Retirement Annuity
- Funded Ratios
- Change in Unfunded Liabilities
- Employer Contribution History
- Investment Rates of Return
- System Experience
- System Projections
CHART 1

ARLINGTON HEIGHTS POLICE PENSION FUND
Active Employees

FY 2009  FY 2010  FY 2011  FY 2012  FY 2013
114      111      111      108      111

CHART 2

ARLINGTON HEIGHTS POLICE PENSION FUND
Employee Annuitants

FY 2009  FY 2010  FY 2011  FY 2012  FY 2013
52       55       54       55       55
CHART 3

ARLINGTON HEIGHTS POLICE PENSION FUND
Average Employee Salaries

<table>
<thead>
<tr>
<th>Year</th>
<th>Average Salary</th>
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<tr>
<td>FY 2009</td>
<td>$82,775</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$85,722</td>
</tr>
<tr>
<td>FY 2011</td>
<td>$88,547</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$88,354</td>
</tr>
<tr>
<td>FY 2013</td>
<td>$90,697</td>
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</table>

CHART 4

ARLINGTON HEIGHTS POLICE PENSION FUND
Average Retirement Annuity

<table>
<thead>
<tr>
<th>Year</th>
<th>Average Annuity</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2009</td>
<td>$54,123</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$56,898</td>
</tr>
<tr>
<td>FY 2011</td>
<td>$59,030</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$62,401</td>
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<tr>
<td>FY 2013</td>
<td>$64,544</td>
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In FY 2012 the investment return assumption was changed from 7.50% to 7.00%.

Other Factors consists of losses from retirements, terminations, and rates of mortality.
NOTE: All investment returns in this chart are based upon asset actuarial values i.e., WITH Asset Smoothing.
### TABLE 1

**ARLINGTON HEIGHTS POLICE PENSION FUND**  
System Experience, FY 2009 - FY 2013  
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Payroll</th>
<th>Actuarial Liabilities</th>
<th>Actuarial Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>10.07</td>
<td>127.38</td>
<td>91.98</td>
<td>35.40</td>
<td>72.2%</td>
</tr>
<tr>
<td>2012</td>
<td>9.00</td>
<td>119.87</td>
<td>85.17</td>
<td>34.69</td>
<td>71.1%</td>
</tr>
<tr>
<td>2011</td>
<td>9.54</td>
<td>114.64</td>
<td>78.08</td>
<td>36.56</td>
<td>68.1%</td>
</tr>
<tr>
<td>2010</td>
<td>9.52</td>
<td>102.82</td>
<td>75.27</td>
<td>27.55</td>
<td>73.2%</td>
</tr>
<tr>
<td>2009</td>
<td>9.44</td>
<td>92.01</td>
<td>74.80</td>
<td>17.20</td>
<td>81.3%</td>
</tr>
</tbody>
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**NOTE:** Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.91%.

### TABLE 2

**Arlington Heights Police Pension Fund**  
Actuarial Valuation Projection Results as of May 1, 2013  
($ in Millions)  
Projections based on P.A. 96-1495

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Capped Payroll</th>
<th>Total Employer Contribution</th>
<th>Total City Contribution As % of Payroll</th>
<th>Total Employee Contribution</th>
<th>Actuarial Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
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<tbody>
<tr>
<td>2014</td>
<td>10.1</td>
<td>3.2</td>
<td>31.4%</td>
<td>1.0</td>
<td>133.9</td>
<td>96.3</td>
<td>37.6</td>
<td>71.9%</td>
</tr>
<tr>
<td>2015</td>
<td>10.3</td>
<td>3.2</td>
<td>31.4%</td>
<td>1.0</td>
<td>140.2</td>
<td>101.5</td>
<td>38.7</td>
<td>72.4%</td>
</tr>
<tr>
<td>2016</td>
<td>10.6</td>
<td>3.3</td>
<td>31.4%</td>
<td>1.0</td>
<td>146.3</td>
<td>106.3</td>
<td>40.1</td>
<td>72.6%</td>
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<td>2017</td>
<td>10.8</td>
<td>3.4</td>
<td>31.4%</td>
<td>1.1</td>
<td>152.2</td>
<td>110.9</td>
<td>41.4</td>
<td>72.8%</td>
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<tr>
<td>2018</td>
<td>11.1</td>
<td>3.5</td>
<td>31.4%</td>
<td>1.1</td>
<td>157.9</td>
<td>115.3</td>
<td>42.6</td>
<td>73.0%</td>
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<tr>
<td>2019</td>
<td>11.4</td>
<td>3.6</td>
<td>31.4%</td>
<td>1.1</td>
<td>163.4</td>
<td>119.6</td>
<td>43.8</td>
<td>73.2%</td>
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<td>2020</td>
<td>11.7</td>
<td>3.7</td>
<td>31.4%</td>
<td>1.2</td>
<td>168.6</td>
<td>123.8</td>
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<td>127.9</td>
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<td>1.2</td>
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<td>31.4%</td>
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<td>203.6</td>
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<td>49.1</td>
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<td>15.7</td>
<td>4.9</td>
<td>31.4%</td>
<td>1.6</td>
<td>207.0</td>
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<td>48.9</td>
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<td>5.1</td>
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<td>1.6</td>
<td>210.1</td>
<td>161.8</td>
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<td>77.0%</td>
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<td>31.4%</td>
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<td>165.5</td>
<td>47.5</td>
<td>77.7%</td>
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<td>2032</td>
<td>17.5</td>
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<td>31.4%</td>
<td>1.7</td>
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<td>169.3</td>
<td>46.3</td>
<td>78.5%</td>
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<td>79.0%</td>
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<td>18.9</td>
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<td>31.4%</td>
<td>1.9</td>
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<td>221.5</td>
<td>180.7</td>
<td>40.8</td>
<td>81.6%</td>
</tr>
<tr>
<td>2036</td>
<td>20.5</td>
<td>6.4</td>
<td>31.4%</td>
<td>2.0</td>
<td>223.0</td>
<td>184.8</td>
<td>38.2</td>
<td>82.9%</td>
</tr>
<tr>
<td>2037</td>
<td>21.3</td>
<td>6.7</td>
<td>31.4%</td>
<td>2.1</td>
<td>224.2</td>
<td>189.2</td>
<td>35.1</td>
<td>84.4%</td>
</tr>
<tr>
<td>2038</td>
<td>22.2</td>
<td>6.9</td>
<td>31.4%</td>
<td>2.2</td>
<td>225.4</td>
<td>193.9</td>
<td>31.5</td>
<td>86.0%</td>
</tr>
<tr>
<td>2039</td>
<td>23.0</td>
<td>7.2</td>
<td>31.4%</td>
<td>2.3</td>
<td>226.4</td>
<td>199.0</td>
<td>27.4</td>
<td>87.9%</td>
</tr>
<tr>
<td>2040</td>
<td>24.0</td>
<td>7.5</td>
<td>31.4%</td>
<td>2.4</td>
<td>227.1</td>
<td>204.4</td>
<td>22.7</td>
<td>90.0%</td>
</tr>
</tbody>
</table>
Bartlett Police Pension Fund

- Active Employees
- Employee Annuitants
- Average Salaries
- Average Retirement Annuity
- Funded Ratios
- Change in Unfunded Liabilities
- Employer Contribution History
- Investment Rates of Return
- System Experience
- System Projections
CHART 11

BARTLETT POLICE PENSION FUND
Average Employee Salaries

<table>
<thead>
<tr>
<th>Year</th>
<th>Average Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2009</td>
<td>$75,508</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$79,819</td>
</tr>
<tr>
<td>FY 2011</td>
<td>$80,796</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$84,620</td>
</tr>
<tr>
<td>FY 2013</td>
<td>$86,265</td>
</tr>
</tbody>
</table>

CHART 12

BARTLETT POLICE PENSION FUND
Average Retirement Annuity

<table>
<thead>
<tr>
<th>Year</th>
<th>Average Annuity</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2009</td>
<td>$55,576</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$57,557</td>
</tr>
<tr>
<td>FY 2011</td>
<td>$64,042</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$65,847</td>
</tr>
<tr>
<td>FY 2013</td>
<td>$67,271</td>
</tr>
</tbody>
</table>
1 In FY 2011 The Actuarial Cost Method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495.

2 Other Factors consists of losses from retirements, terminations, and rates of mortality.
NOTE: All investment returns in this chart are based upon asset actuarial values i.e., WITH Asset Smoothing.
### TABLE 3

**BARTLETT POLICE PENSION FUND**

System Experience, FY 2009 - FY 2013

($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Payroll</th>
<th>Actuarial Liabilities</th>
<th>Actuarial Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>4.74</td>
<td>34.01</td>
<td>28.82</td>
<td>5.19</td>
<td>84.7%</td>
</tr>
<tr>
<td>2012</td>
<td>4.48</td>
<td>31.87</td>
<td>25.71</td>
<td>6.16</td>
<td>80.7%</td>
</tr>
<tr>
<td>2011</td>
<td>4.36</td>
<td>29.52</td>
<td>22.83</td>
<td>6.69</td>
<td>77.3%</td>
</tr>
<tr>
<td>2010</td>
<td>4.23</td>
<td>26.67</td>
<td>21.03</td>
<td>5.64</td>
<td>78.9%</td>
</tr>
<tr>
<td>2009</td>
<td>4.15</td>
<td>24.29</td>
<td>19.63</td>
<td>4.66</td>
<td>80.8%</td>
</tr>
</tbody>
</table>

### TABLE 4

**Bartlett Police Pension Fund**

Actuarial Valuation Projection Results as of May 1, 2013

Projections based on P.A. 96-1495

($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Capped Payroll</th>
<th>Total Employer Contribution</th>
<th>Total City Contribution As % of Payroll</th>
<th>Total Employee Contribution</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>4.7</td>
<td>0.8</td>
<td>17.3%</td>
<td>0.5</td>
<td>37.1</td>
<td>31.4</td>
<td>5.9</td>
<td>84.1%</td>
</tr>
<tr>
<td>2015</td>
<td>4.9</td>
<td>0.9</td>
<td>17.3%</td>
<td>0.5</td>
<td>40.2</td>
<td>33.9</td>
<td>6.3</td>
<td>84.2%</td>
</tr>
<tr>
<td>2016</td>
<td>5.1</td>
<td>0.9</td>
<td>17.3%</td>
<td>0.5</td>
<td>43.3</td>
<td>36.5</td>
<td>6.8</td>
<td>84.3%</td>
</tr>
<tr>
<td>2017</td>
<td>5.3</td>
<td>0.9</td>
<td>17.3%</td>
<td>0.5</td>
<td>46.5</td>
<td>39.2</td>
<td>7.3</td>
<td>84.3%</td>
</tr>
<tr>
<td>2018</td>
<td>5.5</td>
<td>0.9</td>
<td>17.3%</td>
<td>0.5</td>
<td>49.9</td>
<td>42.1</td>
<td>7.8</td>
<td>84.3%</td>
</tr>
<tr>
<td>2019</td>
<td>5.6</td>
<td>1.0</td>
<td>17.3%</td>
<td>0.6</td>
<td>53.5</td>
<td>45.1</td>
<td>8.4</td>
<td>84.3%</td>
</tr>
<tr>
<td>2020</td>
<td>5.8</td>
<td>1.0</td>
<td>17.3%</td>
<td>0.6</td>
<td>57.1</td>
<td>48.2</td>
<td>8.9</td>
<td>84.3%</td>
</tr>
<tr>
<td>2021</td>
<td>6.0</td>
<td>1.0</td>
<td>17.3%</td>
<td>0.6</td>
<td>60.8</td>
<td>51.3</td>
<td>9.5</td>
<td>84.4%</td>
</tr>
<tr>
<td>2022</td>
<td>6.1</td>
<td>1.1</td>
<td>17.3%</td>
<td>0.6</td>
<td>64.4</td>
<td>54.4</td>
<td>10.1</td>
<td>84.4%</td>
</tr>
<tr>
<td>2023</td>
<td>6.2</td>
<td>1.1</td>
<td>17.3%</td>
<td>0.6</td>
<td>68.0</td>
<td>57.4</td>
<td>10.6</td>
<td>84.5%</td>
</tr>
<tr>
<td>2024</td>
<td>6.3</td>
<td>1.1</td>
<td>17.3%</td>
<td>0.6</td>
<td>71.5</td>
<td>60.5</td>
<td>11.1</td>
<td>84.5%</td>
</tr>
<tr>
<td>2025</td>
<td>6.4</td>
<td>1.1</td>
<td>17.3%</td>
<td>0.6</td>
<td>75.0</td>
<td>63.5</td>
<td>11.5</td>
<td>84.7%</td>
</tr>
<tr>
<td>2026</td>
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<td>1.1</td>
<td>17.3%</td>
<td>0.7</td>
<td>78.3</td>
<td>66.4</td>
<td>11.9</td>
<td>84.8%</td>
</tr>
<tr>
<td>2027</td>
<td>6.7</td>
<td>1.2</td>
<td>17.3%</td>
<td>0.7</td>
<td>81.6</td>
<td>69.3</td>
<td>12.3</td>
<td>84.9%</td>
</tr>
<tr>
<td>2028</td>
<td>6.8</td>
<td>1.2</td>
<td>17.3%</td>
<td>0.7</td>
<td>84.7</td>
<td>72.1</td>
<td>12.6</td>
<td>85.1%</td>
</tr>
<tr>
<td>2029</td>
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<td>1.2</td>
<td>17.3%</td>
<td>0.7</td>
<td>87.7</td>
<td>74.8</td>
<td>12.9</td>
<td>85.3%</td>
</tr>
<tr>
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<td>17.3%</td>
<td>0.7</td>
<td>90.5</td>
<td>77.4</td>
<td>13.1</td>
<td>85.5%</td>
</tr>
<tr>
<td>2031</td>
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<td>1.3</td>
<td>17.3%</td>
<td>0.7</td>
<td>93.1</td>
<td>79.9</td>
<td>13.2</td>
<td>85.8%</td>
</tr>
<tr>
<td>2032</td>
<td>7.5</td>
<td>1.3</td>
<td>17.3%</td>
<td>0.7</td>
<td>95.5</td>
<td>82.2</td>
<td>13.3</td>
<td>86.1%</td>
</tr>
<tr>
<td>2033</td>
<td>7.7</td>
<td>1.3</td>
<td>17.3%</td>
<td>0.8</td>
<td>97.7</td>
<td>84.5</td>
<td>13.3</td>
<td>86.4%</td>
</tr>
<tr>
<td>2034</td>
<td>7.9</td>
<td>1.4</td>
<td>17.3%</td>
<td>0.8</td>
<td>99.8</td>
<td>86.6</td>
<td>13.2</td>
<td>86.8%</td>
</tr>
<tr>
<td>2035</td>
<td>8.1</td>
<td>1.4</td>
<td>17.3%</td>
<td>0.8</td>
<td>101.6</td>
<td>88.5</td>
<td>13.0</td>
<td>87.2%</td>
</tr>
<tr>
<td>2036</td>
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<td>1.4</td>
<td>17.3%</td>
<td>0.8</td>
<td>103.2</td>
<td>90.4</td>
<td>12.8</td>
<td>87.6%</td>
</tr>
<tr>
<td>2037</td>
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<td>1.5</td>
<td>17.3%</td>
<td>0.9</td>
<td>104.7</td>
<td>92.3</td>
<td>12.4</td>
<td>88.1%</td>
</tr>
<tr>
<td>2038</td>
<td>8.9</td>
<td>1.5</td>
<td>17.3%</td>
<td>0.9</td>
<td>106.0</td>
<td>94.1</td>
<td>11.9</td>
<td>88.7%</td>
</tr>
<tr>
<td>2039</td>
<td>9.2</td>
<td>1.6</td>
<td>17.3%</td>
<td>0.9</td>
<td>107.2</td>
<td>95.8</td>
<td>11.5</td>
<td>89.3%</td>
</tr>
<tr>
<td>2040</td>
<td>9.5</td>
<td>1.6</td>
<td>17.3%</td>
<td>0.9</td>
<td>108.2</td>
<td>97.4</td>
<td>10.8</td>
<td>90.0%</td>
</tr>
</tbody>
</table>

**NOTE:** Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.91%.
- Active Employees
- Employee Annuitants
- Average Salaries
- Average Retirement Annuity
- Funded Ratios
- Change in Unfunded Liabilities
- Employer Contribution History
- Investment Rates of Return
- System Experience
- System Projections
CHART 17

MORTON GROVE POLICE PENSION FUND
Active Employees

<table>
<thead>
<tr>
<th>FY 2009</th>
<th>FY 2010</th>
<th>FY 2011</th>
<th>FY 2012</th>
<th>FY 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>46</td>
<td>46</td>
<td>45</td>
<td>44</td>
<td>44</td>
</tr>
</tbody>
</table>

CHART 18

MORTON GROVE POLICE PENSION FUND
Employee Annuitants

<table>
<thead>
<tr>
<th>FY 2009</th>
<th>FY 2010</th>
<th>FY 2011</th>
<th>FY 2012</th>
<th>FY 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>36</td>
<td>33</td>
<td>34</td>
<td>35</td>
<td>36</td>
</tr>
</tbody>
</table>
CHART 19
MORTON GROVE POLICE PENSION FUND
Average Employee Salaries

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2009</td>
<td>$80,050</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$80,800</td>
</tr>
<tr>
<td>FY 2011</td>
<td>$82,927</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$84,575</td>
</tr>
<tr>
<td>FY 2013</td>
<td>$86,972</td>
</tr>
</tbody>
</table>

CHART 20
MORTON GROVE POLICE PENSION FUND
Average Retirement Annuity

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2009</td>
<td>$57,803</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$60,324</td>
</tr>
<tr>
<td>FY 2011</td>
<td>$61,190</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$65,634</td>
</tr>
<tr>
<td>FY 2013</td>
<td>$64,322</td>
</tr>
</tbody>
</table>
In FY 2010 The Actuarial Cost Method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The mortality rate assumption was also changed during this year.

In FY 2011 the investment return assumption was decreased from 7.50% to 7.25%, and in FY 2013 it was again decreased to 7.125%.

CHART 22

1 In FY 2010 The Actuarial Cost Method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The mortality rate assumption was also changed during this year.

In FY 2011 the investment return assumption was decreased from 7.50% to 7.25%, and in FY 2013 it was again decreased to 7.125%.

2 Other Factors consists of losses from retirements, terminations, and rates of mortality.
CHART 23

MORTON GROVE POLICE PENSION FUND
Employer Contribution History
FY 2009 - FY 2013
($ in Millions)

NOTE: The extension of the amortization period and the lowering of the funding target from 100% to 90% enacted by P.A. 96-1495, caused the employer contributions for some funds to decrease in FY 2012 and FY 2013.

CHART 24

MORTON GROVE POLICE PENSION FUND
Rate of Return Earned FY 2009 - FY 2013
Actuarially Assumed Rate of Return:
7.50% in FY 2009 - 2010, 7.25% in FY 2011 - FY 2012, 7.125% in FY 2013

NOTE: All investment returns in this chart are based upon asset actuarial values i.e., WITH Asset Smoothing.
### TABLE 5

**MORTON GROVE POLICE PENSION FUND**  
System Experience, FY 2009 - FY 2013  
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Payroll</th>
<th>Actuarial Liabilities</th>
<th>Actuarial Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>3.8</td>
<td>55.96</td>
<td>30.07</td>
<td>25.89</td>
<td>53.7%</td>
</tr>
<tr>
<td>2012</td>
<td>3.72</td>
<td>53.12</td>
<td>28.64</td>
<td>24.48</td>
<td>53.9%</td>
</tr>
<tr>
<td>2011</td>
<td>3.73</td>
<td>48.84</td>
<td>27.85</td>
<td>21.00</td>
<td>57.0%</td>
</tr>
<tr>
<td>2010</td>
<td>3.72</td>
<td>46.55</td>
<td>25.81</td>
<td>20.74</td>
<td>55.4%</td>
</tr>
<tr>
<td>2009</td>
<td>3.7</td>
<td>44.6</td>
<td>25.2</td>
<td>19.41</td>
<td>56.4%</td>
</tr>
</tbody>
</table>

### TABLE 6

**Morton Grove Police Pension Fund**  
Actuarial Valuation Projection Results as of December 31, 2013  
Projections based on Public Act 96-1495  
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Capped Payroll</th>
<th>Total Employer Contribution</th>
<th>Total City Contribution As % of Payroll</th>
<th>Total Employee Contribution</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>3.8</td>
<td>1.9</td>
<td>49.0%</td>
<td>0.4</td>
<td>57.4</td>
<td>31.8</td>
<td>25.6</td>
<td>55.4%</td>
</tr>
<tr>
<td>2015</td>
<td>3.9</td>
<td>1.9</td>
<td>49.0%</td>
<td>0.4</td>
<td>58.8</td>
<td>33.4</td>
<td>25.5</td>
<td>56.7%</td>
</tr>
<tr>
<td>2016</td>
<td>4.0</td>
<td>1.9</td>
<td>49.0%</td>
<td>0.4</td>
<td>60.2</td>
<td>34.4</td>
<td>25.8</td>
<td>57.1%</td>
</tr>
<tr>
<td>2017</td>
<td>4.1</td>
<td>2.0</td>
<td>49.0%</td>
<td>0.4</td>
<td>61.6</td>
<td>35.4</td>
<td>26.1</td>
<td>57.5%</td>
</tr>
<tr>
<td>2018</td>
<td>4.2</td>
<td>2.0</td>
<td>49.0%</td>
<td>0.4</td>
<td>62.9</td>
<td>36.5</td>
<td>26.4</td>
<td>58.0%</td>
</tr>
<tr>
<td>2019</td>
<td>4.3</td>
<td>2.1</td>
<td>49.0%</td>
<td>0.4</td>
<td>64.2</td>
<td>37.6</td>
<td>26.7</td>
<td>58.6%</td>
</tr>
<tr>
<td>2020</td>
<td>4.4</td>
<td>2.2</td>
<td>49.0%</td>
<td>0.4</td>
<td>65.6</td>
<td>38.7</td>
<td>26.9</td>
<td>59.0%</td>
</tr>
<tr>
<td>2021</td>
<td>4.5</td>
<td>2.2</td>
<td>49.0%</td>
<td>0.4</td>
<td>66.9</td>
<td>39.9</td>
<td>27.0</td>
<td>59.6%</td>
</tr>
<tr>
<td>2022</td>
<td>4.7</td>
<td>2.3</td>
<td>49.0%</td>
<td>0.5</td>
<td>68.2</td>
<td>41.1</td>
<td>27.1</td>
<td>60.3%</td>
</tr>
<tr>
<td>2023</td>
<td>4.8</td>
<td>2.3</td>
<td>49.0%</td>
<td>0.5</td>
<td>69.4</td>
<td>42.3</td>
<td>27.1</td>
<td>61.0%</td>
</tr>
<tr>
<td>2024</td>
<td>4.9</td>
<td>2.4</td>
<td>49.0%</td>
<td>0.5</td>
<td>70.6</td>
<td>43.5</td>
<td>27.1</td>
<td>61.7%</td>
</tr>
<tr>
<td>2025</td>
<td>5.0</td>
<td>2.5</td>
<td>49.0%</td>
<td>0.5</td>
<td>71.7</td>
<td>44.8</td>
<td>26.9</td>
<td>62.4%</td>
</tr>
<tr>
<td>2026</td>
<td>5.2</td>
<td>2.5</td>
<td>49.0%</td>
<td>0.5</td>
<td>72.8</td>
<td>46.1</td>
<td>26.7</td>
<td>63.3%</td>
</tr>
<tr>
<td>2027</td>
<td>5.3</td>
<td>2.6</td>
<td>49.0%</td>
<td>0.5</td>
<td>73.8</td>
<td>47.3</td>
<td>26.4</td>
<td>63.2%</td>
</tr>
<tr>
<td>2028</td>
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<td>2.7</td>
<td>49.0%</td>
<td>0.5</td>
<td>74.7</td>
<td>48.7</td>
<td>26.0</td>
<td>65.2%</td>
</tr>
<tr>
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<td>2.7</td>
<td>49.0%</td>
<td>0.6</td>
<td>75.5</td>
<td>50.0</td>
<td>25.5</td>
<td>66.3%</td>
</tr>
<tr>
<td>2030</td>
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<td>49.0%</td>
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<td>76.2</td>
<td>51.4</td>
<td>24.8</td>
<td>67.5%</td>
</tr>
<tr>
<td>2031</td>
<td>5.9</td>
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<td>49.0%</td>
<td>0.6</td>
<td>76.9</td>
<td>52.9</td>
<td>24.0</td>
<td>68.8%</td>
</tr>
<tr>
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<td>3.0</td>
<td>49.0%</td>
<td>0.6</td>
<td>77.5</td>
<td>54.5</td>
<td>23.0</td>
<td>70.3%</td>
</tr>
<tr>
<td>2033</td>
<td>6.2</td>
<td>3.1</td>
<td>49.0%</td>
<td>0.6</td>
<td>78.1</td>
<td>56.2</td>
<td>21.9</td>
<td>71.9%</td>
</tr>
<tr>
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<td>3.2</td>
<td>49.0%</td>
<td>0.6</td>
<td>78.6</td>
<td>58.0</td>
<td>20.6</td>
<td>73.8%</td>
</tr>
<tr>
<td>2035</td>
<td>6.6</td>
<td>3.3</td>
<td>49.0%</td>
<td>0.7</td>
<td>79.0</td>
<td>59.9</td>
<td>19.1</td>
<td>75.8%</td>
</tr>
<tr>
<td>2036</td>
<td>6.9</td>
<td>3.4</td>
<td>49.0%</td>
<td>0.7</td>
<td>79.3</td>
<td>62.0</td>
<td>17.4</td>
<td>78.1%</td>
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<td>0.7</td>
<td>79.7</td>
<td>64.2</td>
<td>15.5</td>
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</tr>
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<td>66.7</td>
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<td>83.4%</td>
</tr>
<tr>
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<td>3.7</td>
<td>49.0%</td>
<td>0.7</td>
<td>80.2</td>
<td>69.4</td>
<td>10.8</td>
<td>86.5%</td>
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<tr>
<td>2040</td>
<td>7.8</td>
<td>3.8</td>
<td>49.0%</td>
<td>0.8</td>
<td>80.4</td>
<td>72.4</td>
<td>8.0</td>
<td>90.0%</td>
</tr>
</tbody>
</table>

**NOTE:** Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.91%.
- Active Employees
- Employee Annuitants
- Average Salaries
- Average Retirement Annuity
- Funded Ratios
- Change in Unfunded Liabilities
- Employer Contribution History
- Investment Rates of Return
- System Experience
- System Projections
CHART 27
SPRINGFIELD POLICE PENSION FUND
Average Employee Salaries

<table>
<thead>
<tr>
<th>Year</th>
<th>Average Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2009</td>
<td>$62,505</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$67,621</td>
</tr>
<tr>
<td>FY 2011</td>
<td>$70,438</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$73,601</td>
</tr>
<tr>
<td>FY 2013</td>
<td>$75,005</td>
</tr>
</tbody>
</table>

CHART 28
SPRINGFIELD POLICE PENSION FUND
Average Retirement Annuity

<table>
<thead>
<tr>
<th>Year</th>
<th>Average Annuity</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2009</td>
<td>$44,213</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$45,874</td>
</tr>
<tr>
<td>FY 2011</td>
<td>$48,252</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$49,988</td>
</tr>
<tr>
<td>FY 2013</td>
<td>$52,044</td>
</tr>
</tbody>
</table>
In FY 2009 the investment return assumption was increased from 7.00% to 7.50%. In FY 2011 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The mortality rate assumption was also changed during this year.

Other Factors consists of losses from retirements, terminations, and rates of mortality.
CHART 31

SPRINGFIELD POLICE PENSION FUND  
Employer Contribution History  
FY 2009 - FY 2013  
($ in Millions)

NOTE: The extension of the amortization period and the lowering of the funding target from 100% to 90% enacted by P.A. 96-1495, caused the employer contributions for some funds to decrease in FY 2012 and FY 2013.

CHART 32

SPRINGFIELD POLICE PENSION FUND  
Rate of Return Earned FY 2009 - FY 2013  
Actuarially Assumed Rate of Return: 7.50%

NOTE: All investment returns in this chart are based upon asset actuarial values i.e., WITH Asset Smoothing. Rates of return based on the market value of assets were -16.7% in FY 2009, 17.3% in FY 2010, 3.4% in FY 2012, and 7.8% in FY 2013. No data was made available for FY 2011.
**TABLE 7**

### SPRINGFIELD POLICE PENSION FUND

System Experience, FY 2009 - FY 2013

($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Payroll</th>
<th>Actuarial Liabilities</th>
<th>Actuarial Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>18.45</td>
<td>226.88</td>
<td>122.44</td>
<td>104.44</td>
<td>54.0%</td>
</tr>
<tr>
<td>2012</td>
<td>17.52</td>
<td>216.76</td>
<td>116.95</td>
<td>99.81</td>
<td>54.0%</td>
</tr>
<tr>
<td>2011</td>
<td>17.54</td>
<td>204.40</td>
<td>111.53</td>
<td>92.87</td>
<td>54.6%</td>
</tr>
<tr>
<td>2010</td>
<td>17.92</td>
<td>186.04</td>
<td>106.13</td>
<td>79.91</td>
<td>57.0%</td>
</tr>
<tr>
<td>2009</td>
<td>17.38</td>
<td>173.78</td>
<td>100.64</td>
<td>73.14</td>
<td>57.9%</td>
</tr>
</tbody>
</table>

**NOTE:** Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.91%.

**TABLE 8**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Capped Payroll</th>
<th>Total Employer Contribution</th>
<th>Total City Contribution As % of Payroll</th>
<th>Total Employee Contribution</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>18.5</td>
<td>8.5</td>
<td>46.2%</td>
<td>1.8</td>
<td>236.9</td>
<td>131.5</td>
<td>105.4</td>
<td>55.5%</td>
</tr>
<tr>
<td>2015</td>
<td>19.0</td>
<td>9.1</td>
<td>48.0%</td>
<td>1.9</td>
<td>247.5</td>
<td>139.9</td>
<td>107.6</td>
<td>56.5%</td>
</tr>
<tr>
<td>2016</td>
<td>19.5</td>
<td>9.4</td>
<td>48.0%</td>
<td>1.9</td>
<td>258.4</td>
<td>147.9</td>
<td>110.4</td>
<td>57.3%</td>
</tr>
<tr>
<td>2017</td>
<td>20.0</td>
<td>9.6</td>
<td>48.0%</td>
<td>2.0</td>
<td>269.4</td>
<td>157.2</td>
<td>112.2</td>
<td>58.4%</td>
</tr>
<tr>
<td>2018</td>
<td>20.5</td>
<td>9.8</td>
<td>48.0%</td>
<td>2.0</td>
<td>280.5</td>
<td>166.6</td>
<td>113.9</td>
<td>59.4%</td>
</tr>
<tr>
<td>2019</td>
<td>20.9</td>
<td>10.1</td>
<td>48.0%</td>
<td>2.1</td>
<td>291.6</td>
<td>176.1</td>
<td>115.5</td>
<td>60.4%</td>
</tr>
<tr>
<td>2020</td>
<td>21.4</td>
<td>10.3</td>
<td>48.0%</td>
<td>2.1</td>
<td>302.7</td>
<td>185.7</td>
<td>116.9</td>
<td>61.4%</td>
</tr>
<tr>
<td>2021</td>
<td>21.9</td>
<td>10.5</td>
<td>48.0%</td>
<td>2.2</td>
<td>313.6</td>
<td>195.4</td>
<td>118.2</td>
<td>62.3%</td>
</tr>
<tr>
<td>2022</td>
<td>22.3</td>
<td>10.7</td>
<td>48.0%</td>
<td>2.2</td>
<td>324.2</td>
<td>205.0</td>
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<td>63.2%</td>
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<tr>
<td>2023</td>
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<td>10.9</td>
<td>48.0%</td>
<td>2.3</td>
<td>334.3</td>
<td>214.4</td>
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<td>23.1</td>
<td>11.1</td>
<td>48.0%</td>
<td>2.3</td>
<td>344.0</td>
<td>223.6</td>
<td>120.3</td>
<td>65.0%</td>
</tr>
<tr>
<td>2025</td>
<td>23.6</td>
<td>11.3</td>
<td>48.0%</td>
<td>2.3</td>
<td>353.2</td>
<td>232.8</td>
<td>120.4</td>
<td>65.9%</td>
</tr>
<tr>
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<td>24.0</td>
<td>11.5</td>
<td>48.0%</td>
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<td>362.0</td>
<td>241.8</td>
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<td>48.0%</td>
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<td>370.0</td>
<td>250.6</td>
<td>119.4</td>
<td>67.7%</td>
</tr>
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<td>48.0%</td>
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<td>377.4</td>
<td>259.3</td>
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<td>68.7%</td>
</tr>
<tr>
<td>2029</td>
<td>25.6</td>
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<td>48.0%</td>
<td>2.5</td>
<td>384.1</td>
<td>267.8</td>
<td>116.4</td>
<td>69.7%</td>
</tr>
<tr>
<td>2030</td>
<td>26.2</td>
<td>12.6</td>
<td>48.0%</td>
<td>2.6</td>
<td>390.3</td>
<td>276.2</td>
<td>114.0</td>
<td>70.8%</td>
</tr>
<tr>
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<td>2.7</td>
<td>395.8</td>
<td>284.8</td>
<td>111.1</td>
<td>71.9%</td>
</tr>
<tr>
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<td>13.3</td>
<td>48.0%</td>
<td>2.7</td>
<td>400.7</td>
<td>293.4</td>
<td>107.4</td>
<td>72.2%</td>
</tr>
<tr>
<td>2033</td>
<td>28.5</td>
<td>13.7</td>
<td>48.0%</td>
<td>2.8</td>
<td>405.0</td>
<td>302.1</td>
<td>102.9</td>
<td>74.6%</td>
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<tr>
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<td>48.0%</td>
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<td>408.6</td>
<td>311.1</td>
<td>97.5</td>
<td>76.1%</td>
</tr>
<tr>
<td>2035</td>
<td>30.4</td>
<td>14.6</td>
<td>48.0%</td>
<td>3.0</td>
<td>411.7</td>
<td>320.5</td>
<td>91.2</td>
<td>77.9%</td>
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<tr>
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<td>414.3</td>
<td>330.4</td>
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<tr>
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<td>352.4</td>
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<td>84.3%</td>
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<td>48.0%</td>
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<td>419.5</td>
<td>364.9</td>
<td>54.6</td>
<td>87.0%</td>
</tr>
<tr>
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<td>420.7</td>
<td>378.6</td>
<td>42.1</td>
<td>90.0%</td>
</tr>
</tbody>
</table>

**NOTE:** Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.91%.
- Active Employees
- Employee Annuitants
- Average Salaries
- Average Retirement Annuity
- Funded Ratios
- Change in Unfunded Liabilities
- Employer Contribution History
- Investment Rates of Return
- System Experience
- System Projections
All fiscal years surveyed included a small increase in unfunded liabilities due to the payroll amortization method adopted with P.A. 96-1495.

The investment return assumption was adjusted every year for this fund, as can be seen in Chart 40.

In FY 2010 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495.

1 Other Factors consists of losses from retirements, terminations, and rates of mortality.
CHART 39

WILMETTE POLICE PENSION FUND
Employer Contribution History
FY 2009 - FY 2013
($ in Millions)

NOTE: The extension of the amortization period and the lowering of the funding target from 100% to 90% enacted by P.A. 96-1495, caused the employer contributions for some funds to decrease in FY 2012 and FY 2013.

CHART 40

WILMETTE POLICE PENSION FUND
Rate of Return Earned FY 2009 - FY 2013
Actuarially Assumed Rate of Return:
7.45% in FY 2009, 7.40% in FY 2010, 7.35% in FY 2011,
7.30% in FY 2012, 7.25% in FY 2013

NOTE: All investment returns in this chart are based upon asset actuarial values i.e., WITH Asset Smoothing.
TABLE 9

WILMETTE POLICE PENSION FUND
System Experience, FY 2009 - FY 2013
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Payroll</th>
<th>Actuarial Liabilities</th>
<th>Actuarial Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>4.12</td>
<td>56.40</td>
<td>39.54</td>
<td>16.86</td>
<td>70.1%</td>
</tr>
<tr>
<td>2012</td>
<td>4.08</td>
<td>54.34</td>
<td>36.63</td>
<td>17.72</td>
<td>67.4%</td>
</tr>
<tr>
<td>2011</td>
<td>4.04</td>
<td>51.38</td>
<td>34.26</td>
<td>17.11</td>
<td>66.7%</td>
</tr>
<tr>
<td>2010</td>
<td>3.95</td>
<td>48.56</td>
<td>31.94</td>
<td>16.63</td>
<td>65.8%</td>
</tr>
<tr>
<td>2009</td>
<td>3.84</td>
<td>46.08</td>
<td>31.06</td>
<td>15.02</td>
<td>67.4%</td>
</tr>
</tbody>
</table>

NOTE: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.91%.

TABLE 10

Wilmette Fire Pension Fund
Actuarial Valuation Projection Results as of December 31, 2013
Projections based on Public Act 96-1495
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Capped Payroll</th>
<th>Total Employer Contribution</th>
<th>Total City Contribution as % of Payroll</th>
<th>Total Employee Contribution</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>4.2</td>
<td>1.7</td>
<td>41.3%</td>
<td>0.4</td>
<td>63.1</td>
<td>42.5</td>
<td>20.5</td>
<td>67.4%</td>
</tr>
<tr>
<td>2015</td>
<td>4.3</td>
<td>1.8</td>
<td>41.3%</td>
<td>0.4</td>
<td>65.6</td>
<td>44.8</td>
<td>20.8</td>
<td>68.3%</td>
</tr>
<tr>
<td>2016</td>
<td>4.1</td>
<td>1.7</td>
<td>41.3%</td>
<td>0.4</td>
<td>67.9</td>
<td>46.1</td>
<td>21.7</td>
<td>68.0%</td>
</tr>
<tr>
<td>2017</td>
<td>4.4</td>
<td>1.8</td>
<td>41.3%</td>
<td>0.4</td>
<td>70.2</td>
<td>47.6</td>
<td>22.6</td>
<td>67.8%</td>
</tr>
<tr>
<td>2018</td>
<td>4.4</td>
<td>1.8</td>
<td>41.3%</td>
<td>0.4</td>
<td>72.1</td>
<td>49.0</td>
<td>23.1</td>
<td>68.0%</td>
</tr>
<tr>
<td>2019</td>
<td>4.6</td>
<td>1.9</td>
<td>41.3%</td>
<td>0.4</td>
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<td>62.7</td>
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<td>71.4%</td>
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<td>64.3</td>
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<td>73.0%</td>
</tr>
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<td>96.1</td>
<td>74.7</td>
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<td>77.7%</td>
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<td>77.2</td>
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<td>79.2%</td>
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<td>79.8</td>
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<td>82.7</td>
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<td>85.9</td>
<td>15.1</td>
<td>85.1%</td>
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<td>3.8</td>
<td>41.3%</td>
<td>0.9</td>
<td>102.0</td>
<td>89.1</td>
<td>12.8</td>
<td>87.4%</td>
</tr>
<tr>
<td>2040</td>
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<td>3.9</td>
<td>41.3%</td>
<td>0.9</td>
<td>102.6</td>
<td>92.3</td>
<td>10.3</td>
<td>90.0%</td>
</tr>
</tbody>
</table>
III. Downstate Fire Pension Funds
Downstate Fire Pension Funds

Retirement Age
- Age 50 with 20 years of service

Retirement Formula
- 2.5% of final salary for each year of service.

Maximum Annuity
- 75% of final salary after 30 years of service.

Salary Used to Calculate Pension
- Salary on last day of service.

Annual COLA
- 3% compounded.

Employee Contributions
- 9.45% of salary.

Note: Benefits shown are for employees hired prior to January 1, 2011 (Tier 1 employees), the effective date of P.A. 96-1495. See P.A. 96-1495 in Section I for a summary of benefits for employees hired after January 1, 2011 (Tier 2 employees).
- Active Employees
- Employee Annuitants
- Average Salaries
- Average Retirement Annuity
- Funded Ratios
- Change in Unfunded Liabilities
- Employer Contribution History
- Investment Rates of Return
- System Experience
- System Projections
CHART 43

ARLINGTON HEIGHTS FIRE PENSION FUND
Average Employee Salaries

NOTE: As per the Arlington Heights Fire Pension Fund: In FY 2013, the increase in average employee salaries can be attributed to new salary contracts and a salary-step system.

CHART 44

ARLINGTON HEIGHTS FIRE PENSION FUND
Average Retirement Annuity
CHART 45

ARLINGTON HEIGHTS FIRE PENSION FUND
Funded Ratio
FY 2009 - FY 2013

Fiscal Year

2009: 68.0%
2010: 63.6%
2011: 59.2%
2012: 62.5%
2013: 63.6%

CHART 46

ARLINGTON HEIGHTS FIRE PENSION FUND
Change in Unfunded Liabilities
FY 2012 - FY 2013
($ in Millions)

TOTAL DECREASE EQUALS
$0.345 MIL

1.334
1.464
0.000
1.328
0.575

SALARY INCREASES
INVESTMENT RETURNS
EMPLOYER CONTRIBUTIONS
BENEFIT INCREASES
CHANGES IN ASSUMPTIONS
OTHER FACTORS

1 In FY 2012 the investment return assumption was changed from 7.50% to 7.00%
2 Other Factors consists of losses from retirements, terminations, and rates of mortality.
CHART 47

ARLINGTON HEIGHTS FIRE PENSION FUND
Employer Contribution History
FY 2009 - FY 2013
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Contribution ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>3.109</td>
</tr>
<tr>
<td>2010</td>
<td>3.244</td>
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<tr>
<td>2011</td>
<td>3.395</td>
</tr>
<tr>
<td>2012</td>
<td>4.471</td>
</tr>
<tr>
<td>2013</td>
<td>4.567</td>
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</tbody>
</table>

CHART 48

ARLINGTON HEIGHTS FIRE PENSION FUND
Rate of Return Earned FY 2009 - FY 2013
Actuarially Assumed Rate of Return:
7.50% in FY 2009 - 2011, 7.00% in FY 2012 - FY 2013

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Rate of Return (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>0.4%</td>
</tr>
<tr>
<td>2010</td>
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<tr>
<td>2011</td>
<td>5.5%</td>
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<tr>
<td>2012</td>
<td>9.7%</td>
</tr>
<tr>
<td>2013</td>
<td>7.9%</td>
</tr>
</tbody>
</table>

NOTE: All investment returns in this chart are based upon asset actuarial values i.e., WITH Asset Smoothing.
TABLE 11

ARLINGTON HEIGHTS FIRE PENSION FUND
System Experience, FY 2009 - FY 2013
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Payroll</th>
<th>Actuarial Liabilities</th>
<th>Actuarial Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>9.77</td>
<td>121.15</td>
<td>77.10</td>
<td>44.05</td>
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</tr>
<tr>
<td>2012</td>
<td>9.36</td>
<td>113.82</td>
<td>71.12</td>
<td>42.70</td>
<td>62.5%</td>
</tr>
<tr>
<td>2011</td>
<td>8.99</td>
<td>108.86</td>
<td>64.46</td>
<td>44.40</td>
<td>59.2%</td>
</tr>
<tr>
<td>2010</td>
<td>9.14</td>
<td>95.56</td>
<td>60.75</td>
<td>34.81</td>
<td>63.6%</td>
</tr>
<tr>
<td>2009</td>
<td>8.89</td>
<td>86.43</td>
<td>58.79</td>
<td>27.63</td>
<td>68.0%</td>
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</table>

TABLE 12

Arlington Heights Fire Pension Fund
Actuarial Valuation Projection Results as of May 1, 2013
Projections based on P.A. 96-1495
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Capped Payroll</th>
<th>Total Employer Contribution</th>
<th>Total City Contribution As % of Payroll</th>
<th>Total Employee Contribution</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
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<tbody>
<tr>
<td>2014</td>
<td>9.8</td>
<td>3.5</td>
<td>36.1%</td>
<td>0.9</td>
<td>126.0</td>
<td>80.4</td>
<td>45.5</td>
<td>63.8%</td>
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<tr>
<td>2015</td>
<td>10.1</td>
<td>3.7</td>
<td>36.1%</td>
<td>1.0</td>
<td>130.9</td>
<td>85.6</td>
<td>45.3</td>
<td>65.4%</td>
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<td>10.5</td>
<td>3.8</td>
<td>36.1%</td>
<td>1.0</td>
<td>135.9</td>
<td>88.2</td>
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<td>36.1%</td>
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<td>91.9</td>
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<td>1.1</td>
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<td>36.1%</td>
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<td>99.8</td>
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<td>65.8%</td>
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<td>108.3</td>
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<td>66.6%</td>
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<td>117.0</td>
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<td>178.3</td>
<td>121.5</td>
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<td>125.9</td>
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<td>36.1%</td>
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<td>188.0</td>
<td>130.4</td>
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<td>134.9</td>
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<td>36.1%</td>
<td>1.4</td>
<td>196.9</td>
<td>139.5</td>
<td>57.4</td>
<td>70.9%</td>
</tr>
<tr>
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<td>5.6</td>
<td>36.1%</td>
<td>1.5</td>
<td>200.9</td>
<td>144.1</td>
<td>56.8</td>
<td>71.7%</td>
</tr>
<tr>
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<td>36.1%</td>
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<td>204.8</td>
<td>148.8</td>
<td>56.0</td>
<td>72.7%</td>
</tr>
<tr>
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<td>36.1%</td>
<td>1.5</td>
<td>208.4</td>
<td>153.6</td>
<td>54.8</td>
<td>73.7%</td>
</tr>
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<td>16.8</td>
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<td>36.1%</td>
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<td>214.9</td>
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<td>217.9</td>
<td>169.0</td>
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<td>220.6</td>
<td>174.7</td>
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</tr>
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<td>7.0</td>
<td>36.1%</td>
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<td>223.3</td>
<td>180.7</td>
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<td>187.1</td>
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<td>82.9%</td>
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<td>193.9</td>
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<td>230.3</td>
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<td>87.4%</td>
</tr>
<tr>
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<td>8.1</td>
<td>36.1%</td>
<td>2.1</td>
<td>232.4</td>
<td>209.1</td>
<td>23.2</td>
<td>90.0%</td>
</tr>
</tbody>
</table>

NOTE: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.
- Active Employees
- Employee Annuitants
- Average Salaries
- Average Retirement Annuity
- Funded Ratios
- Change in Unfunded Liabilities
- Employer Contribution History
- Investment Rates of Return
- System Experience
- System Projections
CHART 49

MORTON GROVE FIRE PENSION FUND
Active Employees

CHART 50

MORTON GROVE FIRE PENSION FUND
Employee Annuitants
As per the Morton Grove Finance Department: The increase in average employee salaries in FY 2012, and the increase in average retirement annuities in FY 2013, can be attributed to new salary contracts.

CHART 52

MORTON GROVE FIRE PENSION FUND
Average Retirement Annuity

$57,619
$61,445
$62,261
$62,914
$66,519

FY 2009
FY 2010
FY 2011
FY 2012
FY 2013
In FY 2010 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The mortality rate assumption was also changed during this year.

In FY 2011 the investment return assumption was decreased from 7.50% to 7.25%, and in FY 2013 it was again decreased to 7.125%.

1. Other Factors consists of losses from retirements, terminations, and rates of mortality.

In FY 2010 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The mortality rate assumption was also changed during this year.

In FY 2011 the investment return assumption was decreased from 7.50% to 7.25%, and in FY 2013 it was again decreased to 7.125%.

2. Other Factors consists of losses from retirements, terminations, and rates of mortality.
CHART 55

MORTON GROVE FIRE PENSION FUND
Employer Contribution History
FY 2009 - FY 2013
($ in Millions)

NOTE: The extension of the amortization period and the lowering of the funding target from 100% to 90% enacted by P.A. 96-1495, caused the employer contributions for some funds to decrease in FY 2012 and FY 2013.

CHART 56

MORTON GROVE FIRE PENSION FUND
Rate of Return Earned FY 2009 - FY 2013
Actuarially Assumed Rate of Return:
7.50% in FY 2009 - 2010, 7.25% in FY 2011 - FY 2012, 7.125% in FY 2013

NOTE: All investment returns in this chart are based upon asset actuarial values i.e., WITH Asset Smoothing.
## TABLE 13

**Morton Grove Fire Pension Fund**  
System Experience, FY 2009 - FY 2013  
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Payroll</th>
<th>Actuarial Liabilities</th>
<th>Actuarial Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>3.65</td>
<td>52.83</td>
<td>27.57</td>
<td>25.27</td>
<td>52.2%</td>
</tr>
<tr>
<td>2012</td>
<td>3.56</td>
<td>50.22</td>
<td>26.00</td>
<td>24.23</td>
<td>51.8%</td>
</tr>
<tr>
<td>2011</td>
<td>3.36</td>
<td>48.53</td>
<td>24.62</td>
<td>23.91</td>
<td>50.7%</td>
</tr>
<tr>
<td>2010</td>
<td>3.33</td>
<td>46.24</td>
<td>22.80</td>
<td>23.44</td>
<td>49.3%</td>
</tr>
<tr>
<td>2009</td>
<td>3.39</td>
<td>42.33</td>
<td>22.36</td>
<td>19.97</td>
<td>52.8%</td>
</tr>
</tbody>
</table>

Note: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.

## TABLE 14

**Morton Grove Fire Pension Fund**  
Actuarial Valuation Projection Results as of December 31, 2013  
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Capped Payroll</th>
<th>Total Employer Contribution</th>
<th>Total City Contribution As % of Payroll</th>
<th>Total Employer Contribution</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>3.6</td>
<td>2.0</td>
<td>54.2%</td>
<td>0.3</td>
<td>54.9</td>
<td>29.3</td>
<td>25.6</td>
<td>53.4%</td>
</tr>
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<td>54.2%</td>
<td>0.3</td>
<td>56.9</td>
<td>30.9</td>
<td>25.9</td>
<td>54.4%</td>
</tr>
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<td>54.2%</td>
<td>0.4</td>
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<td>32.2</td>
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<td>55.1%</td>
</tr>
<tr>
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<td>54.2%</td>
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<td>33.5</td>
<td>26.6</td>
<td>55.8%</td>
</tr>
<tr>
<td>2018</td>
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<td>2.2</td>
<td>54.2%</td>
<td>0.4</td>
<td>61.7</td>
<td>34.8</td>
<td>26.9</td>
<td>56.5%</td>
</tr>
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<td>2.2</td>
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<td>36.1</td>
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<td>57.2%</td>
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<td>57.9%</td>
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<td>38.6</td>
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<td>58.6%</td>
</tr>
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<td>0.4</td>
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<td>39.9</td>
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</tr>
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<td>41.1</td>
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</tr>
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<td>42.3</td>
<td>27.3</td>
<td>60.8%</td>
</tr>
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<td>64.6%</td>
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<td>49.0</td>
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<td>65.7%</td>
</tr>
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<td>51.8</td>
<td>24.0</td>
<td>68.3%</td>
</tr>
<tr>
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<td>76.4</td>
<td>53.3</td>
<td>23.1</td>
<td>69.8%</td>
</tr>
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<td>0.5</td>
<td>76.7</td>
<td>54.8</td>
<td>21.9</td>
<td>71.5%</td>
</tr>
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<td>77.0</td>
<td>56.5</td>
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<td>73.3%</td>
</tr>
<tr>
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<td>77.3</td>
<td>58.2</td>
<td>19.0</td>
<td>75.4%</td>
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<td>77.4</td>
<td>60.2</td>
<td>17.3</td>
<td>77.7%</td>
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<td>77.6</td>
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<td>80.3%</td>
</tr>
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<td>77.7</td>
<td>64.6</td>
<td>13.1</td>
<td>83.2%</td>
</tr>
<tr>
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<td>54.2%</td>
<td>0.6</td>
<td>77.7</td>
<td>67.1</td>
<td>10.6</td>
<td>86.4%</td>
</tr>
<tr>
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<td>54.2%</td>
<td>0.7</td>
<td>77.7</td>
<td>70.0</td>
<td>7.8</td>
<td>90.0%</td>
</tr>
</tbody>
</table>

Note: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.
- Active Employees
- Employee Annuitants
- Average Salaries
- Average Retirement Annuity
- Funded Ratios
- Change in Unfunded Liabilities
- Employer Contribution History
- Investment Rates of Return
- System Experience
- System Projections
CHART 57

PEORIA FIRE PENSION FUND
Active Employees

CHART 58

PEORIA FIRE PENSION FUND
Employee Annuitants
CHART 59

PEORIA FIRE PENSION FUND
Average Employee Salaries

<table>
<thead>
<tr>
<th>FY</th>
<th>Average Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$69,281</td>
</tr>
<tr>
<td>2010</td>
<td>$71,451</td>
</tr>
<tr>
<td>2011</td>
<td>$71,792</td>
</tr>
<tr>
<td>2012</td>
<td>$72,573</td>
</tr>
<tr>
<td>2013</td>
<td>$73,928</td>
</tr>
</tbody>
</table>

CHART 60

PEORIA FIRE PENSION FUND
Average Retirement Annuity

<table>
<thead>
<tr>
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<th>Average Annuity</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$40,000</td>
</tr>
<tr>
<td>2010</td>
<td>$42,000</td>
</tr>
<tr>
<td>2011</td>
<td>$44,000</td>
</tr>
<tr>
<td>2012</td>
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<tr>
<td>2013</td>
<td>$48,000</td>
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<tr>
<td>2014</td>
<td>$50,000</td>
</tr>
<tr>
<td>2015</td>
<td>$52,000</td>
</tr>
<tr>
<td>2016</td>
<td>$55,000</td>
</tr>
<tr>
<td>2017</td>
<td>$57,932</td>
</tr>
<tr>
<td>2018</td>
<td>$58,943</td>
</tr>
</tbody>
</table>
In FY 2011 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The investment return assumption also changed several times in the period shown, as noted in Chart 64.

Other Factors consists of losses from retirements, terminations, and rates of mortality.
CHART 63

PEORIA FIRE PENSION FUND
Employer Contribution History
FY 2009 - FY 2013
($ in Millions)

NOTE: The extension of the amortization period and the lowering of the funding target from 100% to 90% enacted by P.A. 96-1495, caused the employer contributions for some funds to decrease in FY 2012 and FY 2013.

CHART 64

PEORIA FIRE PENSION FUND
Rate of Return Earned FY 2009 - FY 2013
Actuarially Assumed Rate of Return:
7.50% in FY 2009 - 2010, 7.25% in FY 2011, 7.20% in FY 2012, 6.75% in FY 2013

NOTE: All investment returns in this chart are based upon asset actuarial values i.e., WITH Asset Smoothing.
TABLE 15

PEORIA FIRE PENSION FUND
System Experience, FY 2009 - FY 2013
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Payroll</th>
<th>Actuarial Liabilities</th>
<th>Actuarial Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>15.16</td>
<td>215.13</td>
<td>122.33</td>
<td>92.80</td>
<td>56.9%</td>
</tr>
<tr>
<td>2012</td>
<td>14.66</td>
<td>198.20</td>
<td>116.53</td>
<td>81.67</td>
<td>58.8%</td>
</tr>
<tr>
<td>2011</td>
<td>14.07</td>
<td>189.04</td>
<td>116.78</td>
<td>72.27</td>
<td>61.8%</td>
</tr>
<tr>
<td>2010</td>
<td>13.58</td>
<td>182.55</td>
<td>114.23</td>
<td>68.31</td>
<td>62.6%</td>
</tr>
<tr>
<td>2009</td>
<td>14.20</td>
<td>163.60</td>
<td>112.58</td>
<td>51.02</td>
<td>68.8%</td>
</tr>
</tbody>
</table>

NOTE: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.

TABLE 16

Peoria Fire Pension Fund
Actuarial Valuation Projection Results as of January 1, 2013
Projections based on P.A. 96-1495
($ in Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Capped Payroll</th>
<th>Total Employer Contribution</th>
<th>Total City Contribution As % of Payroll</th>
<th>Total Employee Contribution</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>15.2</td>
<td>8.1</td>
<td>53.4%</td>
<td>1.4</td>
<td>218.0</td>
<td>126.6</td>
<td>91.4</td>
<td>58.1%</td>
</tr>
<tr>
<td>2014</td>
<td>15.4</td>
<td>8.2</td>
<td>53.4%</td>
<td>1.5</td>
<td>223.5</td>
<td>130.0</td>
<td>93.5</td>
<td>58.2%</td>
</tr>
<tr>
<td>2015</td>
<td>15.7</td>
<td>8.4</td>
<td>53.4%</td>
<td>1.5</td>
<td>229.1</td>
<td>135.2</td>
<td>93.9</td>
<td>59.0%</td>
</tr>
<tr>
<td>2016</td>
<td>15.9</td>
<td>8.5</td>
<td>53.4%</td>
<td>1.5</td>
<td>234.8</td>
<td>140.1</td>
<td>94.7</td>
<td>59.7%</td>
</tr>
<tr>
<td>2017</td>
<td>16.2</td>
<td>8.7</td>
<td>53.4%</td>
<td>1.5</td>
<td>240.6</td>
<td>145.2</td>
<td>95.3</td>
<td>60.4%</td>
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<td>16.5</td>
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<td>150.5</td>
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<td>161.3</td>
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<td>166.8</td>
<td>96.8</td>
<td>63.3%</td>
</tr>
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<td>172.5</td>
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<td>184.1</td>
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<td>231.6</td>
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<td>73.0%</td>
</tr>
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<td>248.9</td>
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<td>75.8%</td>
</tr>
<tr>
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<td>53.4%</td>
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<td>53.4%</td>
<td>2.5</td>
<td>358.8</td>
<td>313.9</td>
<td>44.9</td>
<td>87.5%</td>
</tr>
<tr>
<td>2040</td>
<td>27.3</td>
<td>14.6</td>
<td>53.4%</td>
<td>2.6</td>
<td>363.4</td>
<td>327.1</td>
<td>36.3</td>
<td>90.0%</td>
</tr>
</tbody>
</table>

NOTE: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.
Springfield Fire Pension Fund

- Active Employees
- Employee Annuitants
- Average Salaries
- Average Retirement Annuity
- Funded Ratios
- Change in Unfunded Liabilities
- Employer Contribution History
- Investment Rates of Return
- System Experience
- System Projections
CHART 67

SPRINGFIELD FIRE PENSION FUND
Average Employee Salaries

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Average Salary</th>
</tr>
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<tbody>
<tr>
<td>FY 2009</td>
<td>$63,478</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$69,074</td>
</tr>
<tr>
<td>FY 2011</td>
<td>$72,067</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$73,196</td>
</tr>
<tr>
<td>FY 2013</td>
<td>$76,997</td>
</tr>
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CHART 68

SPRINGFIELD FIRE PENSION FUND
Average Retirement Annuity

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Average Annuity</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2009</td>
<td>$49,418</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$52,204</td>
</tr>
<tr>
<td>FY 2011</td>
<td>$55,016</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$57,243</td>
</tr>
<tr>
<td>FY 2013</td>
<td>$59,697</td>
</tr>
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</table>
In FY 2009 the investment return assumption was increased from 7.00% to 7.50%. In FY 2011 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The mortality rate assumption was also changed during this year.

Other Factors consists of losses from retirements, terminations, and rates of mortality.
NOTE: All investment returns in this chart are based upon asset actuarial values i.e., WITH Asset Smoothing. Rates of return based on the market value of assets were -16.8% in FY 2009, 18.4% in FY 2010, 3.2% in FY 2012, and 8.4% in FY 2013. No data was made available for FY 2011.
TABLE 17

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Payroll</th>
<th>Actuarial Liabilities</th>
<th>Actuarial Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
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<td>226.26</td>
<td>103.27</td>
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<tr>
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<tr>
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<td>85.74</td>
<td>50.5%</td>
</tr>
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TABLE 18

<table>
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<tr>
<th>Fiscal Year</th>
<th>Capped Payroll</th>
<th>Total Employer Contribution</th>
<th>Total City Contribution As % of Payroll</th>
<th>Total Employee Contribution</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
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<td>60.2%</td>
<td>1.5</td>
<td>232.9</td>
<td>109.7</td>
<td>123.2</td>
<td>47.1%</td>
</tr>
<tr>
<td>2015</td>
<td>16.4</td>
<td>9.5</td>
<td>57.8%</td>
<td>1.5</td>
<td>239.6</td>
<td>114.5</td>
<td>125.1</td>
<td>47.8%</td>
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<td>246.5</td>
<td>119.0</td>
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<td>57.8%</td>
<td>1.6</td>
<td>253.4</td>
<td>124.4</td>
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<td>10.3</td>
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<td>10.6</td>
<td>57.8%</td>
<td>1.7</td>
<td>267.7</td>
<td>135.8</td>
<td>131.8</td>
<td>50.7%</td>
</tr>
<tr>
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<td>10.9</td>
<td>57.8%</td>
<td>1.8</td>
<td>274.9</td>
<td>141.9</td>
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<td>322.0</td>
<td>189.9</td>
<td>132.1</td>
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</tr>
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</tr>
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</tr>
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<td>109.6</td>
<td>68.5%</td>
</tr>
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<td>2.5</td>
<td>350.5</td>
<td>247.7</td>
<td>102.8</td>
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<tr>
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<td>257.7</td>
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<td>73.1%</td>
</tr>
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<td>268.5</td>
<td>85.9</td>
<td>75.8%</td>
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<td>280.4</td>
<td>75.6</td>
<td>78.8%</td>
</tr>
<tr>
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<td>57.8%</td>
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<td>357.3</td>
<td>293.3</td>
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<td>82.1%</td>
</tr>
<tr>
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<td>307.7</td>
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<tr>
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<td>3.1</td>
<td>359.6</td>
<td>323.7</td>
<td>36.0</td>
<td>90.0%</td>
</tr>
</tbody>
</table>

NOTE: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.
- Active Employees
- Employee Annuities
- Average Salaries
- Average Retirement Annuity
- Funded Ratios
- Change in Unfunded Liabilities
- Employer Contribution History
- Investment Rates of Return
- System Experience
- System Projections
CHART 73
WILMETTE FIRE PENSION FUND
Active Employees

CHART 74
WILMETTE FIRE PENSION FUND
Employee Annuitants
The investment return assumption was adjusted every year for this fund, as can be seen in Chart 80. In FY 2010 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495.

1 Other Factors consists of losses from retirements, terminations, and rates of mortality.
NOTE: All investment returns in this chart are based upon asset actuarial values i.e., WITH Asset Smoothing.
**TABLE 19**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Payroll</th>
<th>Actuarial Liabilities</th>
<th>Actuarial Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
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<td>2013</td>
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**TABLE 20**

<table>
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<tr>
<th>Fiscal Year</th>
<th>Capped Payroll</th>
<th>Total Employer Contribution</th>
<th>Total City Contribution as % of Payroll</th>
<th>Total Employee Contribution</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liabilities</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
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<td>42.5</td>
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<td>67.4%</td>
</tr>
<tr>
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<td>41.3%</td>
<td>0.4</td>
<td>65.6</td>
<td>44.8</td>
<td>20.8</td>
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</tr>
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<td>46.1</td>
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<tr>
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<td>22.6</td>
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<td>41.3%</td>
<td>0.4</td>
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<td>49.0</td>
<td>23.1</td>
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<td>24.5</td>
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*NOTE: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.*
## APPENDIX I

### Article 3 Pension Funds - Funding Ratio History

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<tr>
<th>Fund Name</th>
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### Article 3 Pension Funds - Funding Ratio History

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## APPENDIX I

### Article 3 Pension Funds - Funding Ratio History

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### APPENDIX I

**Article 3 Pension Funds - Funding Ratio History**

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### APPENDIX I

**Article 3 Pension Funds - Funding Ratio History**

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## Appendix I

### Article 3 Pension Funds - Funding Ratio History

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<td>74.02%</td>
<td>76.11%</td>
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<td>67.36%</td>
<td>62.23%</td>
</tr>
<tr>
<td>URBANA POLICE PENSION FUND</td>
<td>70.56%</td>
<td>61.67%</td>
<td>63.10%</td>
<td>68.23%</td>
<td>71.14%</td>
<td>73.60%</td>
</tr>
<tr>
<td>VANDALIA POLICE PENSION FUND</td>
<td>79.76%</td>
<td>86.63%</td>
<td>82.76%</td>
<td>DNA</td>
<td>71.51%</td>
<td>70.23%</td>
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<tr>
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<td>53.25%</td>
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<td>DNA</td>
<td>31.76%</td>
<td>30.93%</td>
</tr>
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<td>76.18%</td>
<td>67.63%</td>
<td>73.62%</td>
<td>DNA</td>
<td>80.61%</td>
<td>79.14%</td>
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<tr>
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<td>58.01%</td>
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<td>DNA</td>
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<td>DNA</td>
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<tr>
<td>WATERLOO POLICE PENSION FUND</td>
<td>53.77%</td>
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<td>DNA</td>
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<td>DNA</td>
<td>22.91%</td>
<td>24.46%</td>
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<tr>
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<td>DNA</td>
<td>51.90%</td>
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<tr>
<td>WAUKEGAN POLICE PENSION FUND</td>
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<td>DNA</td>
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<td>44.54%</td>
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<td>38.99%</td>
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<td>36.94%</td>
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<td>58.64%</td>
</tr>
<tr>
<td>WEST DUNDEE POLICE PENSION FUND</td>
<td>64.55%</td>
<td>51.29%</td>
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<td>DNA</td>
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<td>60.26%</td>
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<tr>
<td>WEST FRANKFORT POLICE PENSION FUND</td>
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<tr>
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<td>64.56%</td>
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<td>54.49%</td>
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<td>56.07%</td>
<td>55.90%</td>
<td>DNA</td>
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<td>DNA</td>
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<td>DNA</td>
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<td>DNA</td>
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<td>71.09%</td>
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<td>65.50%</td>
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<td>WILMINGTON POLICE PENSION FUND</td>
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<td>51.76%</td>
<td>52.38%</td>
<td>DNA</td>
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<td>46.86%</td>
<td>42.64%</td>
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<td>WINNEtKA POLICE PENSION FUND</td>
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<td>67.47%</td>
<td>DNA</td>
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</tr>
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<td>WINTHROP HARBOR POLICE PENSION FUND</td>
<td>86.43%</td>
<td>77.49%</td>
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<td>DNA</td>
<td>102.32%</td>
<td>96.11%</td>
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<tr>
<td>WOOD DALE POLICE PENSION FUND</td>
<td>64.82%</td>
<td>53.59%</td>
<td>56.76%</td>
<td>DNA</td>
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<td>61.70%</td>
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<tr>
<td>WOOD RIVER POLICE PENSION FUND</td>
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<td>60.25%</td>
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<tr>
<td>WOODRIDGE POLICE PENSION FUND</td>
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<td>50.79%</td>
<td>DNA</td>
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<td>52.91%</td>
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<tr>
<td>WOODSTOCK POLICE PENSION FUND</td>
<td>66.17%</td>
<td>55.33%</td>
<td>61.53%</td>
<td>DNA</td>
<td>65.86%</td>
<td>65.64%</td>
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<tr>
<td>WORTH POLICE PENSION FUND</td>
<td>54.78%</td>
<td>44.92%</td>
<td>48.15%</td>
<td>DNA</td>
<td>45.31%</td>
<td>43.68%</td>
</tr>
<tr>
<td>YORKVILLE POLICE PENSION FUND</td>
<td>36.00%</td>
<td>34.17%</td>
<td>36.72%</td>
<td>DNA</td>
<td>36.09%</td>
<td>40.94%</td>
</tr>
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<td>56.18%</td>
<td>60.13%</td>
<td>DNA</td>
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<td>64.01%</td>
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<tr>
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<td>2012</td>
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<tr>
<td>ADDISON FIREFIGHTERS PENSION FUND</td>
<td>67.09%</td>
<td>60.83%</td>
<td>61.62%</td>
<td>62.19%</td>
<td>60.81%</td>
<td>61.28%</td>
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<tr>
<td>ALGONQUIN LAKE IN THE HILLS FPD PENSION FUND</td>
<td>70.66%</td>
<td>60.87%</td>
<td>66.75%</td>
<td>DNA</td>
<td>71.36%</td>
<td>76.06%</td>
</tr>
<tr>
<td>ALSIP FIREFIGHTERS PENSION FUND</td>
<td>63.50%</td>
<td>54.50%</td>
<td>54.50%</td>
<td>DNA</td>
<td>56.82%</td>
<td>56.85%</td>
</tr>
<tr>
<td>ARLINGTON HEIGHTS FIREFIGHTERS PENSION FUND</td>
<td>61.61%</td>
<td>50.20%</td>
<td>57.84%</td>
<td>DNA</td>
<td>63.13%</td>
<td>64.45%</td>
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<tr>
<td>ATWOOD FPD FIREFIGHTERS PENSION FUND</td>
<td>7.71%</td>
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<td>8.18%</td>
<td>DNA</td>
<td>21.44%</td>
<td>8.58%</td>
</tr>
<tr>
<td>BARRINGTON FIREFIGHTERS PENSION FUND</td>
<td>75.20%</td>
<td>83.08%</td>
<td>75.38%</td>
<td>DNA</td>
<td>80.16%</td>
<td>80.86%</td>
</tr>
<tr>
<td>BARTLETT FPD FIREFIGHTERS PENSION FUND</td>
<td>51.58%</td>
<td>56.50%</td>
<td>59.20%</td>
<td>58.86%</td>
<td>62.49%</td>
<td>62.89%</td>
</tr>
<tr>
<td>BELLEWOOD FIREFIGHTERS PENSION FUND</td>
<td>58.55%</td>
<td>63.42%</td>
<td>64.68%</td>
<td>64.88%</td>
<td>65.76%</td>
<td>64.28%</td>
</tr>
<tr>
<td>BELVIDERE FIREFIGHTERS PENSION FUND</td>
<td>60.69%</td>
<td>48.14%</td>
<td>52.37%</td>
<td>DNA</td>
<td>59.34%</td>
<td>61.10%</td>
</tr>
<tr>
<td>BEMENT FPD FIREFIGHTERS PENSION FUND</td>
<td>36.14%</td>
<td>35.51%</td>
<td>38.38%</td>
<td>DNA</td>
<td>36.88%</td>
<td>34.42%</td>
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<tr>
<td>BEMENT PFP FIREFIGHTERS PENSION FUND</td>
<td>48.86%</td>
<td>47.15%</td>
<td>44.66%</td>
<td>41.47%</td>
<td>38.88%</td>
<td>39.73%</td>
</tr>
<tr>
<td>BENTON FIREFIGHTERS PENSION FUND</td>
<td>27.99%</td>
<td>28.44%</td>
<td>28.96%</td>
<td>28.12%</td>
<td>26.21%</td>
<td>45.92%</td>
</tr>
<tr>
<td>BLOOMINGDALE FPD FIREFIGHTERS PENSION FUND</td>
<td>74.50%</td>
<td>61.09%</td>
<td>66.18%</td>
<td>DNA</td>
<td>67.53%</td>
<td>66.88%</td>
</tr>
<tr>
<td>BLOOMINGTON FIREFIGHTERS PENSION FUND</td>
<td>48.77%</td>
<td>40.00%</td>
<td>45.93%</td>
<td>DNA</td>
<td>47.31%</td>
<td>48.13%</td>
</tr>
<tr>
<td>BLUE ISLAND FIREFIGHTERS PENSION FUND</td>
<td>44.06%</td>
<td>36.74%</td>
<td>38.42%</td>
<td>DNA</td>
<td>31.51%</td>
<td>31.27%</td>
</tr>
<tr>
<td>BOLINGBROOK FIREFIGHTERS PENSION FUND</td>
<td>63.86%</td>
<td>50.10%</td>
<td>56.37%</td>
<td>DNA</td>
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<td>55.99%</td>
</tr>
<tr>
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<td>35.72%</td>
<td>98.67%</td>
<td>112.77%</td>
<td>69.84%</td>
<td>69.37%</td>
<td>67.79%</td>
</tr>
<tr>
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<td>37.15%</td>
<td>37.30%</td>
<td>39.91%</td>
<td>DNA</td>
<td>36.81%</td>
<td>39.12%</td>
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<td>BRIDGEVIEW FIREFIGHTERS PENSION FUND</td>
<td>45.68%</td>
<td>50.75%</td>
<td>53.67%</td>
<td>51.57%</td>
<td>50.94%</td>
<td>51.59%</td>
</tr>
<tr>
<td>BRISTOL-KENDALL FIREFIGHTER’S PENSION FUND</td>
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<td>53.65%</td>
<td>DNA</td>
<td>54.74%</td>
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<td>64.02%</td>
<td>62.75%</td>
<td>DNA</td>
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<td>BUFFALO GROVE FIREFIGHTERS PENSION FUND</td>
<td>59.87%</td>
<td>70.92%</td>
<td>74.75%</td>
<td>73.92%</td>
<td>72.47%</td>
<td>DNA</td>
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<tr>
<td>BURLINGTON COMMUNITY PFD FIREFIGHTERS FUND</td>
<td>71.58%</td>
<td>74.55%</td>
<td>74.08%</td>
<td>80.83%</td>
<td>81.69%</td>
<td>78.81%</td>
</tr>
<tr>
<td>BYRON FPD FIREFIGHTERS PENSION FUND</td>
<td>100.78%</td>
<td>95.03%</td>
<td>95.79%</td>
<td>98.37%</td>
<td>90.12%</td>
<td>89.12%</td>
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<tr>
<td>CAIRO FIREFIGHTERS PENSION FUND</td>
<td>35.91%</td>
<td>22.10%</td>
<td>24.31%</td>
<td>DNA</td>
<td>17.42%</td>
<td>15.65%</td>
</tr>
<tr>
<td>CALUMET CITY FIREFIGHTERS PENSION FUND</td>
<td>61.82%</td>
<td>45.53%</td>
<td>48.83%</td>
<td>DNA</td>
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<td>51.78%</td>
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<tr>
<td>CANTON FIRE PENSION FUND</td>
<td>53.91%</td>
<td>43.46%</td>
<td>46.60%</td>
<td>DNA</td>
<td>43.22%</td>
<td>43.20%</td>
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<tr>
<td>CARBONDALE FIRE PENSION FUND</td>
<td>56.83%</td>
<td>46.25%</td>
<td>50.85%</td>
<td>DNA</td>
<td>53.74%</td>
<td>53.00%</td>
</tr>
<tr>
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<td>178.81%</td>
<td>181.28%</td>
<td>179.43%</td>
<td>DNA</td>
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<td>127.44%</td>
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<tr>
<td>CAROL STREAM FPD FIREFIGHTERS PENSION FUND</td>
<td>70.80%</td>
<td>63.64%</td>
<td>68.12%</td>
<td>73.10%</td>
<td>71.98%</td>
<td>72.02%</td>
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<td>74.78%</td>
<td>63.15%</td>
<td>72.74%</td>
<td>DNA</td>
<td>74.46%</td>
<td>73.44%</td>
</tr>
<tr>
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<td>35.72%</td>
<td>98.67%</td>
<td>112.77%</td>
<td>69.84%</td>
<td>69.37%</td>
<td>67.79%</td>
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<td>71.25%</td>
<td>72.22%</td>
<td>77.64%</td>
<td>DNA</td>
<td>82.14%</td>
<td>84.06%</td>
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<tr>
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<td>15.67%</td>
<td>4.05%</td>
<td>DNA</td>
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<tr>
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<td>61.88%</td>
<td>61.67%</td>
<td>60.77%</td>
<td>62.67%</td>
<td>DNA</td>
</tr>
<tr>
<td>Fund Name</td>
<td>FISCAL YEAR</td>
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<td>2008 2009 2010 2011 2012 2013</td>
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<tr>
<td>CHANNAHON FPD FIREFIGHTERS PENSION FUND</td>
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<tr>
<td>CHARLESTON FIREFIGHTERS PENSION FUND</td>
<td>58.87% 46.98% 50.91% DNA 48.27% 47.81%</td>
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<td>CHATHAM FPD FIREFIGHTER’S PENSION FUND</td>
<td>87.19% 117.29% 97.32% 64.91% 64.00% 62.61%</td>
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<tr>
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<td>CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND</td>
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<td>CHICAGO RIDGE FIREFIGHTERS PENSION FUND</td>
<td>49.67% 56.48% 58.99% 60.71% 63.38% 62.49%</td>
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<td>76.18%</td>
<td>65.77%</td>
<td>DNA</td>
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<td>38.58%</td>
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<td>61.83%</td>
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<td>52.02%</td>
<td>DNA</td>
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<td>48.77%</td>
</tr>
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<td>DNA</td>
<td>38.12%</td>
<td>36.96%</td>
</tr>
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<td>54.44%</td>
<td>58.75%</td>
<td>66.58%</td>
<td>52.92%</td>
<td>57.61%</td>
<td>58.74%</td>
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<td>100.00%</td>
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<tr>
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<td>DNA</td>
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<td>57.04%</td>
<td>72.91%</td>
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<tr>
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<td>126.13%</td>
<td>113.49%</td>
<td>117.75%</td>
<td>102.03%</td>
<td>91.15%</td>
<td>88.48%</td>
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<td>DNA</td>
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<td>76.18%</td>
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<tr>
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<td>47.37%</td>
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<td>51.23%</td>
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<td>58.63%</td>
<td>57.13%</td>
<td>56.14%</td>
<td>57.13%</td>
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<td>DNA</td>
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<td>64.52%</td>
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<td>72.23%</td>
<td>DNA</td>
<td>71.97%</td>
<td>73.82%</td>
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<td>DNA</td>
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<td>61.42%</td>
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<td>DNA</td>
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<td>65.00%</td>
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<tr>
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<td>DNA</td>
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<td>68.92%</td>
<td>DNA</td>
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<td>76.28%</td>
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<td>97.31%</td>
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<td>59.81%</td>
<td>DNA</td>
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<td>60.28%</td>
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<td>HARRISBURG FIREFIGHTERS PENSION FUND</td>
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<td>66.71%</td>
<td>70.96%</td>
<td>DNA</td>
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<td>62.20%</td>
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<td>DNA</td>
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<td>DNA</td>
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<td>DNA</td>
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<td>49.18%</td>
<td>48.49%</td>
<td>DNA</td>
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<td>73.01%</td>
<td>88.06%</td>
<td>DNA</td>
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<td>75.01%</td>
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<td>53.62%</td>
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<td>DNA</td>
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<td>51.20%</td>
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<td>DNA</td>
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<td>67.09%</td>
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<td>62.67%</td>
<td>70.87%</td>
<td>DNA</td>
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<td>68.93%</td>
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<td>87.79%</td>
<td>DNA</td>
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<td>47.99%</td>
<td>53.84%</td>
<td>53.08%</td>
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<td>61.64%</td>
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<td>55.54%</td>
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<td>70.16%</td>
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<td>JEFFERSON FPD FIREFIGHTERS PENSION FUND</td>
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<td>84.23%</td>
<td>63.68%</td>
<td>61.49%</td>
<td>DNA</td>
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<td>42.61%</td>
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<td>37.94%</td>
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<td>110.89%</td>
<td>55.44%</td>
<td>62.14%</td>
<td>66.73%</td>
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</table>
# APPENDIX II

**Article 4 Pension Funds - Funding Ratio History**

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## APPENDIX II

### Article 4 Pension Funds - Funding Ratio History

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<th>Fund Name</th>
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<th>2013</th>
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<td>53.34%</td>
<td>DNA</td>
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<td>ROLLING MEADOWS FIREFIGHTERS PENSION FUND</td>
<td>37.32%</td>
<td>38.85%</td>
<td>41.08%</td>
<td>39.74%</td>
<td>39.96%</td>
<td>DNA</td>
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<td>ROMEOVILLE FIREFIGHTERS PENSION FUND</td>
<td>72.55%</td>
<td>75.70%</td>
<td>101.71%</td>
<td>DNA</td>
<td>86.79%</td>
<td>101.98%</td>
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<td>ROSELLA FIREFIGHTERS PENSION FUND</td>
<td>69.75%</td>
<td>71.79%</td>
<td>74.99%</td>
<td>66.83%</td>
<td>67.10%</td>
<td>67.64%</td>
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<tr>
<td>RUTLAND/DUNDEE TWPS FPD FIREFIGHTER'S PENSION FUND</td>
<td>67.38%</td>
<td>75.26%</td>
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<td>65.35%</td>
<td>71.45%</td>
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<td>69.98%</td>
</tr>
<tr>
<td>SAUK VILLAGE FIREFIGHTER PENSION FUND</td>
<td>66.11%</td>
<td>60.66%</td>
<td>380.78%</td>
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<td>SAUK VILLAGE FIREFIGHTERS PENSION FUND</td>
<td>DNA</td>
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<td>DNA</td>
<td>DNA</td>
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<td>72.67%</td>
<td>72.87%</td>
<td>70.39%</td>
<td>DNA</td>
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<td>52.75%</td>
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<tr>
<td>SCHAFBURG FIREFIGHTERS PENSION FUND</td>
<td>58.89%</td>
<td>52.41%</td>
<td>58.10%</td>
<td>DNA</td>
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<td>64.17%</td>
</tr>
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<td>SCHILLER PARK FIREFIGHTERS PENSION FUND</td>
<td>59.53%</td>
<td>44.84%</td>
<td>49.92%</td>
<td>DNA</td>
<td>51.69%</td>
<td>49.25%</td>
</tr>
<tr>
<td>SHELBYVILLE FPD FIREFIGHTERS PENSION FUND</td>
<td>76.34%</td>
<td>65.28%</td>
<td>60.17%</td>
<td>44.77%</td>
<td>42.61%</td>
<td>46.07%</td>
</tr>
<tr>
<td>SIGNAL HILL FPD FIREFIGHTERS PENSION FUND</td>
<td>91.27%</td>
<td>99.23%</td>
<td>96.17%</td>
<td>78.11%</td>
<td>77.39%</td>
<td>80.70%</td>
</tr>
<tr>
<td>SILVIS FIREFIGHTERS PENSION FUND</td>
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<td>99.42%</td>
<td>105.23%</td>
<td>DNA</td>
<td>69.75%</td>
<td>71.87%</td>
</tr>
<tr>
<td>SKOKIE FIREFIGHTERS PENSION FUND</td>
<td>57.53%</td>
<td>49.07%</td>
<td>52.47%</td>
<td>DNA</td>
<td>53.60%</td>
<td>53.48%</td>
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<td>SOUTH BELVOIR FIREFIGHTERS PENSION FUND</td>
<td>43.55%</td>
<td>36.60%</td>
<td>39.32%</td>
<td>35.11%</td>
<td>34.06%</td>
<td>36.82%</td>
</tr>
<tr>
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<td>41.62%</td>
<td>33.24%</td>
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<td>48.38%</td>
<td>51.19%</td>
<td>54.91%</td>
<td>56.74%</td>
<td>61.80%</td>
</tr>
<tr>
<td>SOUTH HOLLAND FIREFIGHTERS PENSION FUND</td>
<td>75.03%</td>
<td>69.88%</td>
<td>73.62%</td>
<td>DNA</td>
<td>71.17%</td>
<td>74.29%</td>
</tr>
<tr>
<td>SPRINGFIELD FIREFIGHTER’S PENSION FUND</td>
<td>45.45%</td>
<td>36.07%</td>
<td>41.62%</td>
<td>DNA</td>
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<td>43.60%</td>
</tr>
<tr>
<td>ST CHARLES FIREFIGHTERS PENSION FUND</td>
<td>77.36%</td>
<td>63.82%</td>
<td>78.40%</td>
<td>DNA</td>
<td>84.90%</td>
<td>80.70%</td>
</tr>
<tr>
<td>STERLING FIREFIGHTERS PENSION FUND</td>
<td>71.61%</td>
<td>55.27%</td>
<td>58.91%</td>
<td>DNA</td>
<td>60.29%</td>
<td>57.30%</td>
</tr>
<tr>
<td>STILLMAN FPD PENSION FUND</td>
<td>65.03%</td>
<td>67.66%</td>
<td>233.88%</td>
<td>DNA</td>
<td>95.21%</td>
<td>86.59%</td>
</tr>
<tr>
<td>STREAMWOOD FIREFIGHTERS PENSION FUND</td>
<td>66.38%</td>
<td>75.85%</td>
<td>76.19%</td>
<td>76.36%</td>
<td>76.00%</td>
<td>DNA</td>
</tr>
<tr>
<td>STREATOR FIREFIGHTERS PENSION FUND</td>
<td>53.49%</td>
<td>49.04%</td>
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<td>DNA</td>
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</tr>
<tr>
<td>SUGAR GROVE FPD FIREFIGHTER’S PENSION FUND</td>
<td>79.43%</td>
<td>90.25%</td>
<td>112.96%</td>
<td>DNA</td>
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<td>63.85%</td>
</tr>
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<td>SULLIVAN FPD FIREFIGHTERS PENSION FUND</td>
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<td>67.56%</td>
<td>70.62%</td>
<td>60.66%</td>
<td>59.09%</td>
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</tr>
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<td>2009</td>
<td>2010</td>
<td>2011</td>
<td>2012</td>
<td>2013</td>
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<td>----------------------------------------------------</td>
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<td>---------</td>
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<tr>
<td>Swansea Firefighters Pension Fund</td>
<td>62.95%</td>
<td>59.87%</td>
<td>63.29%</td>
<td>DNA</td>
<td>48.58%</td>
<td>54.40%</td>
</tr>
<tr>
<td>Sycamore Firefighters Pension Fund</td>
<td>63.39%</td>
<td>51.17%</td>
<td>57.66%</td>
<td>DNA</td>
<td>54.39%</td>
<td>56.14%</td>
</tr>
<tr>
<td>Taylorville Firefighters Pension Fund</td>
<td>69.94%</td>
<td>59.80%</td>
<td>65.94%</td>
<td>DNA</td>
<td>62.67%</td>
<td>60.64%</td>
</tr>
<tr>
<td>Tri-State FPD Firefighters Pension Fund</td>
<td>82.14%</td>
<td>65.38%</td>
<td>75.55%</td>
<td>DNA</td>
<td>81.51%</td>
<td>81.14%</td>
</tr>
<tr>
<td>Tri-Township FPD Firefighters Pension Fund</td>
<td>62.66%</td>
<td>55.23%</td>
<td>51.87%</td>
<td>40.32%</td>
<td>39.66%</td>
<td>38.89%</td>
</tr>
<tr>
<td>Troy FPD Firefighters Pension Fund</td>
<td>DNA</td>
<td>DNA</td>
<td>DNA</td>
<td>DNA</td>
<td>DNA</td>
<td>56.64%</td>
</tr>
<tr>
<td>Troy FPD Firefighter's Pension Fund</td>
<td>DNA</td>
<td>DNA</td>
<td>DNA</td>
<td>DNA</td>
<td>DNA</td>
<td>DNA</td>
</tr>
<tr>
<td>University Park Firefighters Pension Fund</td>
<td>89.94%</td>
<td>78.27%</td>
<td>95.98%</td>
<td>DNA</td>
<td>70.84%</td>
<td>67.80%</td>
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<tr>
<td>Urbana Firefighters Pension Fund</td>
<td>81.69%</td>
<td>70.06%</td>
<td>76.56%</td>
<td>80.66%</td>
<td>82.20%</td>
<td>85.26%</td>
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<td>Villa Park Firefighters Pension Fund</td>
<td>78.25%</td>
<td>68.23%</td>
<td>74.21%</td>
<td>DNA</td>
<td>73.06%</td>
<td>69.73%</td>
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<tr>
<td>Warrenville FPD Firefighters Pension Fund</td>
<td>148.26%</td>
<td>122.10%</td>
<td>79.42%</td>
<td>DNA</td>
<td>75.92%</td>
<td>74.86%</td>
</tr>
<tr>
<td>Washington Park Firefighters Pension Fund</td>
<td>37.45%</td>
<td>33.30%</td>
<td>28.59%</td>
<td>DNA</td>
<td>DNA</td>
<td>DNA</td>
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<tr>
<td>Wauconda FPD Firefighter's Pension Fund</td>
<td>26.54%</td>
<td>27.39%</td>
<td>34.68%</td>
<td>DNA</td>
<td>47.67%</td>
<td>51.17%</td>
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<td>Waukegan Firefighters Pension Fund</td>
<td>51.48%</td>
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<td>43.60%</td>
<td>DNA</td>
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<td>47.59%</td>
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<td>West Chicago FPD Firefighters Pension Fund</td>
<td>105.53%</td>
<td>90.97%</td>
<td>94.74%</td>
<td>97.40%</td>
<td>95.55%</td>
<td>98.83%</td>
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<td>West Dundee Firefighters Pension Fund</td>
<td>65.44%</td>
<td>62.76%</td>
<td>79.78%</td>
<td>DNA</td>
<td>69.86%</td>
<td>71.10%</td>
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<tr>
<td>West Frankfort Firefighters Pension Fund</td>
<td>69.67%</td>
<td>56.35%</td>
<td>64.96%</td>
<td>DNA</td>
<td>57.59%</td>
<td>57.06%</td>
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<tr>
<td>Westchester Firefighters Pension Fund</td>
<td>74.96%</td>
<td>63.37%</td>
<td>72.85%</td>
<td>DNA</td>
<td>72.51%</td>
<td>69.92%</td>
</tr>
<tr>
<td>Western Springs Firefighters Pension Fund</td>
<td>102.53%</td>
<td>99.17%</td>
<td>119.13%</td>
<td>97.93%</td>
<td>115.82%</td>
<td>114.89%</td>
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<td>Wheaton Firefighters Pension Fund</td>
<td>70.47%</td>
<td>57.66%</td>
<td>65.21%</td>
<td>DNA</td>
<td>68.29%</td>
<td>70.76%</td>
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<td>Wheeling Firefighters Pension Fund</td>
<td>55.99%</td>
<td>57.29%</td>
<td>DNA</td>
<td>56.16%</td>
<td>53.73%</td>
<td>53.57%</td>
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<td>Williamson County Firefighters Pension Fund</td>
<td>88.21%</td>
<td>93.75%</td>
<td>103.72%</td>
<td>109.31%</td>
<td>108.51%</td>
<td>104.90%</td>
</tr>
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<td>Willow Springs Firefighters Pension Fund</td>
<td>7.42%</td>
<td>13.19%</td>
<td>16.51%</td>
<td>DNA</td>
<td>16.32%</td>
<td>24.81%</td>
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<tr>
<td>Wilmette Firefighters Pension Fund</td>
<td>53.07%</td>
<td>61.01%</td>
<td>61.85%</td>
<td>62.06%</td>
<td>62.56%</td>
<td>63.99%</td>
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<td>Wilmington FPD Firefighter's Pension Fund</td>
<td>92.11%</td>
<td>92.29%</td>
<td>95.68%</td>
<td>DNA</td>
<td>35.94%</td>
<td>54.81%</td>
</tr>
<tr>
<td>Win-Bur-Sev FPD Firefighters Pension Fund</td>
<td>70.57%</td>
<td>65.89%</td>
<td>147.78%</td>
<td>DNA</td>
<td>48.44%</td>
<td>65.52%</td>
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<td>Winfield FPD Firefighters Pension Fund</td>
<td>85.82%</td>
<td>80.63%</td>
<td>97.10%</td>
<td>DNA</td>
<td>91.04%</td>
<td>93.33%</td>
</tr>
<tr>
<td>Winnetka Firefighters Pension Fund</td>
<td>63.65%</td>
<td>54.21%</td>
<td>64.27%</td>
<td>DNA</td>
<td>60.41%</td>
<td>60.80%</td>
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<tr>
<td>Wood Dale FPD Firefighters Pension Fund</td>
<td>50.80%</td>
<td>40.13%</td>
<td>41.21%</td>
<td>41.49%</td>
<td>40.57%</td>
<td>42.39%</td>
</tr>
<tr>
<td>Wood River Firefighters Pension Fund</td>
<td>66.43%</td>
<td>57.98%</td>
<td>63.46%</td>
<td>DNA</td>
<td>53.41%</td>
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</tr>
<tr>
<td>Woodstock Fire/Rescue District Firefighters Pension Fund</td>
<td>60.18%</td>
<td>61.83%</td>
<td>58.62%</td>
<td>DNA</td>
<td>53.36%</td>
<td>55.29%</td>
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<td>Worth Firefighters Pension Fund</td>
<td>80.76%</td>
<td>95.28%</td>
<td>94.37%</td>
<td>DNA</td>
<td>100.88%</td>
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<tr>
<td>York Center Fire Protection District</td>
<td>161.21%</td>
<td>136.60%</td>
<td>125.52%</td>
<td>81.50%</td>
<td>80.59%</td>
<td>79.65%</td>
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<tr>
<td>Zion Firefighters Pension Fund</td>
<td>69.14%</td>
<td>58.80%</td>
<td>60.65%</td>
<td>DNA</td>
<td>58.12%</td>
<td>58.87%</td>
</tr>
<tr>
<td>Fund Name</td>
<td>Accrued Liability</td>
<td>Actuarial Value of Assets</td>
<td>Unfunded Liability</td>
<td>Funded Ratio</td>
<td></td>
<td></td>
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<tr>
<td>------------------------------------</td>
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<tr>
<td>ADDISON POLICE PENSION FUND</td>
<td>$62,577,053</td>
<td>$36,330,405</td>
<td>$26,246,648</td>
<td>58.06%</td>
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<tr>
<td>ALGONQUIN POLICE PENSION FUND</td>
<td>$26,373,824</td>
<td>$17,156,643</td>
<td>$9,217,181</td>
<td>65.05%</td>
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<tr>
<td>ALSIP POLICE PENSION FUND</td>
<td>$46,212,874</td>
<td>$16,419,399</td>
<td>$29,793,475</td>
<td>35.53%</td>
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<td>ALTON POLICE PENSION FUND</td>
<td>$65,020,894</td>
<td>$20,145,469</td>
<td>$44,875,425</td>
<td>30.98%</td>
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<td>ANNA POLICE PENSION FUND</td>
<td>$4,890,717</td>
<td>$2,008,964</td>
<td>$2,881,753</td>
<td>41.08%</td>
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<tr>
<td>ANTIOCH POLICE PENSION FUND</td>
<td>$19,685,104</td>
<td>$7,140,188</td>
<td>$12,544,916</td>
<td>36.27%</td>
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<tr>
<td>ARLINGTON HEIGHTS POLICE FUND</td>
<td>$119,705,890</td>
<td>$90,557,367</td>
<td>$29,148,523</td>
<td>75.65%</td>
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<tr>
<td>BARRINGTON POLICE PENSION FUND</td>
<td>$31,777,841</td>
<td>$18,426,969</td>
<td>$13,350,873</td>
<td>57.99%</td>
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<tr>
<td>BARTLETT POLICE PENSION FUND</td>
<td>$35,863,025</td>
<td>$28,400,919</td>
<td>$7,462,106</td>
<td>79.19%</td>
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<tr>
<td>BARTONVILLE POLICE PENSION FUND</td>
<td>$3,496,771</td>
<td>$2,400,596</td>
<td>$1,096,175</td>
<td>68.65%</td>
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<tr>
<td>BEARDSTOWN POLICE PENSION FUND</td>
<td>$3,138,470</td>
<td>$1,365,973</td>
<td>$1,772,497</td>
<td>43.52%</td>
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<tr>
<td>BELLEVILLE POLICE PENSION FUND</td>
<td>$61,244,568</td>
<td>$32,375,175</td>
<td>$28,869,393</td>
<td>52.86%</td>
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<td>BELLWOOD POLICE PENSION FUND</td>
<td>$45,158,979</td>
<td>$28,761,362</td>
<td>$16,397,613</td>
<td>63.69%</td>
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<tr>
<td>BELVIDERE POLICE PENSION FUND</td>
<td>$23,750,244</td>
<td>$15,922,606</td>
<td>$7,827,638</td>
<td>67.04%</td>
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<tr>
<td>BENSENVILLE POLICE PENSION FUND</td>
<td>$28,184,125</td>
<td>$14,896,828</td>
<td>$13,287,298</td>
<td>52.86%</td>
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<tr>
<td>BENTON POLICE PENSION FUND</td>
<td>$5,686,675</td>
<td>$2,092,082</td>
<td>$3,594,593</td>
<td>36.79%</td>
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<tr>
<td>BERKELEY POLICE PENSION FUND</td>
<td>$12,915,979</td>
<td>$7,744,417</td>
<td>$5,171,562</td>
<td>59.96%</td>
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<tr>
<td>BERWYN POLICE PENSION FUND</td>
<td>$96,936,862</td>
<td>$59,892,588</td>
<td>$37,044,275</td>
<td>61.79%</td>
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<tr>
<td>BETHALTO POLICE PENSION FUND</td>
<td>$9,264,095</td>
<td>$6,115,766</td>
<td>$3,148,329</td>
<td>66.02%</td>
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<tr>
<td>BLOOMINGDALE POLICE PENSION FUND</td>
<td>$43,213,266</td>
<td>$25,462,338</td>
<td>$17,750,928</td>
<td>58.92%</td>
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<tr>
<td>BLOOMINGTON POLICE PENSION FUND</td>
<td>$99,214,462</td>
<td>$54,599,210</td>
<td>$44,615,252</td>
<td>55.03%</td>
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<tr>
<td>BLUE ISLAND POLICE PENSION FUND</td>
<td>$32,575,242</td>
<td>$9,580,140</td>
<td>$22,995,102</td>
<td>29.41%</td>
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<tr>
<td>BOLINGBROOK POLICE PENSION FUND</td>
<td>$92,328,004</td>
<td>$50,225,458</td>
<td>$42,102,546</td>
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<tr>
<td>BOURBONNAIS POLICE PENSION FUND</td>
<td>$13,891,882</td>
<td>$10,171,618</td>
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<td>73.22%</td>
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<tr>
<td>BRADLEY POLICE PENSION FUND</td>
<td>$18,305,969</td>
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<td>65.60%</td>
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<tr>
<td>BRAIDWOOD POLICE PENSION FUND</td>
<td>$4,901,357</td>
<td>$2,524,593</td>
<td>$2,376,764</td>
<td>51.51%</td>
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<td>BRIDGEVIEW POLICE PENSION FUND</td>
<td>$37,766,244</td>
<td>$19,755,814</td>
<td>$18,010,429</td>
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<td>BROADVIEW POLICE PENSION FUND</td>
<td>$34,811,388</td>
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<td>BURBANK POLICE PENSION FUND</td>
<td>$45,904,243</td>
<td>$34,200,238</td>
<td>$11,704,004</td>
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<tr>
<td>BURNHAM POLICE PENSION FUND</td>
<td>$6,629,275</td>
<td>$1,833,784</td>
<td>$4,795,491</td>
<td>27.66%</td>
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<tr>
<td>BURR RIDGE POLICE PENSION FUND</td>
<td>$17,962,988</td>
<td>$13,324,930</td>
<td>$4,638,058</td>
<td>74.18%</td>
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<tr>
<td>CAHOKIA POLICE PENSION FUND</td>
<td>$20,588,203</td>
<td>$14,701,929</td>
<td>$5,886,274</td>
<td>51.51%</td>
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<tr>
<td>CAIRO POLICE PENSION FUND</td>
<td>$5,192,692</td>
<td>$1,394,101</td>
<td>$3,798,591</td>
<td>26.85%</td>
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<tr>
<td>CALUMET CITY POLICE PENSION FUND</td>
<td>$76,820,882</td>
<td>$43,754,847</td>
<td>$33,066,035</td>
<td>56.96%</td>
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<td>CALUMET PARK POLICE PENSION FUND</td>
<td>$13,951,241</td>
<td>$6,728,266</td>
<td>$7,222,975</td>
<td>48.23%</td>
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<td>CAMPTON HILLS POLICE PENSION FUND</td>
<td>$897,367</td>
<td>$750,237</td>
<td>$147,130</td>
<td>83.60%</td>
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<td>CANTON POLICE PENSION FUND</td>
<td>$16,852,756</td>
<td>$14,210,430</td>
<td>$2,642,326</td>
<td>84.32%</td>
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<td>CARBONDALE POLICE PENSION FUND</td>
<td>$42,548,559</td>
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<td>CARLINVILLE POLICE PENSION FUND</td>
<td>$6,486,962</td>
<td>$3,714,489</td>
<td>$2,772,473</td>
<td>57.26%</td>
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<td>CARMI POLICE PENSION FUND</td>
<td>$6,606,661</td>
<td>$3,534,337</td>
<td>$3,072,324</td>
<td>53.50%</td>
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<td>CAROL STREAM POLICE PENSION FUND</td>
<td>$51,251,021</td>
<td>$35,698,291</td>
<td>$15,552,730</td>
<td>69.65%</td>
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<tr>
<td>CARPENTERSVILLE POLICE PENSION FUND</td>
<td>$54,044,023</td>
<td>$28,802,280</td>
<td>$25,241,743</td>
<td>53.29%</td>
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<tr>
<td>CARTERVILLE POLICE PENSION FUND</td>
<td>$911,101</td>
<td>$208,667</td>
<td>$702,434</td>
<td>22.90%</td>
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<tr>
<td>CARY POLICE PENSION FUND</td>
<td>$14,990,480</td>
<td>$7,871,243</td>
<td>$7,119,237</td>
<td>52.51%</td>
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<tr>
<td>CASEYVILLE POLICE PENSION FUND</td>
<td>$4,785,796</td>
<td>$2,152,316</td>
<td>$2,633,480</td>
<td>44.97%</td>
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<td></td>
</tr>
</tbody>
</table>
## APPENDIX III

**Article 3 Pension Funds - Funding Status as of FY 2013**

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liability</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHAMPAIGN POLICE PENSION FUND</td>
<td>$103,305,847</td>
<td>$74,141,999</td>
<td>$29,163,848</td>
<td>71.77%</td>
</tr>
<tr>
<td>CHANNAHON POLICE PENSION FUND</td>
<td>$8,502,255</td>
<td>$5,389,531</td>
<td>$3,112,724</td>
<td>63.39%</td>
</tr>
<tr>
<td>CHARLESTON POLICE PENSION FUND</td>
<td>$23,273,401</td>
<td>$11,328,192</td>
<td>$11,945,209</td>
<td>48.67%</td>
</tr>
<tr>
<td>CHATHAM POLICE PENSION FUND</td>
<td>$7,894,121</td>
<td>$5,156,121</td>
<td>$2,738,000</td>
<td>65.32%</td>
</tr>
<tr>
<td>CHERRY VALLEY POLICE PENSION FUND</td>
<td>$10,501,433</td>
<td>$2,311,644</td>
<td>$8,189,789</td>
<td>22.01%</td>
</tr>
<tr>
<td>CHESTER POLICE PENSION FUND</td>
<td>$3,206,672</td>
<td>$2,570,937</td>
<td>$635,735</td>
<td>80.17%</td>
</tr>
<tr>
<td>CHICAGO HEIGHTS POLICE PENSION FUND</td>
<td>$82,098,856</td>
<td>$43,419,894</td>
<td>$38,678,962</td>
<td>52.89%</td>
</tr>
<tr>
<td>CHICAGO RIDGE POLICE PENSION FUND</td>
<td>$33,326,621</td>
<td>$15,142,548</td>
<td>$18,184,073</td>
<td>45.44%</td>
</tr>
<tr>
<td>CHILLICOTHE POLICE PENSION FUND</td>
<td>$4,657,476</td>
<td>$3,032,769</td>
<td>$1,624,707</td>
<td>65.12%</td>
</tr>
<tr>
<td>CLARENDON HILLS POLICE PENSION FUND</td>
<td>$13,176,721</td>
<td>$7,878,824</td>
<td>$5,297,897</td>
<td>59.79%</td>
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<tr>
<td>CLINTON POLICE PENSION FUND</td>
<td>$5,059,676</td>
<td>$4,502,473</td>
<td>$557,203</td>
<td>88.99%</td>
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<tr>
<td>COAL CITY POLICE PENSION FUND</td>
<td>$5,912,878</td>
<td>$1,437,168</td>
<td>$4,475,710</td>
<td>24.31%</td>
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<tr>
<td>COLLINSVILLE POLICE PENSION FUND</td>
<td>$32,161,077</td>
<td>$12,499,511</td>
<td>$20,661,568</td>
<td>66.82%</td>
</tr>
<tr>
<td>COLONA POLICE PENSION FUND</td>
<td>$3,790,806</td>
<td>$1,709,150</td>
<td>$2,081,656</td>
<td>45.09%</td>
</tr>
<tr>
<td>COLUMBIA POLICE PENSION FUND</td>
<td>$6,569,785</td>
<td>$4,644,230</td>
<td>$1,925,555</td>
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<tr>
<td>COUNTRY CLUB HILLS POLICE PENSION FUND</td>
<td>$28,769,085</td>
<td>$16,316,598</td>
<td>$12,452,487</td>
<td>56.72%</td>
</tr>
<tr>
<td>COUNTRYSIDE POLICE PENSION FUND</td>
<td>$29,440,976</td>
<td>$16,889,368</td>
<td>$12,551,608</td>
<td>57.37%</td>
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<tr>
<td>CREST HILL POLICE PENSION FUND</td>
<td>$18,706,100</td>
<td>$12,499,511</td>
<td>$6,206,589</td>
<td>66.82%</td>
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<tr>
<td>CRESTWOOD POLICE PENSION FUND</td>
<td>$960,305</td>
<td>$323,099</td>
<td>$637,206</td>
<td>33.65%</td>
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<tr>
<td>CRETE POLICE PENSION FUND</td>
<td>$8,374,347</td>
<td>$5,867,155</td>
<td>$2,507,192</td>
<td>70.06%</td>
</tr>
<tr>
<td>CREVE COEUR POLICE PENSION FUND</td>
<td>$3,634,546</td>
<td>$1,474,780</td>
<td>$2,159,766</td>
<td>40.58%</td>
</tr>
<tr>
<td>CRYSTAL LAKE POLICE PENSION FUND</td>
<td>$51,040,159</td>
<td>$29,300,645</td>
<td>$21,739,514</td>
<td>57.41%</td>
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<tr>
<td>DANVILLE POLICE PENSION FUND</td>
<td>$53,717,691</td>
<td>$19,100,887</td>
<td>$34,616,804</td>
<td>61.15%</td>
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<tr>
<td>DARIEN POLICE PENSION FUND</td>
<td>$36,633,190</td>
<td>$21,795,084</td>
<td>$14,838,106</td>
<td>59.50%</td>
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<tr>
<td>DECATUR POLICE PENSION FUND</td>
<td>$132,411,499</td>
<td>$80,973,687</td>
<td>$51,437,812</td>
<td>61.15%</td>
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<td>DEERFIELD POLICE PENSION FUND</td>
<td>$48,525,574</td>
<td>$36,400,462</td>
<td>$12,125,112</td>
<td>75.01%</td>
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<tr>
<td>DEKALB POLICE PENSION FUND</td>
<td>$54,115,545</td>
<td>$26,868,190</td>
<td>$27,247,355</td>
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<td>DES PLAINES POLICE PENSION FUND</td>
<td>$124,172,470</td>
<td>$59,501,633</td>
<td>$64,670,837</td>
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<td>DIXON POLICE PENSION FUND</td>
<td>$18,842,429</td>
<td>$13,517,106</td>
<td>$5,325,323</td>
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<td>DOLTON POLICE PENSION FUND</td>
<td>$32,990,744</td>
<td>$24,741,735</td>
<td>$8,249,009</td>
<td>75.00%</td>
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<tr>
<td>DOWNSERS GROVE POLICE PENSION FUND</td>
<td>$81,982,093</td>
<td>$44,942,813</td>
<td>$37,039,280</td>
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<tr>
<td>EAST ALTON POLICE PENSION FUND</td>
<td>$7,862,064</td>
<td>$2,850,577</td>
<td>$5,011,487</td>
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<td>EAST DUNDEE POLICE PENSION FUND</td>
<td>$12,477,032</td>
<td>$7,164,001</td>
<td>$5,313,031</td>
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<td>EAST MOLINE POLICE PENSION FUND</td>
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<td>$19,695,371</td>
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<td>EAST PEORIA POLICE PENSION FUND</td>
<td>$37,566,595</td>
<td>$23,954,485</td>
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<td>EFFINGHAM POLICE PENSION FUND</td>
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<td>ELBURN POLICE PENSION FUND</td>
<td>$1,589,021</td>
<td>$497,041</td>
<td>$1,091,980</td>
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<td>ELDORADO POLICE PENSION FUND</td>
<td>$2,972,265</td>
<td>$1,464,768</td>
<td>$832,497</td>
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<td>ELK GROVE VILLAGE POLICE PENSION FUND</td>
<td>$100,664,610</td>
<td>$60,799,609</td>
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<td>60.40%</td>
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<tr>
<td>ELMHURST POLICE PENSION FUND</td>
<td>$78,815,060</td>
<td>$49,443,799</td>
<td>$29,371,261</td>
<td>62.73%</td>
</tr>
<tr>
<td>ELMWOOD PARK POLICE PENSION FUND</td>
<td>$38,448,718</td>
<td>$14,492,830</td>
<td>$23,955,888</td>
<td>37.69%</td>
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<td>EUREKA POLICE PENSION FUND</td>
<td>$385,412</td>
<td>$352,439</td>
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<td>EVERTGREEN PARK POLICE PENSION FUND</td>
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<td>$42,710,769</td>
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<td>74.72%</td>
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<td>FAIRFIELD POLICE PENSION FUND</td>
<td>$6,818,315</td>
<td>$1,940,022</td>
<td>$4,878,293</td>
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</tr>
</tbody>
</table>
## APPENDIX III

### Article 3 Pension Funds - Funding Status as of FY 2013

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liability</th>
<th>Funded Ratio</th>
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</thead>
<tbody>
<tr>
<td>FAIRVIEW HEIGHTS POLICE PENSION FUND</td>
<td>$31,227,021</td>
<td>$20,850,817</td>
<td>$10,376,204</td>
<td>66.77%</td>
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<tr>
<td>FLORA POLICE PENSION FUND</td>
<td>$8,578,071</td>
<td>$4,604,906</td>
<td>$3,973,165</td>
<td>53.68%</td>
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<tr>
<td>FLOSSMOOR POLICE PENSION FUND</td>
<td>$18,183,912</td>
<td>$11,410,771</td>
<td>$6,773,141</td>
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<tr>
<td>FOREST PARK POLICE PENSION FUND</td>
<td>$35,322,370</td>
<td>$21,376,990</td>
<td>$13,945,380</td>
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<tr>
<td>FOREST VIEW POLICE PENSION FUND</td>
<td>$8,929,322</td>
<td>$2,129,896</td>
<td>$6,799,426</td>
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<tr>
<td>FOX LAKE POLICE PENSION FUND</td>
<td>$15,321,682</td>
<td>$11,423,148</td>
<td>$3,898,534</td>
<td>74.56%</td>
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<tr>
<td>FRANKFORT POLICE PENSION FUND</td>
<td>$16,031,649</td>
<td>$8,745,920</td>
<td>$7,285,729</td>
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<td>FRANKLIN PARK POLICE PENSION FUND</td>
<td>$49,297,038</td>
<td>$21,559,833</td>
<td>$27,737,205</td>
<td>43.73%</td>
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<tr>
<td>FREEPORT POLICE PENSION FUND</td>
<td>$8,929,322</td>
<td>$4,377,102</td>
<td>$4,553,214</td>
<td>50.65%</td>
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<tr>
<td>GALESBURG POLICE PENSION FUND</td>
<td>$43,343,964</td>
<td>$22,985,716</td>
<td>$20,358,248</td>
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<tr>
<td>GENESEO POLICE PENSION FUND</td>
<td>$40,681,880</td>
<td>$27,287,987</td>
<td>$13,393,893</td>
<td>67.08%</td>
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<td>GENEVA POLICE PENSION FUND</td>
<td>$47,626,754</td>
<td>$29,299,597</td>
<td>$17,679,157</td>
<td>62.84%</td>
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<tr>
<td>GENOA POLICE PENSION FUND</td>
<td>$8,430,843</td>
<td>$4,377,102</td>
<td>$4,053,741</td>
<td>51.92%</td>
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<tr>
<td>GILBERTS POLICE PENSION FUND</td>
<td>$5,307,359</td>
<td>$4,492,827</td>
<td>$814,532</td>
<td>84.65%</td>
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<tr>
<td>GLEN CARP POLICE PENSION FUND</td>
<td>$34,660,880</td>
<td>$25,214,301</td>
<td>$9,446,583</td>
<td>72.75%</td>
</tr>
<tr>
<td>GLEN COE POLICE PENSION FUND</td>
<td>$15,279,327</td>
<td>$13,386,174</td>
<td>$1,893,153</td>
<td>87.61%</td>
</tr>
<tr>
<td>GLENDALE HEIGHTS POLICE PENSION FUND</td>
<td>$47,626,754</td>
<td>$29,299,597</td>
<td>$17,679,157</td>
<td>62.84%</td>
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<tr>
<td>GLENVIEW POLICE PENSION FUND</td>
<td>$82,809,939</td>
<td>$60,436,552</td>
<td>$22,373,387</td>
<td>72.98%</td>
</tr>
<tr>
<td>GLENWOOD POLICE PENSION FUND</td>
<td>$13,982,454</td>
<td>$6,716,528</td>
<td>$7,265,926</td>
<td>48.04%</td>
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<tr>
<td>GRANITE CITY POLICE PENSION FUND</td>
<td>$46,547,554</td>
<td>$16,281,797</td>
<td>$30,265,757</td>
<td>62.84%</td>
</tr>
<tr>
<td>GRAYS LAKE POLICE PENSION FUND</td>
<td>$15,279,327</td>
<td>$13,386,174</td>
<td>$1,893,153</td>
<td>87.61%</td>
</tr>
<tr>
<td>GREENVILLE POLICE PENSION FUND</td>
<td>$5,176,219</td>
<td>$3,314,226</td>
<td>$1,861,993</td>
<td>64.03%</td>
</tr>
<tr>
<td>GURNEE POLICE PENSION FUND</td>
<td>$44,758,083</td>
<td>$30,690,169</td>
<td>$14,067,914</td>
<td>68.57%</td>
</tr>
<tr>
<td>HAMPSHIRE POLICE PENSION FUND</td>
<td>$2,268,948</td>
<td>$412,813</td>
<td>$1,856,135</td>
<td>18.19%</td>
</tr>
<tr>
<td>HANOVER PARK POLICE PENSION FUND</td>
<td>$8,929,322</td>
<td>$4,377,102</td>
<td>$4,553,214</td>
<td>50.65%</td>
</tr>
<tr>
<td>HARRISBURG POLICE PENSION FUND</td>
<td>$9,080,571</td>
<td>$4,355,017</td>
<td>$4,725,554</td>
<td>47.96%</td>
</tr>
<tr>
<td>HARRISON POLICE PENSION FUND</td>
<td>$11,654,927</td>
<td>$7,820,460</td>
<td>$3,834,467</td>
<td>67.10%</td>
</tr>
<tr>
<td>HARWOOD HEIGHTS POLICE PENSION FUND</td>
<td>$22,689,013</td>
<td>$15,670,203</td>
<td>$7,018,806</td>
<td>69.07%</td>
</tr>
<tr>
<td>HAWTHORN WOODS POLICE PENSION FUND</td>
<td>$4,378,391</td>
<td>$1,393,979</td>
<td>$2,794,412</td>
<td>27.86%</td>
</tr>
<tr>
<td>HAZEL CREST POLICE PENSION FUND</td>
<td>$13,982,454</td>
<td>$6,716,528</td>
<td>$7,265,926</td>
<td>48.04%</td>
</tr>
<tr>
<td>HERRIN POLICE PENSION FUND</td>
<td>$11,154,519</td>
<td>$4,172,842</td>
<td>$6,981,677</td>
<td>37.41%</td>
</tr>
<tr>
<td>HICKORY HILLS POLICE PENSION FUND</td>
<td>$27,566,921</td>
<td>$19,619,701</td>
<td>$7,947,220</td>
<td>71.17%</td>
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<tr>
<td>HIGHLAND PARK POLICE PENSION FUND</td>
<td>$69,237,207</td>
<td>$31,439,861</td>
<td>$37,797,346</td>
<td>54.41%</td>
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<td>HIGHLAND POLICE PENSION FUND</td>
<td>$12,894,013</td>
<td>$8,899,321</td>
<td>$3,994,692</td>
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</tr>
<tr>
<td>HIGHWOOD POLICE PENSION FUND</td>
<td>$4,381,131</td>
<td>$2,488,302</td>
<td>$1,892,829</td>
<td>56.80%</td>
</tr>
<tr>
<td>HILLSBORO POLICE PENSION FUND</td>
<td>$2,346,998</td>
<td>$1,212,617</td>
<td>$1,225,381</td>
<td>47.79%</td>
</tr>
<tr>
<td>HILLSIDE POLICE PENSION FUND</td>
<td>$32,269,568</td>
<td>$15,137,243</td>
<td>$17,132,325</td>
<td>46.91%</td>
</tr>
<tr>
<td>HINSDALE POLICE PENSION FUND</td>
<td>$29,963,573</td>
<td>$22,664,360</td>
<td>$7,299,213</td>
<td>75.64%</td>
</tr>
<tr>
<td>HODGKINS POLICE PENSION FUND</td>
<td>$19,356,589</td>
<td>$9,948,775</td>
<td>$9,407,814</td>
<td>51.40%</td>
</tr>
<tr>
<td>HAVENWOOD POLICE PENSION FUND</td>
<td>$43,236,528</td>
<td>$23,966,839</td>
<td>$19,269,689</td>
<td>55.43%</td>
</tr>
<tr>
<td>HAWTHORN WOODS POLICE PENSION FUND</td>
<td>$5,114,294</td>
<td>$2,319,926</td>
<td>$2,794,368</td>
<td>45.36%</td>
</tr>
<tr>
<td>HOPESTON POLICE PENSION FUND</td>
<td>$13,982,454</td>
<td>$6,716,528</td>
<td>$7,265,926</td>
<td>48.04%</td>
</tr>
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<td>HUNTLEY POLICE PENSION FUND</td>
<td>$11,268,853</td>
<td>$5,017,838</td>
<td>$6,251,016</td>
<td>44.53%</td>
</tr>
<tr>
<td>ISLAND LAKE POLICE PENSION FUND</td>
<td>$6,442,863</td>
<td>$3,263,914</td>
<td>$3,178,949</td>
<td>50.66%</td>
</tr>
<tr>
<td>ITASCA POLICE PENSION FUND</td>
<td>$25,534,277</td>
<td>$14,255,052</td>
<td>$11,279,225</td>
<td>55.83%</td>
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</tbody>
</table>
## APPENDIX III

### Article 3 Pension Funds - Funding Status as of FY 2013

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liability</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>JERSEYVILLE POLICE PENSION FUND</td>
<td>$10,142,088</td>
<td>$3,070,959</td>
<td>$7,071,129</td>
<td>30.28%</td>
</tr>
<tr>
<td>JOHNSBURG POLICE PENSION FUND</td>
<td>$4,442,467</td>
<td>$1,919,951</td>
<td>$2,522,516</td>
<td>43.22%</td>
</tr>
<tr>
<td>KANKAKEE POLICE PENSION FUND</td>
<td>$54,616,162</td>
<td>$18,325,525</td>
<td>$36,290,637</td>
<td>33.55%</td>
</tr>
<tr>
<td>KENILWORTH POLICE PENSION FUND</td>
<td>$12,154,309</td>
<td>$6,287,874</td>
<td>$5,866,435</td>
<td>51.73%</td>
</tr>
<tr>
<td>KEWANEE POLICE PENSION FUND</td>
<td>$13,871,355</td>
<td>$8,562,068</td>
<td>$5,309,287</td>
<td>61.72%</td>
</tr>
<tr>
<td>KILDEER POLICE PENSION FUND</td>
<td>$8,261,035</td>
<td>$3,612,482</td>
<td>$4,648,553</td>
<td>37.33%</td>
</tr>
<tr>
<td>LAGRANGE PARK POLICE PENSION FUND</td>
<td>$23,019,702</td>
<td>$12,880,847</td>
<td>$10,138,855</td>
<td>55.96%</td>
</tr>
<tr>
<td>LAGRANGE POLICE PENSION FUND</td>
<td>$31,555,784</td>
<td>$16,287,209</td>
<td>$15,268,575</td>
<td>51.61%</td>
</tr>
<tr>
<td>LAKE BLUFF POLICE PENSION FUND</td>
<td>$15,844,390</td>
<td>$7,912,253</td>
<td>$7,932,137</td>
<td>49.94%</td>
</tr>
<tr>
<td>LAKE FOREST POLICE PENSION FUND</td>
<td>$46,534,110</td>
<td>$24,333,204</td>
<td>$22,200,906</td>
<td>52.29%</td>
</tr>
<tr>
<td>LAKE VILLA POLICE PENSION FUND</td>
<td>$10,139,212</td>
<td>$3,493,646</td>
<td>$6,645,566</td>
<td>34.46%</td>
</tr>
<tr>
<td>LAKE ZURICH POLICE PENSION FUND</td>
<td>$30,900,968</td>
<td>$13,341,271</td>
<td>$17,559,697</td>
<td>55.96%</td>
</tr>
<tr>
<td>LANSING POLICE PENSION FUND</td>
<td>$64,559,526</td>
<td>$29,662,765</td>
<td>$34,896,758</td>
<td>51.95%</td>
</tr>
<tr>
<td>LASALLE POLICE PENSION FUND</td>
<td>$16,239,085</td>
<td>$6,647,616</td>
<td>$9,591,469</td>
<td>40.94%</td>
</tr>
<tr>
<td>LAWRENCEVILLE POLICE PENSION FUND</td>
<td>$5,169,637</td>
<td>$3,693,348</td>
<td>$1,476,289</td>
<td>71.44%</td>
</tr>
<tr>
<td>LEMONT POLICE PENSION FUND</td>
<td>$16,292,517</td>
<td>$11,740,452</td>
<td>$4,552,065</td>
<td>72.06%</td>
</tr>
<tr>
<td>LIBERTYVILLE POLICE PENSION FUND</td>
<td>$43,213,349</td>
<td>$24,366,657</td>
<td>$18,849,692</td>
<td>56.39%</td>
</tr>
<tr>
<td>LINCOLN POLICE PENSION FUND</td>
<td>$19,753,015</td>
<td>$9,570,101</td>
<td>$10,182,914</td>
<td>48.45%</td>
</tr>
<tr>
<td>LINCOLNSHIRE POLICE PENSION FUND</td>
<td>$20,401,526</td>
<td>$18,549,915</td>
<td>$1,851,611</td>
<td>90.92%</td>
</tr>
<tr>
<td>LINCOLNWOOD POLICE PENSION FUND</td>
<td>$37,411,836</td>
<td>$17,882,930</td>
<td>$19,528,906</td>
<td>47.80%</td>
</tr>
<tr>
<td>LINDENHURST POLICE PENSION FUND</td>
<td>$6,511,442</td>
<td>$5,505,398</td>
<td>$1,006,044</td>
<td>84.55%</td>
</tr>
<tr>
<td>LISLE POLICE PENSION FUND</td>
<td>$31,203,171</td>
<td>$22,455,485</td>
<td>$8,747,686</td>
<td>71.97%</td>
</tr>
<tr>
<td>LITCHFIELD POLICE PENSION FUND</td>
<td>$8,588,404</td>
<td>$4,607,245</td>
<td>$3,981,159</td>
<td>53.64%</td>
</tr>
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<td>LOCKPORT POLICE PENSION FUND</td>
<td>$22,917,640</td>
<td>$14,532,455</td>
<td>$8,385,185</td>
<td>63.41%</td>
</tr>
<tr>
<td>LOVES PARK POLICE PENSION FUND</td>
<td>$20,846,286</td>
<td>$10,460,018</td>
<td>$10,386,268</td>
<td>50.18%</td>
</tr>
<tr>
<td>LYNWOOD POLICE PENSION FUND</td>
<td>$7,331,710</td>
<td>$2,861,764</td>
<td>$4,469,946</td>
<td>39.03%</td>
</tr>
<tr>
<td>MACOMB POLICE PENSION FUND</td>
<td>$18,856,320</td>
<td>$12,242,745</td>
<td>$6,613,575</td>
<td>64.93%</td>
</tr>
<tr>
<td>MADISON POLICE PENSION FUND</td>
<td>$8,836,486</td>
<td>$1,829,006</td>
<td>$7,007,480</td>
<td>20.70%</td>
</tr>
<tr>
<td>MAHOMET POLICE PENSION FUND</td>
<td>$1,468,739</td>
<td>$463,962</td>
<td>$1,004,777</td>
<td>31.59%</td>
</tr>
<tr>
<td>MANHATTAN POLICE PENSION FUND</td>
<td>$4,473,158</td>
<td>$1,174,369</td>
<td>$3,298,789</td>
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</tr>
<tr>
<td>MANTENO POLICE PENSION FUND</td>
<td>$5,310,589</td>
<td>$4,339,518</td>
<td>$971,071</td>
<td>81.71%</td>
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<tr>
<td>MARENGO POLICE PENSION FUND</td>
<td>$10,189,890</td>
<td>$4,473,117</td>
<td>$5,716,772</td>
<td>43.90%</td>
</tr>
<tr>
<td>MARION POLICE PENSION FUND</td>
<td>$15,923,873</td>
<td>$8,922,440</td>
<td>$7,001,433</td>
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<tr>
<td>MARKHAM POLICE PENSION FUND</td>
<td>$20,568,797</td>
<td>$14,602,182</td>
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<td>70.99%</td>
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<tr>
<td>MARSEILLES POLICE PENSION FUND</td>
<td>$3,584,160</td>
<td>$2,826,888</td>
<td>$757,272</td>
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</tr>
<tr>
<td>MARYVILLE POLICE PENSION FUND</td>
<td>$3,918,427</td>
<td>$1,712,907</td>
<td>$2,205,520</td>
<td>43.71%</td>
</tr>
<tr>
<td>MASCOUTAH POLICE PENSION FUND</td>
<td>$5,190,254</td>
<td>$3,622,945</td>
<td>$1,567,309</td>
<td>69.80%</td>
</tr>
<tr>
<td>MATTESON POLICE PENSION FUND</td>
<td>$37,335,155</td>
<td>$20,922,432</td>
<td>$16,412,723</td>
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<tr>
<td>MATTOON POLICE PENSION FUND</td>
<td>$35,284,325</td>
<td>$15,965,105</td>
<td>$19,319,220</td>
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<tr>
<td>MAYWOOD POLICE PENSION FUND</td>
<td>$48,262,644</td>
<td>$16,110,538</td>
<td>$32,152,106</td>
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</tr>
<tr>
<td>MCHENRY POLICE PENSION FUND</td>
<td>$35,926,869</td>
<td>$18,757,823</td>
<td>$17,169,046</td>
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</tr>
<tr>
<td>MENDOTA POLICE PENSION FUND</td>
<td>$8,578,685</td>
<td>$4,512,791</td>
<td>$4,065,894</td>
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</tr>
<tr>
<td>METROPOLIS POLICE PENSION FUND</td>
<td>$8,126,466</td>
<td>$4,636,811</td>
<td>$3,489,655</td>
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<tr>
<td>MIDLOTHIAN POLICE PENSION FUND</td>
<td>$17,709,512</td>
<td>$12,877,037</td>
<td>$4,832,475</td>
<td>72.71%</td>
</tr>
<tr>
<td>Fund Name</td>
<td>Accrued Liability</td>
<td>Actuarial Value of Assets</td>
<td>Unfunded Liability</td>
<td>Funded Ratio</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>-------------------</td>
<td>---------------------------</td>
<td>--------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>MILAN POLICE PENSION FUND</td>
<td>$10,148,101</td>
<td>$5,548,838</td>
<td>$4,599,263</td>
<td>54.68%</td>
</tr>
<tr>
<td>MINOOKA POLICE PENSION FUND</td>
<td>$6,763,063</td>
<td>$4,162,836</td>
<td>$2,600,227</td>
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</tr>
<tr>
<td>MOKENA POLICE PENSION FUND</td>
<td>$15,469,090</td>
<td>$12,899,714</td>
<td>$2,569,376</td>
<td>83.39%</td>
</tr>
<tr>
<td>MOLINE POLICE PENSION FUND</td>
<td>$78,649,767</td>
<td>$53,824,941</td>
<td>$44,824,825</td>
<td>43.01%</td>
</tr>
<tr>
<td>MONMOUTH POLICE PENSION FUND</td>
<td>$11,587,117</td>
<td>$6,099,949</td>
<td>$5,577,168</td>
<td>51.87%</td>
</tr>
<tr>
<td>MONTGOMERY POLICE PENSION FUND</td>
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<td>$6,904,157</td>
<td>$4,031,219</td>
<td>63.14%</td>
</tr>
<tr>
<td>MONTICELLO POLICE PENSION FUND</td>
<td>$2,824,338</td>
<td>$837,778</td>
<td>$1,986,560</td>
<td>29.66%</td>
</tr>
<tr>
<td>MORRIS POLICE PENSION FUND</td>
<td>$17,095,503</td>
<td>$10,972,849</td>
<td>$6,122,654</td>
<td>64.19%</td>
</tr>
<tr>
<td>MORTON POLICE PENSION FUND</td>
<td>$12,222,288</td>
<td>$9,453,452</td>
<td>$2,768,836</td>
<td>77.35%</td>
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<tr>
<td>MT CARMEL POLICE PENSION FUND</td>
<td>$7,052,594</td>
<td>$3,762,726</td>
<td>$3,289,868</td>
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<tr>
<td>MT PROSPECT POLICE PENSION FUND</td>
<td>$94,373,591</td>
<td>$52,667,502</td>
<td>$41,706,089</td>
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<tr>
<td>MT VERNON POLICE PENSION FUND</td>
<td>$23,460,415</td>
<td>$16,208,874</td>
<td>$7,251,541</td>
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<tr>
<td>MT. ZION POLICE PENSION FUND</td>
<td>$1,480,047</td>
<td>$292,226</td>
<td>$1,187,821</td>
<td>19.74%</td>
</tr>
<tr>
<td>MUNDELEIN POLICE PENSION FUND</td>
<td>$36,571,614</td>
<td>$22,591,438</td>
<td>$13,980,176</td>
<td>61.77%</td>
</tr>
<tr>
<td>MURPHYSBORO POLICE PENSION FUND</td>
<td>$9,757,311</td>
<td>$4,888,030</td>
<td>$4,869,281</td>
<td>50.10%</td>
</tr>
<tr>
<td>NAPERVILLE POLICE PENSION FUND</td>
<td>$158,705,871</td>
<td>$115,366,130</td>
<td>$43,339,741</td>
<td>72.69%</td>
</tr>
<tr>
<td>NEW LENOX POLICE PENSION FUND</td>
<td>$21,755,655</td>
<td>$14,017,015</td>
<td>$7,738,640</td>
<td>64.43%</td>
</tr>
<tr>
<td>NILES POLICE PENSION FUND</td>
<td>$68,727,683</td>
<td>$41,341,560</td>
<td>$27,386,123</td>
<td>59.03%</td>
</tr>
<tr>
<td>NORMAL POLICE PENSION FUND</td>
<td>$52,210,958</td>
<td>$23,360,273</td>
<td>$28,850,685</td>
<td>55.26%</td>
</tr>
<tr>
<td>NORTIDGE POLICE PENSION FUND</td>
<td>$37,857,888</td>
<td>$15,506,766</td>
<td>$22,344,022</td>
<td>59.03%</td>
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<tr>
<td>NORTH AURORA POLICE PENSION FUND</td>
<td>$17,314,947</td>
<td>$6,508,672</td>
<td>$10,806,275</td>
<td>62.41%</td>
</tr>
<tr>
<td>NORTH CHICAGO POLICE PENSION FUND</td>
<td>$42,360,474</td>
<td>$24,760,967</td>
<td>$17,599,507</td>
<td>57.35%</td>
</tr>
<tr>
<td>NORTH RIVERSIDE POLICE PENSION FUND</td>
<td>$33,022,953</td>
<td>$18,472,943</td>
<td>$14,550,101</td>
<td>44.06%</td>
</tr>
<tr>
<td>NORTHBROOK POLICE PENSION FUND</td>
<td>$72,448,303</td>
<td>$30,858,307</td>
<td>$41,589,996</td>
<td>57.41%</td>
</tr>
<tr>
<td>NORTHFIELD POLICE PENSION FUND</td>
<td>$24,412,134</td>
<td>$10,846,680</td>
<td>$13,565,454</td>
<td>55.57%</td>
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<tr>
<td>NORTHLAKE POLICE PENSION FUND</td>
<td>$25,514,512</td>
<td>$10,210,104</td>
<td>$15,304,408</td>
<td>59.98%</td>
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<tr>
<td>OAK BROOK POLICE PENSION FUND</td>
<td>$47,345,492</td>
<td>$15,499,514</td>
<td>$31,845,979</td>
<td>67.26%</td>
</tr>
<tr>
<td>OAK FOREST POLICE PENSION FUND</td>
<td>$37,721,515</td>
<td>$14,035,347</td>
<td>$23,686,168</td>
<td>57.79%</td>
</tr>
<tr>
<td>OAK LAWN POLICE PENSION FUND</td>
<td>$124,915,778</td>
<td>$52,048,154</td>
<td>$72,867,624</td>
<td>48.79%</td>
</tr>
<tr>
<td>OAKBROOK TERRACE POLICE PENSION FUND</td>
<td>$18,899,891</td>
<td>$9,728,759</td>
<td>$9,171,132</td>
<td>48.52%</td>
</tr>
<tr>
<td>O’FALLON POLICE PENSION FUND</td>
<td>$24,955,214</td>
<td>$4,397,379</td>
<td>$20,597,835</td>
<td>82.41%</td>
</tr>
<tr>
<td>OGLESBY POLICE PENSION FUND</td>
<td>$6,252,341</td>
<td>$3,825,803</td>
<td>$2,426,538</td>
<td>38.81%</td>
</tr>
<tr>
<td>OLNEY POLICE PENSION FUND</td>
<td>$9,753,340</td>
<td>$5,718,585</td>
<td>$4,034,755</td>
<td>41.37%</td>
</tr>
<tr>
<td>OLYMPIA FIELDS POLICE PENSION FUND</td>
<td>$17,391,574</td>
<td>$10,376,779</td>
<td>$7,014,795</td>
<td>40.33%</td>
</tr>
<tr>
<td>ORLAND HILLS POLICE PENSION FUND</td>
<td>$5,301,637</td>
<td>$2,526,031</td>
<td>$2,775,606</td>
<td>52.35%</td>
</tr>
<tr>
<td>ORLAND PARK POLICE PENSION FUND</td>
<td>$86,918,756</td>
<td>$22,029,871</td>
<td>$64,888,885</td>
<td>74.65%</td>
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<tr>
<td>OSWEGO POLICE PENSION FUND</td>
<td>$21,486,898</td>
<td>$4,647,362</td>
<td>$16,839,536</td>
<td>78.37%</td>
</tr>
<tr>
<td>OTTAWA POLICE PENSION FUND</td>
<td>$21,075,984</td>
<td>$5,517,727</td>
<td>$15,558,257</td>
<td>73.82%</td>
</tr>
<tr>
<td>PALATINE POLICE PENSION FUND</td>
<td>$94,960,424</td>
<td>$40,186,334</td>
<td>$54,774,090</td>
<td>57.68%</td>
</tr>
<tr>
<td>PALOS HEIGHTS POLICE PENSION FUND</td>
<td>$32,666,613</td>
<td>$16,556,172</td>
<td>$15,710,441</td>
<td>49.69%</td>
</tr>
<tr>
<td>PALOS HILLS POLICE PENSION FUND</td>
<td>$26,909,789</td>
<td>$12,426,315</td>
<td>$14,483,473</td>
<td>53.82%</td>
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<tr>
<td>PALOS PARK POLICE PENSION FUND</td>
<td>$5,229,853</td>
<td>$3,221,613</td>
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<tr>
<td>PANA POLICE PENSION FUND</td>
<td>$6,033,264</td>
<td>$3,329,595</td>
<td>$2,703,669</td>
<td>44.81%</td>
</tr>
<tr>
<td>PARIS POLICE PENSION FUND</td>
<td>$8,995,447</td>
<td>$3,938,153</td>
<td>$5,057,294</td>
<td>56.22%</td>
</tr>
<tr>
<td>PARK CITY POLICE PENSION FUND</td>
<td>$5,679,090</td>
<td>$4,603,790</td>
<td>$1,075,300</td>
<td>18.93%</td>
</tr>
</tbody>
</table>
## APPENDIX III

### Article 3 Pension Funds - Funding Status as of FY 2013

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liability</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>PARK FOREST POLICE PENSION FUND</td>
<td>$36,438,043</td>
<td>$19,441,873</td>
<td>$16,996,169</td>
<td>53.36%</td>
</tr>
<tr>
<td>PARK RIDGE POLICE PENSION FUND</td>
<td>$60,419,182</td>
<td>$38,663,096</td>
<td>$21,756,086</td>
<td>63.99%</td>
</tr>
<tr>
<td>PEORIA HEIGHTS POLICE PENSION FUND</td>
<td>$3,908,455</td>
<td>$1,701,522</td>
<td>$2,206,933</td>
<td>43.53%</td>
</tr>
<tr>
<td>PEORIA POLICE PENSION FUND</td>
<td>$261,175,451</td>
<td>$155,489,858</td>
<td>$105,685,593</td>
<td>59.53%</td>
</tr>
<tr>
<td>PEOTONE POLICE PENSION FUND</td>
<td>$4,165,313</td>
<td>$1,044,904</td>
<td>$3,120,409</td>
<td>25.09%</td>
</tr>
<tr>
<td>PERU POLICE PENSION FUND</td>
<td>$16,046,093</td>
<td>$7,261,539</td>
<td>$8,784,554</td>
<td>45.25%</td>
</tr>
<tr>
<td>PINCKNEYVILLE POLICE PENSION FUND</td>
<td>$3,483,597</td>
<td>$316,5721</td>
<td>$1,360,045</td>
<td>69.95%</td>
</tr>
<tr>
<td>PLAINFIELD POLICE PENSION FUND</td>
<td>$21,883,606</td>
<td>$18,905,339</td>
<td>$2,978,267</td>
<td>86.39%</td>
</tr>
<tr>
<td>PLANO POLICE PENSION FUND</td>
<td>$5,821,504</td>
<td>$3,785,287</td>
<td>$2,036,217</td>
<td>65.02%</td>
</tr>
<tr>
<td>PONTIAC POLICE PENSION FUND</td>
<td>$11,769,127</td>
<td>$8,384,289</td>
<td>$3,384,838</td>
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<tr>
<td>PONTOON BEACH POLICE PENSION FUND</td>
<td>$7,985,866</td>
<td>$3,475,169</td>
<td>$4,510,697</td>
<td>43.52%</td>
</tr>
<tr>
<td>POSEN POLICE PENSION FUND</td>
<td>$4,522,576</td>
<td>$3,165,721</td>
<td>$1,360,045</td>
<td>69.95%</td>
</tr>
<tr>
<td>PRINCETON POLICE PENSION FUND</td>
<td>$7,943,804</td>
<td>$6,336,543</td>
<td>$1,607,261</td>
<td>79.77%</td>
</tr>
<tr>
<td>PROSPECT HEIGHTS POLICE PENSION FUND</td>
<td>$15,575,969</td>
<td>$11,070,681</td>
<td>$4,505,288</td>
<td>71.08%</td>
</tr>
<tr>
<td>QUINCY POLICE PENSION FUND</td>
<td>$56,473,746</td>
<td>$31,735,163</td>
<td>$24,738,583</td>
<td>56.19%</td>
</tr>
<tr>
<td>RANTOUL POLICE PENSION FUND</td>
<td>$21,691,790</td>
<td>$15,242,763</td>
<td>$6,449,027</td>
<td>70.27%</td>
</tr>
<tr>
<td>RICHTON PARK POLICE PENSION FUND</td>
<td>$19,871,902</td>
<td>$11,811,278</td>
<td>$8,060,624</td>
<td>59.44%</td>
</tr>
<tr>
<td>RIVER FOREST POLICE PENSION FUND</td>
<td>$35,364,177</td>
<td>$19,985,726</td>
<td>$15,378,451</td>
<td>56.51%</td>
</tr>
<tr>
<td>RIVER GROVE POLICE PENSION FUND</td>
<td>$19,750,242</td>
<td>$7,120,642</td>
<td>$12,629,600</td>
<td>36.05%</td>
</tr>
<tr>
<td>RIVERDALE POLICE PENSION FUND</td>
<td>$31,372,107</td>
<td>$14,472,026</td>
<td>$16,900,081</td>
<td>46.13%</td>
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<tr>
<td>RIVERSIDE POLICE PENSION FUND</td>
<td>$22,120,604</td>
<td>$8,500,313</td>
<td>$13,620,291</td>
<td>38.43%</td>
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<tr>
<td>ROBBINS POLICE PENSION FUND</td>
<td>$1,446,745</td>
<td>$838,039</td>
<td>$608,706</td>
<td>57.93%</td>
</tr>
<tr>
<td>ROBINSON POLICE PENSION FUND</td>
<td>$5,226,691</td>
<td>$3,752,598</td>
<td>$1,474,093</td>
<td>71.80%</td>
</tr>
<tr>
<td>ROCHELLE POLICE PENSION FUND</td>
<td>$13,896,444</td>
<td>$11,280,206</td>
<td>$2,616,238</td>
<td>81.17%</td>
</tr>
<tr>
<td>ROCK FALLS POLICE PENSION FUND</td>
<td>$11,584,756</td>
<td>$6,918,819</td>
<td>$4,665,937</td>
<td>59.72%</td>
</tr>
<tr>
<td>ROCK ISLAND POLICE PENSION FUND</td>
<td>$74,276,441</td>
<td>$31,739,329</td>
<td>$42,537,112</td>
<td>42.73%</td>
</tr>
<tr>
<td>ROCKTON POLICE PENSION FUND</td>
<td>$4,067,890</td>
<td>$2,719,869</td>
<td>$1,348,021</td>
<td>66.86%</td>
</tr>
<tr>
<td>ROLLING MEADOWS POLICE PENSION FUND</td>
<td>$63,550,982</td>
<td>$31,522,279</td>
<td>$32,028,703</td>
<td>49.60%</td>
</tr>
<tr>
<td>ROMEOVILLE POLICE PENSION FUND</td>
<td>$41,435,431</td>
<td>$27,998,706</td>
<td>$13,436,725</td>
<td>67.57%</td>
</tr>
<tr>
<td>ROUND LAKE BEACH POLICE PENSION FUND</td>
<td>$24,960,643</td>
<td>$15,793,018</td>
<td>$9,167,625</td>
<td>63.27%</td>
</tr>
<tr>
<td>ROUND LAKE PARK POLICE PENSION FUND</td>
<td>$6,634,932</td>
<td>$1,508,326</td>
<td>$5,126,606</td>
<td>22.73%</td>
</tr>
<tr>
<td>ROUND LAKE POLICE PENSION FUND</td>
<td>$8,915,594</td>
<td>$5,144,082</td>
<td>$3,771,512</td>
<td>57.70%</td>
</tr>
<tr>
<td>SALEM POLICE PENSION FUND</td>
<td>$9,309,613</td>
<td>$5,222,301</td>
<td>$4,087,312</td>
<td>56.10%</td>
</tr>
<tr>
<td>SANDWICH POLICE PENSION FUND</td>
<td>$7,555,960</td>
<td>$3,437,446</td>
<td>$4,118,514</td>
<td>45.49%</td>
</tr>
<tr>
<td>SAUK VILLAGE POLICE PENSION FUND</td>
<td>$11,588,316</td>
<td>$5,764,268</td>
<td>$5,794,048</td>
<td>49.87%</td>
</tr>
<tr>
<td>SAVANNA POLICE PENSION FUND</td>
<td>$3,725,221</td>
<td>$2,026,580</td>
<td>$1,698,641</td>
<td>54.40%</td>
</tr>
<tr>
<td>SCHUMBURG POLICE PENSION FUND</td>
<td>$148,911,808</td>
<td>$87,918,706</td>
<td>$60,993,102</td>
<td>59.04%</td>
</tr>
<tr>
<td>SCHILLER PARK POLICE PENSION FUND</td>
<td>$33,679,774</td>
<td>$15,700,922</td>
<td>$17,978,852</td>
<td>46.62%</td>
</tr>
<tr>
<td>SHELBYVILLE POLICE PENSION FUND</td>
<td>$4,087,447</td>
<td>$2,048,028</td>
<td>$2,039,419</td>
<td>50.11%</td>
</tr>
<tr>
<td>SHILOH POLICE PENSION FUND</td>
<td>$3,844,766</td>
<td>$2,952,177</td>
<td>$892,589</td>
<td>76.78%</td>
</tr>
<tr>
<td>SHOREWOOD POLICE PENSION FUND</td>
<td>$10,856,107</td>
<td>$9,271,092</td>
<td>$1,585,015</td>
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</tr>
<tr>
<td>SILVIS POLICE PENSION FUND</td>
<td>$10,000,932</td>
<td>$5,556,122</td>
<td>$4,444,810</td>
<td>55.56%</td>
</tr>
<tr>
<td>SKOKIE POLICE PENSION FUND</td>
<td>$121,562,276</td>
<td>$77,365,215</td>
<td>$44,197,061</td>
<td>63.64%</td>
</tr>
<tr>
<td>SOUTH BARRINGTON POLICE PENSION FUND</td>
<td>$11,163,071</td>
<td>$6,771,092</td>
<td>$4,389,813</td>
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</tr>
<tr>
<td>SOUTH BELOIT POLICE PENSION FUND</td>
<td>$4,493,339</td>
<td>$1,993,211</td>
<td>$2,500,128</td>
<td>44.36%</td>
</tr>
</tbody>
</table>
# APPENDIX III
## Article 3 Pension Funds - Funding Status as of FY 2013

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liability</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>SOUTH CHICAGO HEIGHTS POLICE PENSION FUND</td>
<td>$5,809,855</td>
<td>$3,590,403</td>
<td>$2,219,452</td>
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</tr>
<tr>
<td>SOUTH ELGIN POLICE PENSION FUND</td>
<td>$18,202,140</td>
<td>$10,779,103</td>
<td>$7,423,037</td>
<td>59.22%</td>
</tr>
<tr>
<td>SOUTH HOLLAND POLICE PENSION FUND</td>
<td>$31,433,065</td>
<td>$20,511,425</td>
<td>$10,921,640</td>
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</tr>
<tr>
<td>SPRING GROVE POLICE PENSION FUND</td>
<td>$5,239,963</td>
<td>$1,907,539</td>
<td>$3,332,424</td>
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</tr>
<tr>
<td>SPRING VALLEY POLICE PENSION FUND</td>
<td>$4,024,927</td>
<td>$3,434,752</td>
<td>$590,175</td>
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</tr>
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<td>SPRINGFIELD POLICE PENSION FUND</td>
<td>$239,914,513</td>
<td>$123,887,066</td>
<td>$116,027,447</td>
<td>51.64%</td>
</tr>
<tr>
<td>ST CHARLES POLICE PENSION FUND</td>
<td>$48,227,150</td>
<td>$28,796,811</td>
<td>$19,430,339</td>
<td>59.71%</td>
</tr>
<tr>
<td>STAUNTON POLICE PENSION FUND</td>
<td>$2,023,351</td>
<td>$671,475</td>
<td>$1,351,876</td>
<td>33.19%</td>
</tr>
<tr>
<td>STEGER POLICE PENSION FUND</td>
<td>$7,012,012</td>
<td>$5,517,869</td>
<td>$1,494,143</td>
<td>78.69%</td>
</tr>
<tr>
<td>STERLING POLICE PENSION FUND</td>
<td>$20,157,143</td>
<td>$12,252,575</td>
<td>$7,904,568</td>
<td>60.79%</td>
</tr>
<tr>
<td>STICKNEY POLICE PENSION FUND</td>
<td>$15,415,178</td>
<td>$5,270,170</td>
<td>$10,145,008</td>
<td>34.19%</td>
</tr>
<tr>
<td>STONE PARK POLICE PENSIONFUND</td>
<td>$18,149,569</td>
<td>$1,153,492</td>
<td>$16,996,077</td>
<td>6.36%</td>
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<tr>
<td>STREATOR POLICE PENSION FUND</td>
<td>$17,325,352</td>
<td>$8,846,376</td>
<td>$8,478,976</td>
<td>51.06%</td>
</tr>
<tr>
<td>SUGAR GROVE POLICE PENSION FUND</td>
<td>$6,802,460</td>
<td>$2,424,653</td>
<td>$4,377,807</td>
<td>35.64%</td>
</tr>
<tr>
<td>SWANSE POLICE PENSION FUND</td>
<td>$12,564,710</td>
<td>$7,529,456</td>
<td>$5,035,254</td>
<td>59.93%</td>
</tr>
<tr>
<td>SYCAMORE POLICE PENSION FUND</td>
<td>$15,342,554</td>
<td>$10,467,939</td>
<td>$4,874,615</td>
<td>68.23%</td>
</tr>
<tr>
<td>TAYLORVILLE POLICE PENSION FUND</td>
<td>$9,621,110</td>
<td>$5,991,680</td>
<td>$3,629,430</td>
<td>62.28%</td>
</tr>
<tr>
<td>TINLEY PARK POLICE PENSION FUND</td>
<td>$69,742,518</td>
<td>$30,648,361</td>
<td>$39,094,157</td>
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</tr>
<tr>
<td>TROY POLICE PENSION FUND</td>
<td>$7,985,212</td>
<td>$6,499,034</td>
<td>$1,486,178</td>
<td>81.39%</td>
</tr>
<tr>
<td>UNIVERSITY PARK POLICEMENS PENSION FUND</td>
<td>$10,127,353</td>
<td>$6,302,246</td>
<td>$3,825,107</td>
<td>62.23%</td>
</tr>
<tr>
<td>URBANA POLICE PENSION FUND</td>
<td>$41,708,694</td>
<td>$30,696,879</td>
<td>$11,011,815</td>
<td>73.60%</td>
</tr>
<tr>
<td>VANDALIA POLICE PENSION FUND</td>
<td>$6,533,703</td>
<td>$4,588,540</td>
<td>$1,945,163</td>
<td>70.23%</td>
</tr>
<tr>
<td>VENICE POLICE PENSION FUND</td>
<td>$1,737,263</td>
<td>$1,153,492</td>
<td>$1,593,771</td>
<td>30.93%</td>
</tr>
<tr>
<td>VERNON HILLS POLICE PENSION FUND</td>
<td>$41,767,322</td>
<td>$33,054,028</td>
<td>$8,713,294</td>
<td>79.14%</td>
</tr>
<tr>
<td>VILLA PARK POLICE PENSION FUND</td>
<td>$43,038,446</td>
<td>$24,871,039</td>
<td>$18,167,407</td>
<td>57.79%</td>
</tr>
<tr>
<td>WARRENVILLE POLICE PENSION FUND</td>
<td>$18,320,660</td>
<td>$13,023,232</td>
<td>$5,297,428</td>
<td>71.08%</td>
</tr>
<tr>
<td>WASHINGTON PARK POLICE PENSION FUND</td>
<td>$3,528,741</td>
<td>$2,085,435</td>
<td>$1,443,306</td>
<td>59.10%</td>
</tr>
<tr>
<td>WASHINGTON POLICE PENSION FUND</td>
<td>$10,131,252</td>
<td>$6,418,002</td>
<td>$3,713,250</td>
<td>63.35%</td>
</tr>
<tr>
<td>WATERLOO POLICE PENSION FUND</td>
<td>$7,047,176</td>
<td>$3,879,145</td>
<td>$3,168,031</td>
<td>55.05%</td>
</tr>
<tr>
<td>WATSEKA POLICE PENSION FUND</td>
<td>$8,477,714</td>
<td>$2,073,940</td>
<td>$6,403,774</td>
<td>24.46%</td>
</tr>
<tr>
<td>WAUCONDA POLICE PENSION FUND</td>
<td>$16,782,092</td>
<td>$9,037,188</td>
<td>$7,744,904</td>
<td>53.85%</td>
</tr>
<tr>
<td>WAUKEGAN POLICE PENSION FUND</td>
<td>$149,076,440</td>
<td>$66,399,147</td>
<td>$82,677,293</td>
<td>44.54%</td>
</tr>
<tr>
<td>WAYNE POLICE PENSION FUND</td>
<td>$3,798,326</td>
<td>$1,403,184</td>
<td>$2,395,142</td>
<td>36.94%</td>
</tr>
<tr>
<td>WEST CHICAGO POLICE PENSION FUND</td>
<td>$38,554,979</td>
<td>$22,609,438</td>
<td>$15,945,541</td>
<td>58.64%</td>
</tr>
<tr>
<td>WEST DUNDEE POLICE PENSION FUND</td>
<td>$15,799,117</td>
<td>$9,520,245</td>
<td>$6,278,872</td>
<td>60.26%</td>
</tr>
<tr>
<td>WEST FRANKFORT POLICE PENSION FUND</td>
<td>$9,394,048</td>
<td>$4,650,622</td>
<td>$4,743,426</td>
<td>49.51%</td>
</tr>
<tr>
<td>WESTCHESTER POLICE PENSION FUND</td>
<td>$37,559,406</td>
<td>$24,246,504</td>
<td>$13,312,902</td>
<td>64.56%</td>
</tr>
<tr>
<td>WESTMONT POLICE PENSION FUND</td>
<td>$50,590,084</td>
<td>$23,166,848</td>
<td>$27,423,236</td>
<td>45.79%</td>
</tr>
<tr>
<td>WHEATON POLICE PENSION FUND</td>
<td>$60,486,523</td>
<td>$42,471,171</td>
<td>$18,015,352</td>
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</tr>
<tr>
<td>WHEELING POLICE PENSION FUND</td>
<td>$61,840,944</td>
<td>$40,799,661</td>
<td>$21,041,283</td>
<td>65.98%</td>
</tr>
<tr>
<td>WILLOW SPRINGS POLICE PENSION FUND</td>
<td>$8,637,670</td>
<td>$952,889</td>
<td>$7,684,781</td>
<td>11.03%</td>
</tr>
<tr>
<td>WILLOWBROOK POLICE PENSION FUND</td>
<td>$23,370,590</td>
<td>$16,614,601</td>
<td>$6,755,989</td>
<td>71.09%</td>
</tr>
<tr>
<td>WILMETTE POLICE PENSION FUND</td>
<td>$55,396,964</td>
<td>$37,997,446</td>
<td>$17,399,517</td>
<td>60.59%</td>
</tr>
<tr>
<td>WILMINGTON POLICE PENSION FUND</td>
<td>$7,213,264</td>
<td>$3,956,082</td>
<td>$3,257,182</td>
<td>54.84%</td>
</tr>
<tr>
<td>WINFIELD POLICE PENSION FUND</td>
<td>$13,841,328</td>
<td>$6,986,515</td>
<td>$6,854,813</td>
<td>50.48%</td>
</tr>
</tbody>
</table>
## APPENDIX III

### Article 3 Pension Funds - Funding Status as of FY 2013

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liability</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>WINNETKA POLICE PENSION FUND</td>
<td>$32,035,247</td>
<td>$22,446,146</td>
<td>$9,589,101</td>
<td>70.07%</td>
</tr>
<tr>
<td>WINTHROP HARBOR POLICE PENSION FUND</td>
<td>$3,483,169</td>
<td>$3,347,667</td>
<td>$135,502</td>
<td>96.11%</td>
</tr>
<tr>
<td>WOOD DALE POLICE PENSION FUND</td>
<td>$31,429,669</td>
<td>$19,390,947</td>
<td>$12,038,722</td>
<td>61.70%</td>
</tr>
<tr>
<td>WOOD RIVER POLICE PENSION FUND</td>
<td>$14,739,081</td>
<td>$8,880,518</td>
<td>$5,858,563</td>
<td>60.25%</td>
</tr>
<tr>
<td>WOODRIDGE POLICE PENSION FUND</td>
<td>$53,196,859</td>
<td>$28,147,771</td>
<td>$25,049,088</td>
<td>52.91%</td>
</tr>
<tr>
<td>WOODSTOCK POLICE PENSION FUND</td>
<td>$26,743,628</td>
<td>$17,554,635</td>
<td>$9,188,993</td>
<td>65.64%</td>
</tr>
<tr>
<td>WORTH POLICE PENSION FUND</td>
<td>$22,933,401</td>
<td>$10,017,831</td>
<td>$12,915,570</td>
<td>43.68%</td>
</tr>
<tr>
<td>YORKVILLE POLICE PENSION FUND</td>
<td>$12,523,643</td>
<td>$5,127,259</td>
<td>$7,396,384</td>
<td>40.94%</td>
</tr>
<tr>
<td>ZION POLICE PENSION FUND</td>
<td>$40,595,288</td>
<td>$25,985,055</td>
<td>$14,610,233</td>
<td>64.01%</td>
</tr>
</tbody>
</table>
## APPENDIX IV

### Article 4 Pension Funds - Funding Status as of FY 2013

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liability</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDISON FIREFIGHTERS PENSION FUND</td>
<td>$65,042,843</td>
<td>$39,856,779</td>
<td>$25,186,064</td>
<td>61.28%</td>
</tr>
<tr>
<td>ALGONQUIN LAKE IN THE HILLS FPD PENSION FUND</td>
<td>$18,996,809</td>
<td>$14,448,835</td>
<td>$4,547,974</td>
<td>76.06%</td>
</tr>
<tr>
<td>ALSIP FIREFIGHTERS PENSION FUND</td>
<td>$35,654,624</td>
<td>$20,270,951</td>
<td>$15,383,673</td>
<td>56.85%</td>
</tr>
<tr>
<td>ALTON FIREFIGHTERS PENSION FUND</td>
<td>$62,217,174</td>
<td>$18,962,373</td>
<td>$43,254,801</td>
<td>30.48%</td>
</tr>
<tr>
<td>ANNA FIREFIGHTERS PENSION FUND</td>
<td>$3,923,284</td>
<td>$1,851,077</td>
<td>$2,072,207</td>
<td>47.18%</td>
</tr>
<tr>
<td>ARLINGTON HEIGHTS FIREFIGHTERS PENSION FUND</td>
<td>$117,098,514</td>
<td>$75,475,150</td>
<td>$41,623,364</td>
<td>64.45%</td>
</tr>
<tr>
<td>ATWOOD FPD FIREFIGHTERS PENSION FUND</td>
<td>$98,095</td>
<td>$8,412</td>
<td>$89,683</td>
<td>8.58%</td>
</tr>
<tr>
<td>BARRINGTON FIREFIGHTERS PENSION FUND</td>
<td>$17,058,502</td>
<td>$13,793,231</td>
<td>$3,265,271</td>
<td>80.86%</td>
</tr>
<tr>
<td>BARTLETT FPD FIREFIGHTERS PENSION FUND</td>
<td>$18,900,059</td>
<td>$11,886,186</td>
<td>$7,013,873</td>
<td>62.89%</td>
</tr>
<tr>
<td>BATAVIA FIREFIGHTERS PENSION FUND</td>
<td>$18,671,953</td>
<td>$12,326,287</td>
<td>$6,345,666</td>
<td>66.01%</td>
</tr>
<tr>
<td>BEACH PARK FPD FIREFIGHTERS PENSION FUND</td>
<td>$1,241,726</td>
<td>$591,610</td>
<td>$650,116</td>
<td>47.64%</td>
</tr>
<tr>
<td>BEARDSTOWN FIREFIGHTERS PENSION FUND</td>
<td>$1,391,825</td>
<td>$792,626</td>
<td>$599,199</td>
<td>56.95%</td>
</tr>
<tr>
<td>BELLEVILLE FIREFIGHTERS PENSION FUND</td>
<td>$51,792,328</td>
<td>$22,165,671</td>
<td>$29,626,657</td>
<td>42.80%</td>
</tr>
<tr>
<td>BELLWOOD FIREFIGHTERS PENSION FUND</td>
<td>$32,546,291</td>
<td>$20,919,824</td>
<td>$11,626,466</td>
<td>64.28%</td>
</tr>
<tr>
<td>BELLVIDERE FIREFIGHTERS PENSION FUND</td>
<td>$20,834,239</td>
<td>$12,730,668</td>
<td>$8,103,571</td>
<td>61.10%</td>
</tr>
<tr>
<td>BEMENT FPD FIREFIGHTERS PENSION FUND</td>
<td>$798,774</td>
<td>$274,909</td>
<td>$523,865</td>
<td>34.42%</td>
</tr>
<tr>
<td>BENSENVILLE FIREFIGHTERS PENSION FUND</td>
<td>$25,870,001</td>
<td>$10,278,621</td>
<td>$15,591,380</td>
<td>39.73%</td>
</tr>
<tr>
<td>BENTON FIREFIGHTERS PENSION FUND</td>
<td>$4,243,702</td>
<td>$3,448,637</td>
<td>$795,065</td>
<td>81.26%</td>
</tr>
<tr>
<td>BERWYN FIREFIGHTERS PENSION FUND</td>
<td>$80,046,305</td>
<td>$36,760,160</td>
<td>$43,286,145</td>
<td>45.92%</td>
</tr>
<tr>
<td>BLOOMINGTON FPD FIREFIGHTERS PENSION FUND</td>
<td>$37,169,217</td>
<td>$24,858,135</td>
<td>$12,311,082</td>
<td>66.88%</td>
</tr>
<tr>
<td>BLOOMINGTON FPD FIREFIGHTERS PENSION FUND</td>
<td>$89,686,828</td>
<td>$43,170,208</td>
<td>$46,516,620</td>
<td>49.13%</td>
</tr>
<tr>
<td>BLUE ISLAND FIREFIGHTERS PENSION FUND</td>
<td>$18,688,453</td>
<td>$5,837,978</td>
<td>$12,830,475</td>
<td>31.27%</td>
</tr>
<tr>
<td>BOLINGBROOK FIREFIGHTERS PENSION FUND</td>
<td>$77,195,800</td>
<td>$43,219,236</td>
<td>$33,976,564</td>
<td>55.99%</td>
</tr>
<tr>
<td>BOURBONNAIS FPD FIREFIGHTERS PENSION FUND</td>
<td>$1,822,233</td>
<td>$1,235,304</td>
<td>$586,929</td>
<td>67.79%</td>
</tr>
<tr>
<td>BRADLEY FIREFIGHTERS PENSION FUND</td>
<td>$1,192,082</td>
<td>$466,345</td>
<td>$725,737</td>
<td>39.12%</td>
</tr>
<tr>
<td>BRIDGEVIEW FIREFIGHTERS PENSION FUND</td>
<td>$40,815,794</td>
<td>$21,057,042</td>
<td>$19,758,752</td>
<td>51.59%</td>
</tr>
<tr>
<td>BRISTOL-KENDALL FIREFIGHTER'S PENSION FUND</td>
<td>$200,251</td>
<td>$140,033</td>
<td>$60,218</td>
<td>69.93%</td>
</tr>
<tr>
<td>BROADVIEW FIREFIGHTERS PENSION FUND</td>
<td>$35,561,299</td>
<td>$19,283,688</td>
<td>$16,277,611</td>
<td>54.23%</td>
</tr>
<tr>
<td>BURBANK FIREFIGHTERS PENSION FUND</td>
<td>$28,925,017</td>
<td>$22,795,306</td>
<td>$6,129,711</td>
<td>78.81%</td>
</tr>
<tr>
<td>BURLINGTON COMMUNITY FPD PENSION FUND</td>
<td>$434,658</td>
<td>$184,635</td>
<td>$250,023</td>
<td>42.48%</td>
</tr>
<tr>
<td>BYRON FPD FIREFIGHTERS PENSION FUND</td>
<td>$11,562,620</td>
<td>$10,304,242</td>
<td>$1,258,378</td>
<td>89.12%</td>
</tr>
<tr>
<td>CAIRO FIREFIGHTERS PENSION FUND</td>
<td>$3,585,735</td>
<td>$561,066</td>
<td>$3,024,669</td>
<td>15.65%</td>
</tr>
<tr>
<td>CALUMET CITY FIREFIGHTERS PENSION FUND</td>
<td>$57,828,584</td>
<td>$29,942,373</td>
<td>$27,886,211</td>
<td>51.78%</td>
</tr>
<tr>
<td>CANTON FIRE PENSION FUND</td>
<td>$15,832,401</td>
<td>$6,893,747</td>
<td>$8,944,654</td>
<td>43.20%</td>
</tr>
<tr>
<td>CARBONDALE FIREFIGHTERS PENSION FUND</td>
<td>$24,965,117</td>
<td>$13,232,407</td>
<td>$11,732,710</td>
<td>53.00%</td>
</tr>
<tr>
<td>CARBONDALE TOWNSHIP FIREFIGHTERS PENSION FUND</td>
<td>$74,974</td>
<td>$953,188</td>
<td>$725,737</td>
<td>127.44%</td>
</tr>
<tr>
<td>CAROL STREAM FPD FIREFIGHTERS PENSION FUND</td>
<td>$40,034,359</td>
<td>$20,489,233</td>
<td>$11,45,127</td>
<td>72.02%</td>
</tr>
<tr>
<td>CARPENTERSVILLE FIREFIGHTERS PENSION FUND</td>
<td>$22,092,768</td>
<td>$16,224,582</td>
<td>$5,868,186</td>
<td>73.44%</td>
</tr>
<tr>
<td>CARTERVILLE FIREFIGHTER’S PENSION FUND</td>
<td>$650,378</td>
<td>$256,295</td>
<td>$394,083</td>
<td>39.41%</td>
</tr>
<tr>
<td>CARY FPD FIREFIGHTERS PENSION FUND</td>
<td>$3,629,061</td>
<td>$3,050,471</td>
<td>$578,590</td>
<td>84.06%</td>
</tr>
<tr>
<td>CENTRAL STICKNEY FPD FIREFIGHTERS PENSION FUND</td>
<td>$0</td>
<td>$3,241</td>
<td>$3,241</td>
<td>0.00%</td>
</tr>
<tr>
<td>CENTRALIA FPD FIREFIGHTERS PENSION FUND</td>
<td>$713,341</td>
<td>$476,053</td>
<td>$237,288</td>
<td>66.74%</td>
</tr>
<tr>
<td>CHAMPAIGN FIREFIGHTERS PENSION FUND</td>
<td>$88,626,020</td>
<td>$65,117,011</td>
<td>$23,509,009</td>
<td>73.47%</td>
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<tr>
<td>CHARLESTON FIREFIGHTERS PENSION FUND</td>
<td>$27,477,458</td>
<td>$13,137,048</td>
<td>$14,340,410</td>
<td>47.81%</td>
</tr>
<tr>
<td>CHATHAM FPD FIREFIGHTER’S PENSION FUND</td>
<td>$3,151,027</td>
<td>$1,927,745</td>
<td>$1,172,282</td>
<td>62.61%</td>
</tr>
</tbody>
</table>
## APPENDIX IV

**Article 4 Pension Funds - Funding Status as of FY 2013**

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liability</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHERRY VALLEY FPD FIREFIGHTER’S PENSION FUND</td>
<td>$3,062,739</td>
<td>$2,011,471</td>
<td>$1,051,268</td>
<td>65.68%</td>
</tr>
<tr>
<td>CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND</td>
<td>$72,022,913</td>
<td>$34,856,669</td>
<td>$37,166,244</td>
<td>48.40%</td>
</tr>
<tr>
<td>CHICAGO RIDGE FIREFIGHTERS PENSION FUND</td>
<td>$15,238,147</td>
<td>$9,522,835</td>
<td>$5,715,312</td>
<td>62.49%</td>
</tr>
<tr>
<td>CLARENDON HILLS FIREFIGHTERS PENSION FUND</td>
<td>$1,408,900</td>
<td>$1,008,023</td>
<td>$400,877</td>
<td>71.55%</td>
</tr>
<tr>
<td>CLINTON FIREFIGHTERS PENSION FUND</td>
<td>$2,538,424</td>
<td>$1,596,616</td>
<td>$941,808</td>
<td>69.20%</td>
</tr>
<tr>
<td>COAL CITY FIREFIGHTER’S PENSION FUND</td>
<td>$628,674</td>
<td>$460,235</td>
<td>$168,439</td>
<td>73.21%</td>
</tr>
<tr>
<td>COLLINSVILLE FIREFIGHTERS PENSION FUND</td>
<td>$26,367,908</td>
<td>$19,982,113</td>
<td>$6,385,796</td>
<td>75.78%</td>
</tr>
<tr>
<td>COUNTRY CLUB HILLS FIREFIGHTERS PENSION FUND</td>
<td>$11,923,208</td>
<td>$6,511,407</td>
<td>$5,411,801</td>
<td>54.61%</td>
</tr>
<tr>
<td>COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND</td>
<td>$31,115,414</td>
<td>$22,081,129</td>
<td>$9,034,285</td>
<td>70.97%</td>
</tr>
<tr>
<td>CRYSTAL LAKE FIREFIGHTERS PENSION FUND</td>
<td>$33,965,730</td>
<td>$22,253,888</td>
<td>$11,711,842</td>
<td>65.52%</td>
</tr>
<tr>
<td>DANVILLE FIREFIGHTERS PENSION FUND</td>
<td>$54,132,371</td>
<td>$12,934,541</td>
<td>$41,197,830</td>
<td>23.89%</td>
</tr>
<tr>
<td>DARRELL WOODRIDGE FPD FIREFIGHTERS PENSION FUND</td>
<td>$24,853,026</td>
<td>$16,337,066</td>
<td>$8,215,960</td>
<td>66.94%</td>
</tr>
<tr>
<td>DECATUR FIREFIGHTERS PENSION FUND</td>
<td>$116,753,004</td>
<td>$64,042,735</td>
<td>$52,710,269</td>
<td>54.85%</td>
</tr>
<tr>
<td>DEERFIELD-BANNOCKBURN FIRE PROTECTION DISTRICT</td>
<td>$37,558,071</td>
<td>$30,703,762</td>
<td>$6,854,309</td>
<td>81.75%</td>
</tr>
<tr>
<td>DEKALB FIREFIGHTERS PENSION FUND</td>
<td>$60,474,200</td>
<td>$22,023,183</td>
<td>$38,451,017</td>
<td>36.42%</td>
</tr>
<tr>
<td>DES PLAINES FIREFIGHTERS PENSION FUND</td>
<td>$122,412,609</td>
<td>$63,986,122</td>
<td>$58,426,487</td>
<td>52.27%</td>
</tr>
<tr>
<td>DIXON COMMUNITY FPD FIREFIGHTER PENSION FUND</td>
<td>$7,386,423</td>
<td>$4,180,107</td>
<td>$3,206,316</td>
<td>56.59%</td>
</tr>
<tr>
<td>DIXON FIREFIGHTERS PENSION FUND</td>
<td>$14,926,329</td>
<td>$8,282,875</td>
<td>$6,643,454</td>
<td>55.49%</td>
</tr>
<tr>
<td>DIXON FIREFIGHTERS PENSION FUND</td>
<td>$16,590,719</td>
<td>$11,805,495</td>
<td>$4,785,224</td>
<td>71.16%</td>
</tr>
<tr>
<td>DOWNERS GROVE FIREFIGHTERS PENSION FUND</td>
<td>$7,486,263</td>
<td>$1,894,009</td>
<td>$5,592,254</td>
<td>25.30%</td>
</tr>
<tr>
<td>DUQUOIN FIREFIGHTERS PENSION FUND</td>
<td>$3,701,945</td>
<td>$2,099,369</td>
<td>$1,602,576</td>
<td>56.71%</td>
</tr>
<tr>
<td>EAST ALTON FIREFIGHTERS PENSION FUND</td>
<td>$7,091,128</td>
<td>$1,749,681</td>
<td>-$438,553</td>
<td>133.45%</td>
</tr>
<tr>
<td>EAST DUNDEE/COUNTRY SIDE FPD FIREFIGHTERS PENSION FUND</td>
<td>$29,886,140</td>
<td>$22,713,874</td>
<td>$7,172,266</td>
<td>76.00%</td>
</tr>
<tr>
<td>EAST MOLINE FIREFIGHTERS PENSION FUND</td>
<td>$30,370,982</td>
<td>$18,043,357</td>
<td>$12,865,625</td>
<td>58.72%</td>
</tr>
<tr>
<td>EAST PEORIA FIREFIGHTERS PENSION FUND</td>
<td>$52,726,853</td>
<td>$12,867,838</td>
<td>$39,842,115</td>
<td>24.44%</td>
</tr>
<tr>
<td>EAST ST LOUIS FIREFIGHTERS PENSION FUND</td>
<td>$19,005,484</td>
<td>$11,830,768</td>
<td>$7,174,716</td>
<td>62.25%</td>
</tr>
<tr>
<td>EFFINGHAM FIREFIGHTERS PENSION FUND</td>
<td>$13,189,310</td>
<td>$8,484,597</td>
<td>$4,704,713</td>
<td>64.83%</td>
</tr>
<tr>
<td>ELBURN/COUNTRY SIDE FPD FIREFIGHTERS PENSION FUND</td>
<td>$6,462,541</td>
<td>$4,249,844</td>
<td>$2,215,754</td>
<td>35.95%</td>
</tr>
<tr>
<td>ELM GROVE VILLAGE FIREFIGHTERS PENSION FUND</td>
<td>$101,977,521</td>
<td>$57,043,598</td>
<td>$44,933,923</td>
<td>55.94%</td>
</tr>
<tr>
<td>ELMHURST FIREFIGHTERS PENSION FUND</td>
<td>$50,978,289</td>
<td>$33,729,655</td>
<td>$17,248,634</td>
<td>66.16%</td>
</tr>
<tr>
<td>ELMWOOD PARK FIREFIGHTERS PENSION FUND</td>
<td>$30,418,022</td>
<td>$12,328,785</td>
<td>$18,089,237</td>
<td>40.53%</td>
</tr>
<tr>
<td>ELWOOD FIRE PROTECTION DISTRICT</td>
<td>$1,167,933</td>
<td>$910,233</td>
<td>$257,700</td>
<td>77.94%</td>
</tr>
<tr>
<td>EVERGREEN PARK FIREFIGHTERS PENSION FUND</td>
<td>$3,269,405</td>
<td>$885,432</td>
<td>$2,383,974</td>
<td>27.08%</td>
</tr>
<tr>
<td>FAIRFIELD FIREFIGHTERS PENSION FUND</td>
<td>$3,184,888</td>
<td>$1,554,431</td>
<td>$1,630,457</td>
<td>48.81%</td>
</tr>
<tr>
<td>FAIRVIEW/CASEYVILLE FPD FIREFIGHTERS PENSION FUND</td>
<td>$3,017,898</td>
<td>$2,103,742</td>
<td>$914,156</td>
<td>69.71%</td>
</tr>
<tr>
<td>FLOSSMOOR FIREFIGHTERS PENSION FUND</td>
<td>$5,416,590</td>
<td>$2,089,862</td>
<td>$3,326,728</td>
<td>38.58%</td>
</tr>
<tr>
<td>FOREST PARK FIREFIGHTERS PENSION FUND</td>
<td>$29,327,693</td>
<td>$14,303,556</td>
<td>$15,024,137</td>
<td>48.77%</td>
</tr>
<tr>
<td>FOREST VIEW FIREFIGHTERS PENSION FUND</td>
<td>$5,661,256</td>
<td>$2,092,356</td>
<td>$3,568,900</td>
<td>36.96%</td>
</tr>
<tr>
<td>FORESTERBURG FPD FIREFIGHTERS PENSION FUND</td>
<td>$1,873,509</td>
<td>$1,100,452</td>
<td>$773,057</td>
<td>58.74%</td>
</tr>
<tr>
<td>FOX LAKE FIRE PROTECTION DISTRICT</td>
<td>$458,845</td>
<td>$334,364</td>
<td>$124,281</td>
<td>72.91%</td>
</tr>
<tr>
<td>FRANKFORT FPD FIREFIGHTERS PENSION FUND</td>
<td>$9,915,579</td>
<td>$8,773,340</td>
<td>$1,142,239</td>
<td>88.48%</td>
</tr>
<tr>
<td>Fund Name</td>
<td>Accrued Liability</td>
<td>Actuarial Value of Assets</td>
<td>Unfunded Liability</td>
<td>Funded Ratio</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>-------------------</td>
<td>--------------------------</td>
<td>--------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>FRANKLIN PARK FIREFIGHTERS PENSION FUND</td>
<td>$46,968,144</td>
<td>$22,796,410</td>
<td>$24,171,734</td>
<td>48.54%</td>
</tr>
<tr>
<td>FREEPORT FIREFIGHTERS PENSION FUND</td>
<td>$40,836,837</td>
<td>$31,108,907</td>
<td>$9,727,930</td>
<td>76.18%</td>
</tr>
<tr>
<td>GALESBURG FIRE FIGHTERS PENSION FUND</td>
<td>$45,350,039</td>
<td>$21,482,905</td>
<td>$23,867,134</td>
<td>47.37%</td>
</tr>
<tr>
<td>GENEVA FIREFIGHTERS PENSION FUND</td>
<td>$14,029,590</td>
<td>$11,935,022</td>
<td>$2,094,568</td>
<td>85.07%</td>
</tr>
<tr>
<td>GLENCOE FIREFIGHTERS PENSION FUND</td>
<td>$760,795</td>
<td>$9,284</td>
<td>$751,511</td>
<td>1.22%</td>
</tr>
<tr>
<td>GLENSIDE FPD FIREFIGHTERS PENSION FUND</td>
<td>$15,025,743</td>
<td>$7,697,201</td>
<td>$7,328,542</td>
<td>51.23%</td>
</tr>
<tr>
<td>GLENVIEW FIREFIGHTERS PENSION FUND</td>
<td>$103,570,429</td>
<td>$59,170,642</td>
<td>$44,399,787</td>
<td>57.13%</td>
</tr>
<tr>
<td>GLENWOOD FIREFIGHTERS PENSION FUND</td>
<td>$3,897,198</td>
<td>$2,514,318</td>
<td>$1,382,880</td>
<td>66.49%</td>
</tr>
<tr>
<td>GODFREY PAID FIREFIGHTERS PENSION FUND</td>
<td>$8,385,293</td>
<td>$6,189,958</td>
<td>$2,195,335</td>
<td>73.82%</td>
</tr>
<tr>
<td>GRANITE CITY FIREFIGHTERS PENSION FUND C/O GAIL VA</td>
<td>$51,693,489</td>
<td>$17,176,354</td>
<td>$34,517,135</td>
<td>33.23%</td>
</tr>
<tr>
<td>GRaysLake FPD FIREFIGHTERS PENSION FUND</td>
<td>$17,293,592</td>
<td>$12,778,536</td>
<td>$6,052,814</td>
<td>78.85%</td>
</tr>
<tr>
<td>GREATER ROUND LAKE FPD FIREFIGHTERS PENSION FUND</td>
<td>$16,205,202</td>
<td>$12,778,536</td>
<td>$3,426,666</td>
<td>51.23%</td>
</tr>
<tr>
<td>GURNEE FIREFIGHTERS PENSION FUND</td>
<td>$30,650,258</td>
<td>$23,380,535</td>
<td>$7,269,723</td>
<td>76.28%</td>
</tr>
<tr>
<td>HAMPSHIRE FPD FIREFIGHTERS PENSION FUND</td>
<td>$2,294,984</td>
<td>$1,525,900</td>
<td>$769,084</td>
<td>66.49%</td>
</tr>
<tr>
<td>HANOVER PARK FIREFIGHTERS PENSION FUND</td>
<td>$22,420,540</td>
<td>$13,515,528</td>
<td>$8,905,012</td>
<td>60.28%</td>
</tr>
<tr>
<td>HARLEM-ROSCOE FIREFIGHTERS PENSION FUND</td>
<td>$108,772</td>
<td>$133,706</td>
<td>-$24,934</td>
<td>122.92%</td>
</tr>
<tr>
<td>HARRISBURG FIREFIGHTERS PENSION FUND</td>
<td>$4,999,703</td>
<td>$3,109,578</td>
<td>$1,890,125</td>
<td>62.20%</td>
</tr>
<tr>
<td>HARRISON FPD PENSION FUND</td>
<td>$0</td>
<td>$70,412</td>
<td>-$70,412</td>
<td>0.00%</td>
</tr>
<tr>
<td>HARVEY FIREFIGHTERS PENSION FUND</td>
<td>$39,477,863</td>
<td>$26,598,263</td>
<td>$26,598,263</td>
<td>32.62%</td>
</tr>
<tr>
<td>HAZEL CREST FIREFIGHTERS PENSION FUND</td>
<td>$9,588,001</td>
<td>$2,639,084</td>
<td>$2,639,084</td>
<td>72.48%</td>
</tr>
<tr>
<td>HERRIN FIREFIGHTERS PENSION FUND</td>
<td>$12,534,634</td>
<td>$6,686,256</td>
<td>$5,848,378</td>
<td>46.66%</td>
</tr>
<tr>
<td>HIGHLAND FIREFIGHTERS PENSION FUND</td>
<td>$3,730,467</td>
<td>$932,083</td>
<td>$2,798,384</td>
<td>75.01%</td>
</tr>
<tr>
<td>HILLSBORO FIREFIGHTER'S PENSION FUND</td>
<td>$1,366,605</td>
<td>$666,899</td>
<td>$699,706</td>
<td>51.20%</td>
</tr>
<tr>
<td>HILLSIDE FIREFIGHTERS PENSION FUND</td>
<td>$21,483,878</td>
<td>$11,288,390</td>
<td>$10,195,488</td>
<td>47.46%</td>
</tr>
<tr>
<td>HINCKLEY COMMUNITY FPD FIREFIGHTER'S PENSION FUND</td>
<td>$0</td>
<td>$-15,012</td>
<td>$-15,012</td>
<td>0.00%</td>
</tr>
<tr>
<td>HINSDALE FIREFIGHTERS PENSION FUND</td>
<td>$25,734,714</td>
<td>$10,429,058</td>
<td>$15,305,656</td>
<td>59.47%</td>
</tr>
<tr>
<td>HOMER TOWNSHIP FPD FIREFIGHTERS PENSION FUND</td>
<td>$8,262,168</td>
<td>$1,466,899</td>
<td>$7,154,649</td>
<td>92.99%</td>
</tr>
<tr>
<td>HOMewood FIREFIGHTERS PENSION FUND</td>
<td>$15,481,094</td>
<td>$2,639,084</td>
<td>$10,671,785</td>
<td>69.93%</td>
</tr>
<tr>
<td>HUNTLey FPD FIREFIGHTERS PENSION FUND</td>
<td>$16,899,221</td>
<td>$981,860</td>
<td>$15,917,361</td>
<td>94.19%</td>
</tr>
<tr>
<td>ITASCA FPD #1 FIREFIGHTERS PENSION FUND</td>
<td>$14,631,069</td>
<td>$5,612,687</td>
<td>$9,018,382</td>
<td>61.64%</td>
</tr>
<tr>
<td>IVESDALE FPD FIREFIGHTERS PENSION FUND</td>
<td>$23,567,477</td>
<td>$7,032,269</td>
<td>$16,535,208</td>
<td>70.16%</td>
</tr>
<tr>
<td>JACKSONVILLE FIREFIGHTERS PENSION FUND</td>
<td>$225,916</td>
<td>$76,822</td>
<td>$149,094</td>
<td>66.00%</td>
</tr>
<tr>
<td>JERSEYVILLE FIREFIGHTER'S PENSION FUND</td>
<td>$52,384,084</td>
<td>$42,634,614</td>
<td>$9,715,544</td>
<td>82.55%</td>
</tr>
<tr>
<td>KANKAKEE FIREFIGHTERS' PENSION FUND</td>
<td>$14,029,590</td>
<td>$10,405,058</td>
<td>$3,624,532</td>
<td>80.87%</td>
</tr>
<tr>
<td>KEWAUNEE COMMUNITY FPD FIREFIGHTERS PENSION FUND</td>
<td>$1,017,936</td>
<td>$617,280</td>
<td>$400,656</td>
<td>39.36%</td>
</tr>
<tr>
<td>KEWAUNEE FIREFIGHTERS PENSION FUND</td>
<td>$3,664,966</td>
<td>$5,346,989</td>
<td>$8,317,977</td>
<td>60.87%</td>
</tr>
<tr>
<td>KEWAUNEE FIREFIGHTERS PENSION FUND</td>
<td>$23,309,801</td>
<td>$13,852,300</td>
<td>$9,457,501</td>
<td>40.57%</td>
</tr>
<tr>
<td>LAGRANGE FIREFIGHTERS PENSION FUND</td>
<td>$1,178,863</td>
<td>$174,687</td>
<td>$1,004,176</td>
<td>85.18%</td>
</tr>
<tr>
<td>LAKE EGYPT FPD FIREFIGHTERS PENSION FUND</td>
<td>$38,997,799</td>
<td>$10,244,474</td>
<td>$28,753,325</td>
<td>73.73%</td>
</tr>
<tr>
<td>LAKE VILLA FPD FIREFIGHTER'S PENSION FUND</td>
<td>$0</td>
<td>$-241,882</td>
<td>$241,882</td>
<td>0.00%</td>
</tr>
<tr>
<td>LAKE ZURICH FIREFIGHTERS PENSION FUND</td>
<td>$34,460,579</td>
<td>$15,651,609</td>
<td>$18,808,976</td>
<td>54.58%</td>
</tr>
<tr>
<td>LANGSING FIREFIGHTERS PENSION FUND</td>
<td>$21,509,141</td>
<td>$9,926,685</td>
<td>$11,582,456</td>
<td>53.85%</td>
</tr>
<tr>
<td>LASALLE FIREFIGHTERS PENSION FUND</td>
<td>$2,820,585</td>
<td>$1,254,605</td>
<td>$1,563,980</td>
<td>55.52%</td>
</tr>
<tr>
<td>LEMONT FPD FIREFIGHTERS PENSION FUND</td>
<td>$28,664,488</td>
<td>$10,186,656</td>
<td>$18,477,832</td>
<td>64.46%</td>
</tr>
<tr>
<td>LEYDEN FPD FIREFIGHTERS PENSION FUND</td>
<td>$14,236,914</td>
<td>$8,194,890</td>
<td>$6,042,023</td>
<td>42.44%</td>
</tr>
<tr>
<td>Fund Name</td>
<td>Accrued Liability</td>
<td>Actuarial Value of Assets</td>
<td>Unfunded Liability</td>
<td>Funded Ratio</td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
<td>-------------------</td>
<td>---------------------------</td>
<td>--------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>LIBERTYVILLE FIREFIGHTERS PENSION FUND</td>
<td>$31,980,786</td>
<td>$20,867,913</td>
<td>$11,112,873</td>
<td>65.25%</td>
</tr>
<tr>
<td>LINCOLN FIREFIGHTERS PENSION FUND</td>
<td>$17,619,348</td>
<td>$6,182,117</td>
<td>$11,437,231</td>
<td>35.09%</td>
</tr>
<tr>
<td>LINCOLN RURAL FPD FIREFIGHTERS PENSION FUND</td>
<td>$3,482,569</td>
<td>$3,524,089</td>
<td>$-41,519</td>
<td>101.19%</td>
</tr>
<tr>
<td>LINCOLNSHIRE-RIVERWOOD FPD FIREFIGHTERS PENSION FUND</td>
<td>$31,312,919</td>
<td>$25,765,437</td>
<td>$5,547,482</td>
<td>82.28%</td>
</tr>
<tr>
<td>Lisle-Woodridge FPD FIREFIGHTERS PENSION FUND</td>
<td>$103,886,992</td>
<td>$51,071,419</td>
<td>$52,815,574</td>
<td>49.16%</td>
</tr>
<tr>
<td>LITCHFIELD FIREFIGHTERS PENSION FUND</td>
<td>$7,045,626</td>
<td>$4,530,380</td>
<td>$2,515,246</td>
<td>64.30%</td>
</tr>
<tr>
<td>LOCKPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND</td>
<td>$51,075,866</td>
<td>$32,860,369</td>
<td>$18,215,497</td>
<td>64.34%</td>
</tr>
<tr>
<td>LOMBARD FIREFIGHTERS PENSION FUND</td>
<td>$64,059,079</td>
<td>$48,282,402</td>
<td>$15,776,677</td>
<td>75.37%</td>
</tr>
<tr>
<td>LONG CREEK FPD FIREFIGHTERS PENSION FUND</td>
<td>$704,760</td>
<td>$694,399</td>
<td>$10,361</td>
<td>98.53%</td>
</tr>
<tr>
<td>LITCHFIELD FIREFIGHTERS PENSION FUND</td>
<td>$399,709</td>
<td>$6,866</td>
<td>$392,843</td>
<td>1.72%</td>
</tr>
<tr>
<td>MACOMB FIREFIGHTERS PENSION FUND</td>
<td>$16,806,023 invent</td>
<td>$10,279,956</td>
<td>$6,526,067</td>
<td>61.17% invent</td>
</tr>
<tr>
<td>MANHATTAN FPD FIREFIGHTER'S PENSION FUND</td>
<td>$857,468</td>
<td>$568,791</td>
<td>$288,677</td>
<td>66.33% invent</td>
</tr>
<tr>
<td>MARION COMMUNITY FPD FIREFIGHTERS PENSION FUND</td>
<td>$12,591,778 invent</td>
<td>$8,535,618</td>
<td>$4,056,160</td>
<td>67.79% invent</td>
</tr>
<tr>
<td>MARKHAM FIREFIGHTERS PENSION FUND</td>
<td>$6,815,728</td>
<td>$5,265,718</td>
<td>$1,550,010</td>
<td>77.26% invent</td>
</tr>
<tr>
<td>MARYVILLE FIREFIGHTERS’S PENSION FUND</td>
<td>$1,160,549</td>
<td>$511,898</td>
<td>$648,651</td>
<td>44.11% invent</td>
</tr>
<tr>
<td>MATTESON FIREFIGHTERS PENSION FUND</td>
<td>$30,159,096 invent</td>
<td>$18,762,651</td>
<td>$11,396,445</td>
<td>62.21% invent</td>
</tr>
<tr>
<td>MATTOON FIREFIGHTERS PENSION FUND</td>
<td>$35,879,666 invent</td>
<td>$15,631,719</td>
<td>$20,247,947</td>
<td>43.57% invent</td>
</tr>
<tr>
<td>MAYWOOD FIREFIGHTERS PENSION FUND</td>
<td>$41,329,950 invent</td>
<td>$15,126,049</td>
<td>$26,203,901</td>
<td>36.60% invent</td>
</tr>
<tr>
<td>MCCOOK FIREFIGHTERS PENSION FUND</td>
<td>$1,386,695 invent</td>
<td>$479,106</td>
<td>$907,590</td>
<td>34.55% invent</td>
</tr>
<tr>
<td>MCHENRY TOWNSHIP FIREFIGHTERS PENSION FUND</td>
<td>$129,599</td>
<td>$1,610,567</td>
<td>$-1,480,968</td>
<td>1242.73% invent</td>
</tr>
<tr>
<td>MELROSE PARK FIREFIGHTERS PENSION FUND</td>
<td>$74,026,081 invent</td>
<td>$18,689,725</td>
<td>$55,336,355 invent</td>
<td>25.25% invent</td>
</tr>
<tr>
<td>MENDOTA FIREFIGHTERS PENSION FUND</td>
<td>$3,867,973</td>
<td>$2,212,925</td>
<td>$1,655,048</td>
<td>57.21% invent</td>
</tr>
<tr>
<td>METROPOLIS FIREFIGHTERS PENSION FUND</td>
<td>$6,295,367</td>
<td>$3,457,802</td>
<td>$2,837,564</td>
<td>54.93% invent</td>
</tr>
<tr>
<td>MIDLOTHIAN FIREFIGHTERS PENSION FUND</td>
<td>$14,416,883 invent</td>
<td>$8,001,135</td>
<td>$6,415,748</td>
<td>55.50% invent</td>
</tr>
<tr>
<td>MINOOKA FPD FIREFIGHTERS PENSION FUND</td>
<td>$2,234,785 invent</td>
<td>$2,650,298</td>
<td>$-415,513</td>
<td>118.39% invent</td>
</tr>
<tr>
<td>MOKENA FPD FIREFIGHTERS PENSION FUND</td>
<td>$10,207,954 invent</td>
<td>$7,424,278</td>
<td>$2,783,676</td>
<td>72.73% invent</td>
</tr>
<tr>
<td>MOLINE FIREFIGHTERS PENSION FUND</td>
<td>$80,688,814 invent</td>
<td>$28,077,070</td>
<td>$52,611,743</td>
<td>34.80% invent</td>
</tr>
<tr>
<td>MONMOUTH FIREFIGHTERS PENSION FUND</td>
<td>$11,837,934 invent</td>
<td>$4,491,215</td>
<td>$7,346,719</td>
<td>37.94% invent</td>
</tr>
<tr>
<td>MONTGOMERY &amp; COUNTRYSIDE FPD FIREFIGHTER’S PENSION</td>
<td>$3,468,468 invent</td>
<td>$216,533</td>
<td>$107,935</td>
<td>66.73% invent</td>
</tr>
<tr>
<td>MORRIS FIREFIGHTERS’ PENSION FUND</td>
<td>$37,560</td>
<td>$22,319</td>
<td>$15,241</td>
<td>59.42% invent</td>
</tr>
<tr>
<td>MORTON GROVE FIREFIGHTERS PENSION FUND</td>
<td>$54,009,318 invent</td>
<td>$27,880,445</td>
<td>$26,128,837 invent</td>
<td>51.62% invent</td>
</tr>
<tr>
<td>MT CARMEL FIREFIGHTERS PENSION FUND</td>
<td>$2,527,469 invent</td>
<td>$1,452,036</td>
<td>$1,075,433 invent</td>
<td>57.45% invent</td>
</tr>
<tr>
<td>MT VERNON FIREFIGHTERS PENSION FUND</td>
<td>$22,120,123 invent</td>
<td>$12,768,622</td>
<td>$9,351,501</td>
<td>57.72% invent</td>
</tr>
<tr>
<td>MT ZION FPD FIREFIGHTERS PENSION FUND</td>
<td>$972,369</td>
<td>$942,021</td>
<td>$30,348</td>
<td>96.88% invent</td>
</tr>
<tr>
<td>MUNDELEIN FIREFIGHTERS PENSION FUND</td>
<td>$20,051,000 invent</td>
<td>$16,196,499</td>
<td>$3,854,501</td>
<td>80.78% invent</td>
</tr>
<tr>
<td>MURPHYSBORO FIREFIGHTERS PENSION FUND</td>
<td>$7,470,748 invent</td>
<td>$3,884,817</td>
<td>$3,585,931</td>
<td>52.00% invent</td>
</tr>
<tr>
<td>NAPERVILLE FIREFIGHTERS PENSION FUND</td>
<td>$156,431,909 invent</td>
<td>$114,680,153</td>
<td>$41,751,756</td>
<td>73.31% invent</td>
</tr>
<tr>
<td>NEWPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND</td>
<td>$1,333,064 invent</td>
<td>$856,236</td>
<td>$476,828</td>
<td>64.23% invent</td>
</tr>
<tr>
<td>NILES FIREFIGHTERS PENSION FUND</td>
<td>$63,344,273 invent</td>
<td>$27,485,114</td>
<td>$35,859,159 invent</td>
<td>43.39% invent</td>
</tr>
<tr>
<td>NORMAL FIREFIGHTERS PENSION FUND</td>
<td>$44,679,580 invent</td>
<td>$25,443,026</td>
<td>$19,236,554 invent</td>
<td>56.95% invent</td>
</tr>
<tr>
<td>NORTH AURORA FPD FIREFIGHTERS PENSION FUND</td>
<td>$6,326,947 invent</td>
<td>$4,494,325</td>
<td>$1,832,622</td>
<td>71.03% invent</td>
</tr>
<tr>
<td>NORTH CHICAGO FIREFIGHTERS PENSION FUND</td>
<td>$24,442,871 invent</td>
<td>$9,128,518</td>
<td>$15,314,353 invent</td>
<td>37.35% invent</td>
</tr>
<tr>
<td>NORTH MAINE FPD FIREFIGHTERS PENSION FUND</td>
<td>$28,351,055 invent</td>
<td>$16,573,148</td>
<td>$11,777,908 invent</td>
<td>58.46% invent</td>
</tr>
<tr>
<td>NORTH PARK FPD FIREFIGHTER’S PENSION FUND</td>
<td>$21,535</td>
<td>$104,806</td>
<td>$-83,271</td>
<td>486.68% invent</td>
</tr>
<tr>
<td>Fund Name</td>
<td>Accrued Liability</td>
<td>Actuarial Value of Assets</td>
<td>Unfunded Liability</td>
<td>Funded Ratio</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>-------------------</td>
<td>---------------------------</td>
<td>--------------------</td>
<td>--------------</td>
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<tr>
<td>NORTH RIVERSIDE FIREFIGHTERS PENSION FUND</td>
<td>$21,383,622</td>
<td>$8,645,793</td>
<td>$12,737,829</td>
<td>40.43%</td>
</tr>
<tr>
<td>NORTHBROOK FIREFIGHTERS PENSION FUND</td>
<td>$71,109,576</td>
<td>$43,141,083</td>
<td>$27,968,493</td>
<td>60.67%</td>
</tr>
<tr>
<td>NORTHLAKE FPD FIREFIGHTERS PENSION FUND</td>
<td>$15,965,655</td>
<td>$12,200,995</td>
<td>$3,764,660</td>
<td>76.42%</td>
</tr>
<tr>
<td>NORTHWEST HOMER FPD FIREFIGHTERS PENSION FUND</td>
<td>$3,989,826</td>
<td>$2,982,505</td>
<td>$1,007,321</td>
<td>74.75%</td>
</tr>
<tr>
<td>NORTHWEST ST CLAIR COUNTY FPD FIREFIGHTERS PEN</td>
<td>$719,841</td>
<td>$551,342</td>
<td>$168,499</td>
<td>76.59%</td>
</tr>
<tr>
<td>NORWOOD PARK FPD FIREFIGHTERS PENSION FUND</td>
<td>$24,615,684</td>
<td>$12,957,245</td>
<td>$11,658,439</td>
<td>52.64%</td>
</tr>
<tr>
<td>NUHDA RURAL FPD FIREFIGHTERS PENSION FUND</td>
<td>$284,355</td>
<td>$9,889</td>
<td>$274,466</td>
<td>3.48%</td>
</tr>
<tr>
<td>OAK BROOK FIREFIGHTERS PENSION FUND</td>
<td>$41,594,337</td>
<td>$24,415,761</td>
<td>$17,178,575</td>
<td>58.70%</td>
</tr>
<tr>
<td>OAK FOREST FIREFIGHTERS PENSION FUND</td>
<td>$22,447,866</td>
<td>$16,404,840</td>
<td>$6,043,026</td>
<td>73.08%</td>
</tr>
<tr>
<td>OAK PARK FIREFIGHTERS PENSION FUND</td>
<td>$98,296,728</td>
<td>$41,647,604</td>
<td>$56,648,744</td>
<td>42.37%</td>
</tr>
<tr>
<td>OAKBROOK TERRACE FIRE PROTECTION DISTRICT</td>
<td>$2,779,857</td>
<td>$1,598,256</td>
<td>$1,181,601</td>
<td>57.49%</td>
</tr>
<tr>
<td>OLNEY FIREFIGHTERS PENSION FUND</td>
<td>$3,688,461</td>
<td>$2,127,593</td>
<td>$1,560,868</td>
<td>57.68%</td>
</tr>
<tr>
<td>OSWEGO FPD FIREFIGHTERS PENSION FUND</td>
<td>$6,760,920</td>
<td>$7,060,835</td>
<td>-$299,915</td>
<td>104.44%</td>
</tr>
<tr>
<td>OTTAWA FIREFIGHTERS PENSION FUND</td>
<td>$25,285,223</td>
<td>$13,029,216</td>
<td>$12,256,007</td>
<td>51.53%</td>
</tr>
<tr>
<td>PALATINE FIREFIGHTERS PENSION FUND</td>
<td>$98,778,420</td>
<td>$54,880,103</td>
<td>$43,898,317</td>
<td>55.56%</td>
</tr>
<tr>
<td>PALOS FIRE PROTECTION DISTRICT PENSION FUND</td>
<td>$14,124,760</td>
<td>$10,846,020</td>
<td>$3,278,740</td>
<td>76.79%</td>
</tr>
<tr>
<td>PALOS HEIGHTS FPD PENSION FUND</td>
<td>$12,642,806</td>
<td>$7,991,660</td>
<td>$4,651,146</td>
<td>63.21%</td>
</tr>
<tr>
<td>PARIS FIREFIGHTERS PENSION FUND</td>
<td>$9,930,962</td>
<td>$5,240,327</td>
<td>$4,690,635</td>
<td>52.77%</td>
</tr>
<tr>
<td>PARK FOREST FIREFIGHTERS PENSION FUND</td>
<td>$21,831,533</td>
<td>$10,925,881</td>
<td>$10,905,652</td>
<td>50.05%</td>
</tr>
<tr>
<td>PARK RIDGE FIREFIGHTERS PENSION FUND</td>
<td>$55,886,093</td>
<td>$37,510,930</td>
<td>$18,375,163</td>
<td>67.12%</td>
</tr>
<tr>
<td>PEKIN FIREFIGHTERS PENSION FUND</td>
<td>$51,325,043</td>
<td>$20,293,121</td>
<td>$31,031,922</td>
<td>39.54%</td>
</tr>
<tr>
<td>PEORIA FIREFIGHTERS PENSION FUND</td>
<td>$221,272,285</td>
<td>$127,633,822</td>
<td>$93,638,463</td>
<td>57.68%</td>
</tr>
<tr>
<td>PEOTONE FPD FIREFIGHTERS PENSION FUND</td>
<td>$1,099,843</td>
<td>$1,151,760</td>
<td>-$51,917</td>
<td>104.72%</td>
</tr>
<tr>
<td>PERU FIREFIGHTERS PENSION FUND</td>
<td>$3,036,633</td>
<td>$1,979,855</td>
<td>$1,056,778</td>
<td>65.20%</td>
</tr>
<tr>
<td>PINGREE GROVE &amp; COUNTRYSIDE FPD FIREFIGHTER'S P</td>
<td>$1,600,602</td>
<td>$675,002</td>
<td>$925,600</td>
<td>42.17%</td>
</tr>
<tr>
<td>PLAINFIELD FPD FIREFIGHTERS PENSION FUND</td>
<td>$6,936,005</td>
<td>$11,132,507</td>
<td>-$4,196,502</td>
<td>160.50%</td>
</tr>
<tr>
<td>PLEASANTVIEW FPD</td>
<td>$43,792,689</td>
<td>$27,317,816</td>
<td>$16,474,873</td>
<td>62.38%</td>
</tr>
<tr>
<td>PONTIAC FIREFIGHTERS PENSION FUND</td>
<td>$7,147,042</td>
<td>$4,012,732</td>
<td>$3,134,310</td>
<td>56.15%</td>
</tr>
<tr>
<td>POSEN FIREFIGHTERS PENSION FUND</td>
<td>$1,466,005</td>
<td>$393,348</td>
<td>$1,072,657</td>
<td>26.83%</td>
</tr>
<tr>
<td>PRINCETON FIREFIGHTERS PENSION FUND</td>
<td>$8,484,597</td>
<td>$5,918,589</td>
<td>$2,566,009</td>
<td>69.76%</td>
</tr>
<tr>
<td>PROSPECT HEIGHTS FPD FIREFIGHTERS PENSION FUND</td>
<td>$3,674,643</td>
<td>$2,847,517</td>
<td>$827,126</td>
<td>77.49%</td>
</tr>
<tr>
<td>QUINCY FIREFIGHTERS PENSION FUND</td>
<td>$58,906,324</td>
<td>$24,839,468</td>
<td>$34,066,856</td>
<td>42.17%</td>
</tr>
<tr>
<td>RIVER FOREST FIREFIGHTERS PENSION FUND</td>
<td>$24,843,756</td>
<td>$14,480,594</td>
<td>$10,363,162</td>
<td>58.29%</td>
</tr>
<tr>
<td>RIVERDALE FIREFIGHTERS PENSION FUND</td>
<td>$8,487,593</td>
<td>$4,581,176</td>
<td>$3,906,417</td>
<td>53.97%</td>
</tr>
<tr>
<td>ROBBINS FIREFIGHTERS PENSION FUND</td>
<td>$582,167</td>
<td>$494,578</td>
<td>$87,589</td>
<td>84.95%</td>
</tr>
<tr>
<td>ROBERTS PARK FPD FIREFIGHTERS PENSION FUND</td>
<td>$16,095,854</td>
<td>$9,994,552</td>
<td>$6,101,302</td>
<td>62.09%</td>
</tr>
<tr>
<td>ROBINSON FPD FIREFIGHTERS PENSION FUND</td>
<td>$5,538,420</td>
<td>$3,496,788</td>
<td>$2,041,632</td>
<td>63.14%</td>
</tr>
<tr>
<td>ROCHELLE FIREFIGHTERS PENSION FUND</td>
<td>$10,829,287</td>
<td>$7,619,964</td>
<td>$3,209,323</td>
<td>70.36%</td>
</tr>
<tr>
<td>ROCK FALLS FIREFIGHTERS PENSION FUND</td>
<td>$7,674,231</td>
<td>$6,480,581</td>
<td>$1,193,650</td>
<td>84.45%</td>
</tr>
<tr>
<td>ROCK ISLAND FIREFIGHTERS PENSION FUND</td>
<td>$62,795,838</td>
<td>$23,900,742</td>
<td>$38,835,096</td>
<td>38.16%</td>
</tr>
<tr>
<td>ROMEOVILLE FIREFIGHTERS PENSION FUND</td>
<td>$5,605,548</td>
<td>$5,716,408</td>
<td>-$110,860</td>
<td>101.98%</td>
</tr>
<tr>
<td>ROSELLE FIREFIGHTERS PENSION FUND</td>
<td>$7,829,350</td>
<td>$5,296,162</td>
<td>$2,533,188</td>
<td>67.64%</td>
</tr>
<tr>
<td>RUTLAND/DUNDEE TWPS FPD FIREFIGHTER’S PENSION F</td>
<td>$3,547,970</td>
<td>$2,468,342</td>
<td>$1,079,628</td>
<td>69.57%</td>
</tr>
<tr>
<td>SALEM FPD FIREFIGHTERS PENSION FUND</td>
<td>$2,649,967</td>
<td>$1,854,552</td>
<td>$795,415</td>
<td>69.98%</td>
</tr>
<tr>
<td>SAUK VILLAGE FIREFIGHTERS PENSION FUND</td>
<td>$425,426</td>
<td>$172,706</td>
<td>$252,720</td>
<td>40.60%</td>
</tr>
</tbody>
</table>
## APPENDIX IV

### Article 4 Pension Funds - Funding Status as of FY 2013

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liability</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAVANNA FIREFIGHTERS PENSION FUND</td>
<td>$2,426,036</td>
<td>$1,279,699</td>
<td>$1,146,337</td>
<td>52.75%</td>
</tr>
<tr>
<td>SCHAUMBURG FIREFIGHTERS PENSION FUND</td>
<td>$148,588,313</td>
<td>$95,345,993</td>
<td>$53,242,320</td>
<td>64.17%</td>
</tr>
<tr>
<td>SCHILLER PARK FIREFIGHTERS PENSION FUND</td>
<td>$22,694,157</td>
<td>$11,176,376</td>
<td>$11,517,790</td>
<td>49.25%</td>
</tr>
<tr>
<td>SHELBYVILLE FPD FIREFIGHTERS PENSION FUND</td>
<td>$1,970,794</td>
<td>$907,921</td>
<td>$1,062,873</td>
<td>46.07%</td>
</tr>
<tr>
<td>SIGNAL HILL FPD FIREFIGHTERS PENSION FUND</td>
<td>$656,430</td>
<td>$529,761</td>
<td>$126,669</td>
<td>80.70%</td>
</tr>
<tr>
<td>SILVIS FIREFIGHTERS PENSION FUND</td>
<td>$459,356</td>
<td>$330,122</td>
<td>$129,234</td>
<td>71.87%</td>
</tr>
<tr>
<td>SKOKIE FIREFIGHTERS PENSION FUND</td>
<td>$126,526,612</td>
<td>$67,665,638</td>
<td>$58,860,974</td>
<td>53.48%</td>
</tr>
<tr>
<td>SOUTH BELoit FIREFIGHTERS PENSION FUND</td>
<td>$2,492,704</td>
<td>$917,857</td>
<td>$1,574,847</td>
<td>62.82%</td>
</tr>
<tr>
<td>SOUTH CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND</td>
<td>$344,696</td>
<td>$67,237</td>
<td>$277,459</td>
<td>40.19%</td>
</tr>
<tr>
<td>SOUTH ELGIN/COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND</td>
<td>$12,566,649</td>
<td>$4,586,460</td>
<td>$7,980,189</td>
<td>59.13%</td>
</tr>
<tr>
<td>SOUTH HOLLAND FIREFIGHTERS PENSION FUND</td>
<td>$14,235,501</td>
<td>$10,715,717</td>
<td>$3,707,784</td>
<td>74.29%</td>
</tr>
<tr>
<td>SPRINGFIELD FIREFIGHTER’S PENSION FUND</td>
<td>$20,421,995</td>
<td>$10,826,920</td>
<td>$135,595,075</td>
<td>34.60%</td>
</tr>
<tr>
<td>ST CHARLES FIREFIGHTERS PENSION FUND</td>
<td>$37,321,458</td>
<td>$30,116,841</td>
<td>$7,204,617</td>
<td>80.70%</td>
</tr>
<tr>
<td>STERLING FIREFIGHTERS PENSION FUND</td>
<td>$20,214,720</td>
<td>$11,582,068</td>
<td>$8,632,652</td>
<td>57.30%</td>
</tr>
<tr>
<td>STILLMAN FPD PENSION FUND</td>
<td>$186,786</td>
<td>$161,744</td>
<td>$25,042</td>
<td>82.89%</td>
</tr>
<tr>
<td>STREATOR FIREFIGHTERS PENSION FUND</td>
<td>$11,094,705</td>
<td>$4,981,139</td>
<td>$6,113,566</td>
<td>44.90%</td>
</tr>
<tr>
<td>SUGAR GROVE FPD FIREFIGHTER’S PENSION FUND</td>
<td>$2,779,864</td>
<td>$1,774,879</td>
<td>$1,004,985</td>
<td>63.85%</td>
</tr>
<tr>
<td>SULLIVAN FPD FIREFIGHTERS PENSION FUND</td>
<td>$5,849,957</td>
<td>$3,253,070</td>
<td>$2,596,886</td>
<td>57.75%</td>
</tr>
<tr>
<td>SWANSEA FIREFIGHTERS PENSION FUND</td>
<td>$769,719</td>
<td>$418,738</td>
<td>$350,981</td>
<td>54.40%</td>
</tr>
<tr>
<td>SYCAMORE FIREFIGHTERS PENSION FUND</td>
<td>$19,360,230</td>
<td>$10,868,453</td>
<td>$8,491,777</td>
<td>56.14%</td>
</tr>
<tr>
<td>TAYLORVILLE FIREFIGHTERS PENSION FUND</td>
<td>$8,254,340</td>
<td>$5,005,139</td>
<td>$3,249,203</td>
<td>60.64%</td>
</tr>
<tr>
<td>TRI-STATE FPD FIREFIGHTERS PENSION FUND</td>
<td>$33,340,513</td>
<td>$27,051,832</td>
<td>$6,288,681</td>
<td>81.14%</td>
</tr>
<tr>
<td>TRI-TOWNSHIP FPD FIREFIGHTERS PENSION FUND</td>
<td>$5,321,408</td>
<td>$2,692,247</td>
<td>$2,629,161</td>
<td>38.89%</td>
</tr>
<tr>
<td>TROY FPD FIREFIGHTERS PENSION FUND</td>
<td>$641,060</td>
<td>$363,125</td>
<td>$277,935</td>
<td>56.64%</td>
</tr>
<tr>
<td>UNIVERSITY PARK FIREFIGHTERS PENSION FUND</td>
<td>$7,951,418</td>
<td>$3,950,857</td>
<td>$2,500,561</td>
<td>67.80%</td>
</tr>
<tr>
<td>URBANA FIREFIGHTERS PENSION FUND</td>
<td>$41,787,837</td>
<td>$35,629,856</td>
<td>$6,158,981</td>
<td>85.26%</td>
</tr>
<tr>
<td>VILLA PARK FIREFIGHTERS PENSION FUND</td>
<td>$21,445,396</td>
<td>$14,954,306</td>
<td>$6,941,092</td>
<td>69.73%</td>
</tr>
<tr>
<td>WARRENSVILLE FPD FIREFIGHTERS PENSION FUND</td>
<td>$4,157,325</td>
<td>$3,112,177</td>
<td>$1,045,148</td>
<td>74.86%</td>
</tr>
<tr>
<td>WAUKONDA FPD FIREFIGHTER’S PENSION FUND</td>
<td>$27,937,002</td>
<td>$14,296,659</td>
<td>$13,640,343</td>
<td>51.17%</td>
</tr>
<tr>
<td>WILKES FPD FIREFIGHTERS PENSION FUND</td>
<td>$109,171,211</td>
<td>$51,956,446</td>
<td>$57,214,765</td>
<td>47.59%</td>
</tr>
<tr>
<td>WEST CHICAGO FPD FIREFIGHTERS PENSION FUND</td>
<td>$25,167,180</td>
<td>$24,872,209</td>
<td>$294,971</td>
<td>98.83%</td>
</tr>
<tr>
<td>WEST DUNDEE FIREFIGHTERS PENSION FUND</td>
<td>$7,934,255</td>
<td>$5,641,583</td>
<td>$2,292,672</td>
<td>71.10%</td>
</tr>
<tr>
<td>WEST FRANKFORT FIREFIGHTERS PENSION FUND</td>
<td>$7,960,875</td>
<td>$4,542,821</td>
<td>$3,418,054</td>
<td>57.06%</td>
</tr>
<tr>
<td>WESTCHESTER FIREFIGHTERS PENSION FUND</td>
<td>$28,298,027</td>
<td>$19,785,140</td>
<td>$8,512,887</td>
<td>69.92%</td>
</tr>
<tr>
<td>WESTERN SPRINGS FIREFIGHTERS PENSION FUND</td>
<td>$294,260</td>
<td>$338,070</td>
<td>-$43,810</td>
<td>114.89%</td>
</tr>
<tr>
<td>WHEATON FIREFIGHTERS PENSION FUND</td>
<td>$32,888,866</td>
<td>$22,847,413</td>
<td>$9,441,453</td>
<td>70.76%</td>
</tr>
<tr>
<td>WHEELING FIREFIGHTERS PENSION FUND</td>
<td>$56,893,587</td>
<td>$30,478,616</td>
<td>$26,414,970</td>
<td>53.57%</td>
</tr>
<tr>
<td>WILLIAMSON COUNTY FIREFIGHTERS PENSION FUND</td>
<td>$633,640</td>
<td>$664,714</td>
<td>-$31,073</td>
<td>104.90%</td>
</tr>
<tr>
<td>WILLOW SPRINGS FIREFIGHTERS PENSION FUND</td>
<td>$772,765</td>
<td>$191,712</td>
<td>$581,053</td>
<td>24.81%</td>
</tr>
<tr>
<td>WILMETTE FIREFIGHTERS PENSION FUND</td>
<td>$60,705,530</td>
<td>$38,848,293</td>
<td>$21,857,237</td>
<td>63.99%</td>
</tr>
<tr>
<td>WILMINGTON FPD FIREFIGHTER’S PENSION FUND</td>
<td>$400,212</td>
<td>$219,350</td>
<td>$180,861</td>
<td>54.81%</td>
</tr>
<tr>
<td>WIN-BUR-SEW FPD FIREFIGHTERS PENSION FUND</td>
<td>$403,053</td>
<td>$264,087</td>
<td>$138,966</td>
<td>65.52%</td>
</tr>
<tr>
<td>WINFIELD FPD FIREFIGHTERS PENSION FUND</td>
<td>$3,762,884</td>
<td>$3,511,988</td>
<td>$250,896</td>
<td>93.33%</td>
</tr>
<tr>
<td>WINDNETA FIREFIGHTERS PENSION FUND</td>
<td>$33,705,521</td>
<td>$20,491,361</td>
<td>$13,214,160</td>
<td>60.80%</td>
</tr>
<tr>
<td>WOOD DALE FPD FIREFIGHTERS PENSION FUND</td>
<td>$28,458,120</td>
<td>$12,064,309</td>
<td>$16,393,811</td>
<td>42.39%</td>
</tr>
</tbody>
</table>
## APPENDIX IV

### Article 4 Pension Funds - Funding Status as of FY 2013

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Accrued Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded Liability</th>
<th>Funded Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>WOOD RIVER FIREFIGHTERS PENSION FUND</td>
<td>$9,101,357</td>
<td>$4,980,651</td>
<td>$4,120,706</td>
<td>54.72%</td>
</tr>
<tr>
<td>WOODSTOCK FIRE/RESCUE DISTRICT FIREFIGHTERS PENSIO</td>
<td>$7,579,494</td>
<td>$4,190,563</td>
<td>$3,388,931</td>
<td>55.29%</td>
</tr>
<tr>
<td>WORTH FIREFIGHTERS PENSION FUND</td>
<td>$3,879,591</td>
<td>$3,023,501</td>
<td>$856,090</td>
<td>77.93%</td>
</tr>
<tr>
<td>YORK CENTER FIRE PROTECTION DISTRICT</td>
<td>$768,083</td>
<td>$611,767</td>
<td>$156,316</td>
<td>79.65%</td>
</tr>
<tr>
<td>ZION FIREFIGHTERS PENSION FUND</td>
<td>$25,726,661</td>
<td>$15,145,839</td>
<td>$10,580,822</td>
<td>58.87%</td>
</tr>
</tbody>
</table>
BACKGROUND

The Commission on Government Forecasting and Accountability (CGFA), a bipartisan, joint legislative commission, provides the General Assembly with information relevant to the Illinois economy, taxes and other sources of revenue and debt obligations of the State. The Commission’s specific responsibilities include:

1) Preparation of annual revenue estimates with periodic updates;
2) Analysis of the fiscal impact of revenue bills;
3) Preparation of State debt impact notes on legislation which would appropriate bond funds or increase bond authorization;
4) Periodic assessment of capital facility plans;
5) Annual estimates of public pension funding requirements and preparation of pension impact notes;
6) Annual estimates of the liabilities of the State’s group health insurance program and approval of contract renewals promulgated by the Department of Central Management Services;
7) Administration of the State Facility Closure Act.

The Commission also has a mandate to report to the General Assembly "... on economic trends in relation to long-range planning and budgeting; and to study and make such recommendations as it deems appropriate on local and regional economic and fiscal policies and on federal fiscal policy as it may affect Illinois. ..." This results in several reports on various economic issues throughout the year.

The Commission publishes several reports each year. In addition to a “Monthly Briefing”, the Commission publishes the "Revenue Estimate and Economic Outlook" which describes and projects economic conditions and their impact on State revenues. The “Legislative Capital Plan Analysis” examines the State’s capital appropriations plan and debt position. “The Financial Conditions of the Illinois Public Retirement Systems” provides an overview of the funding condition of the State’s retirement systems. Also published are an Annual Fiscal Year “Budget Summary”; “Report on the Liabilities of the State Employees’ Group Insurance Program”; and “Report of the Cost and Savings of the State Employees’ Early Retirement Incentive Program”. The Commission also publishes each year special topic reports that have or could have an impact on the economic well being of Illinois. All reports are available on the Commission’s website.

These reports are available from:

Commission on Government Forecasting and Accountability
703 Stratton Office Building
Springfield, Illinois 62706
(217) 782-5320
(217) 782-3513 (FAX)

http://cgfa.ilga.gov