

COMMENT: Currently, surviving spouses and children of deceased police officers shall not receive a survivor's pension upon the death of the officer if the police officer married after retirement. HB 5158 allows surviving spouses and children of police officers, beginning January 1, 2009, to receive a survivor's pension if the surviving spouse was married to the retired police officer for at least one year immediately preceding the retired officer's death. The bill also provides that survivors who become eligible for benefit as a result of this Act will begin to accrue benefits on the first day of the month following the month in which an application for that pension is received by the Board, but no sooner than January 1, 2009, and not before the repayment, with interest, of any refund of contributors previously received from a Downstate Police Fund.

HB 5158 amends the State Mandates Act to require implementation without reimbursement.

Table 1. Cost estimates for five individual Police Pension Funds	
<u>Springfield Police Pension Fund</u>	
Increase in total actuarial liability	\$1,477,000
Increase in total annual costs	135,000
Increase in total annual costs as a percent of payroll	0.84%
<u>Champaign Police Pension Fund</u>	
Increase in total actuarial liability	\$879,000
Increase in total annual costs	71,000
Increase in total annual costs as a percent of payroll	0.98%
<u>Morton Grove Police Pension Fund</u>	
Increase in total actuarial liability	\$446,000
Increase in total annual costs	37,000
Increase in total annual costs as a percent of payroll	1.05%
<u>Wilmette Police Pension Fund</u>	
Increase in total actuarial liability	\$380,000
Increase in total annual costs	33,000
Increase in total annual costs as a percent of payroll	0.97%
<u>Arlington Heights Police Pension Fund</u>	
Increase in total actuarial liability	\$856,000
Increase in total annual costs	77,000
Increase in total annual costs as a percent of payroll	0.93%

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