

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

2015  
EDITION



Commission on Government Forecasting and Accountability

*Commission on Government  
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***FEBRUARY 2015***

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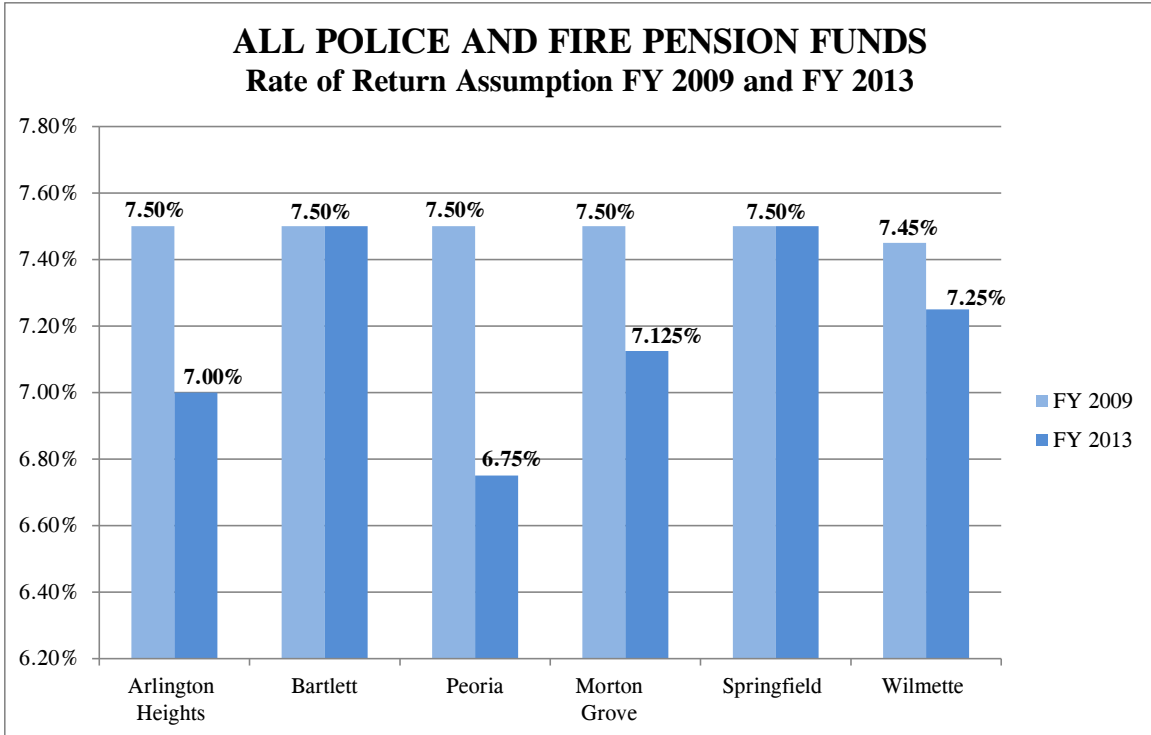
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## Executive Summary

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.

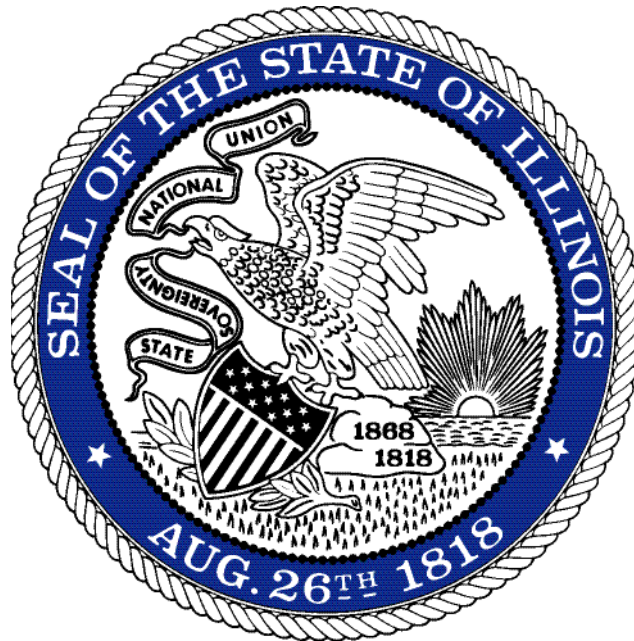


Prior to the implementation of Public Act 96-1495, the Police and Fire Tier 2 Act of 2010, the unfunded liability of both downstate police and downstate fire pension funds was to be amortized over 40 years from July 1, 1993. Under Public Act 96-1495, the amortization period was extended to 30 years from 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**

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### **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

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### 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

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### 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

# Public Act 96-1495

## Senate Bill 3538

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### 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% or 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**

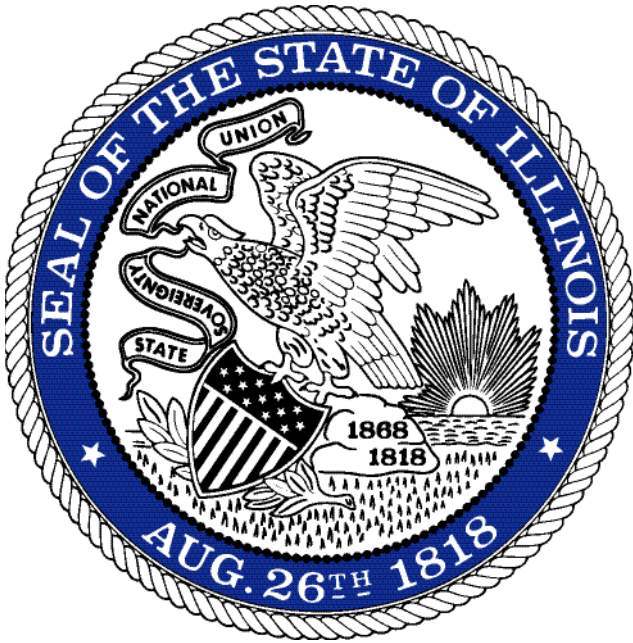
- Asset Market Values equal Asset Actuarial Values on March 30, 2011
- Thereafter, Asset Actuarial Values will be used for all funded ratios
- Asset smoothing will be used after March 30, 2011 to calculate Asset Actuarial Values. A 5 year period (20% per year rate) will be used to recognize all investment 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

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## Retirement Age

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- Age 50 with 20 years of service

## Retirement Formula

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

## Maximum Annuity

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

## Salary Used to Calculate Pension

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- Salary on last day of service.

## Annual COLA

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- 3% compounded.

## Employee Contributions

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- 9.91% of salary.

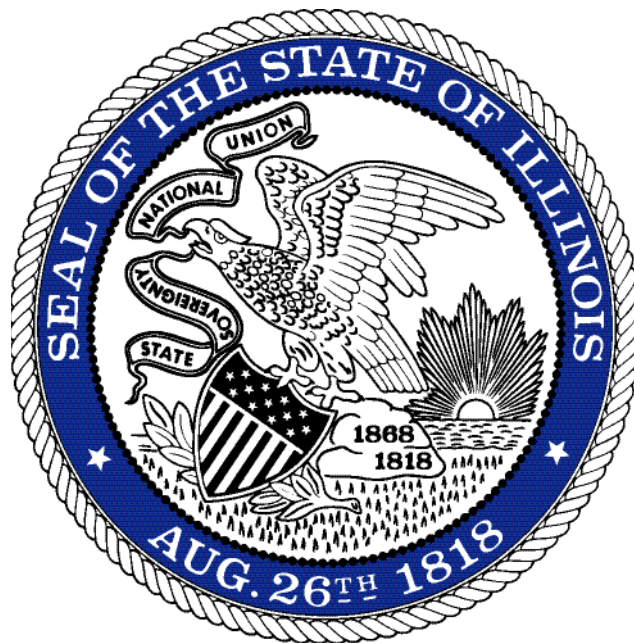
**Note: Benefits shown are for employees hired prior to January 1, 2011 (Tier 1 employees), the effective date of P.A. 96-1495. See P.A. 96-1495 in Section I for a summary of benefits for employees hired after January 1, 2011 (Tier 2 employees).**





## Arlington Heights Police Pension Fund

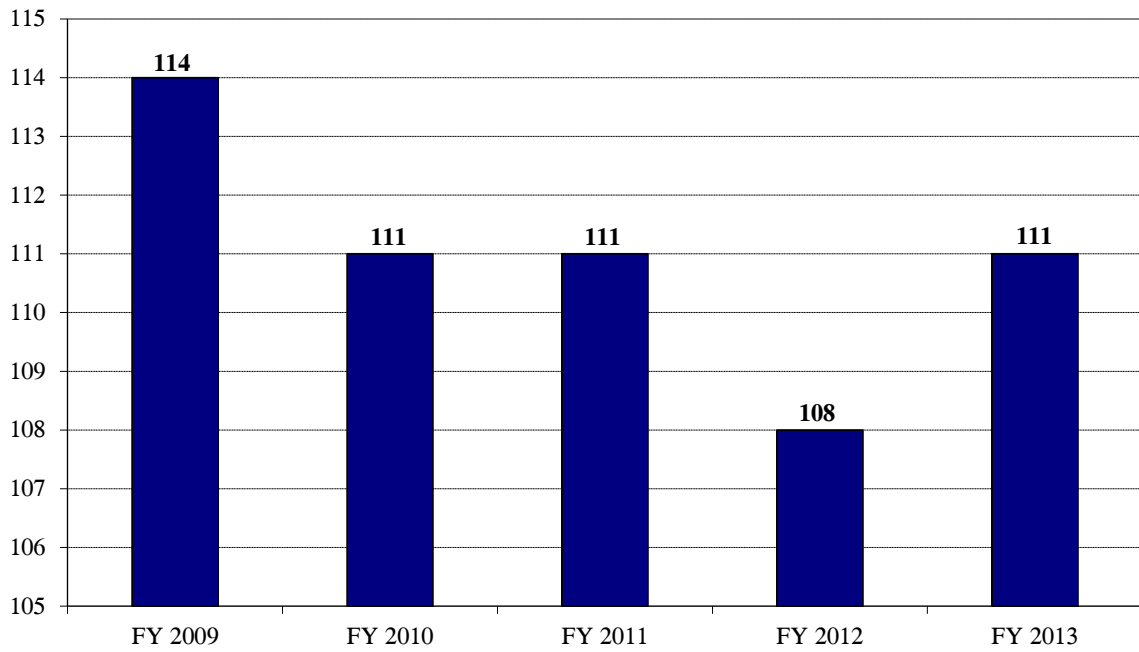
- **Active Employees**
- **Employee Annuitants**
- **Average Salaries**
- **Average Retirement Annuity**
- **Funded Ratios**
- **Change in Unfunded Liabilities**
- **Employer Contribution History**
- **Investment Rates of Return**
- **System Experience**
- **System Projections**





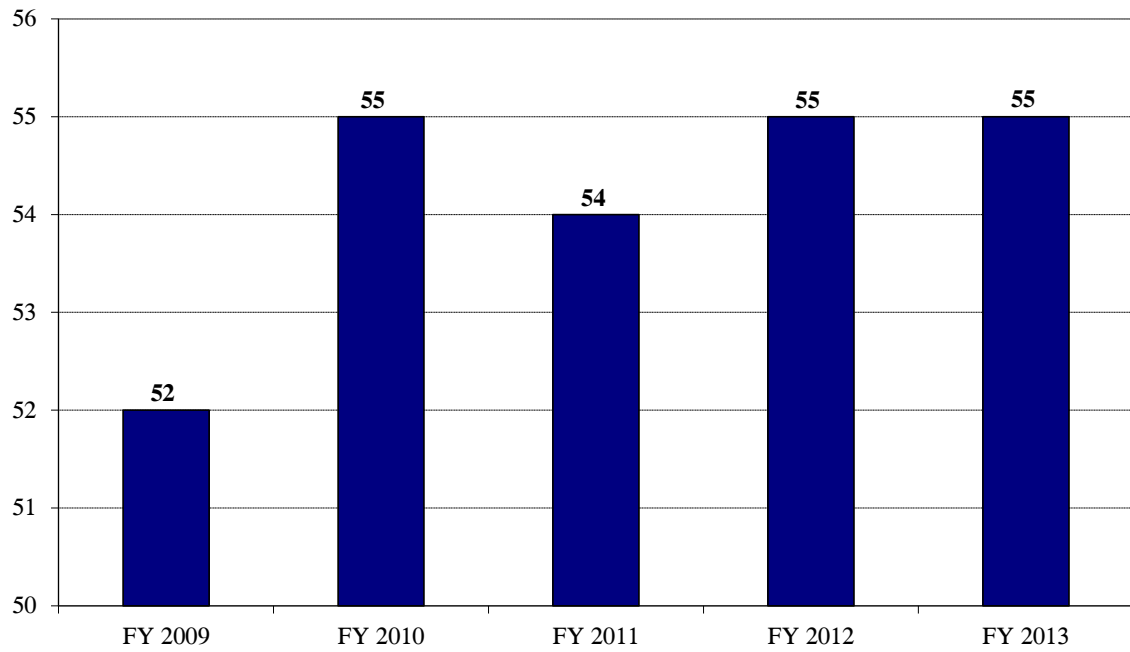
**CHART 1**

**ARLINGTON HEIGHTS POLICE PENSION FUND  
Active Employees**



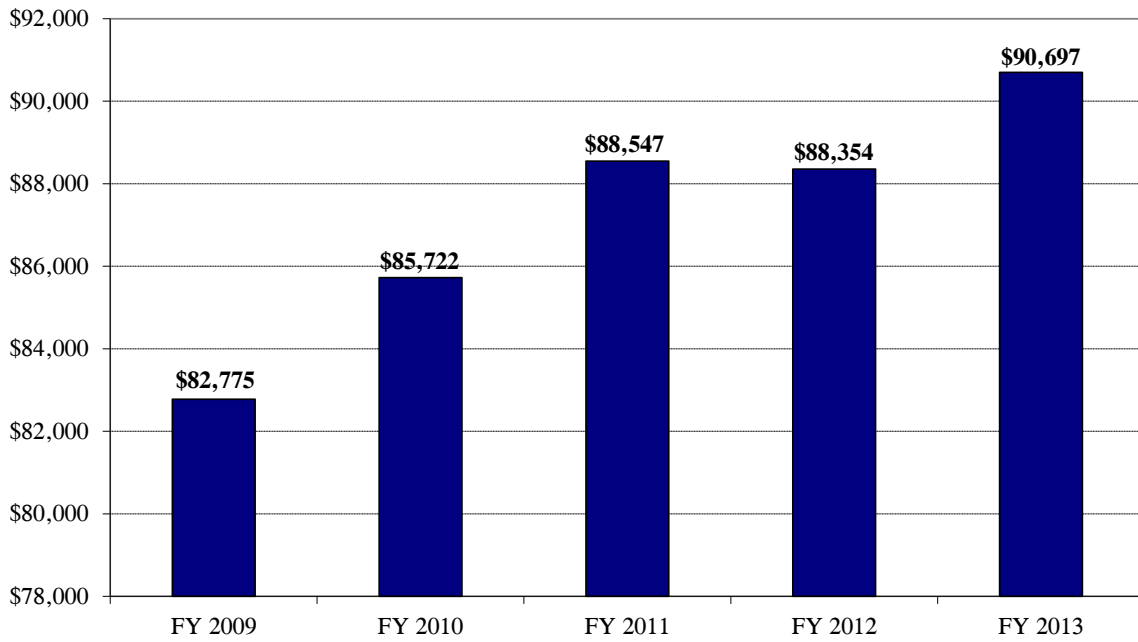
**CHART 2**

**ARLINGTON HEIGHTS POLICE PENSION FUND  
Employee Annuitants**



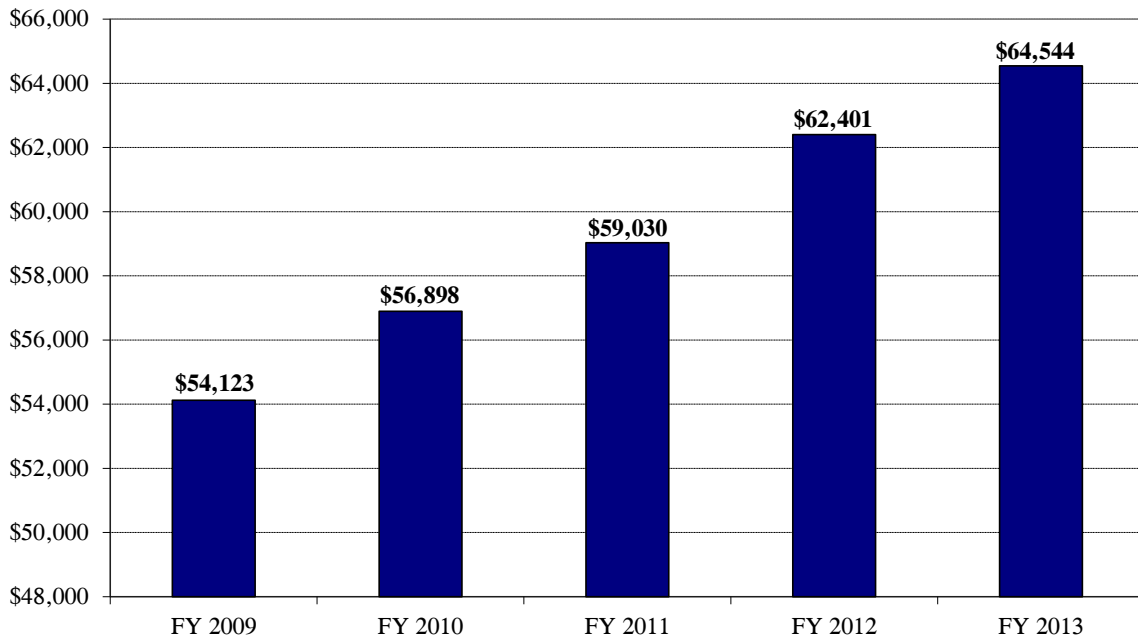
**CHART 3**

**ARLINGTON HEIGHTS POLICE PENSION FUND  
Average Employee Salaries**



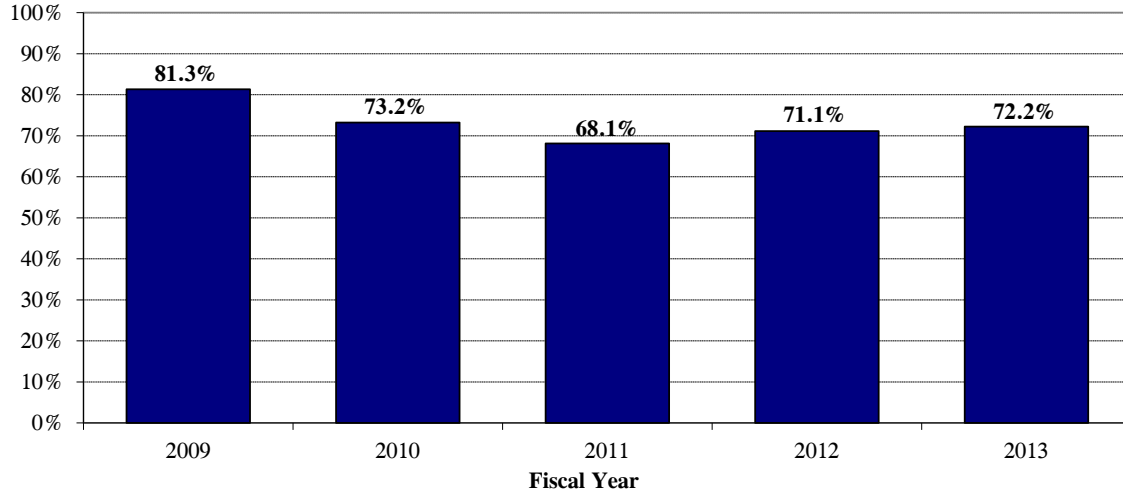
**CHART 4**

**ARLINGTON HEIGHTS POLICE PENSION FUND  
Average Retirement Annuity**



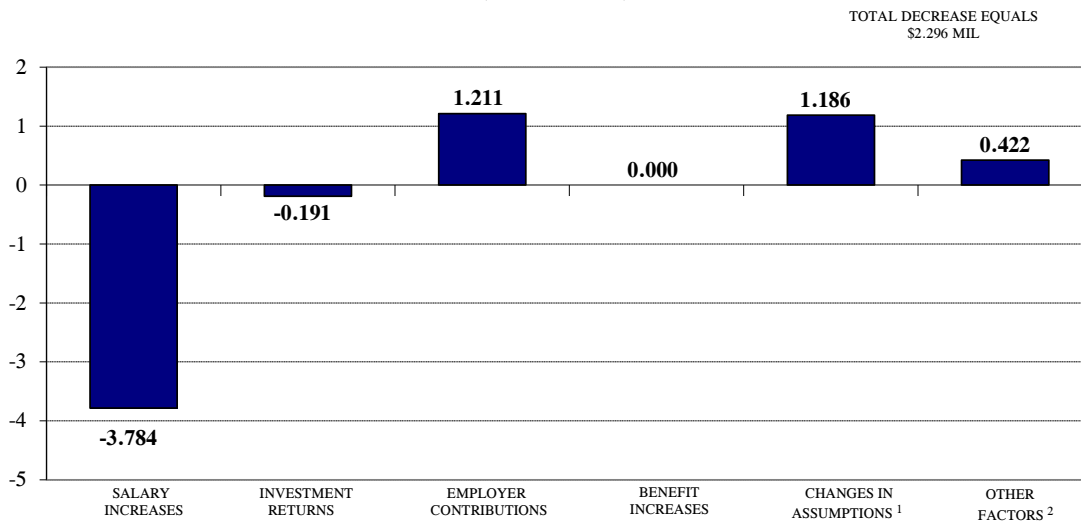
**CHART 5**

**ARLINGTON HEIGHTS POLICE PENSION FUND  
Funded Ratio  
FY 2009 - FY 2013**



**CHART 6**

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

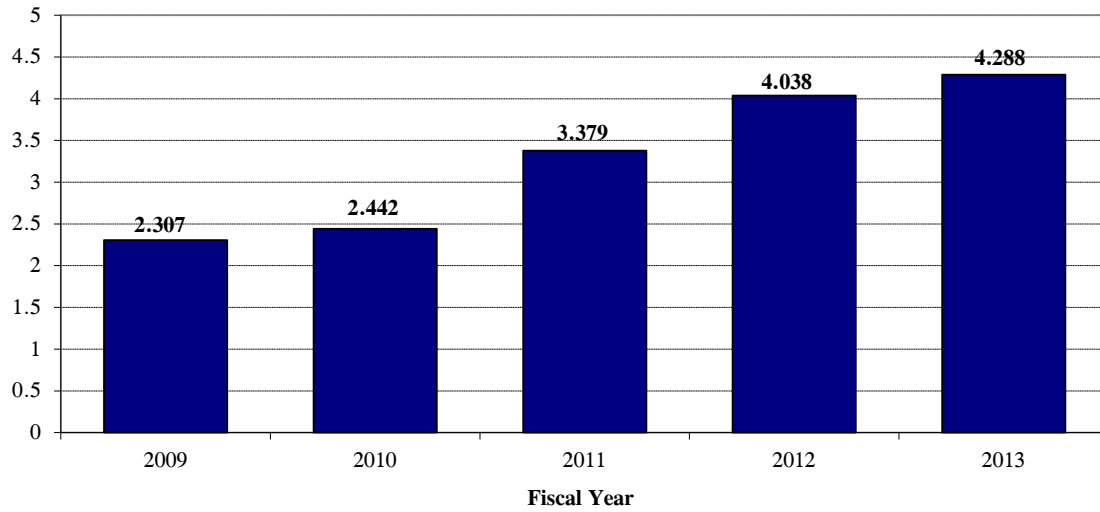


<sup>1</sup> In FY 2012 the investment return assumption was changed from 7.50% to 7.00%

<sup>2</sup> Other Factors consists of losses from retirements, terminations, and rates of mortality.

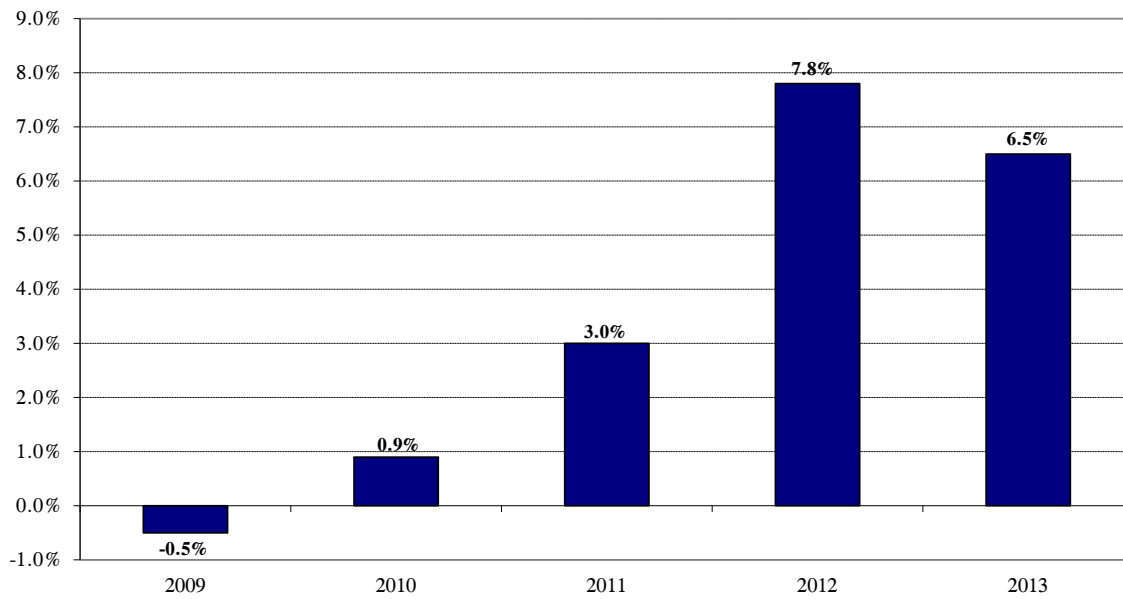
### CHART 7

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



### CHART 8

**ARLINGTON HEIGHTS POLICE 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**



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



**TABLE 1**

<b>ARLINGTON HEIGHTS POLICE PENSION FUND</b>					
<b>System Experience, FY 2009 - FY 2013</b>					
<b>(\$ in Millions)</b>					
<b>Fiscal Year</b>	<b>Annual Payroll</b>	<b>Actuarial Liabilities</b>	<b>Actuarial Assets</b>	<b>Unfunded Liabilities</b>	<b>Funded Ratio</b>
2013	10.07	127.38	91.98	35.40	72.2%
2012	9.00	119.87	85.17	34.69	71.1%
2011	9.54	114.64	78.08	36.56	68.1%
2010	9.52	102.82	75.27	27.55	73.2%
2009	9.44	92.01	74.80	17.20	81.3%

**TABLE 2**

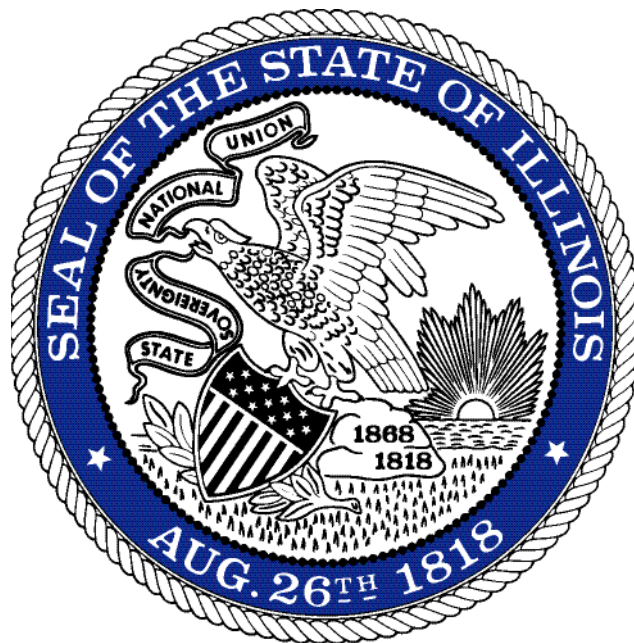
<b>Arlington Heights Police Pension Fund</b>								
<b>Actuarial Valuation Projection Results as of May 1, 2013</b>								
<b>Projections based on P.A. 96-1495</b>								
<b>(\$ in Millions)</b>								
<b>Fiscal Year</b>	<b>Capped Payroll</b>	<b>Total Employer Contribution</b>	<b>Total City Contribution As % of Payroll</b>	<b>Total Employee Contribution</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liabilities</b>	<b>Funded Ratio</b>
2014	10.1	3.2	31.4%	1.0	133.9	96.3	37.6	71.9%
2015	10.3	3.2	31.4%	1.0	140.2	101.5	38.7	72.4%
2016	10.6	3.3	31.4%	1.0	146.3	106.3	40.1	72.6%
2017	10.8	3.4	31.4%	1.1	152.2	110.9	41.4	72.8%
2018	11.1	3.5	31.4%	1.1	157.9	115.3	42.6	73.0%
2019	11.4	3.6	31.4%	1.1	163.4	119.6	43.8	73.2%
2020	11.7	3.7	31.4%	1.2	168.6	123.8	44.9	73.4%
2021	12.0	3.8	31.4%	1.2	173.7	127.9	45.9	73.6%
2022	12.4	3.9	31.4%	1.2	178.6	131.9	46.8	73.8%
2023	12.8	4.0	31.4%	1.3	183.3	135.8	47.5	74.1%
2024	13.2	4.1	31.4%	1.3	187.8	139.6	48.2	74.3%
2025	13.7	4.3	31.4%	1.4	192.1	143.4	48.7	74.6%
2026	14.2	4.4	31.4%	1.4	196.2	147.1	49.0	75.0%
2027	14.7	4.6	31.4%	1.5	200.0	150.8	49.2	75.4%
2028	15.2	4.8	31.4%	1.5	203.6	154.5	49.1	75.9%
2029	15.7	4.9	31.4%	1.6	207.0	158.2	48.9	76.4%
2030	16.3	5.1	31.4%	1.6	210.1	161.8	48.3	77.0%
2031	16.9	5.3	31.4%	1.7	213.0	165.5	47.5	77.7%
2032	17.5	5.5	31.4%	1.7	215.5	169.1	46.3	78.5%
2033	18.2	5.7	31.4%	1.8	217.8	172.0	45.8	79.0%
2034	18.9	5.9	31.4%	1.9	219.8	176.7	43.0	80.4%
2035	19.7	6.2	31.4%	2.0	221.5	180.7	40.8	81.6%
2036	20.5	6.4	31.4%	2.0	223.0	184.8	38.2	82.9%
2037	21.3	6.7	31.4%	2.1	224.2	189.2	35.1	84.4%
2038	22.2	6.9	31.4%	2.2	225.4	193.9	31.5	86.0%
2039	23.0	7.2	31.4%	2.3	226.4	199.0	27.4	87.9%
2040	24.0	7.5	31.4%	2.4	227.1	204.4	22.7	90.0%

*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%.*



## Bartlett Police Pension Fund

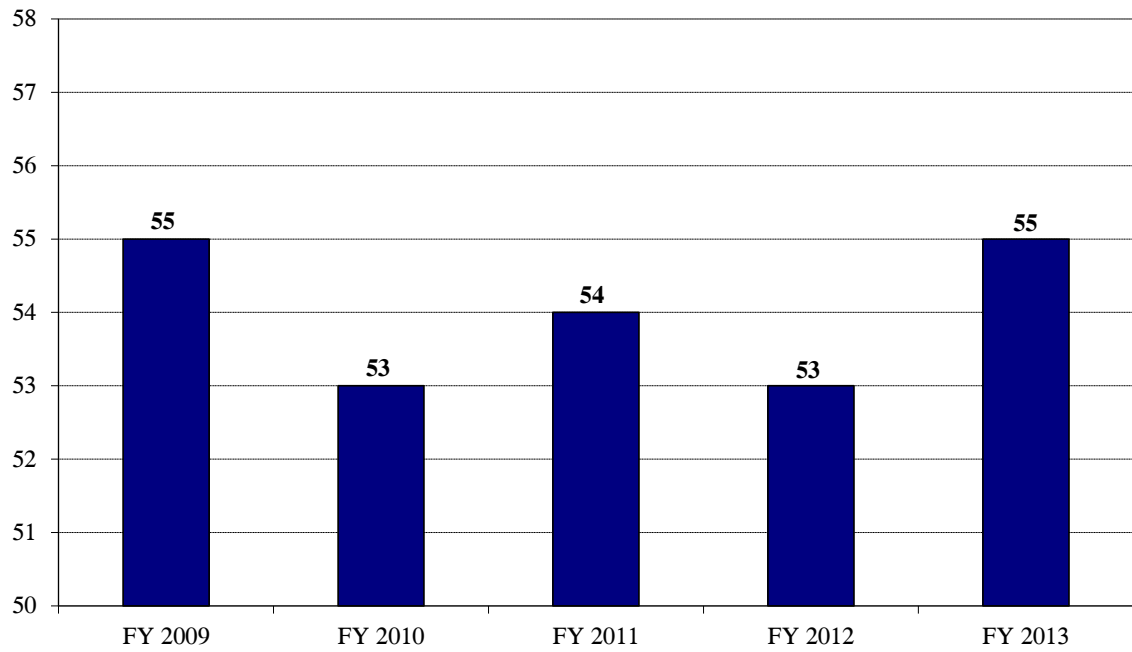
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- **Funded Ratios**
- **Change in Unfunded Liabilities**
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- **Investment Rates of Return**
- **System Experience**
- **System Projections**





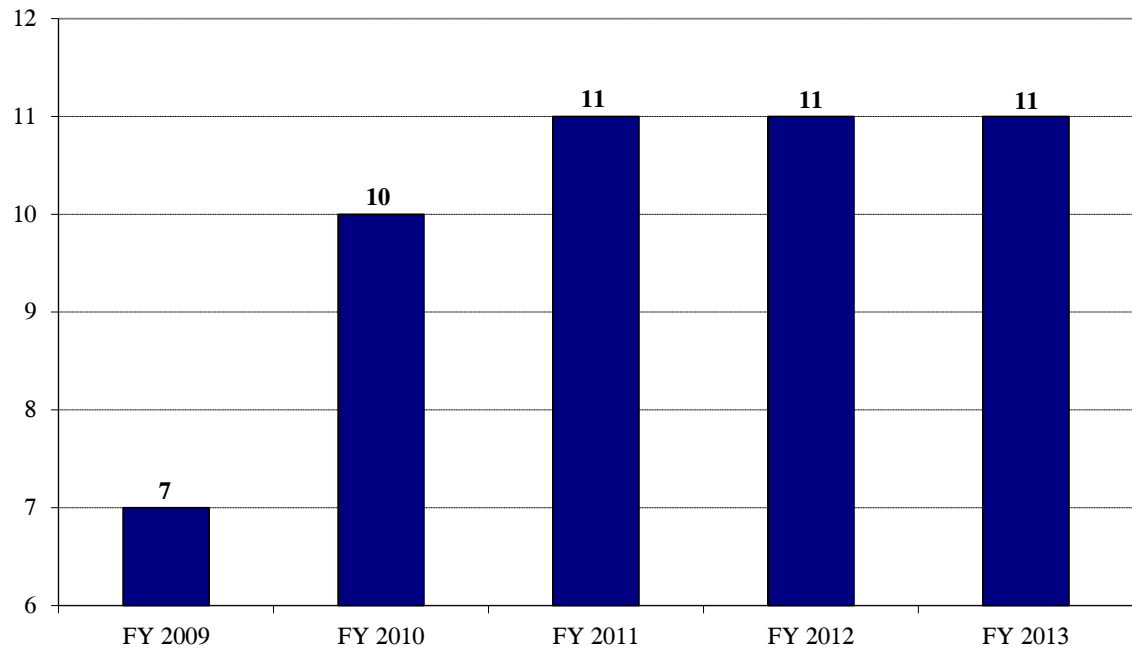
**CHART 9**

**BARTLETT POLICE PENSION FUND  
Active Employees**



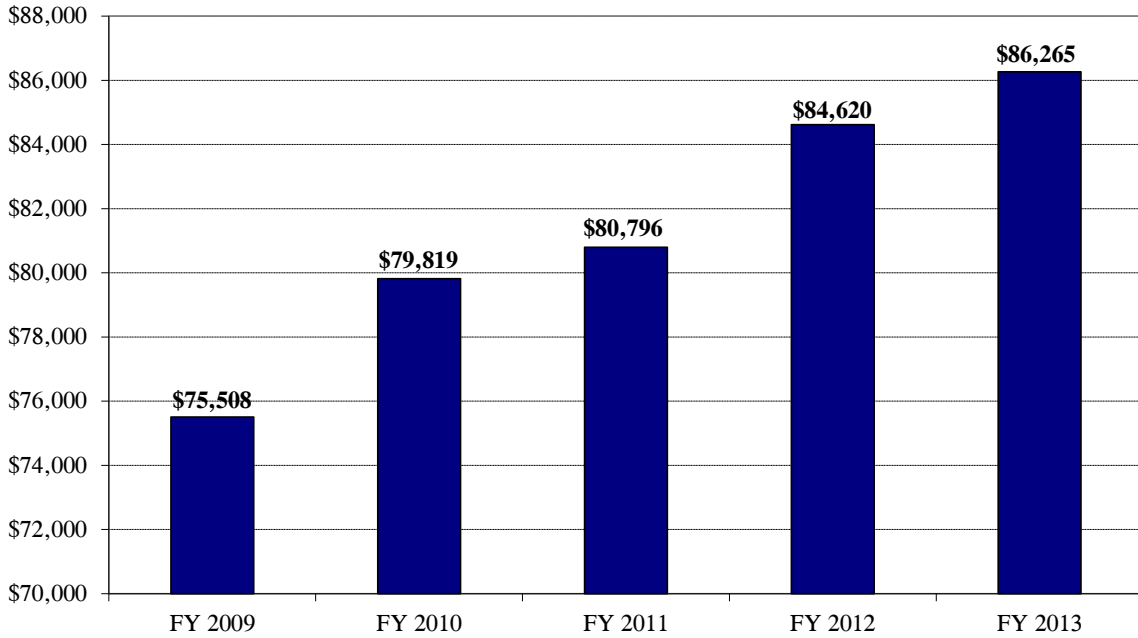
**CHART 10**

**BARTLETT POLICE PENSION FUND  
Employee Annuitants**



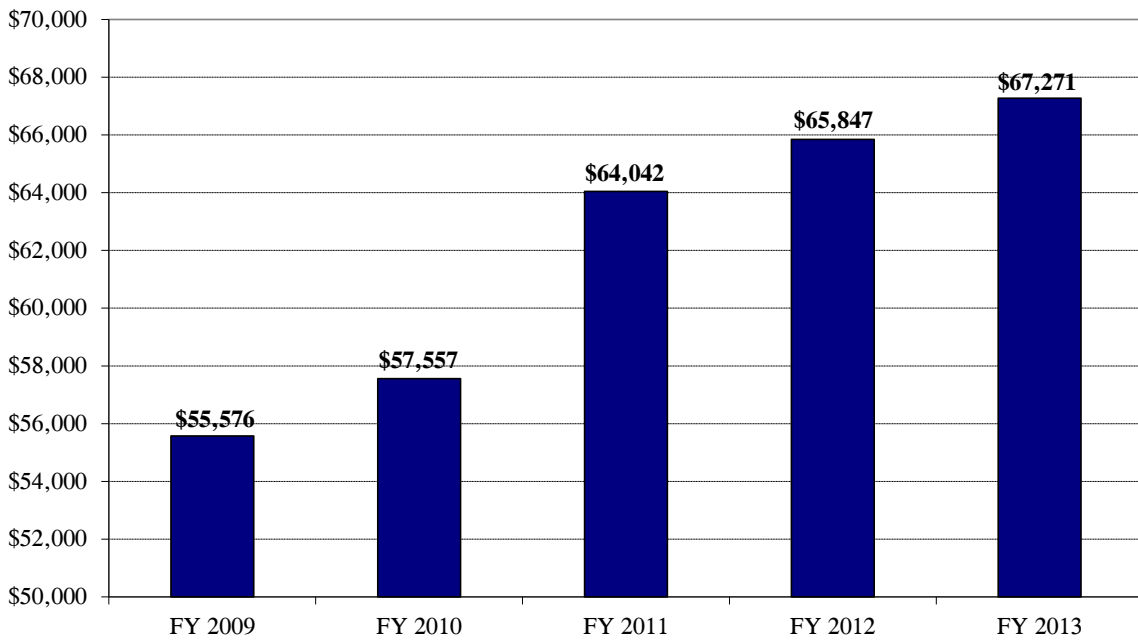
**CHART 11**

**BARTLETT POLICE PENSION FUND  
Average Employee Salaries**



**CHART 12**

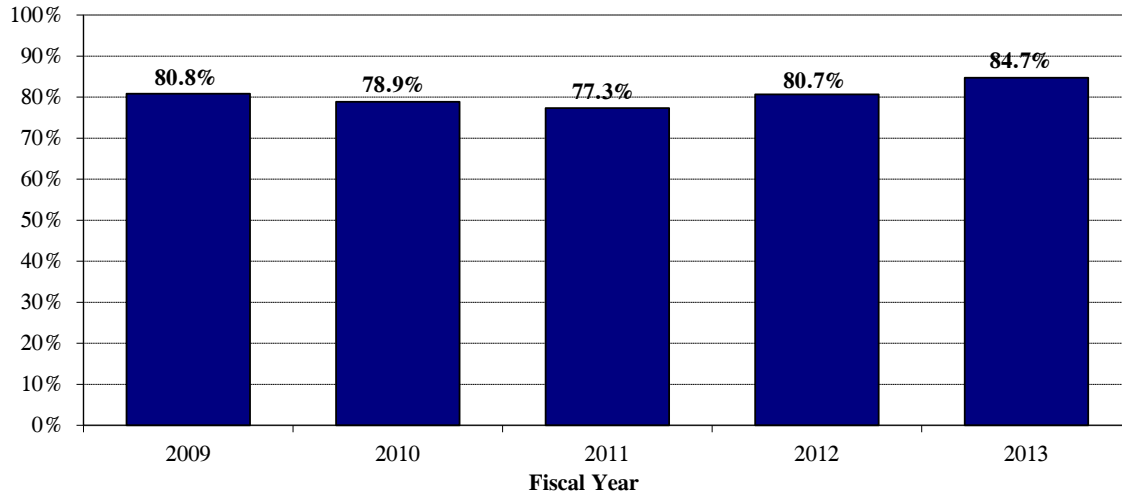
**BARTLETT POLICE PENSION FUND  
Average Retirement Annuity**





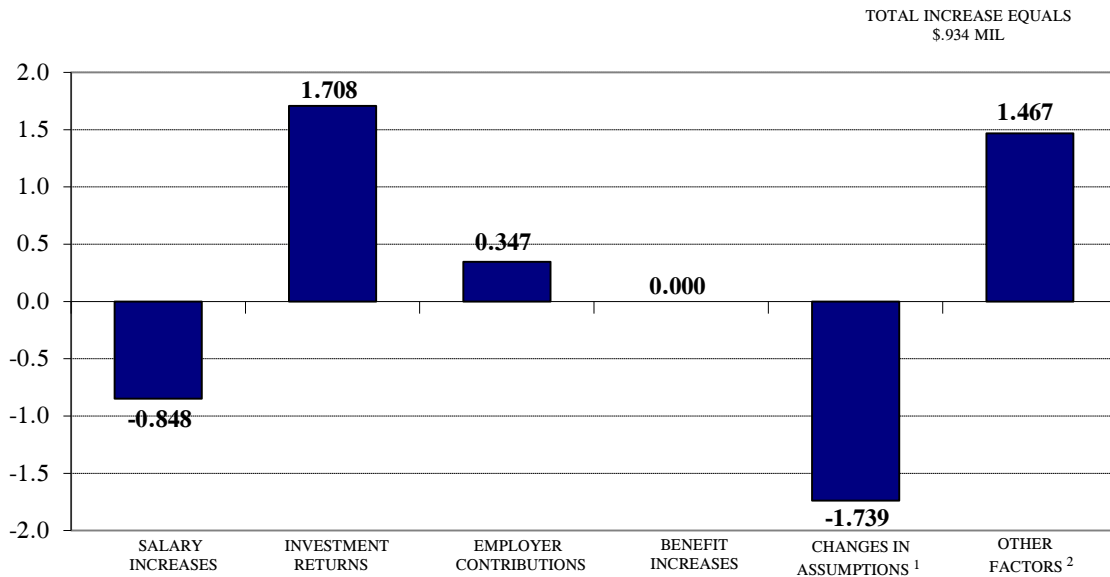
**CHART 13**

**BARTLETT POLICE PENSION FUND  
Funded Ratio  
FY 2009 - FY 2013**



**CHART 14**

**BARTLETT POLICE PENSION FUND  
Change in Unfunded Liabilities  
FY 2009 - FY 2013  
(\$ in Millions)**

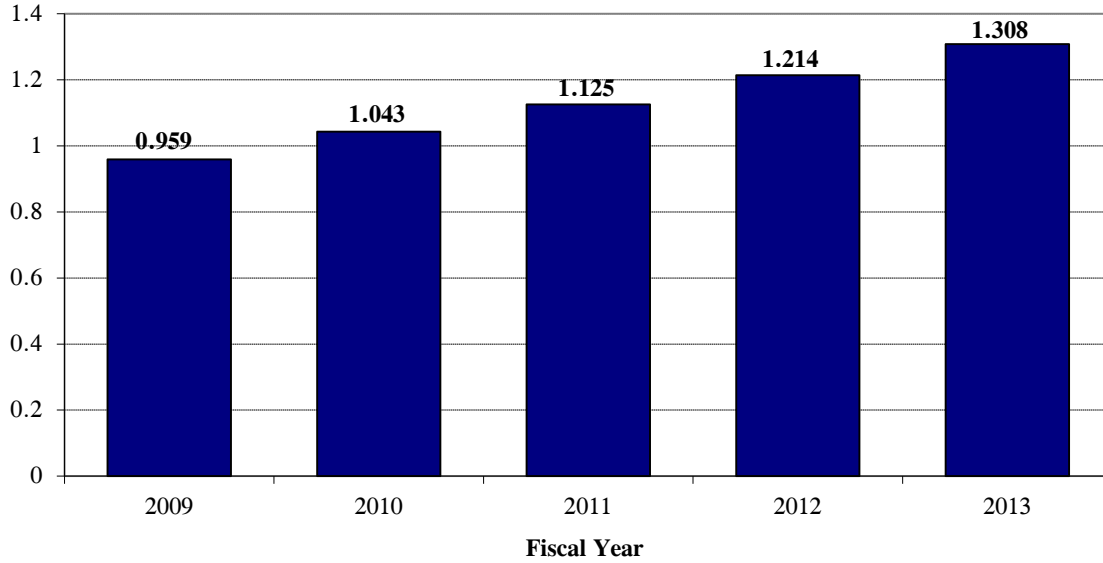


<sup>1</sup> In FY 2011 The Actuarial Cost Method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495.

<sup>2</sup> Other Factors consists of losses from retirements, terminations, and rates of mortality.

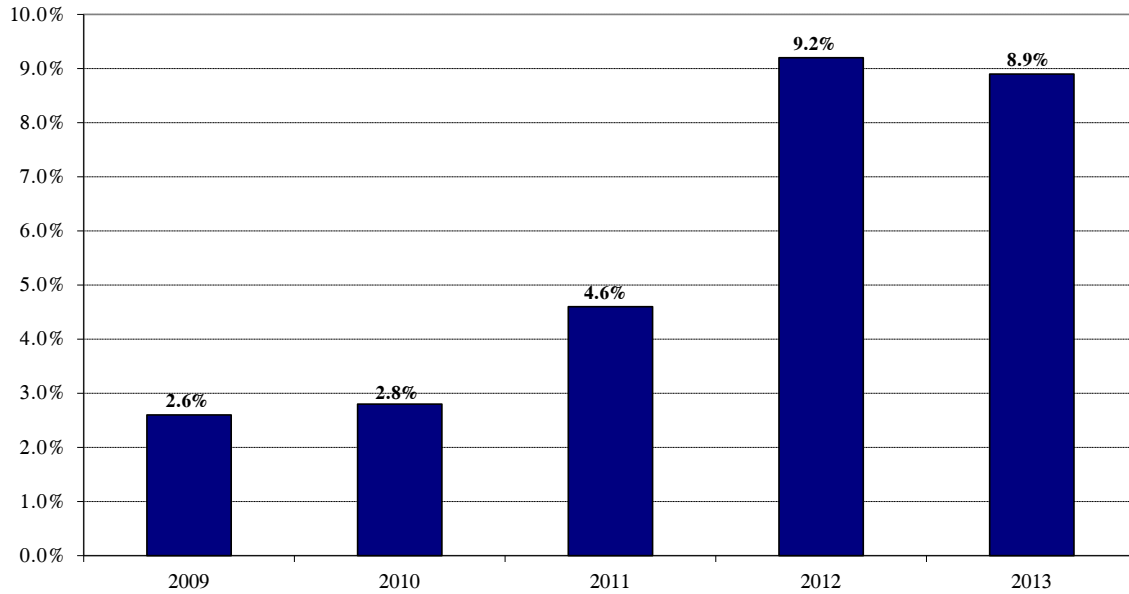
**CHART 15**

**BARTLETT POLICE PENSION FUND  
Employer Contribution History  
FY 2009 - FY 2013  
(\$ in Millions)**



**CHART 16**

**BARTLETT 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.*

**TABLE 3**

<b>BARTLETT POLICE PENSION FUND</b>					
<b>System Experience, FY 2009 - FY 2013</b>					
<b>(\$ in Millions)</b>					
<b>Fiscal Year</b>	<b>Annual Payroll</b>	<b>Actuarial Liabilities</b>	<b>Actuarial Assets</b>	<b>Unfunded Liabilities</b>	<b>Funded Ratio</b>
2013	4.74	34.01	28.82	5.19	84.7%
2012	4.48	31.87	25.71	6.16	80.7%
2011	4.36	29.52	22.83	6.69	77.3%
2010	4.23	26.67	21.03	5.64	78.9%
2009	4.15	24.29	19.63	4.66	80.8%

**TABLE 4**

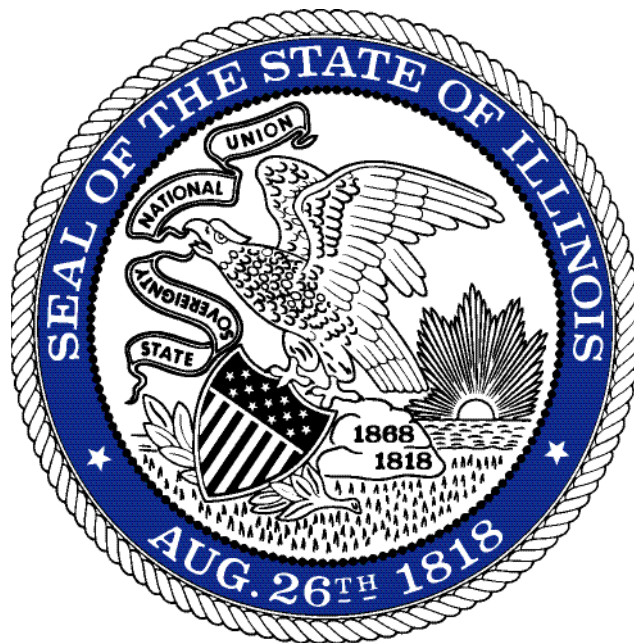
<b>Bartlett Police Pension Fund</b>								
<b>Actuarial Valuation Projection Results as of May 1, 2013</b>								
<b>Projections based on P.A. 96-1495</b>								
<b>(\$ in Millions)</b>								
<b>Fiscal Year</b>	<b>Capped Payroll</b>	<b>Total Employer Contribution</b>	<b>Total City Contribution As % of Payroll</b>	<b>Total Employee Contribution</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liabilities</b>	<b>Funded Ratio</b>
2014	4.7	0.8	17.3%	0.5	37.3	31.4	5.9	84.1%
2015	4.9	0.9	17.3%	0.5	40.2	33.9	6.3	84.2%
2016	5.1	0.9	17.3%	0.5	43.3	36.5	6.8	84.3%
2017	5.3	0.9	17.3%	0.5	46.5	39.2	7.3	84.3%
2018	5.5	0.9	17.3%	0.5	49.9	42.1	7.8	84.3%
2019	5.6	1.0	17.3%	0.6	53.5	45.1	8.4	84.3%
2020	5.8	1.0	17.3%	0.6	57.1	48.2	8.9	84.3%
2021	6.0	1.0	17.3%	0.6	60.8	51.3	9.5	84.4%
2022	6.1	1.1	17.3%	0.6	64.4	54.4	10.1	84.4%
2023	6.2	1.1	17.3%	0.6	68.0	57.4	10.6	84.5%
2024	6.3	1.1	17.3%	0.6	71.5	60.5	11.1	84.5%
2025	6.4	1.1	17.3%	0.6	75.0	63.5	11.5	84.7%
2026	6.6	1.1	17.3%	0.7	78.3	66.4	11.9	84.8%
2027	6.7	1.2	17.3%	0.7	81.6	69.3	12.3	84.9%
2028	6.8	1.2	17.3%	0.7	84.7	72.1	12.6	85.1%
2029	7.0	1.2	17.3%	0.7	87.7	74.8	12.9	85.3%
2030	7.1	1.2	17.3%	0.7	90.5	77.4	13.1	85.5%
2031	7.3	1.3	17.3%	0.7	93.1	79.9	13.2	85.8%
2032	7.5	1.3	17.3%	0.7	95.5	82.2	13.3	86.1%
2033	7.7	1.3	17.3%	0.8	97.7	84.5	13.3	86.4%
2034	7.9	1.4	17.3%	0.8	99.8	86.6	13.2	86.8%
2035	8.1	1.4	17.3%	0.8	101.6	88.5	13.0	87.2%
2036	8.3	1.4	17.3%	0.8	103.2	90.4	12.8	87.6%
2037	8.6	1.5	17.3%	0.9	104.7	92.3	12.4	88.1%
2038	8.9	1.5	17.3%	0.9	106.0	94.1	11.9	88.7%
2039	9.2	1.6	17.3%	0.9	107.2	95.8	11.5	89.3%
2040	9.5	1.6	17.3%	0.9	108.2	97.4	10.8	90.0%

*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%.*



# Morton Grove Police Pension Fund

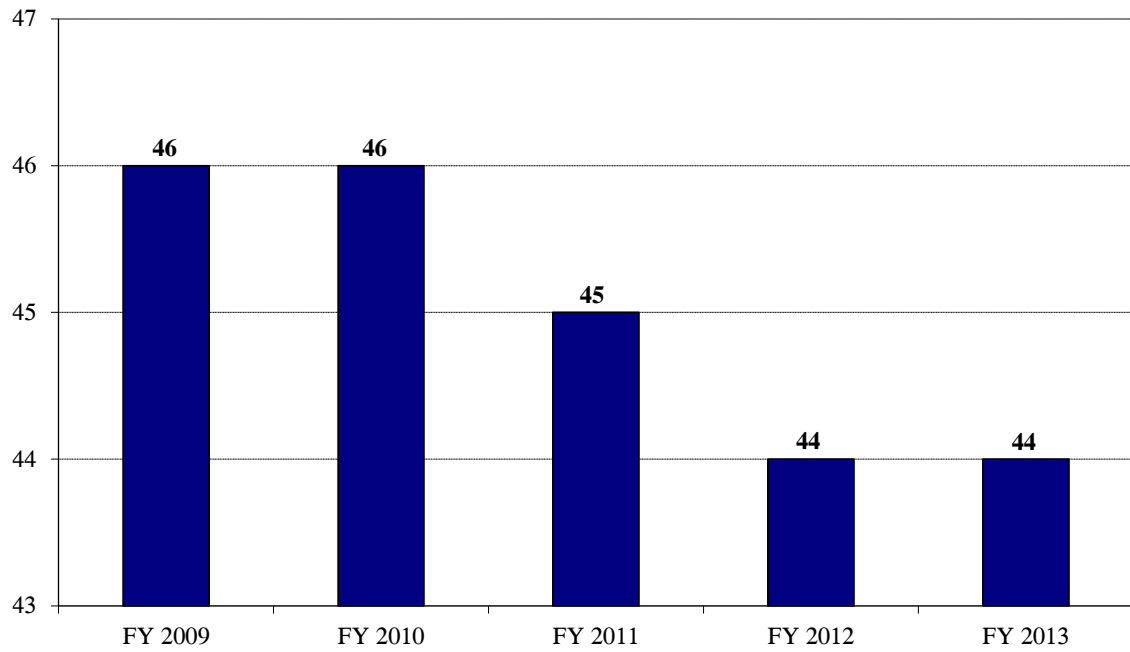
- **Active Employees**
- **Employee Annuitants**
- **Average Salaries**
- **Average Retirement Annuity**
- **Funded Ratios**
- **Change in Unfunded Liabilities**
- **Employer Contribution History**
- **Investment Rates of Return**
- **System Experience**
- **System Projections**





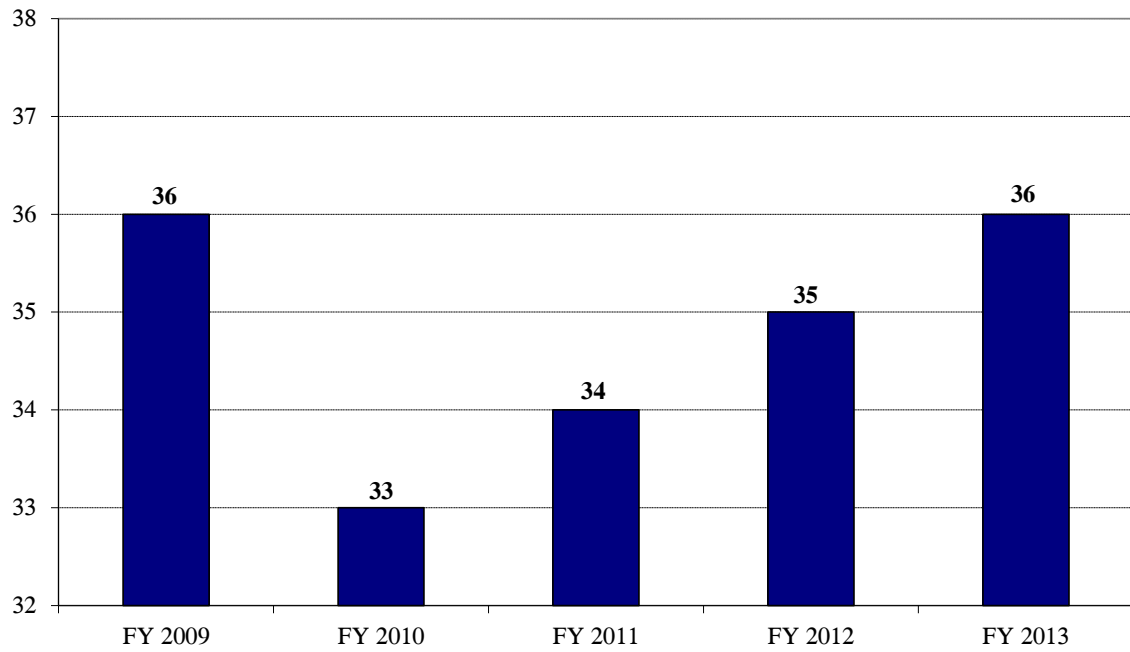
**CHART 17**

**MORTON GROVE POLICE PENSION FUND  
Active Employees**



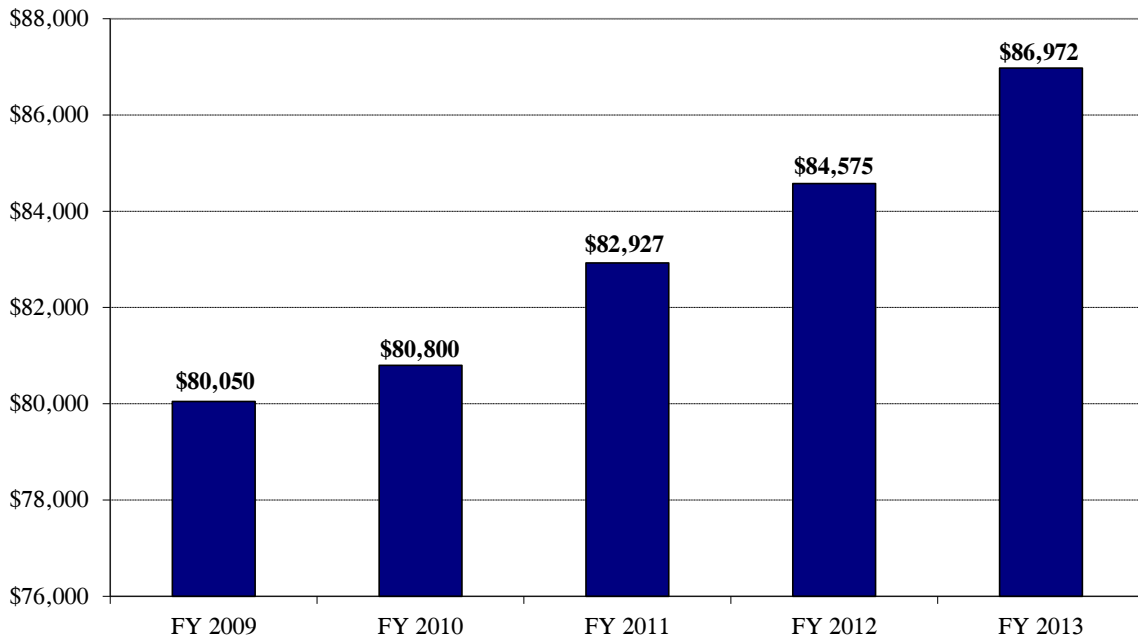
**CHART 18**

**MORTON GROVE POLICE PENSION FUND  
Employee Annuitants**



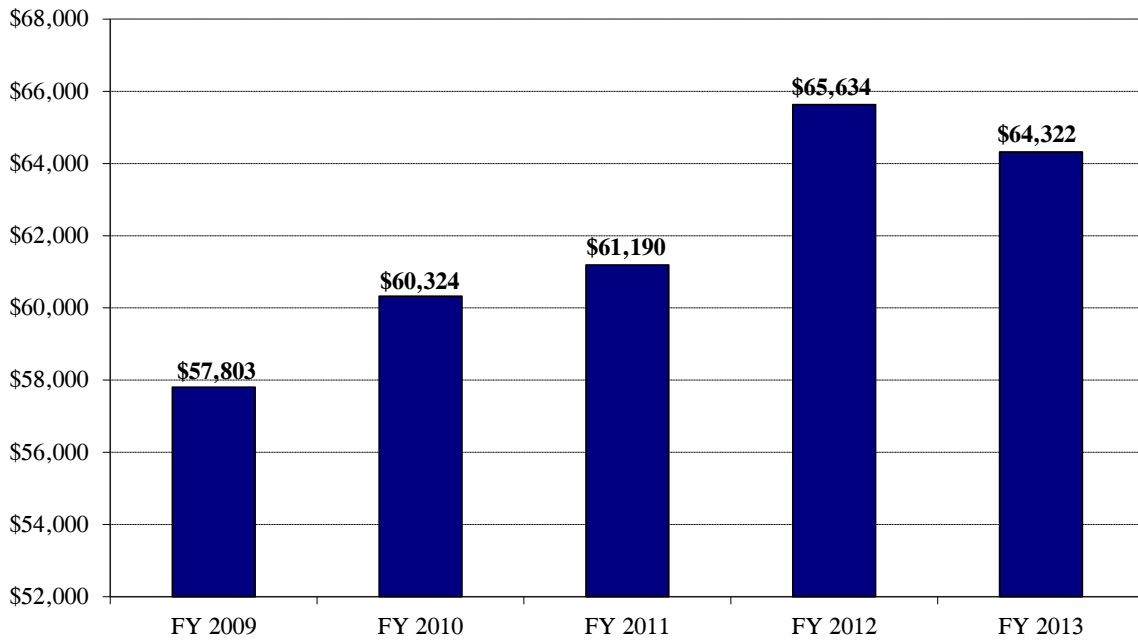
**CHART 19**

**MORTON GROVE POLICE PENSION FUND  
Average Employee Salaries**



**CHART 20**

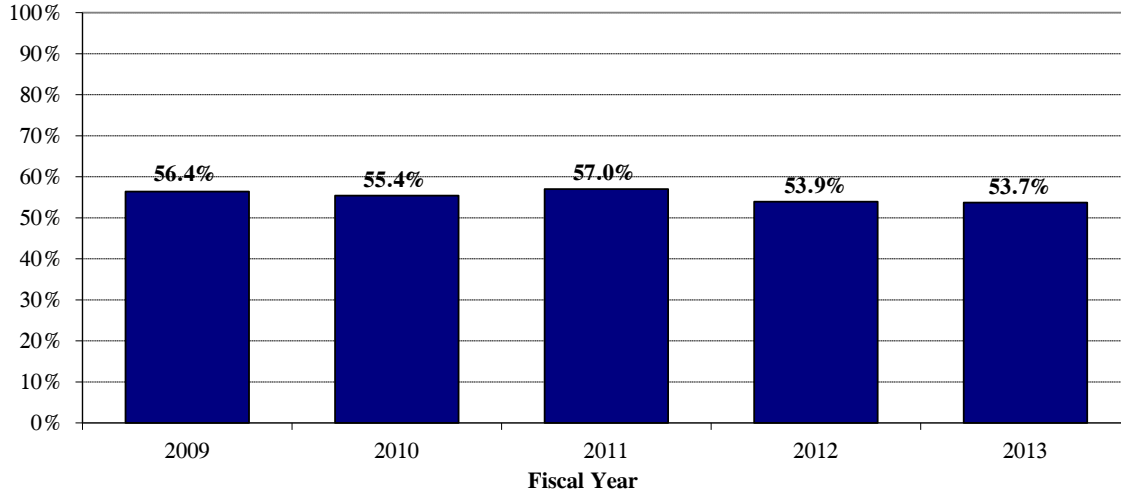
**MORTON GROVE POLICE PENSION FUND  
Average Retirement Annuity**





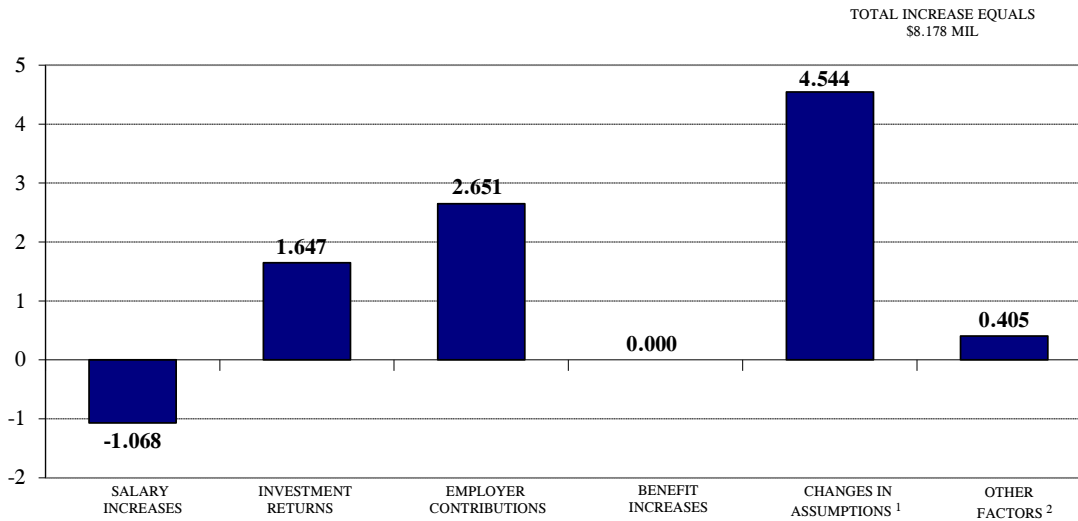
**CHART 21**

**MORTON GROVE POLICE PENSION FUND  
Funded Ratio  
FY 2009 - FY 2013**



**CHART 22**

**MORTON GROVE POLICE PENSION FUND  
Change in Unfunded Liabilities  
FY 2009 - FY 2013  
(\$ in Millions)**

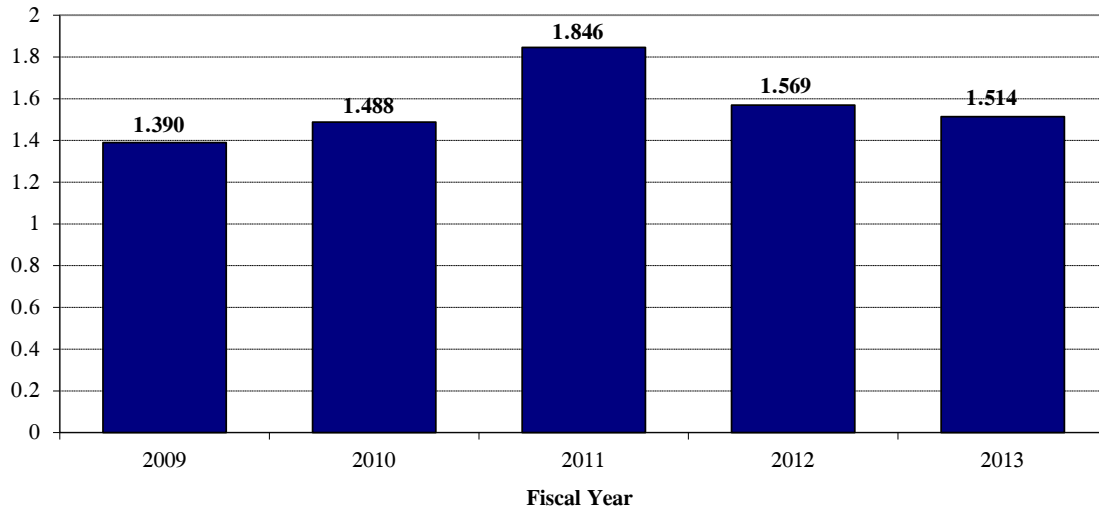


<sup>1</sup> In FY 2010 The Actuarial Cost Method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The mortality rate assumption was also changed during this year. In FY 2011 the investment return assumption was decreased from 7.50% to 7.25%, and in FY 2013 it was again decreased to 7.125%.

<sup>2</sup> Other Factors consists of losses from retirements, terminations, and rates of mortality.

**CHART 23**

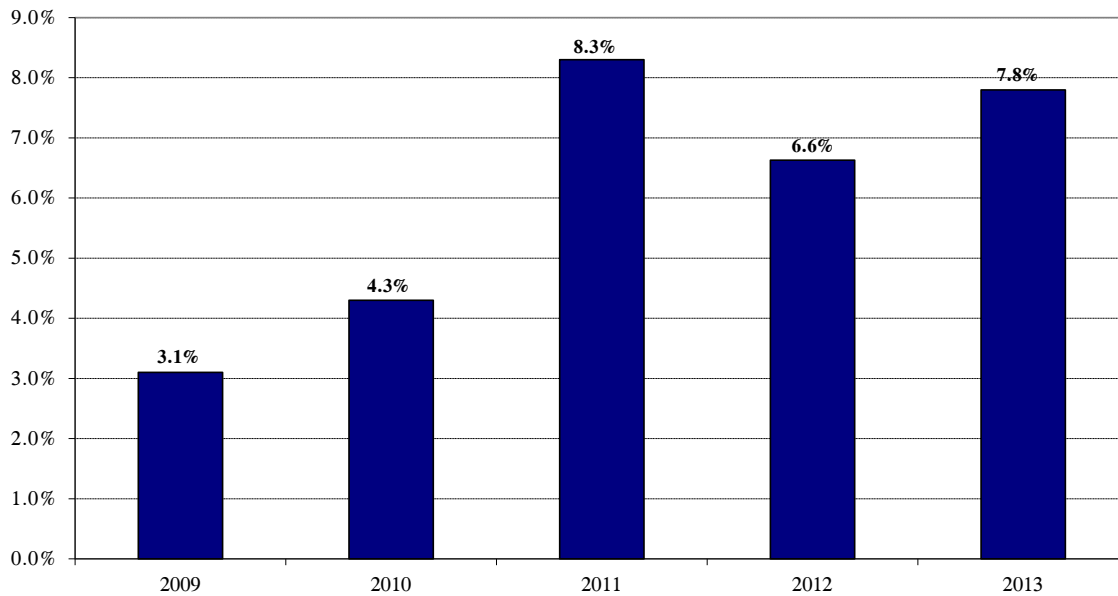
**MORTON GROVE POLICE PENSION FUND  
Employer Contribution History  
FY 2009 - FY 2013  
(\$ in Millions)**



*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**

<b>MORTON GROVE POLICE PENSION FUND</b>					
<b>System Experience, FY 2009 - FY 2013</b>					
<b>(\$ in Millions)</b>					
Fiscal Year	Annual Payroll	Actuarial Liabilities	Actuarial Assets	Unfunded Liabilities	Funded Ratio
2013	3.83	55.96	30.07	25.89	53.7%
2012	3.72	53.12	28.64	24.48	53.9%
2011	3.73	48.84	27.85	21.00	57.0%
2010	3.72	46.55	25.81	20.74	55.4%
2009	3.7	44.6	25.2	19.41	56.4%

**TABLE 6**

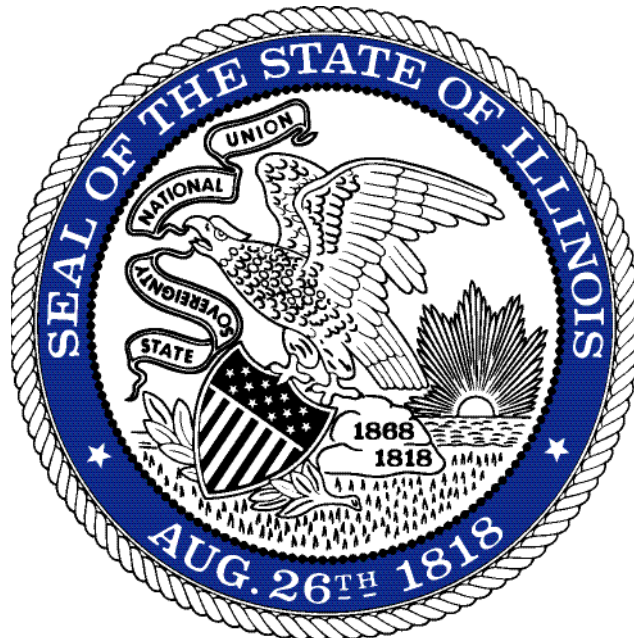
<b>Morton Grove Police Pension Fund</b>								
<b>Actuarial Valuation Projection Results as of December 31, 2013</b>								
<b>Projections based on Public Act 96-1495</b>								
<b>(\$ in Millions)</b>								
Fiscal Year	Capped Payroll	Total Employer Contribution	Total City Contribution As % of Payroll	Total Employee Contribution	Accrued Liability	Actuarial Value of Assets	Unfunded Liabilities	Funded Ratio
2014	3.8	1.9	49.0%	0.4	57.4	31.8	25.6	55.4%
2015	3.9	1.9	49.0%	0.4	58.8	33.4	25.5	56.7%
2016	4.0	1.9	49.0%	0.4	60.2	34.4	25.8	57.1%
2017	4.1	2.0	49.0%	0.4	61.6	35.4	26.1	57.5%
2018	4.2	2.0	49.0%	0.4	62.9	36.5	26.4	58.0%
2019	4.3	2.1	49.0%	0.4	64.2	37.6	26.7	58.5%
2020	4.4	2.2	49.0%	0.4	65.6	38.7	26.9	59.0%
2021	4.5	2.2	49.0%	0.4	66.9	39.9	27.0	59.6%
2022	4.7	2.3	49.0%	0.5	68.2	41.1	27.1	60.3%
2023	4.8	2.3	49.0%	0.5	69.4	42.3	27.1	61.0%
2024	4.9	2.4	49.0%	0.5	70.6	43.5	27.1	61.7%
2025	5.0	2.5	49.0%	0.5	71.7	44.8	26.9	62.4%
2026	5.2	2.5	49.0%	0.5	72.8	46.1	26.7	63.3%
2027	5.3	2.6	49.0%	0.5	73.8	47.3	26.4	64.2%
2028	5.4	2.7	49.0%	0.5	74.7	48.7	26.0	65.2%
2029	5.6	2.7	49.0%	0.6	75.5	50.0	25.5	66.3%
2030	5.7	2.8	49.0%	0.6	76.2	51.4	24.8	67.5%
2031	5.9	2.9	49.0%	0.6	76.9	52.9	24.0	68.8%
2032	6.0	3.0	49.0%	0.6	77.5	54.5	23.0	70.3%
2033	6.2	3.1	49.0%	0.6	78.1	56.2	21.9	71.9%
2034	6.4	3.2	49.0%	0.6	78.6	58.0	20.6	73.8%
2035	6.6	3.3	49.0%	0.7	79.0	59.9	19.1	75.8%
2036	6.9	3.4	49.0%	0.7	79.3	62.0	17.4	78.1%
2037	7.1	3.5	49.0%	0.7	79.7	64.2	15.5	80.6%
2038	7.3	3.6	49.0%	0.7	80.0	66.7	13.3	83.4%
2039	7.6	3.7	49.0%	0.7	80.2	69.4	10.8	86.5%
2040	7.8	3.8	49.0%	0.8	80.4	72.4	8.0	90.0%

*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%.*



## Springfield Police Pension Fund

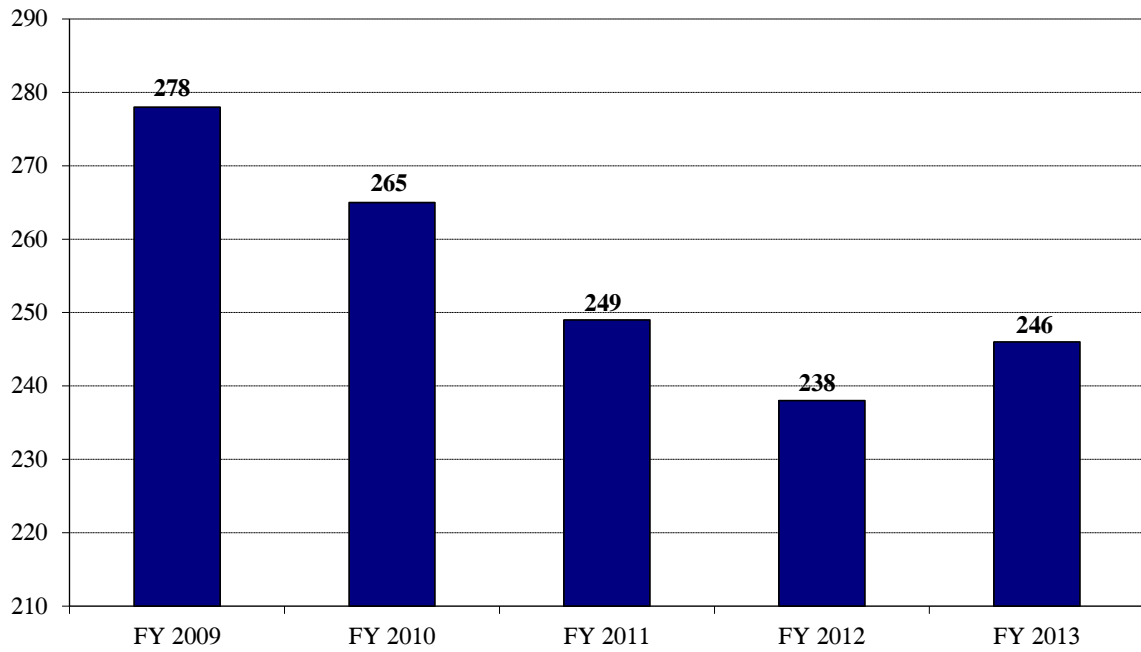
- **Active Employees**
- **Employee Annuitants**
- **Average Salaries**
- **Average Retirement Annuity**
- **Funded Ratios**
- **Change in Unfunded Liabilities**
- **Employer Contribution History**
- **Investment Rates of Return**
- **System Experience**
- **System Projections**





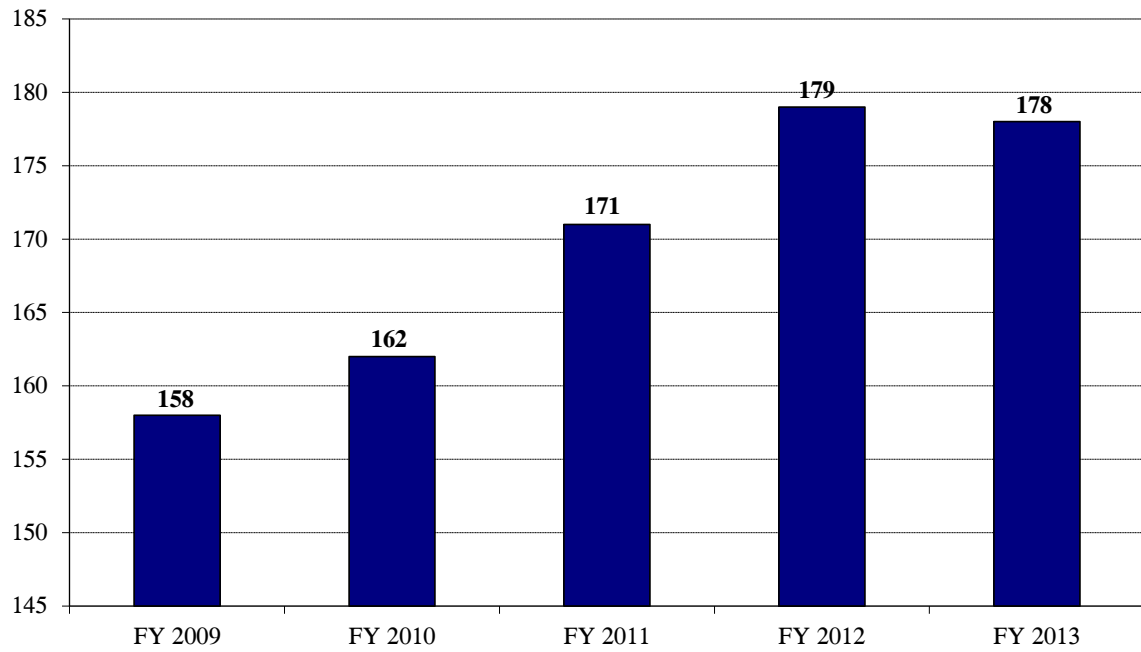
**CHART 25**

**SPRINGFIELD POLICE PENSION FUND  
Active Employees**



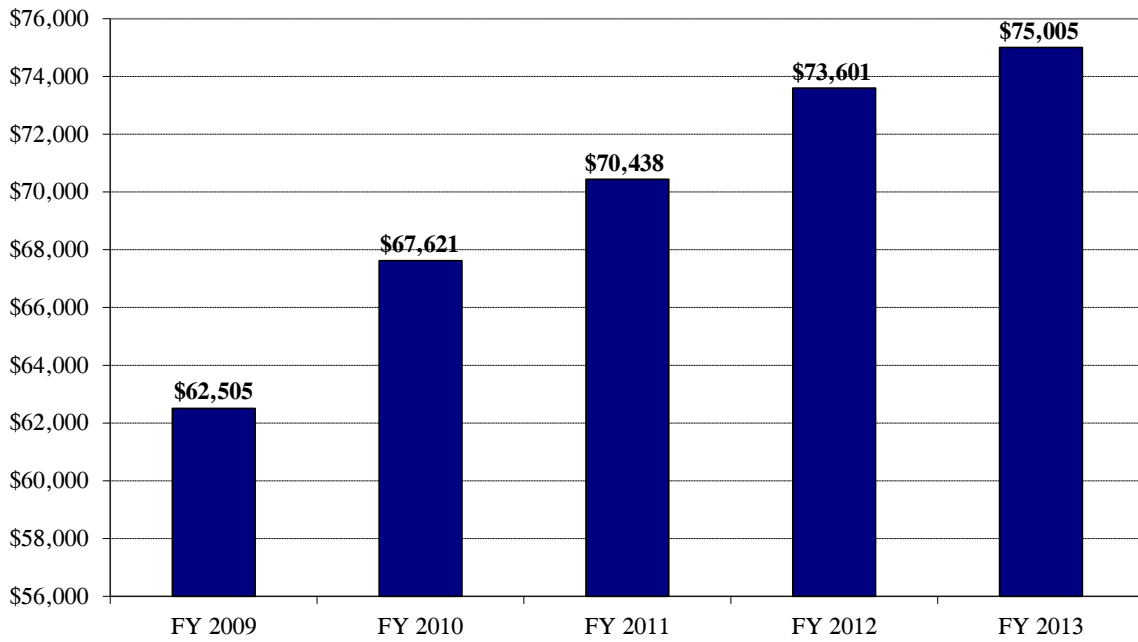
**CHART 26**

**SPRINGFIELD POLICE PENSION FUND  
Employee Annuitants**



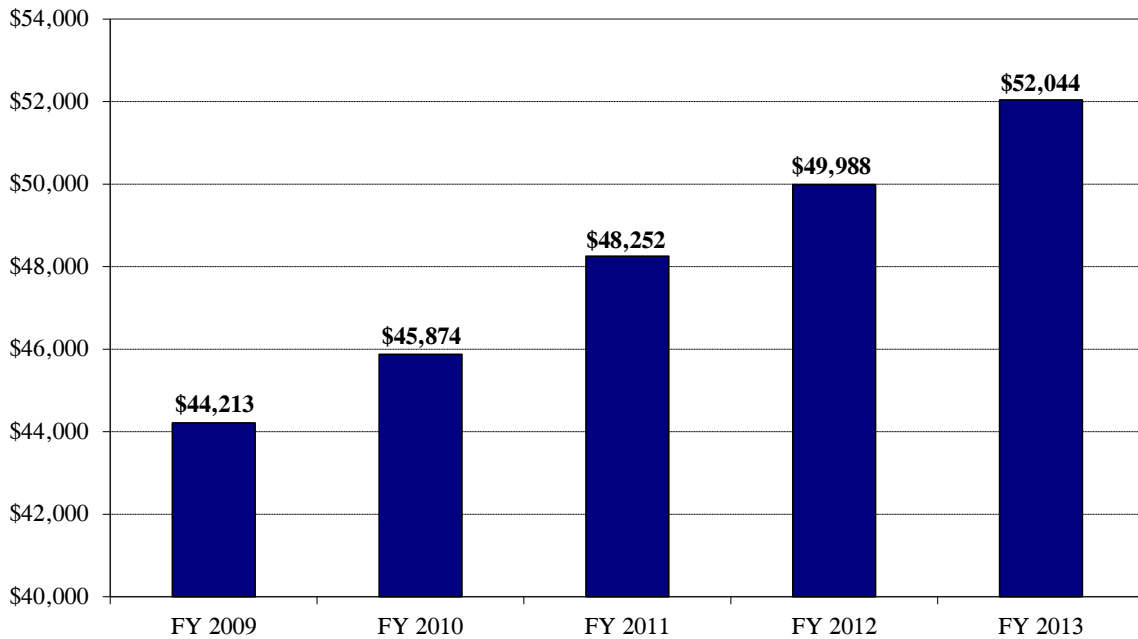
**CHART 27**

**SPRINGFIELD POLICE PENSION FUND  
Average Employee Salaries**



**CHART 28**

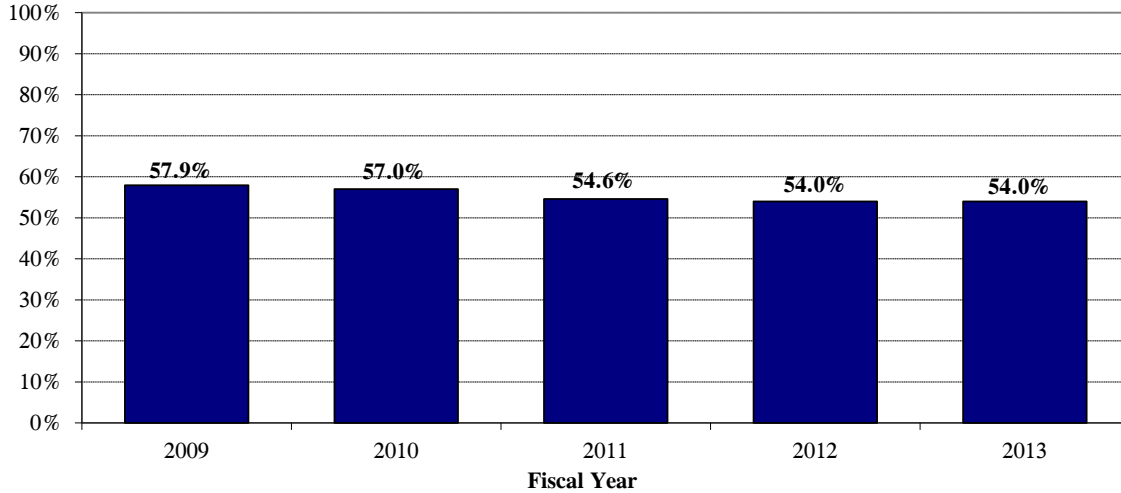
**SPRINGFIELD POLICE PENSION FUND  
Average Retirement Annuity**





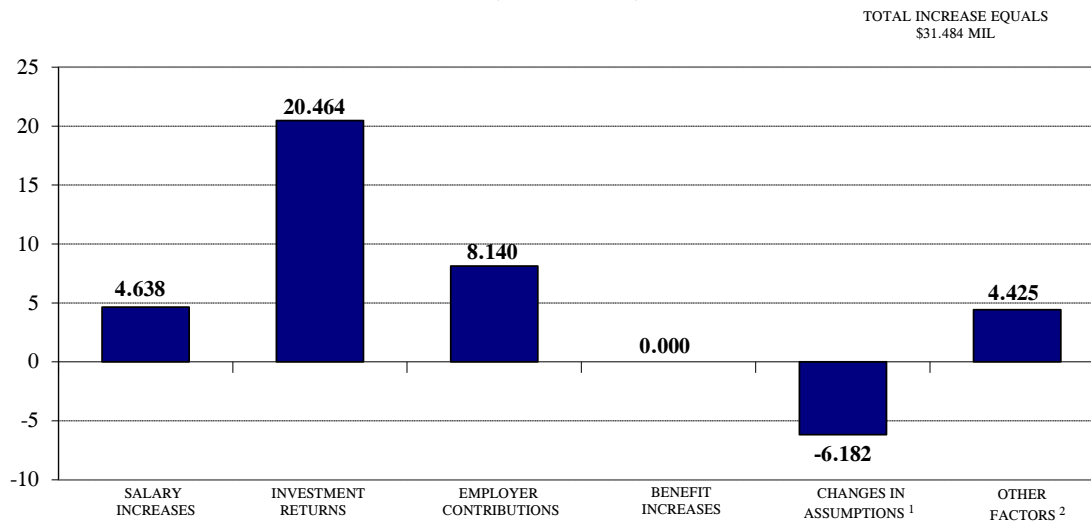
**CHART 29**

**SPRINGFIELD POLICE PENSION FUND  
Funded Ratio  
FY 2009 - FY 2013**



**CHART 30**

**SPRINGFIELD POLICE PENSION FUND  
Change in Unfunded Liabilities  
FY 2009 - FY 2013  
(\$ in Millions)**

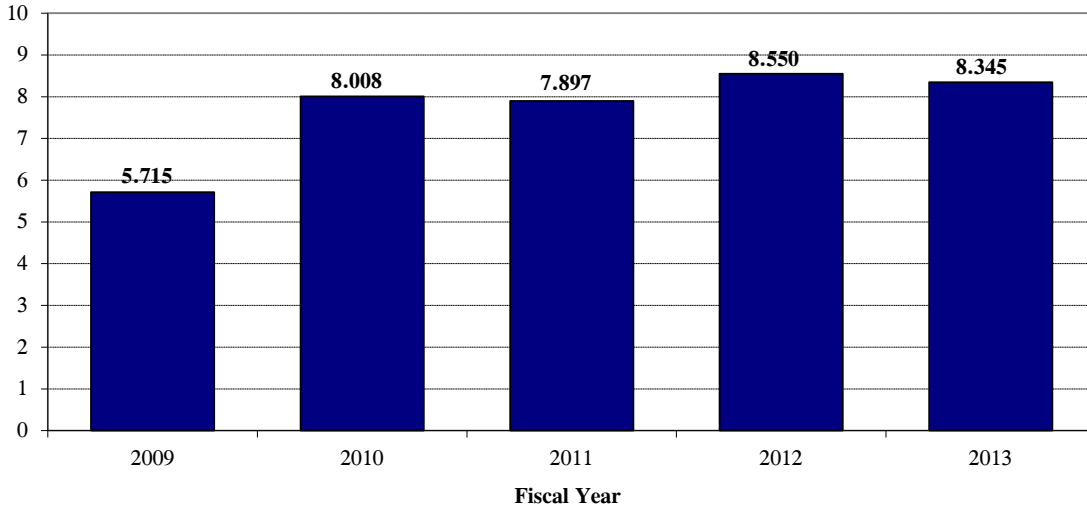


<sup>1</sup> In FY 2009 the investment return assumption was increased from 7.00% to 7.50%. In FY 2011 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The mortality rate assumption was also changed during this year.

<sup>2</sup> Other Factors consists of losses from retirements, terminations, and rates of mortality.

**CHART 31**

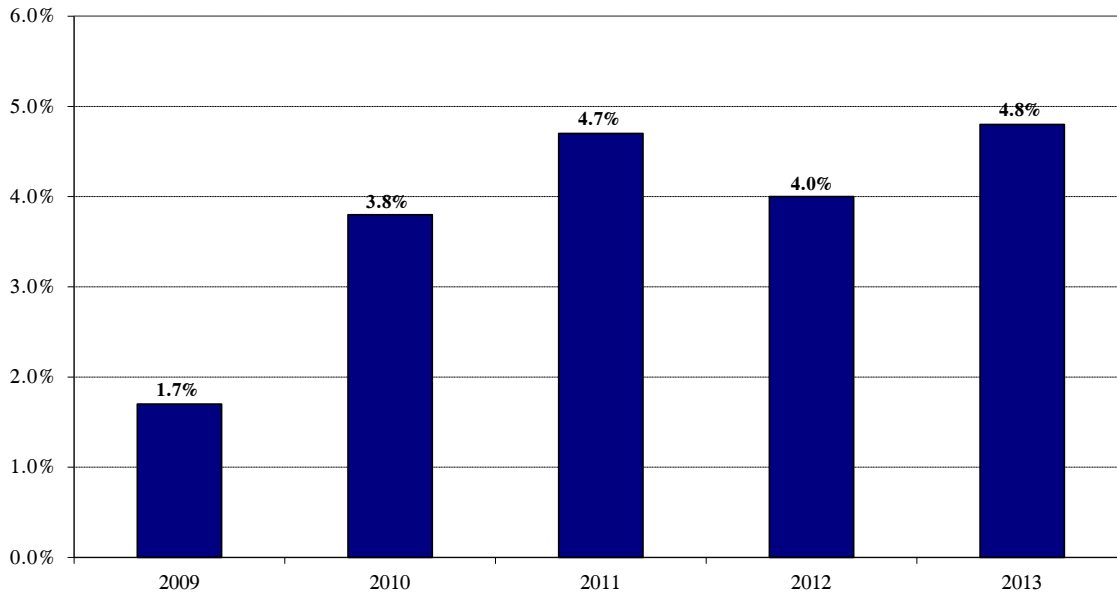
**SPRINGFIELD POLICE PENSION FUND  
Employer Contribution History  
FY 2009 - FY 2013  
(\$ in Millions)**



*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**

<b>SPRINGFIELD POLICE PENSION FUND</b>					
<b>System Experience, FY 2009 - FY 2013</b>					
<b>(\$ in Millions)</b>					
Fiscal Year	Annual Payroll	Actuarial Liabilities	Actuarial Assets	Unfunded Liabilities	Funded Ratio
2013	18.45	226.88	122.44	104.44	54.0%
2012	17.52	216.76	116.95	99.81	54.0%
2011	17.54	204.40	111.53	92.87	54.6%
2010	17.92	186.04	106.13	79.91	57.0%
2009	17.38	173.78	100.64	73.14	57.9%

**TABLE 8**

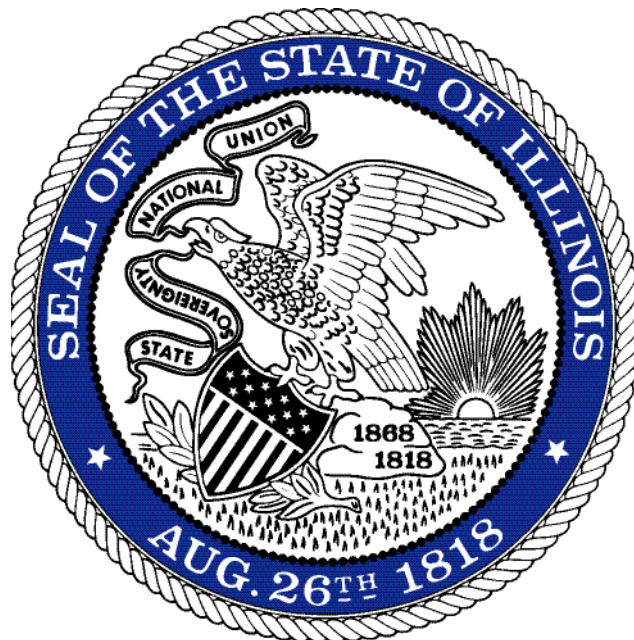
<b>Springfield Police Pension Fund</b>								
<b>Actuarial Valuation Projection Results as of February 28, 2013</b>								
<b>Projections based on Public Act 96-1495</b>								
<b>(\$ in Millions)</b>								
Fiscal Year	Capped Payroll	Total Employer Contribution	Total City Contribution As % of Payroll	Total Employee Contribution	Accrued Liability	Actuarial Value of Assets	Unfunded Liabilities	Funded Ratio
2014	18.5	8.5	46.2%	1.8	236.9	131.5	105.4	55.5%
2015	19.0	9.1	48.0%	1.9	247.5	139.9	107.6	56.5%
2016	19.5	9.4	48.0%	1.9	258.4	147.9	110.4	57.3%
2017	20.0	9.6	48.0%	2.0	269.4	157.2	112.2	58.4%
2018	20.5	9.8	48.0%	2.0	280.5	166.6	113.9	59.4%
2019	20.9	10.1	48.0%	2.1	291.6	176.1	115.5	60.4%
2020	21.4	10.3	48.0%	2.1	302.7	185.7	116.9	61.4%
2021	21.9	10.5	48.0%	2.2	313.6	195.4	118.2	62.3%
2022	22.3	10.7	48.0%	2.2	324.2	205.0	119.2	63.2%
2023	22.7	10.9	48.0%	2.3	334.3	214.4	119.9	64.1%
2024	23.1	11.1	48.0%	2.3	344.0	223.6	120.3	65.0%
2025	23.6	11.3	48.0%	2.3	353.2	232.8	120.4	65.9%
2026	24.0	11.5	48.0%	2.4	362.0	241.8	120.1	66.8%
2027	24.5	11.8	48.0%	2.4	370.0	250.6	119.4	67.7%
2028	25.0	12.0	48.0%	2.5	377.4	259.3	118.1	68.7%
2029	25.6	12.3	48.0%	2.5	384.1	267.8	116.4	69.7%
2030	26.2	12.6	48.0%	2.6	390.3	276.2	114.0	70.8%
2031	26.9	12.9	48.0%	2.7	395.8	284.8	111.1	71.9%
2032	27.7	13.3	48.0%	2.7	400.7	293.4	107.4	73.2%
2033	28.5	13.7	48.0%	2.8	405.0	302.1	102.9	74.6%
2034	29.4	14.1	48.0%	2.9	408.6	311.1	97.5	76.1%
2035	30.4	14.6	48.0%	3.0	411.7	320.5	91.2	77.9%
2036	31.4	15.1	48.0%	3.1	414.3	330.4	83.8	79.8%
2037	32.5	15.6	48.0%	3.2	416.3	341.0	75.4	81.9%
2038	33.7	16.2	48.0%	3.3	418.1	352.4	65.6	84.3%
2039	34.9	16.8	48.0%	3.5	419.5	364.9	54.6	87.0%
2040	36.3	17.4	48.0%	3.6	420.7	378.6	42.1	90.0%

*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%.*



## Wilmette Police Pension Fund

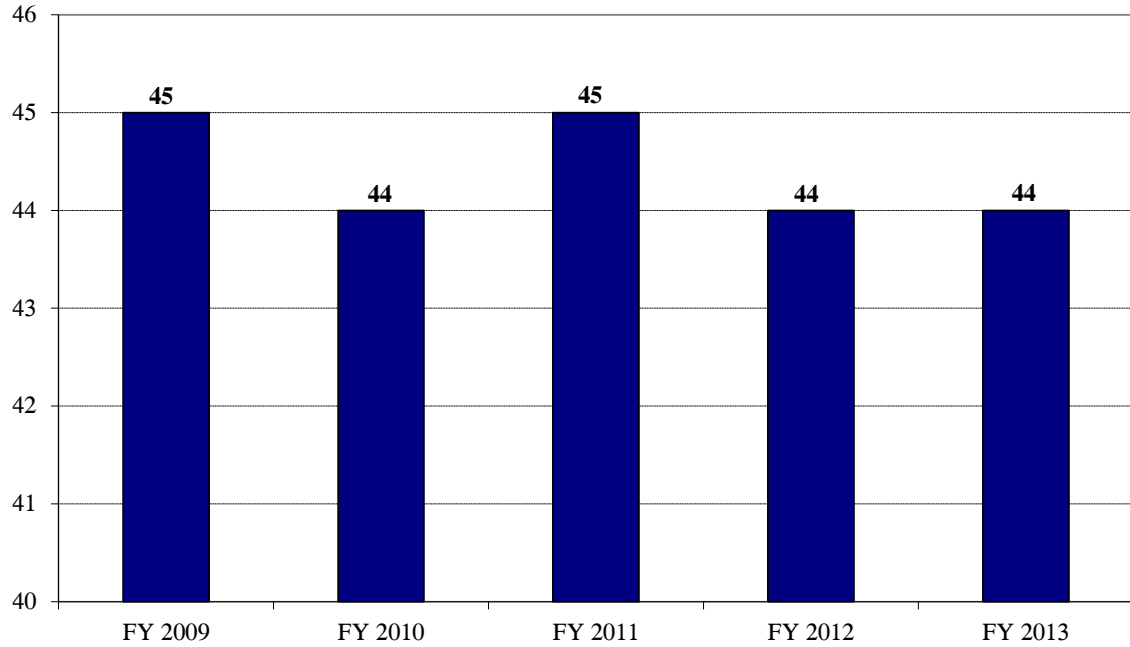
- **Active Employees**
- **Employee Annuitants**
- **Average Salaries**
- **Average Retirement Annuity**
- **Funded Ratios**
- **Change in Unfunded Liabilities**
- **Employer Contribution History**
- **Investment Rates of Return**
- **System Experience**
- **System Projections**





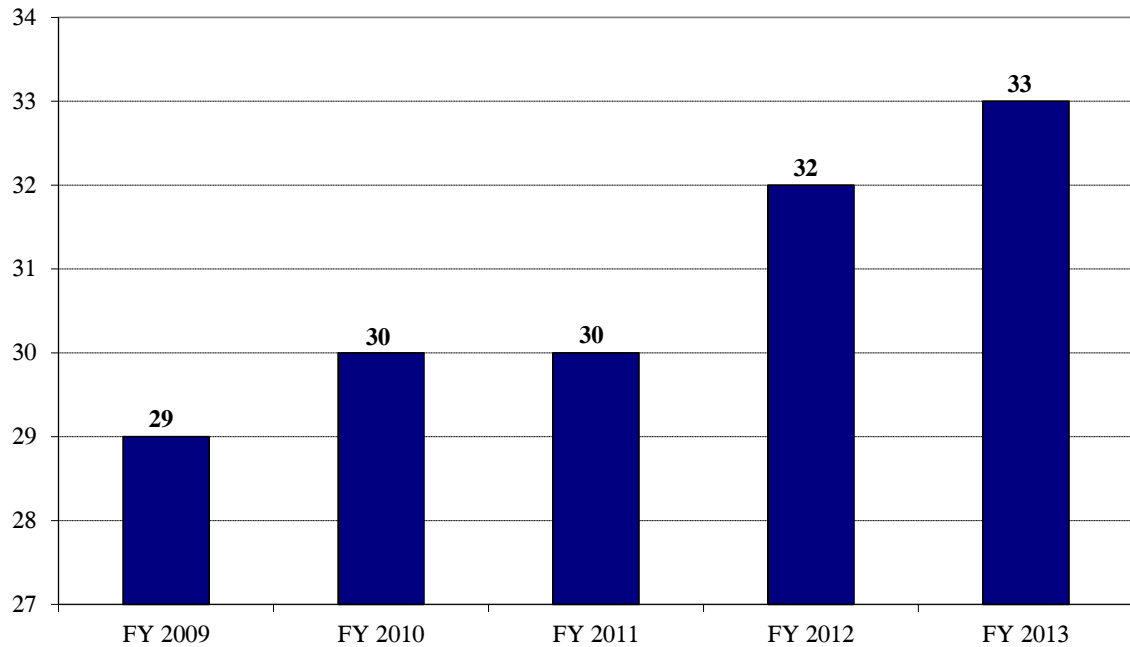
**CHART 33**

**WILMETTE POLICE PENSION FUND  
Active Employees**



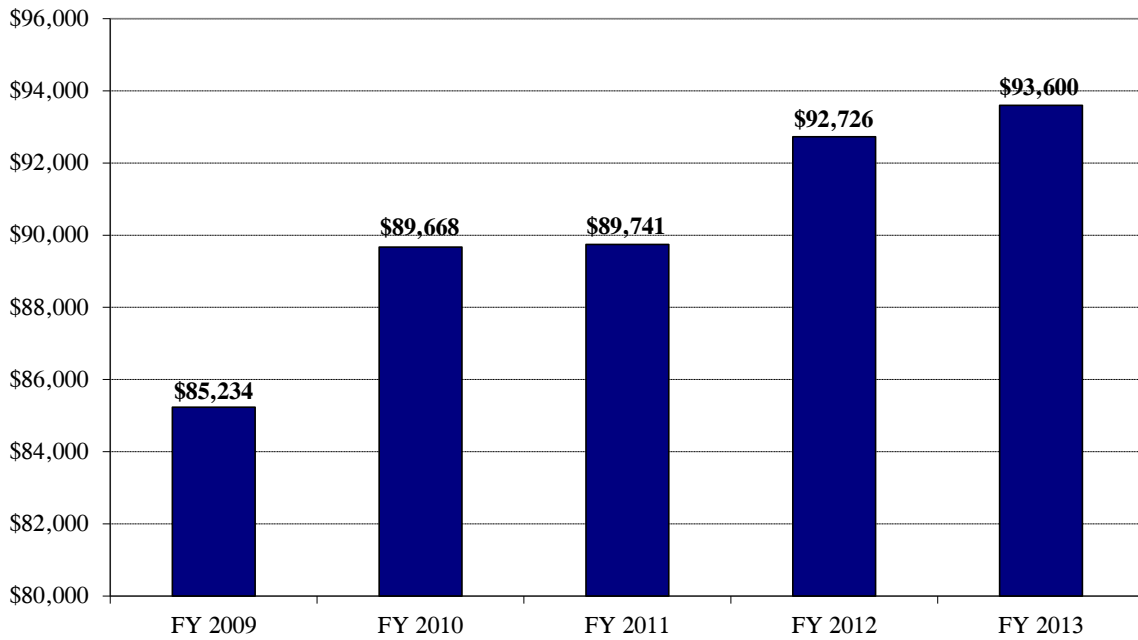
**CHART 34**

**WILMETTE POLICE PENSION FUND  
Employee Annuitants**



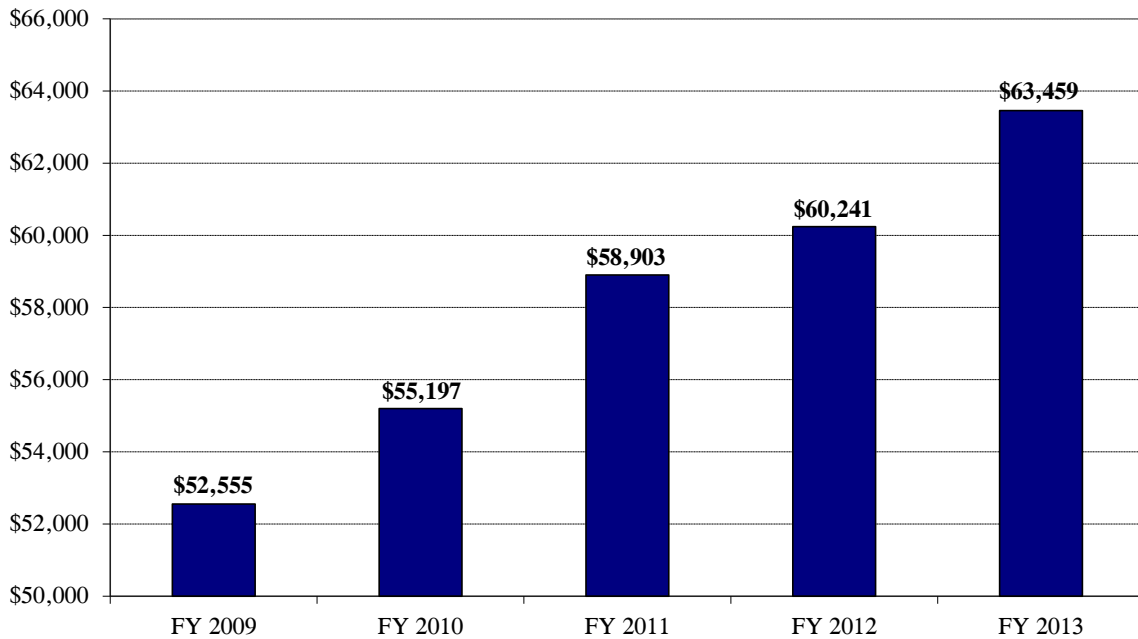
**CHART 35**

**WILMETTE POLICE PENSION FUND  
Average Employee Salaries**



**CHART 36**

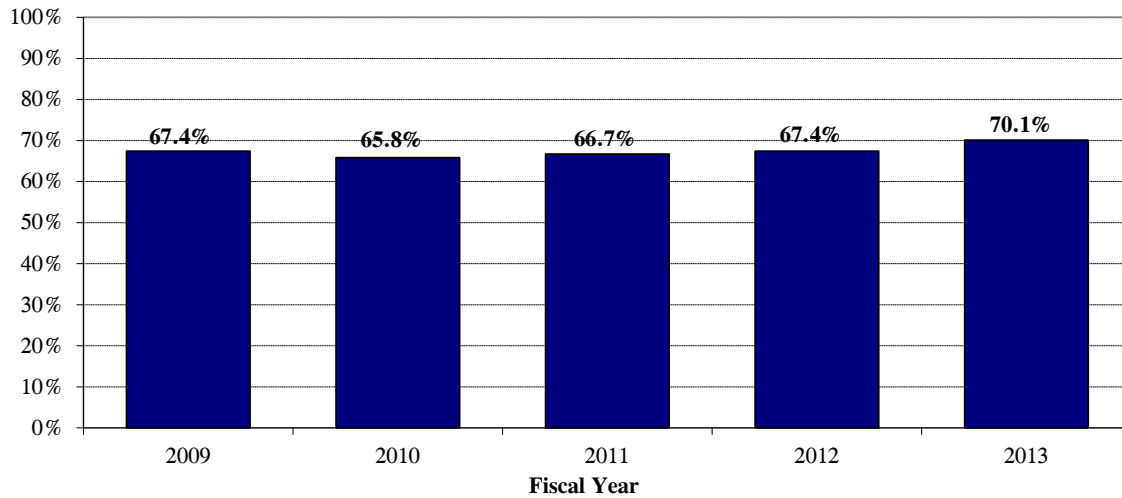
**WILMETTE POLICE PENSION FUND  
Average Retirement Annuity**





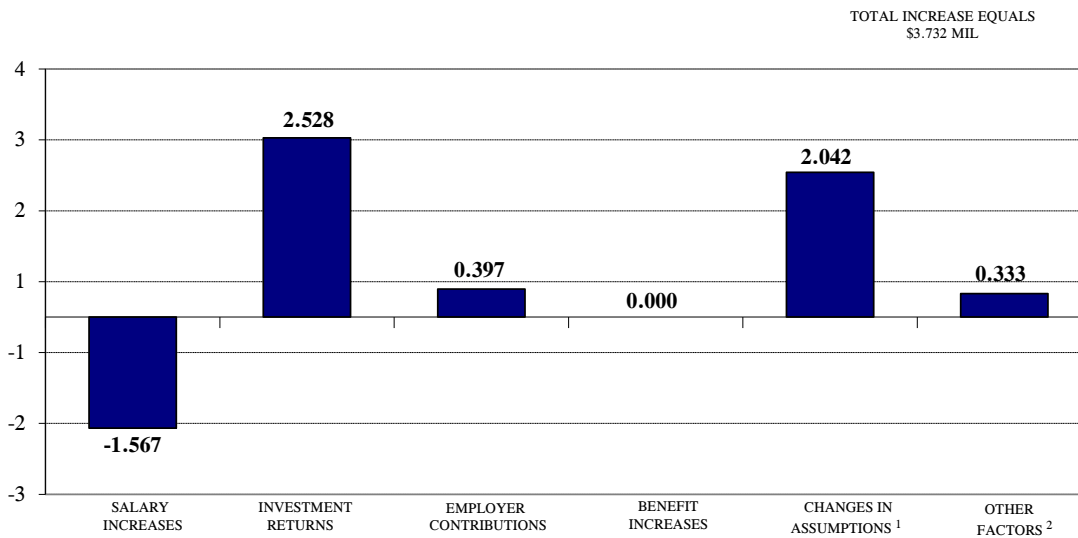
**CHART 37**

**WILMETTE POLICE PENSION FUND  
Funded Ratio  
FY 2009 - FY 2013**



**CHART 38**

**WILMETTE POLICE PENSION FUND  
Change in Unfunded Liabilities  
FY 2009 - FY 2013  
(\$ in Millions)**



<sup>1</sup> All fiscal years surveyed included a small increase in unfunded liabilities due to the payroll amortization method adopted with P.A. 96-1495.

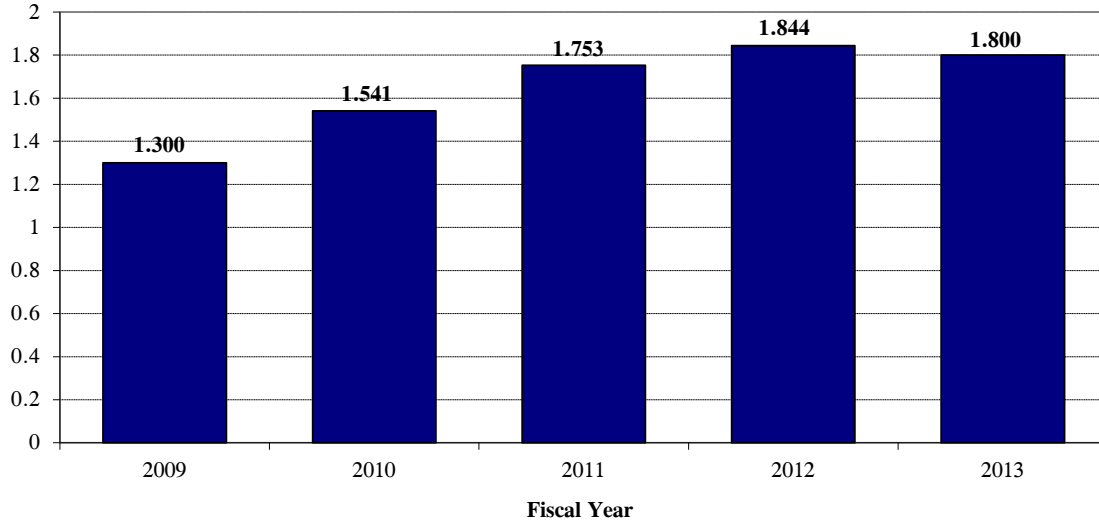
The investment return assumption was adjusted every year for this fund, as can be seen in Chart 40.

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.

<sup>2</sup> Other Factors consists of losses from retirements, terminations, and rates of mortality.

### CHART 39

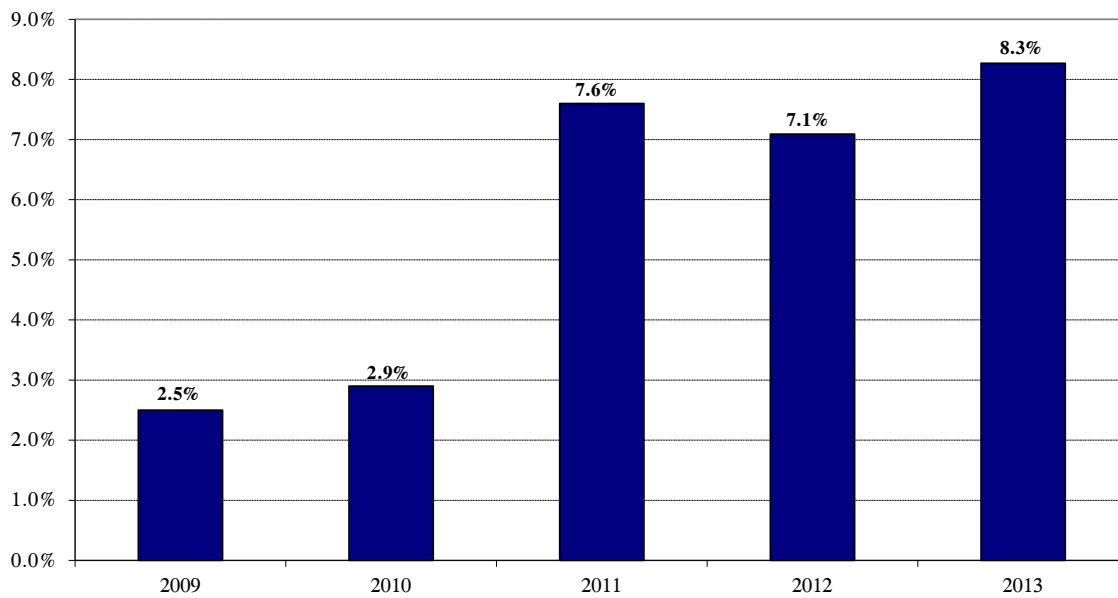
**WILMETTE POLICE PENSION FUND**  
**Employer Contribution History**  
**FY 2009 - FY 2013**  
**(\$ in Millions)**



*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**

<b>WILMETTE POLICE PENSION FUND</b>					
<b>System Experience, FY 2009 - FY 2013</b>					
<b>(\$ in Millions)</b>					
<b>Fiscal Year</b>	<b>Annual Payroll</b>	<b>Actuarial Liabilities</b>	<b>Actuarial Assets</b>	<b>Unfunded Liabilities</b>	<b>Funded Ratio</b>
2013	4.12	56.40	39.54	16.86	70.1%
2012	4.08	54.34	36.63	17.72	67.4%
2011	4.04	51.38	34.26	17.11	66.7%
2010	3.95	48.56	31.94	16.63	65.8%
2009	3.84	46.08	31.06	15.02	67.4%

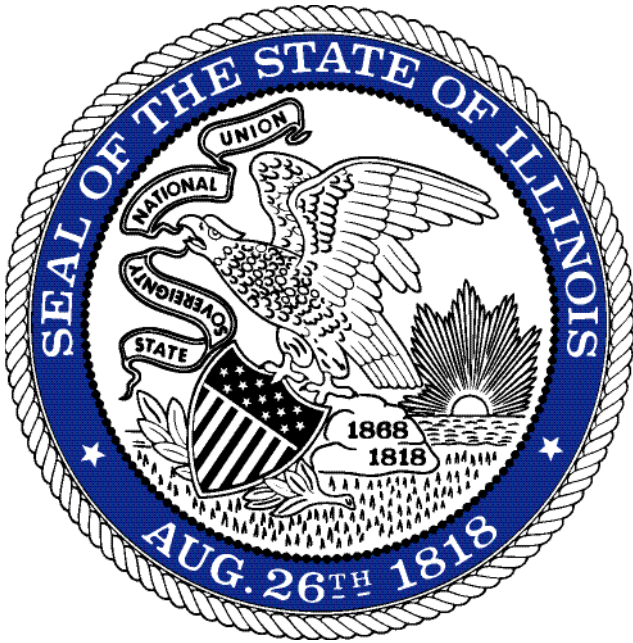
**TABLE 10**

<b>Wilmette Fire Pension Fund</b>								
<b>Actuarial Valuation Projection Results as of December 31, 2013</b>								
<b>Projections based on Public Act 96-1495</b>								
<b>(\$ in Millions)</b>								
<b>Fiscal Year</b>	<b>Capped Payroll</b>	<b>Total Employer Contribution</b>	<b>Total City Contribution As % of Payroll</b>	<b>Total Employee Contribution</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liabilities</b>	<b>Funded Ratio</b>
2014	4.2	1.7	41.3%	0.4	63.1	42.5	20.5	67.4%
2015	4.3	1.8	41.3%	0.4	65.6	44.8	20.8	68.3%
2016	4.1	1.7	41.3%	0.4	67.9	46.1	21.7	68.0%
2017	4.4	1.8	41.3%	0.4	70.2	47.6	22.6	67.8%
2018	4.4	1.8	41.3%	0.4	72.1	49.0	23.1	68.0%
2019	4.6	1.9	41.3%	0.4	73.9	50.4	23.5	68.2%
2020	4.7	2.0	41.3%	0.4	75.7	51.7	24.0	68.3%
2021	4.9	2.0	41.3%	0.5	77.4	53.1	24.3	68.6%
2022	5.0	2.1	41.3%	0.5	79.0	54.4	24.7	68.8%
2023	5.2	2.1	41.3%	0.5	80.6	55.7	24.9	69.1%
2024	5.3	2.2	41.3%	0.5	82.1	57.0	25.1	69.5%
2025	5.4	2.2	41.3%	0.5	83.5	58.2	25.2	69.8%
2026	5.7	2.4	41.3%	0.5	84.9	59.6	25.3	70.2%
2027	5.9	2.4	41.3%	0.6	86.3	61.1	25.2	70.8%
2028	6.2	2.6	41.3%	0.6	87.8	62.7	25.1	71.4%
2029	6.4	2.6	41.3%	0.6	89.2	64.3	24.9	72.1%
2030	6.7	2.8	41.3%	0.6	90.7	66.2	24.5	73.0%
2031	6.8	2.8	41.3%	0.6	92.0	68.0	24.0	73.9%
2032	7.2	3.0	41.3%	0.7	93.4	70.0	23.3	75.0%
2033	7.5	3.1	41.3%	0.7	94.7	72.3	22.5	76.3%
2034	7.8	3.2	41.3%	0.7	96.1	74.7	21.4	77.7%
2035	8.0	3.3	41.3%	0.8	97.4	77.2	20.2	79.2%
2036	8.2	3.4	41.3%	0.8	98.6	79.8	18.8	81.0%
2037	8.6	3.6	41.3%	0.8	99.8	82.7	17.1	82.9%
2038	9.0	3.7	41.3%	0.9	101.0	85.9	15.1	85.1%
2039	9.2	3.8	41.3%	0.9	102.0	89.1	12.8	87.4%
2040	9.4	3.9	41.3%	0.9	102.6	92.3	10.3	90.0%

*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%.*



# 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.

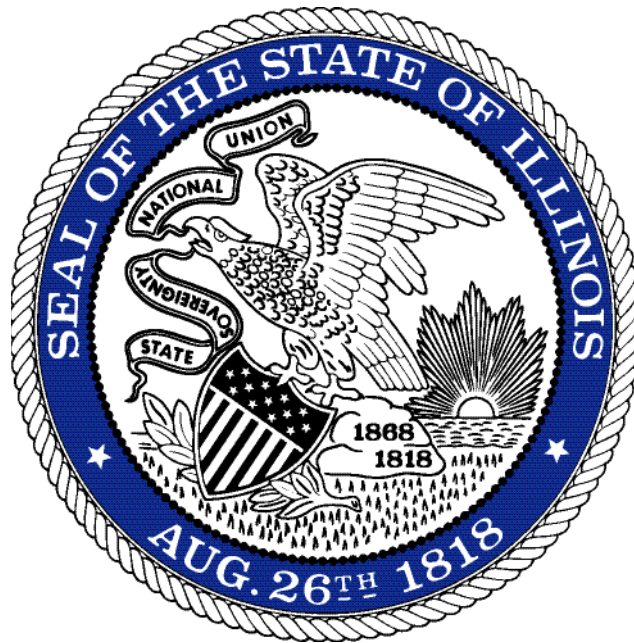
**Note: Benefits shown are for employees hired prior to January 1, 2011 (Tier 1 employees), the effective date of P.A. 96-1495. See P.A. 96-1495 in Section I for a summary of benefits for employees hired after January 1, 2011 (Tier 2 employees).**





# Arlington Heights Fire Pension Fund

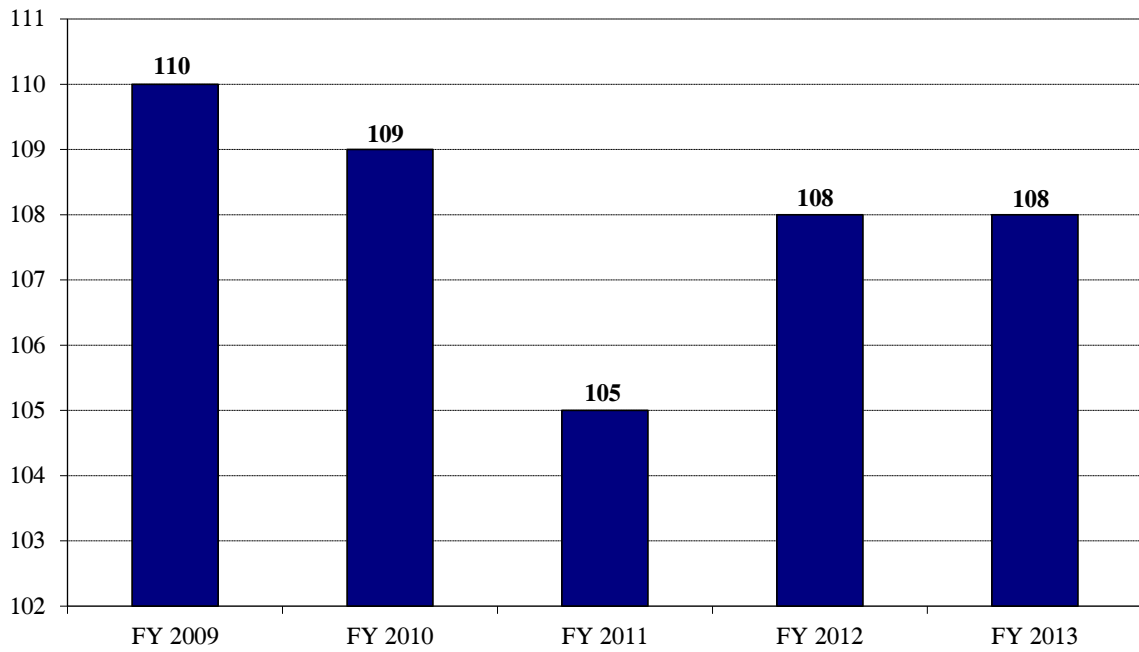
- **Active Employees**
- **Employee Annuitants**
- **Average Salaries**
- **Average Retirement Annuity**
- **Funded Ratios**
- **Change in Unfunded Liabilities**
- **Employer Contribution History**
- **Investment Rates of Return**
- **System Experience**
- **System Projections**





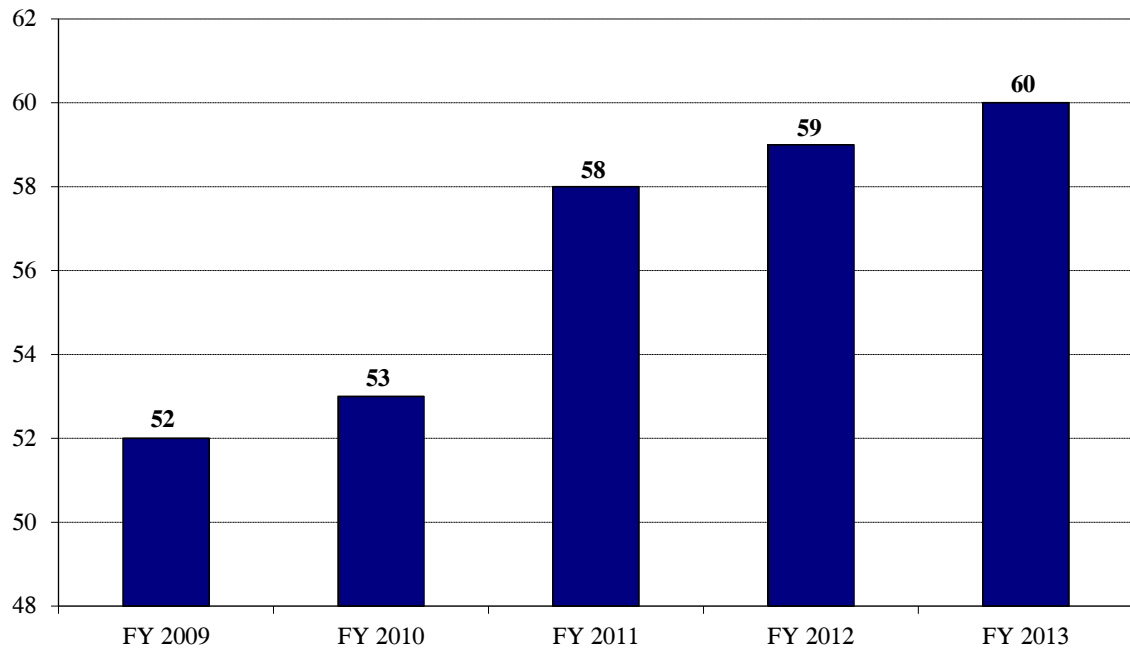
**CHART 41**

**ARLINGTON HEIGHTS FIRE PENSION FUND  
Active Employees**



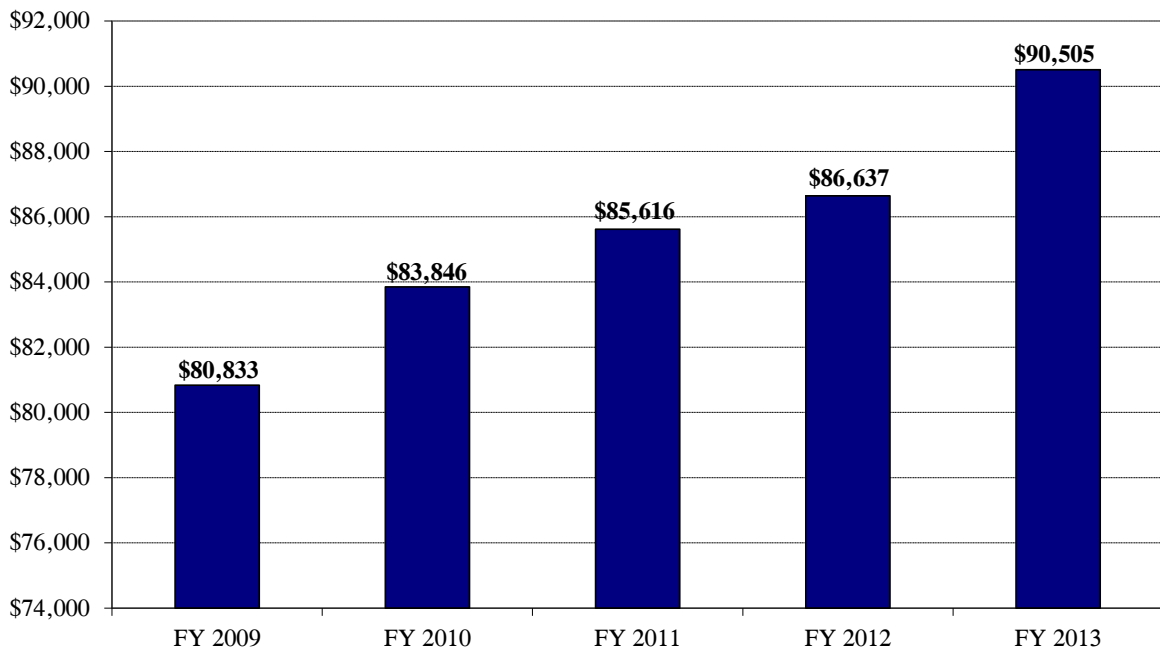
**CHART 42**

**ARLINGTON HEIGHTS FIRE PENSION FUND  
Employee Annuitants**



**CHART 43**

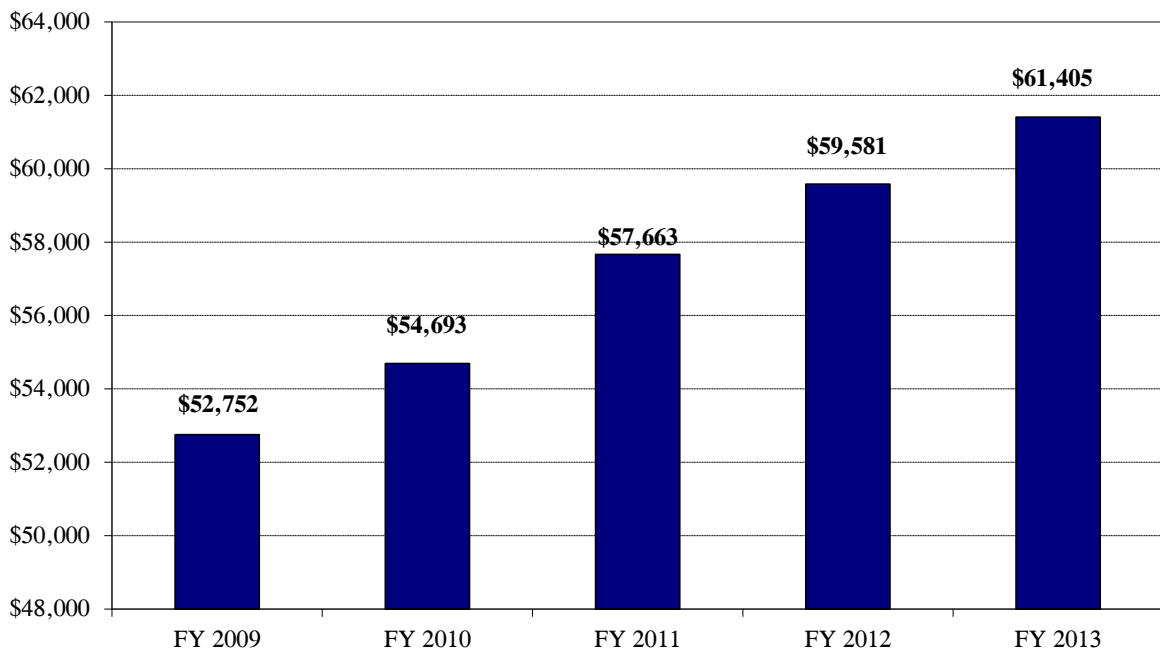
**ARLINGTON HEIGHTS FIRE PENSION FUND**  
**Average Employee Salaries**



*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.*

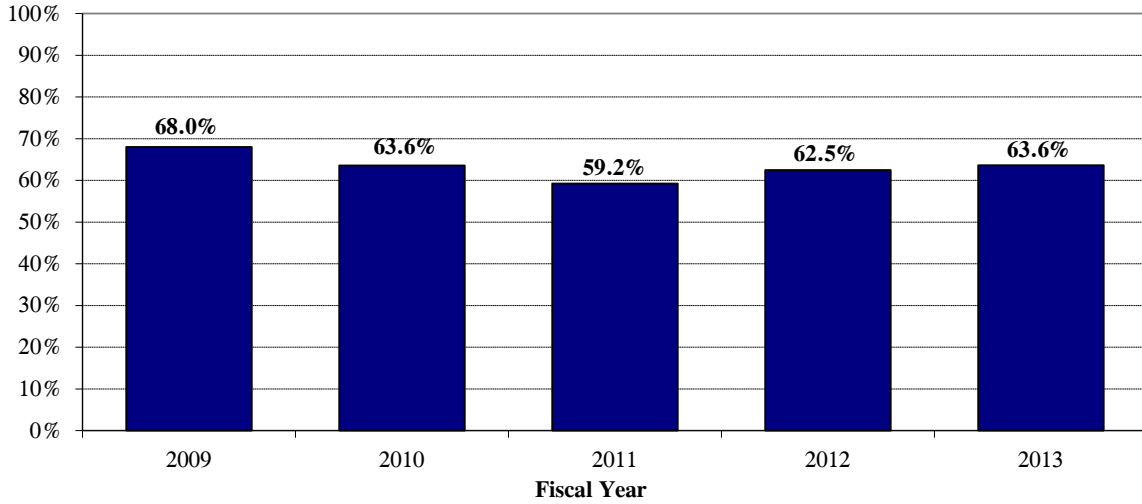
**CHART 44**

**ARLINGTON HEIGHTS FIRE PENSION FUND**  
**Average Retirement Annuity**



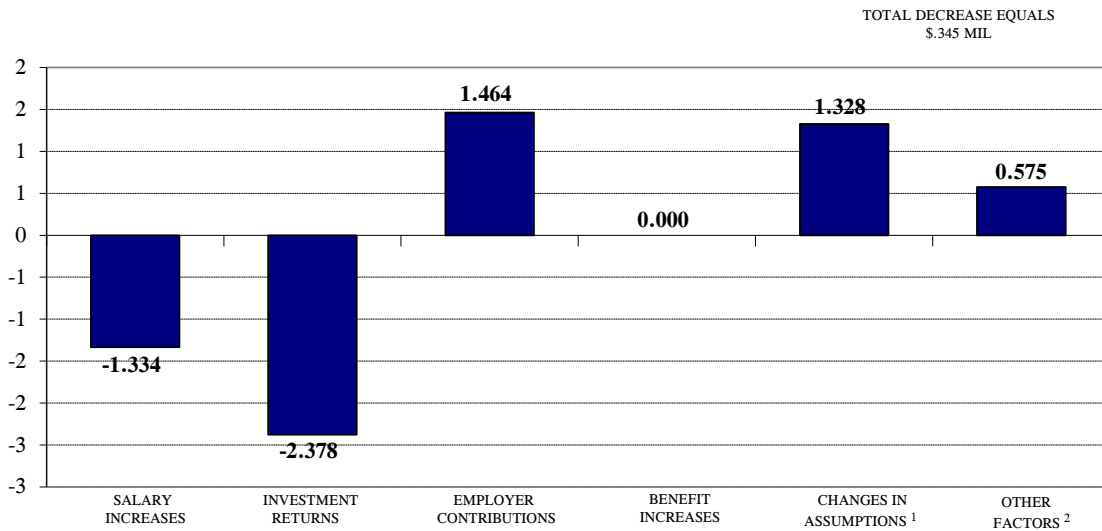
**CHART 45**

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



**CHART 46**

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

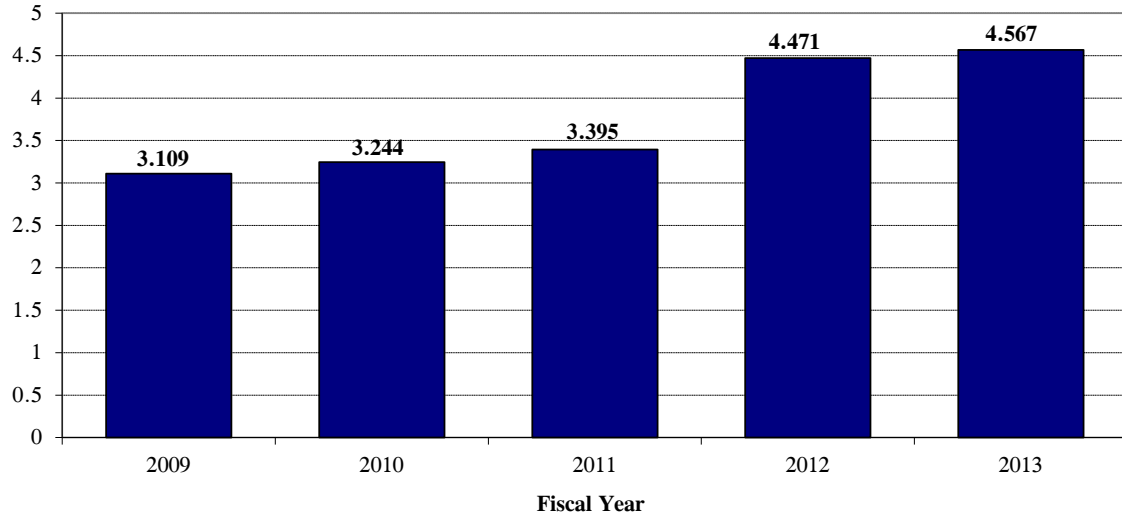


<sup>1</sup> In FY 2012 the investment return assumption was changed from 7.50% to 7.00%

<sup>2</sup> Other Factors consists of losses from retirements, terminations, and rates of mortality.

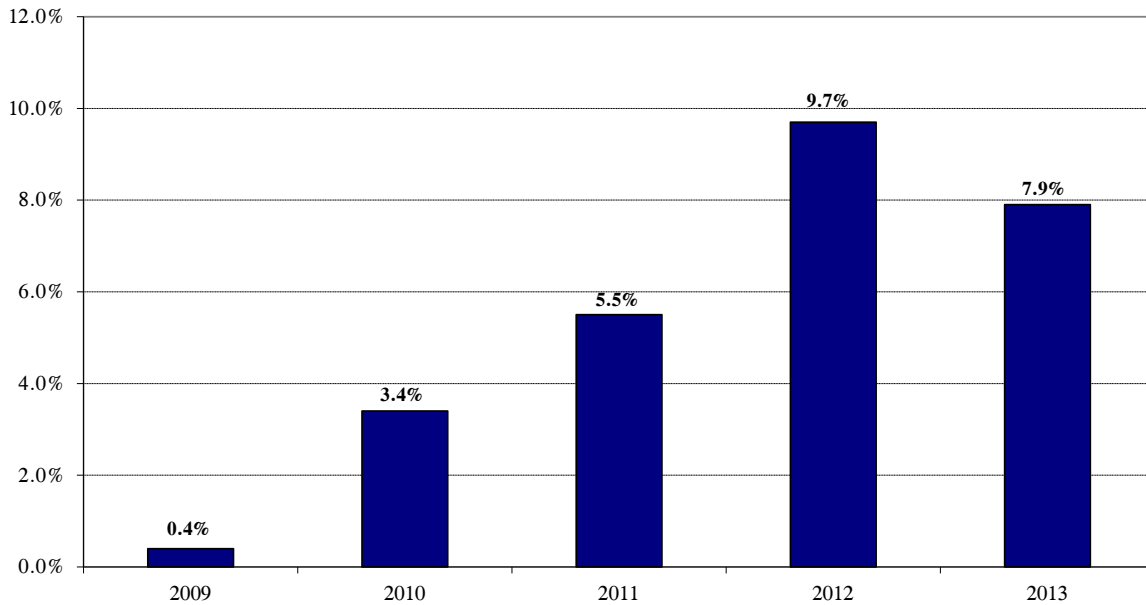
**CHART 47**

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



**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**



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

**TABLE 11**

<b>ARLINGTON HEIGHTS FIRE PENSION FUND</b>					
<b>System Experience, FY 2009 - FY 2013</b>					
<b>(\$ in Millions)</b>					
Fiscal Year	Annual Payroll	Actuarial Liabilities	Actuarial Assets	Unfunded Liabilities	Funded Ratio
2013	9.77	121.15	77.10	44.05	63.6%
2012	9.36	113.82	71.12	42.70	62.5%
2011	8.99	108.86	64.46	44.40	59.2%
2010	9.14	95.56	60.75	34.81	63.6%
2009	8.89	86.43	58.79	27.63	68.0%

**TABLE 12**

<b>Arlington Heights Fire Pension Fund</b>									
<b>Actuarial Valuation Projection Results as of May 1, 2013</b>									
<b>Projections based on P.A. 96-1495</b>									
<b>(\$ in Millions)</b>									
Fiscal Year	Capped Payroll	Total Employer Contribution	Total City Contribution As % of Payroll	Total Employee Contribution	Accrued Liability	Actuarial Value of Assets	Unfunded Liabilities	Funded Ratio	
2014	9.8	3.5	36.1%	0.9	126.0	80.4	45.5	63.8%	
2015	10.1	3.7	36.1%	1.0	130.9	85.6	45.3	65.4%	
2016	10.5	3.8	36.1%	1.0	135.9	88.2	47.7	64.9%	
2017	10.8	3.9	36.1%	1.0	141.0	91.9	49.1	65.2%	
2018	11.2	4.0	36.1%	1.1	146.2	95.8	50.4	65.5%	
2019	11.5	4.2	36.1%	1.1	151.6	99.8	51.8	65.8%	
2020	11.9	4.3	36.1%	1.1	157.0	104.0	53.0	66.2%	
2021	12.3	4.5	36.1%	1.2	162.5	108.3	54.2	66.6%	
2022	12.7	4.6	36.1%	1.2	167.9	112.6	55.3	67.1%	
2023	13.1	4.7	36.1%	1.2	173.2	117.0	56.1	67.6%	
2024	13.5	4.9	36.1%	1.3	178.3	121.5	56.8	68.1%	
2025	13.8	5.0	36.1%	1.3	183.2	125.9	57.3	68.7%	
2026	14.2	5.1	36.1%	1.3	188.0	130.4	57.6	69.4%	
2027	14.6	5.3	36.1%	1.4	192.6	134.9	57.6	70.1%	
2028	15.0	5.4	36.1%	1.4	196.9	139.5	57.4	70.9%	
2029	15.4	5.6	36.1%	1.5	200.9	144.1	56.8	71.7%	
2030	15.8	5.7	36.1%	1.5	204.8	148.8	56.0	72.7%	
2031	16.3	5.9	36.1%	1.5	208.4	153.6	54.8	73.7%	
2032	16.8	6.1	36.1%	1.6	211.7	158.6	53.2	74.9%	
2033	17.4	6.3	36.1%	1.6	214.9	163.7	51.2	76.2%	
2034	18.0	6.5	36.1%	1.7	217.9	169.0	48.8	77.6%	
2035	18.6	6.7	36.1%	1.8	220.6	174.7	46.0	79.2%	
2036	19.3	7.0	36.1%	1.8	223.3	180.7	42.6	80.9%	
2037	20.0	7.2	36.1%	1.9	225.8	187.1	38.7	82.9%	
2038	20.8	7.5	36.1%	2.0	228.1	193.9	34.2	85.0%	
2039	21.6	7.8	36.1%	2.0	230.3	201.2	29.1	87.4%	
2040	22.5	8.1	36.1%	2.1	232.4	209.1	23.2	90.0%	

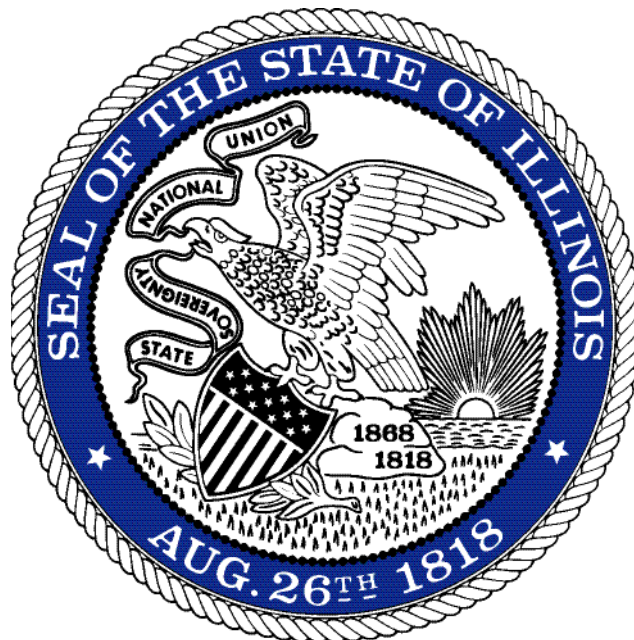
*NOTE: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.*





# Morton Grove Fire Pension Fund

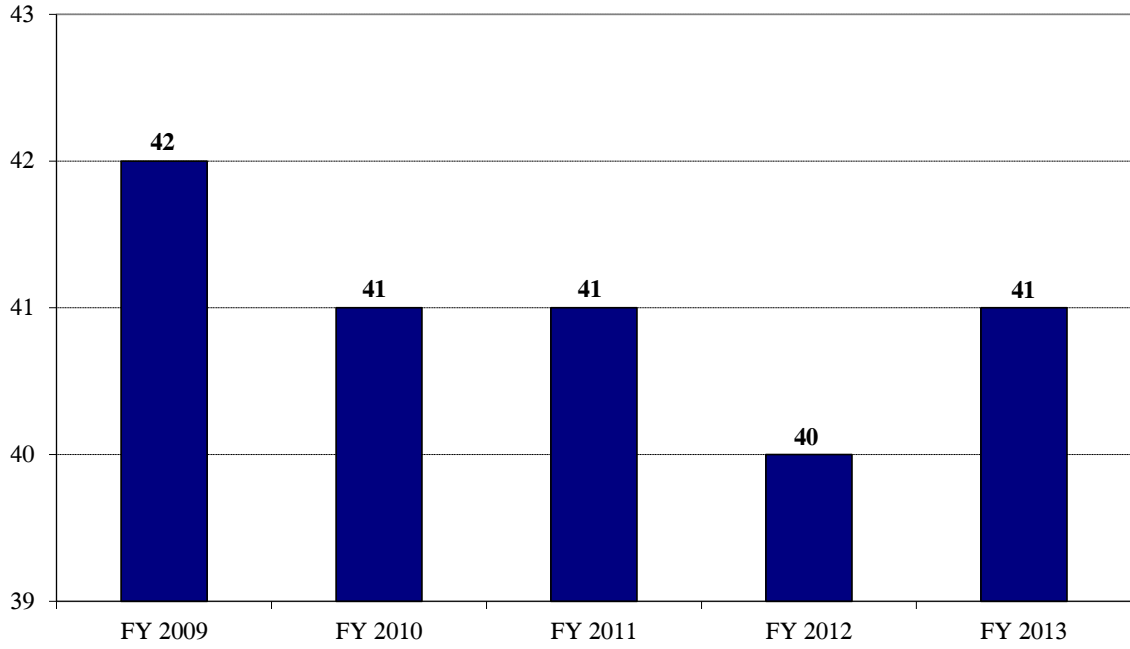
- **Active Employees**
- **Employee Annuitants**
- **Average Salaries**
- **Average Retirement Annuity**
- **Funded Ratios**
- **Change in Unfunded Liabilities**
- **Employer Contribution History**
- **Investment Rates of Return**
- **System Experience**
- **System Projections**





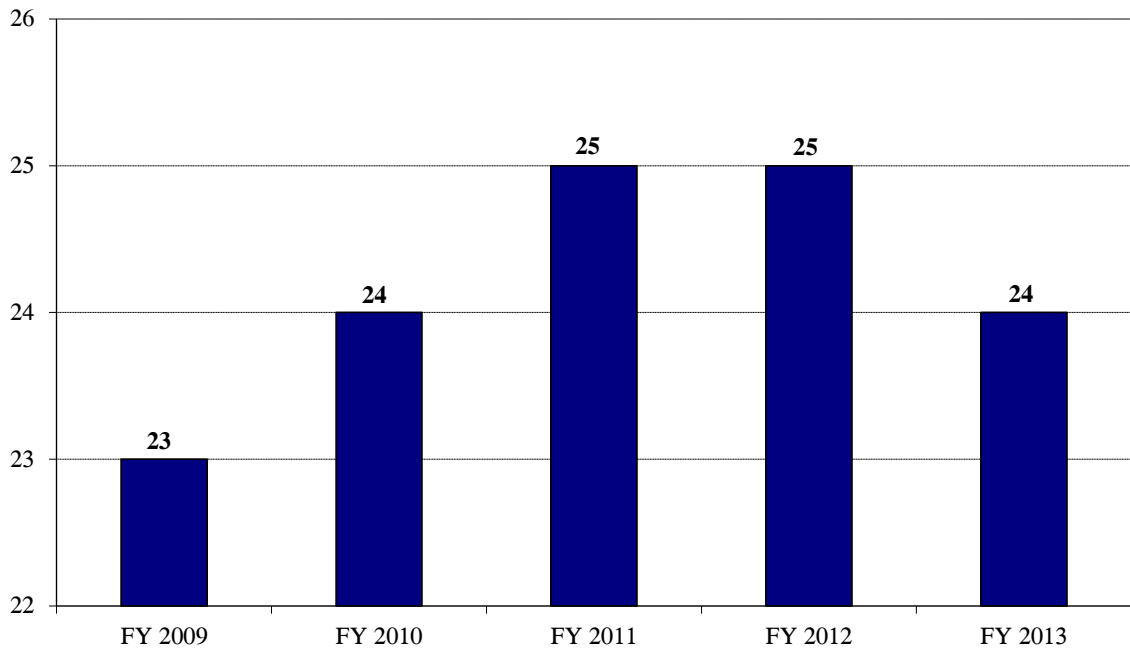
**CHART 49**

**MORTON GROVE FIRE PENSION FUND  
Active Employees**



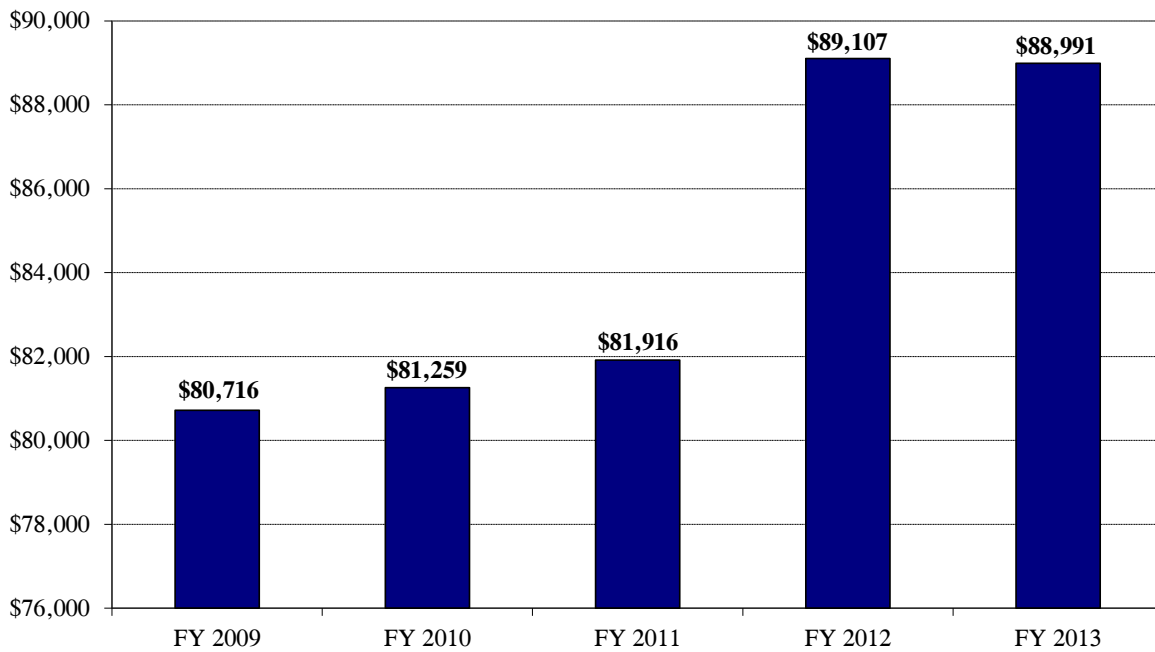
**CHART 50**

**MORTON GROVE FIRE PENSION FUND  
Employee Annuitants**



### CHART 51

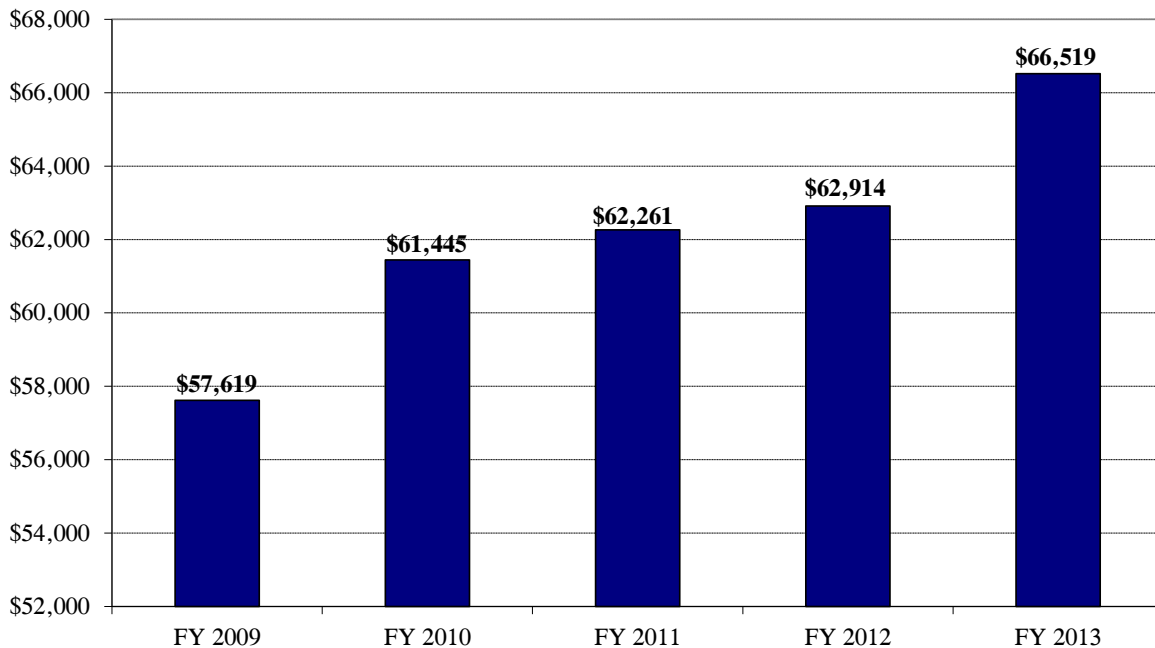
#### MORTON GROVE FIRE PENSION FUND Average Employee Salaries



*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.*

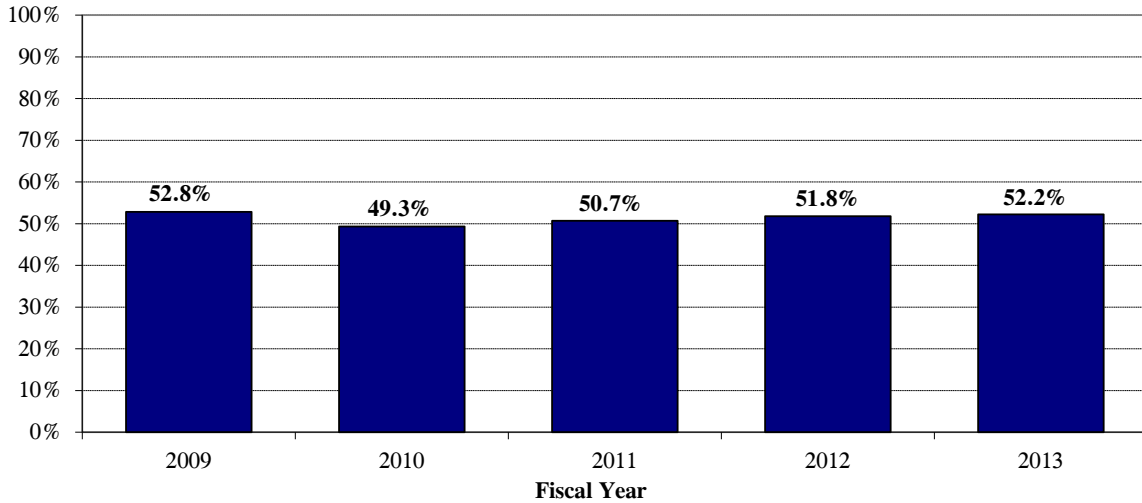
### CHART 52

#### MORTON GROVE FIRE PENSION FUND Average Retirement Annuity



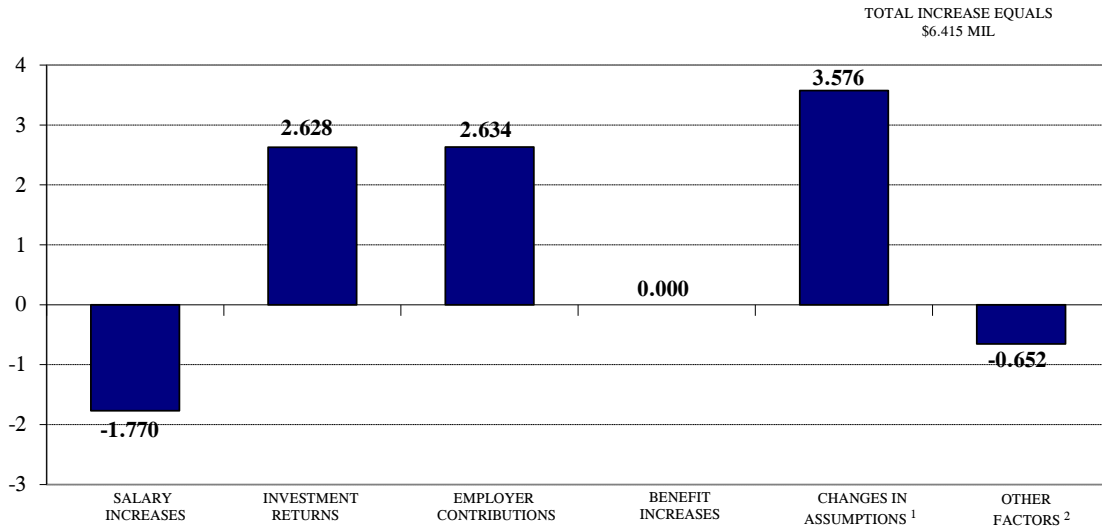
**CHART 53**

**MORTON GROVE FIRE PENSION FUND  
Funded Ratio  
FY 2009 - FY 2013**



**CHART 54**

**MORTON GROVE FIRE PENSION FUND  
Change in Unfunded Liabilities  
FY 2009 - FY 2013  
(\$ in Millions)**



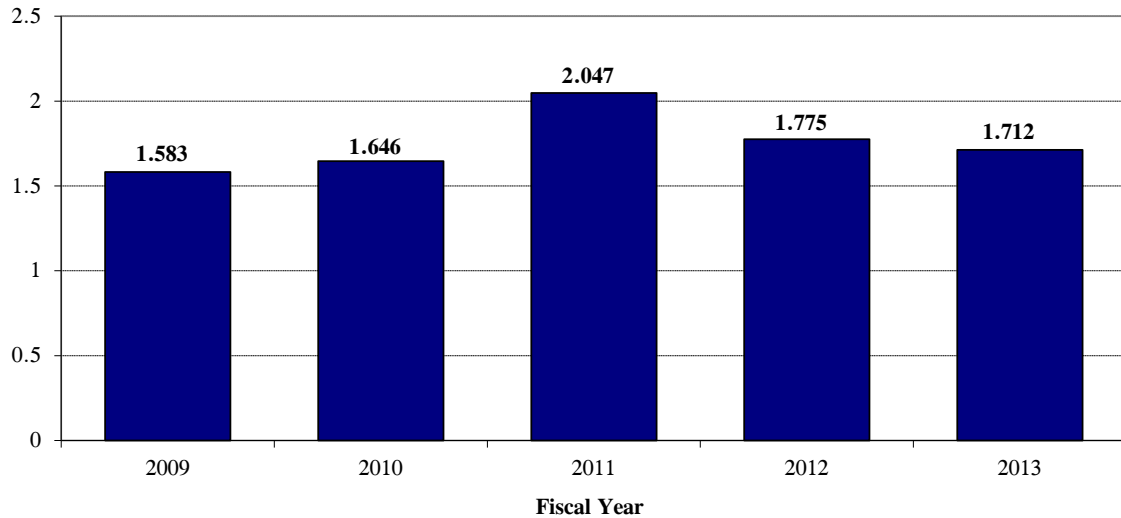
<sup>1</sup> In FY 2010 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The mortality rate assumption was also changed during this year.

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%.

<sup>2</sup> Other Factors consists of losses from retirements, terminations, and rates of mortality.

**CHART 55**

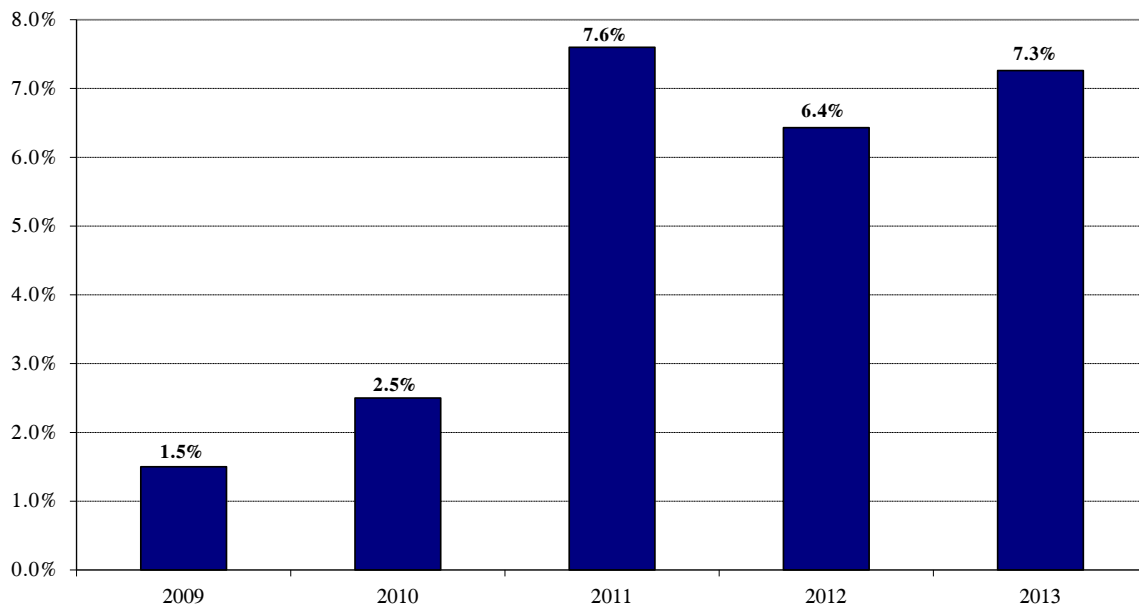
**MORTON GROVE FIRE PENSION FUND  
Employer Contribution History  
FY 2009 - FY 2013  
(\$ in Millions)**



*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**

<b>MORTON GROVE FIRE PENSION FUND</b>					
<b>System Experience, FY 2009 - FY 2013</b>					
<b>(\$ in Millions)</b>					
Fiscal Year	Annual Payroll	Actuarial Liabilities	Actuarial Assets	Unfunded Liabilities	Funded Ratio
2013	3.65	52.83	27.57	25.27	52.2%
2012	3.56	50.22	26.00	24.23	51.8%
2011	3.36	48.53	24.62	23.91	50.7%
2010	3.33	46.24	22.80	23.44	49.3%
2009	3.39	42.33	22.36	19.97	52.8%

**TABLE 14**

<b>Morton Grove Fire Pension Fund</b>								
<b>Actuarial Valuation Projection Results as of December 31, 2013</b>								
<b>Projections based on P.A. 96-1495</b>								
<b>(\$ in Millions)</b>								
Fiscal Year	Capped Payroll	Total Employer Contribution	Total City Contribution As % of Payroll	Total Employee Contribution	Accrued Liability	Actuarial Value of Assets	Unfunded Liabilities	Funded Ratio
2014	3.6	2.0	54.2%	0.3	54.9	29.3	25.6	53.4%
2015	3.7	2.0	54.2%	0.3	56.9	30.9	25.9	54.4%
2016	3.8	2.0	54.2%	0.4	58.5	32.2	26.3	55.1%
2017	3.9	2.1	54.2%	0.4	60.1	33.5	26.6	55.8%
2018	4.0	2.2	54.2%	0.4	61.7	34.8	26.9	56.5%
2019	4.1	2.2	54.2%	0.4	63.2	36.1	27.1	57.2%
2020	4.2	2.3	54.2%	0.4	64.6	37.4	27.2	57.9%
2021	4.3	2.3	54.2%	0.4	66.0	38.6	27.3	58.6%
2022	4.3	2.4	54.2%	0.4	67.3	39.9	27.4	59.3%
2023	4.4	2.4	54.2%	0.4	68.5	41.1	27.4	60.0%
2024	4.5	2.5	54.2%	0.4	69.6	42.3	27.3	60.8%
2025	4.6	2.5	54.2%	0.4	70.7	43.6	27.2	61.6%
2026	4.8	2.6	54.2%	0.5	71.8	44.9	26.9	62.5%
2027	4.9	2.7	54.2%	0.5	72.8	46.2	26.6	63.5%
2028	5.1	2.7	54.2%	0.5	73.7	47.6	26.1	64.6%
2029	5.2	2.8	54.2%	0.5	74.6	49.0	25.6	65.7%
2030	5.3	2.9	54.2%	0.5	75.3	50.4	24.9	67.0%
2031	5.4	2.9	54.2%	0.5	75.9	51.8	24.0	68.3%
2032	5.6	3.0	54.2%	0.5	76.4	53.3	23.1	69.8%
2033	5.7	3.1	54.2%	0.5	76.7	54.8	21.9	71.5%
2034	5.9	3.2	54.2%	0.6	77.0	56.5	20.6	73.3%
2035	6.0	3.3	54.2%	0.6	77.3	58.2	19.0	75.4%
2036	6.2	3.4	54.2%	0.6	77.4	60.2	17.3	77.7%
2037	6.4	3.5	54.2%	0.6	77.6	62.3	15.3	80.3%
2038	6.6	3.6	54.2%	0.6	77.7	64.6	13.1	83.2%
2039	6.9	3.7	54.2%	0.6	77.7	67.1	10.6	86.4%
2040	7.1	3.8	54.2%	0.7	77.7	70.0	7.8	90.0%

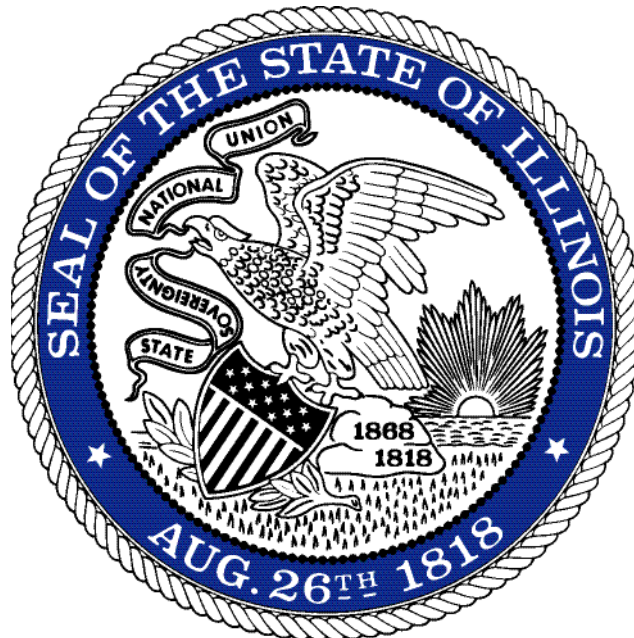
*NOTE: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.*





# Peoria Fire Pension Fund

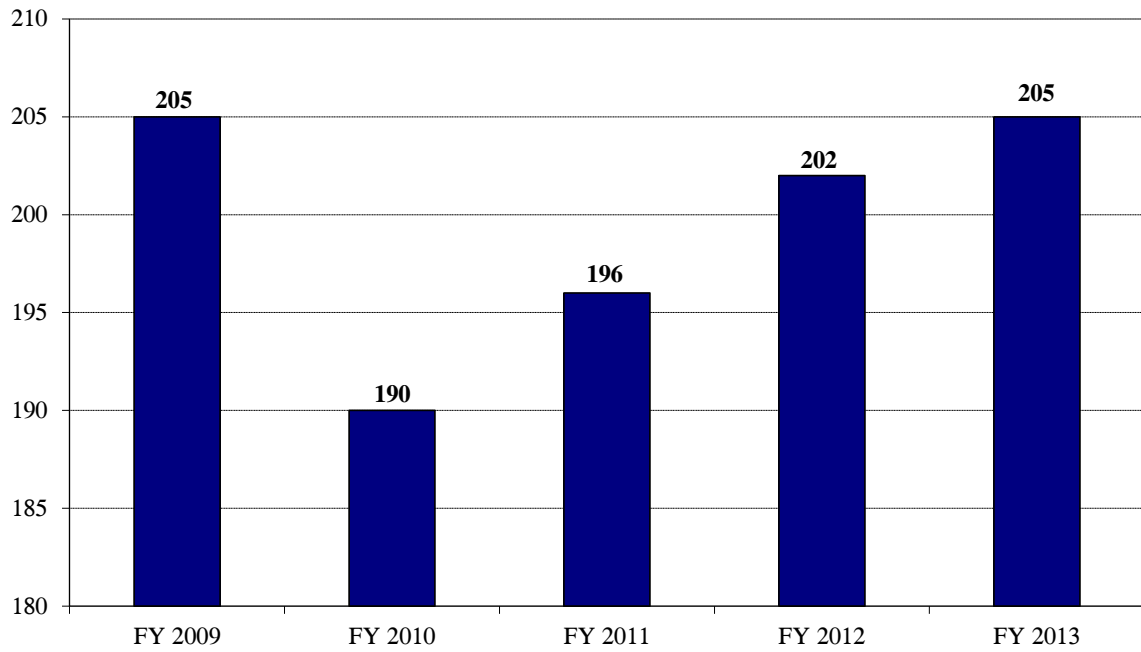
- **Active Employees**
- **Employee Annuitants**
- **Average Salaries**
- **Average Retirement Annuity**
- **Funded Ratios**
- **Change in Unfunded Liabilities**
- **Employer Contribution History**
- **Investment Rates of Return**
- **System Experience**
- **System Projections**





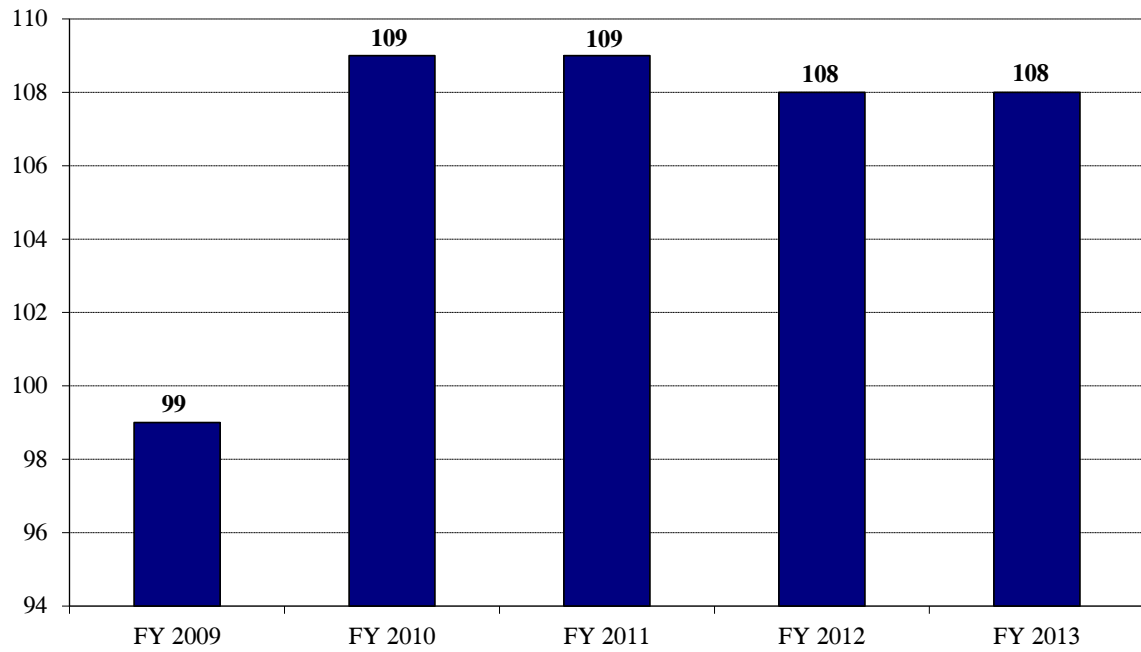
**CHART 57**

**PEORIA FIRE PENSION FUND  
Active Employees**



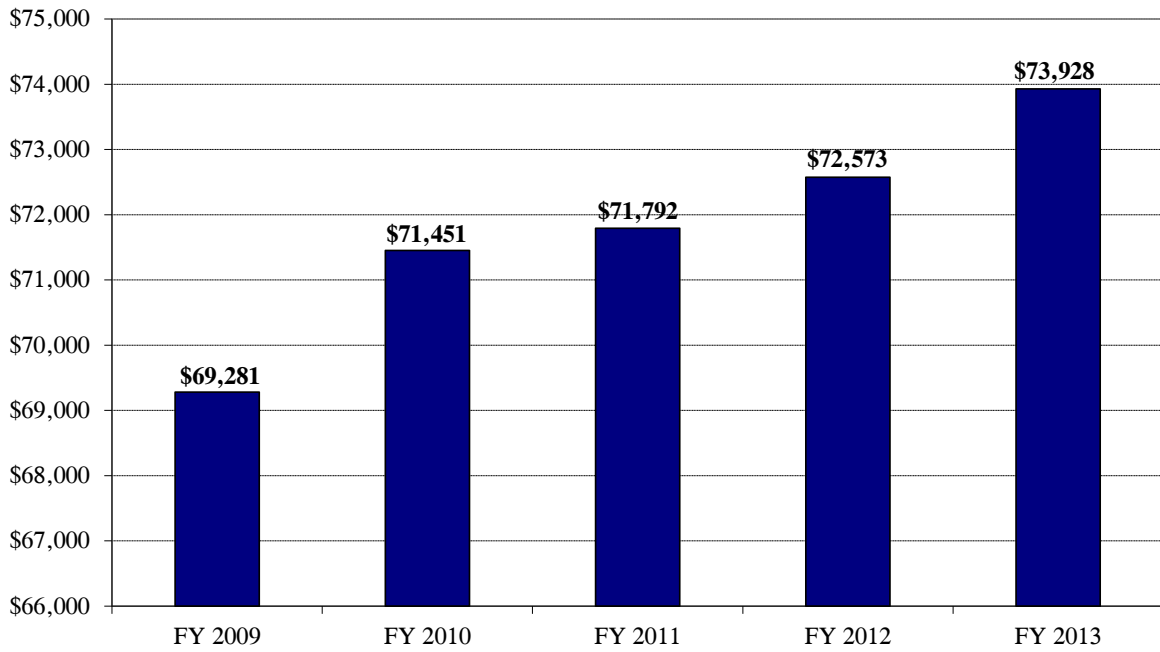
**CHART 58**

**PEORIA FIRE PENSION FUND  
Employee Annuitants**



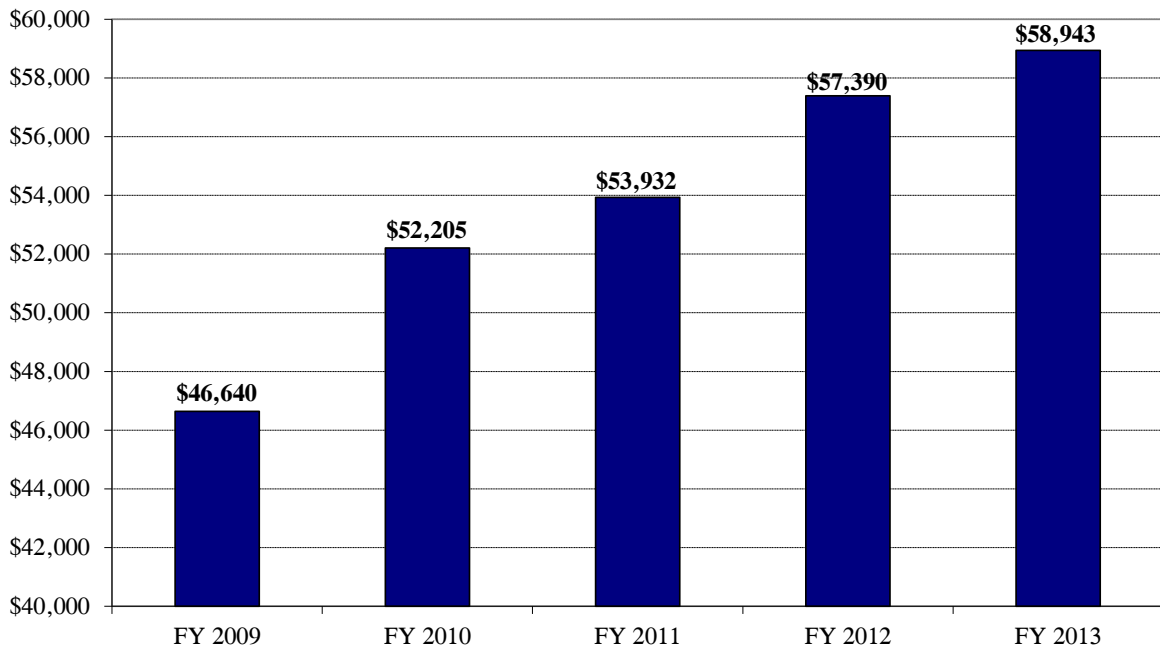
**CHART 59**

**PEORIA FIRE PENSION FUND  
Average Employee Salaries**



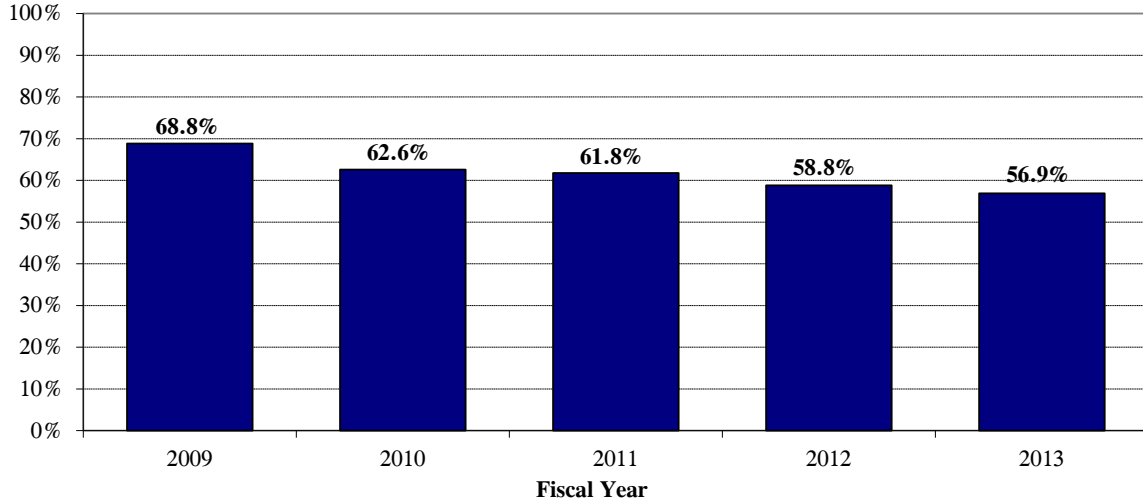
**CHART 60**

**PEORIA FIRE PENSION FUND  
Average Retirement Annuity**



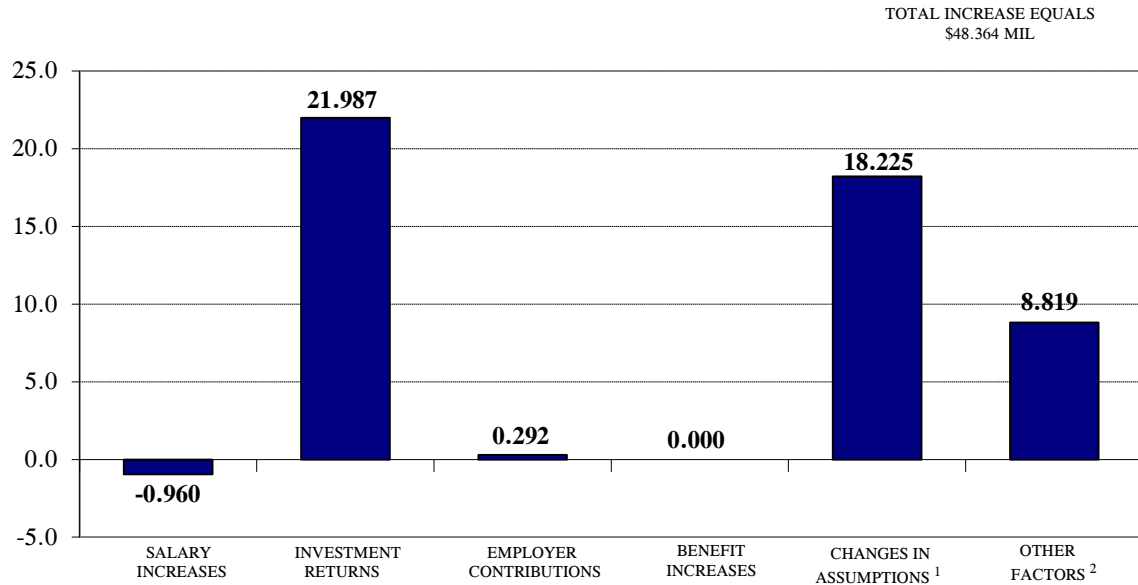
**CHART 61**

**PEORIA FIRE PENSION FUND  
Funded Ratio  
FY 2009 - FY 2013**



**CHART 62**

**PEORIA FIRE PENSION FUND  
Change in Unfunded Liabilities  
FY 2009 - FY 2013  
(\$ in Millions)**

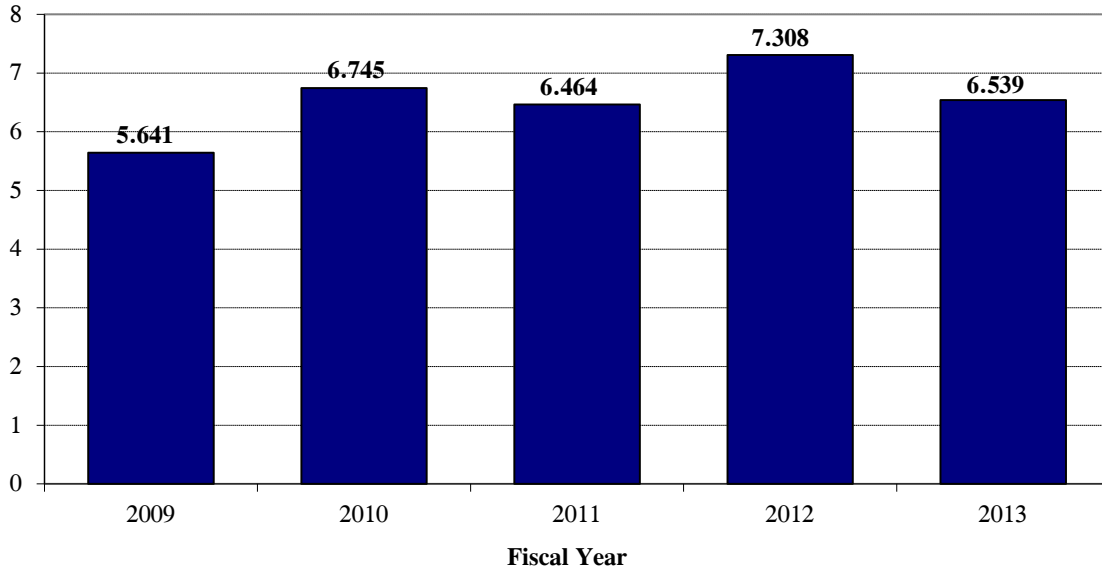


<sup>1</sup> In FY 2011 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The investment return assumption also changed several times in the period shown, as noted in Chart 64.

<sup>2</sup> Other Factors consists of losses from retirements, terminations, and rates of mortality.

**CHART 63**

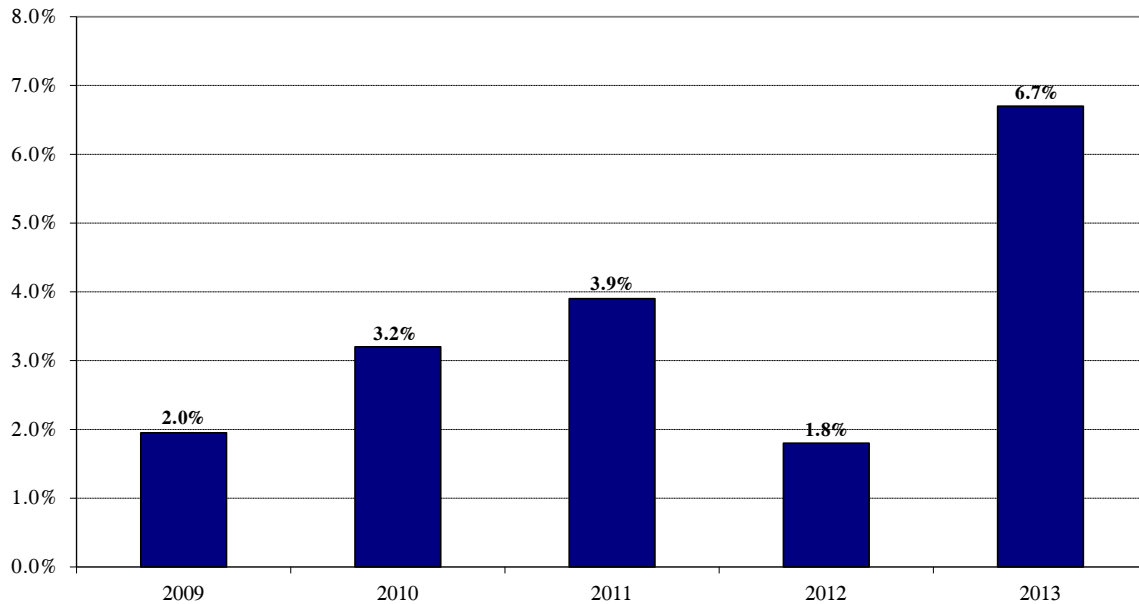
**PEORIA FIRE PENSION FUND  
Employer Contribution History  
FY 2009 - FY 2013  
(\$ in Millions)**



*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**

<b>PEORIA FIRE PENSION FUND</b>					
<b>System Experience, FY 2009 - FY 2013</b>					
<b>(\$ in Millions)</b>					
Fiscal Year	Annual Payroll	Actuarial Liabilities	Actuarial Assets	Unfunded Liabilities	Funded Ratio
2013	15.16	215.13	122.33	92.80	56.9%
2012	14.66	198.20	116.53	81.67	58.8%
2011	14.07	189.04	116.78	72.27	61.8%
2010	13.58	182.55	114.23	68.31	62.6%
2009	14.20	163.60	112.58	51.02	68.8%

**TABLE 16**

<b>Peoria Fire Pension Fund</b>								
<b>Actuarial Valuation Projection Results as of January 1, 2013</b>								
<b>Projections based on P.A. 96-1495</b>								
<b>(\$ in Millions)</b>								
Fiscal Year	Capped Payroll	Total Employer Contribution	Total City Contribution As % of Payroll	Total Employee Contribution	Accrued Liability	Actuarial Value of Assets	Unfunded Liabilities	Funded Ratio
2013	15.2	8.1	53.4%	1.4	218.0	126.6	91.4	58.1%
2014	15.4	8.2	53.4%	1.5	223.5	130.0	93.5	58.2%
2015	15.7	8.4	53.4%	1.5	229.1	135.2	93.9	59.0%
2016	15.9	8.5	53.4%	1.5	234.8	140.1	94.7	59.7%
2017	16.2	8.7	53.4%	1.5	240.6	145.2	95.3	60.4%
2018	16.5	8.8	53.4%	1.6	246.4	150.5	95.9	61.1%
2019	16.8	9.0	53.4%	1.6	252.2	155.8	96.4	61.8%
2020	17.1	9.2	53.4%	1.6	258.0	161.3	96.7	62.5%
2021	17.4	9.3	53.4%	1.6	263.7	166.8	96.8	63.3%
2022	17.7	9.4	53.4%	1.7	269.3	172.5	96.8	64.0%
2023	18.0	9.6	53.4%	1.7	274.9	178.2	96.6	64.8%
2024	18.3	9.8	53.4%	1.7	280.4	184.1	96.2	65.7%
2025	18.6	9.9	53.4%	1.8	285.7	190.1	95.6	66.5%
2026	18.9	10.1	53.4%	1.8	291.0	196.3	94.7	67.4%
2027	19.3	10.3	53.4%	1.8	296.3	202.7	93.6	68.4%
2028	19.7	10.5	53.4%	1.9	301.5	209.4	92.2	69.4%
2029	20.1	10.7	53.4%	1.9	306.8	216.4	90.4	70.5%
2030	20.6	11.0	53.4%	1.9	312.1	223.8	88.3	71.7%
2031	21.1	11.3	53.4%	2.0	317.4	231.6	85.8	73.0%
2032	21.7	11.6	53.4%	2.0	322.8	240.0	82.9	74.3%
2033	22.3	11.9	53.4%	2.1	328.3	248.9	79.4	75.8%
2034	22.9	12.2	53.4%	2.2	333.7	258.3	75.4	77.4%
2035	23.6	12.6	53.4%	2.2	338.9	268.2	70.8	79.1%
2036	24.2	13.0	53.4%	2.3	344.1	278.7	65.4	81.0%
2037	25.0	13.3	53.3%	2.4	349.1	289.7	59.4	83.0%
2038	25.7	13.7	53.3%	2.4	354.0	301.4	52.6	85.1%
2039	26.5	14.1	53.4%	2.5	358.8	313.9	44.9	87.5%
2040	27.3	14.6	53.4%	2.6	363.4	327.1	36.3	90.0%

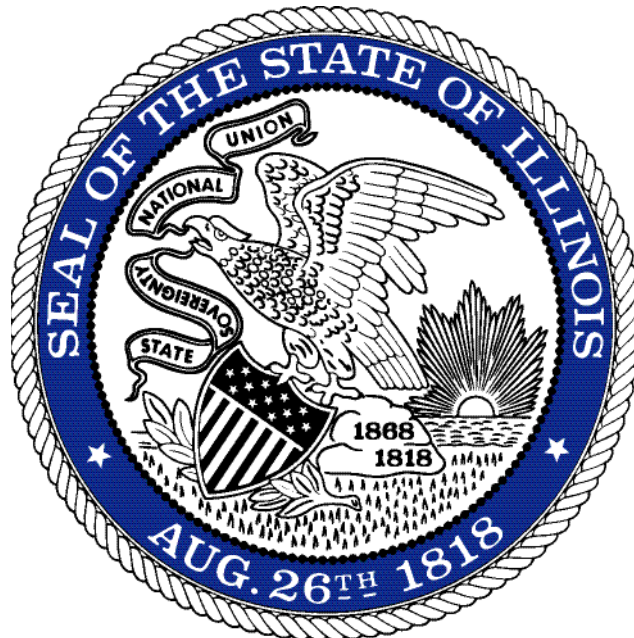
NOTE: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.





# Springfield Fire Pension Fund

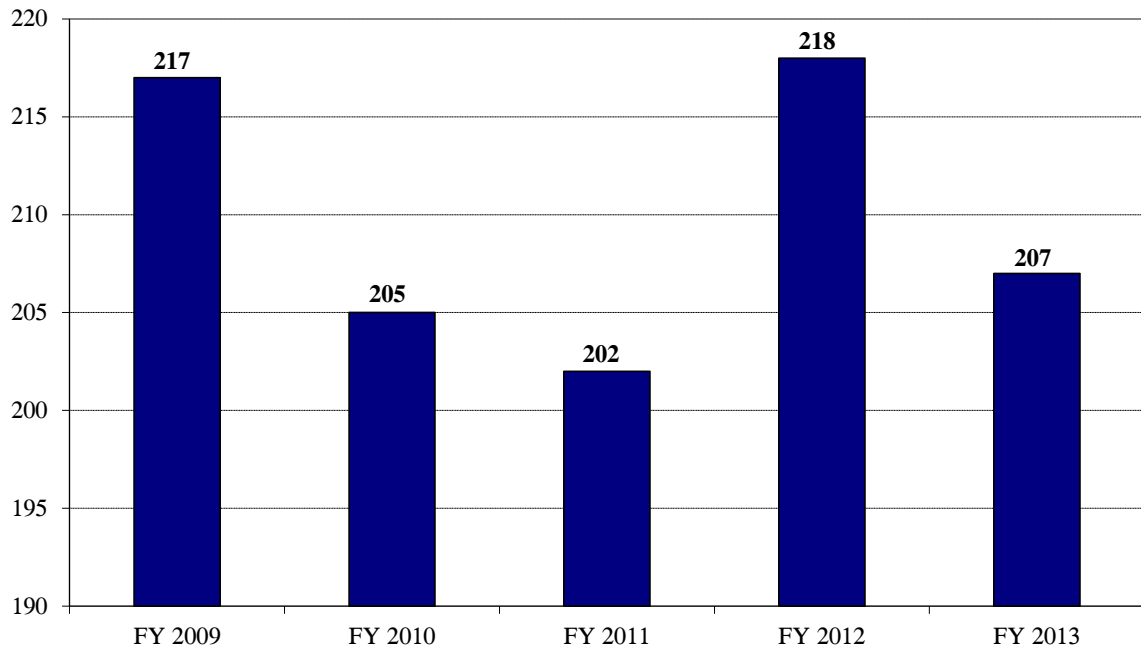
- **Active Employees**
- **Employee Annuitants**
- **Average Salaries**
- **Average Retirement Annuity**
- **Funded Ratios**
- **Change in Unfunded Liabilities**
- **Employer Contribution History**
- **Investment Rates of Return**
- **System Experience**
- **System Projections**





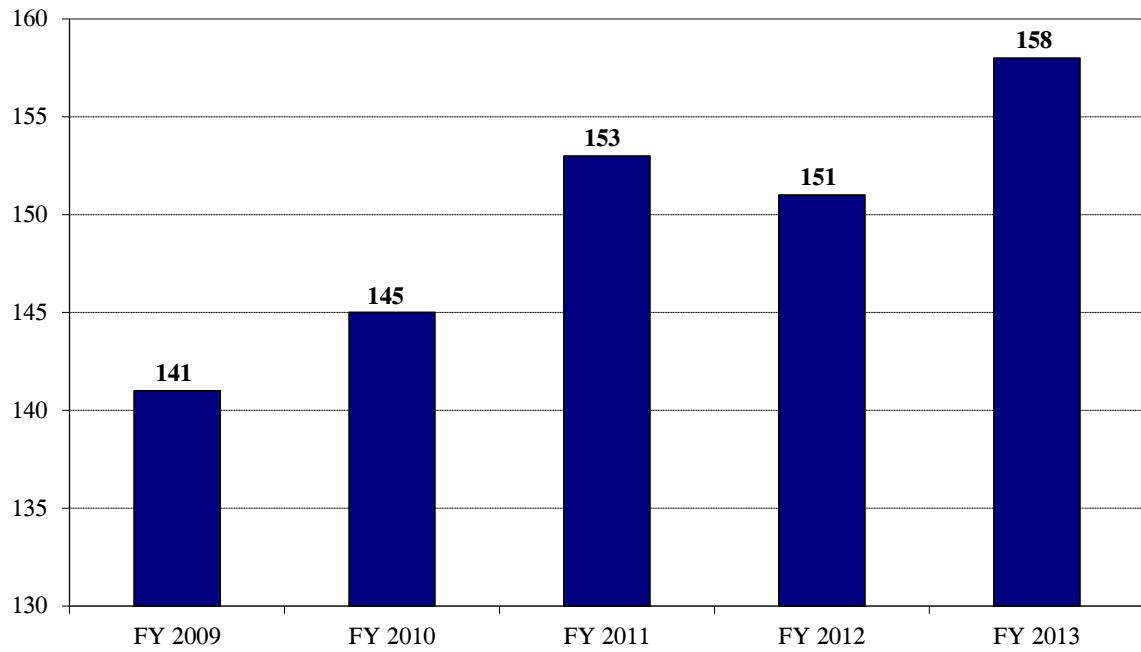
**CHART 65**

**SPRINGFIELD FIRE PENSION FUND  
Active Employees**



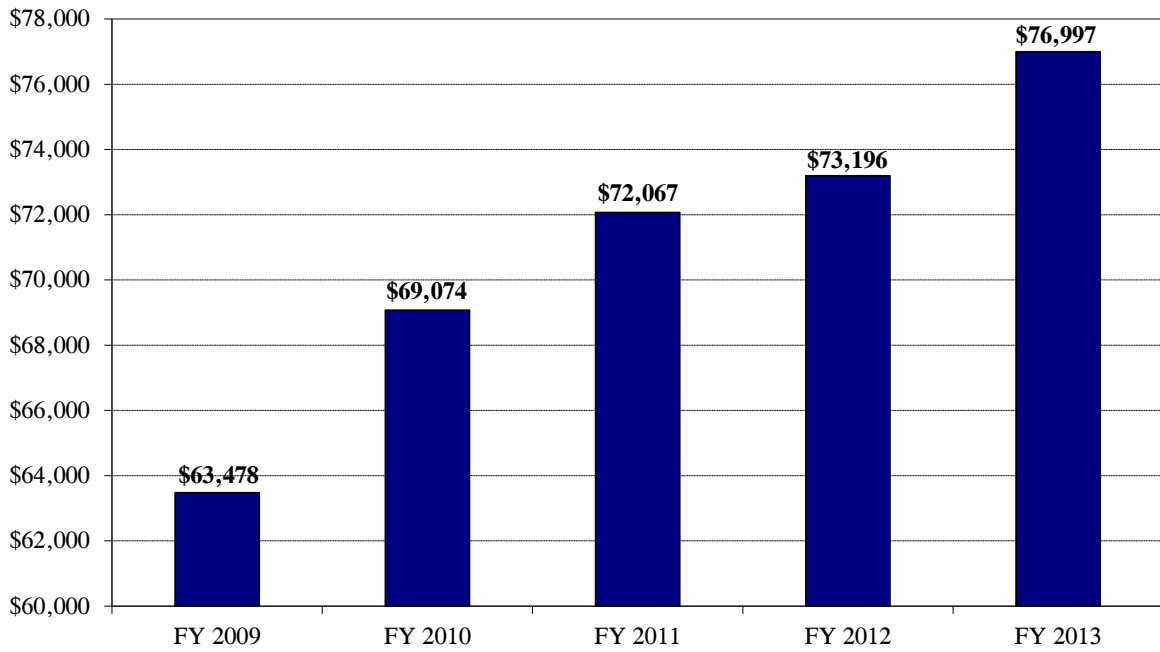
**CHART 66**

**SPRINGFIELD FIRE PENSION FUND  
Employee Annuitants**



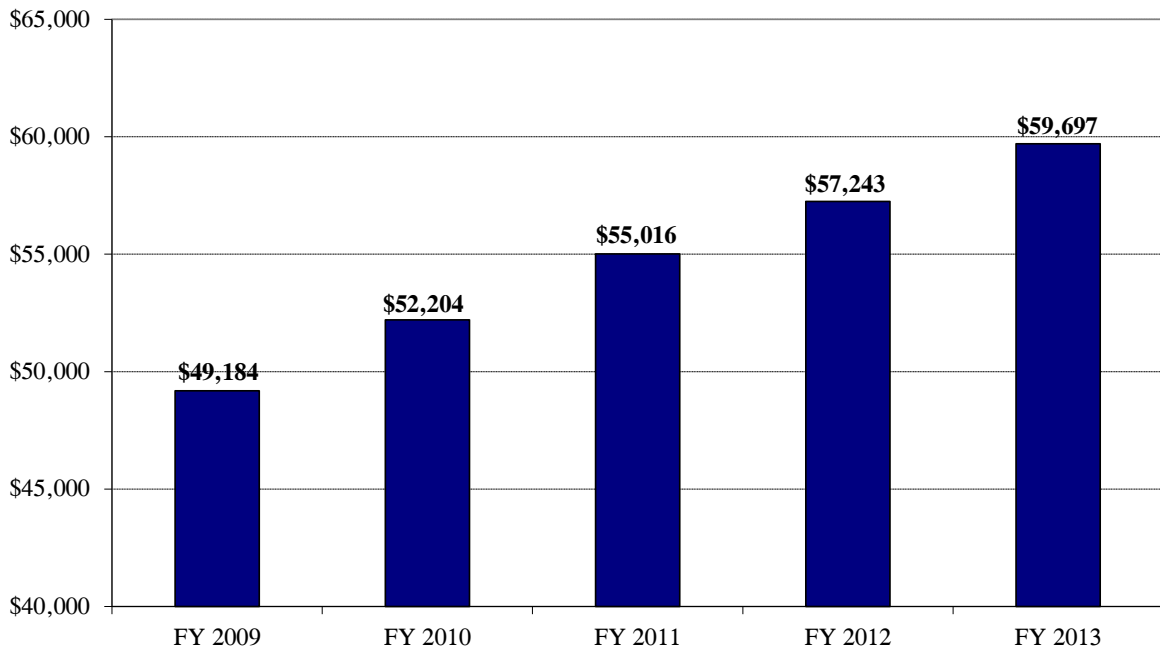
**CHART 67**

**SPRINGFIELD FIRE PENSION FUND  
Average Employee Salaries**



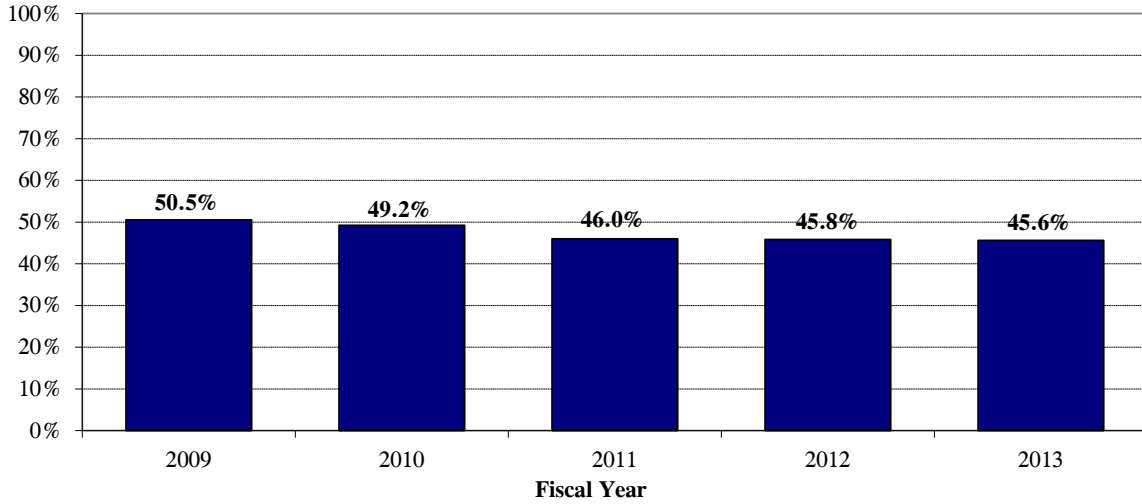
**CHART 68**

**SPRINGFIELD FIRE PENSION FUND  
Average Retirement Annuity**



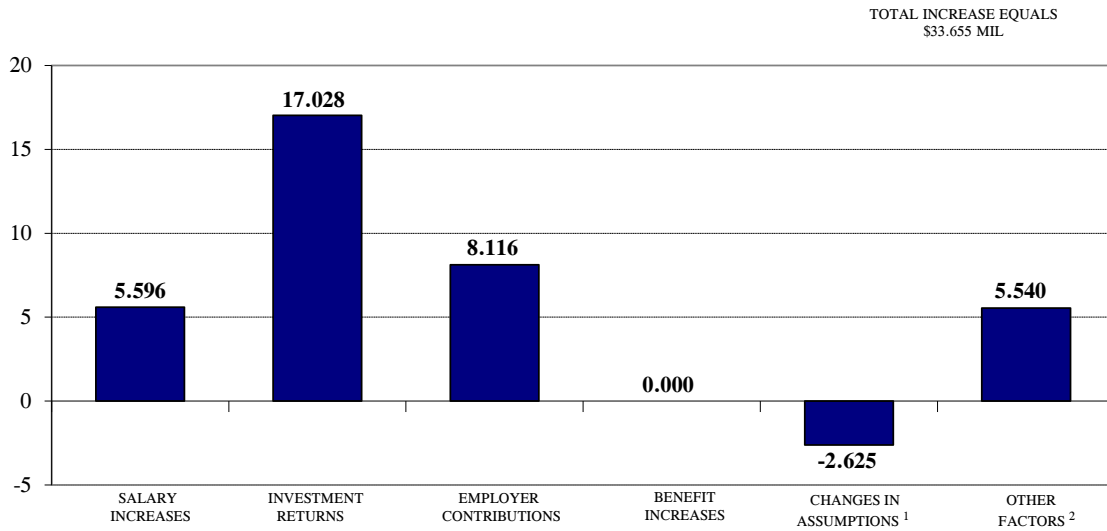
**CHART 69**

**SPRINGFIELD FIRE PENSION FUND  
Funded Ratio  
FY 2009 - FY 2013**



**CHART 70**

**SPRINGFIELD FIRE PENSION FUND  
Change in Unfunded Liabilities  
FY 2009 - FY 2013  
(\$ in Millions)**

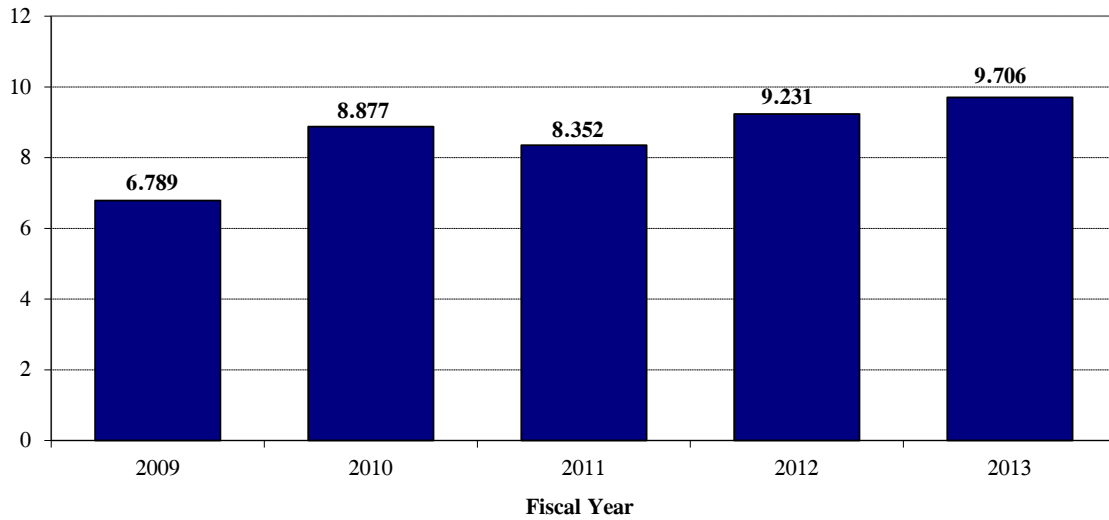


<sup>1</sup> In FY 2009 the investment return assumption was increased from 7.00% to 7.50%. In FY 2011 the actuarial cost method was changed from the entry age normal cost method to the projected unit credit cost method, as required by P.A. 96-1495. The mortality rate assumption was also changed during this year.

<sup>2</sup> Other Factors consists of losses from retirements, terminations, and rates of mortality.

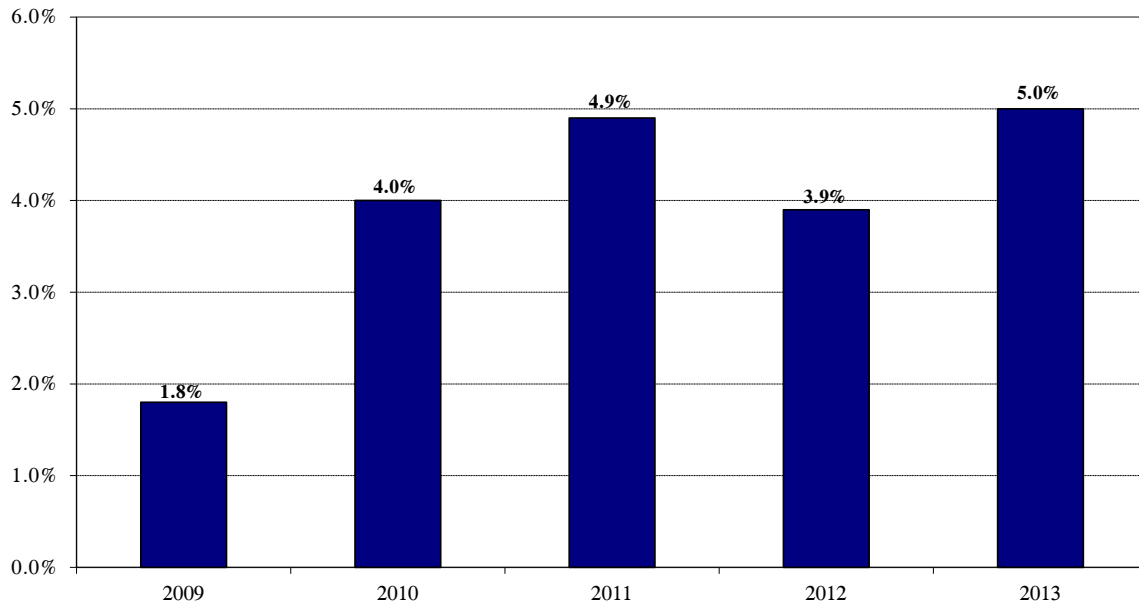
### CHART 71

**SPRINGFIELD FIRE PENSION FUND**  
**Employer Contribution History**  
**FY 2009 - FY 2013**  
**(\$ in Millions)**



### CHART 72

**SPRINGFIELD FIRE 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 -16.8% 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**

<b>SPRINGFIELD FIRE PENSION FUND</b>					
<b>System Experience, FY 2009 - FY 2013</b>					
<b>(\$ in Millions)</b>					
Fiscal Year	Annual Payroll	Actuarial Liabilities	Actuarial Assets	Unfunded Liabilities	Funded Ratio
2013	15.94	226.26	103.27	122.99	45.6%
2012	15.96	215.31	98.62	116.69	45.8%
2011	14.56	207.17	95.28	111.89	46.0%
2010	14.16	186.23	91.63	94.60	49.2%
2009	13.77	173.07	87.33	85.74	50.5%

**TABLE 18**

<b>Springfield Fire Pension Fund</b>								
<b>Actuarial Valuation Projection Results as of February 28, 2013</b>								
<b>Projections based on P.A. 96-1495</b>								
<b>(\$ in Millions)</b>								
Fiscal Year	Capped Payroll	Total Employer Contribution	Total City Contribution As % of Payroll	Total Employee Contribution	Accrued Liability	Actuarial Value of Assets	Unfunded Liabilities	Funded Ratio
2014	15.9	9.6	60.2%	1.5	232.9	109.7	123.2	47.1%
2015	16.4	9.5	57.8%	1.5	239.6	114.5	125.1	47.8%
2016	16.8	9.7	57.8%	1.6	246.5	119.0	127.5	48.3%
2017	17.3	10.0	57.8%	1.6	253.4	124.4	129.0	49.1%
2018	17.8	10.3	57.8%	1.7	260.5	130.0	130.5	49.9%
2019	18.3	10.6	57.8%	1.7	267.7	135.8	131.8	50.7%
2020	18.9	10.9	57.8%	1.8	274.9	141.9	133.0	51.6%
2021	19.4	11.2	57.8%	1.8	282.2	148.3	133.9	52.5%
2022	20.0	11.5	57.8%	1.9	289.3	154.8	134.6	53.5%
2023	20.5	11.8	57.8%	1.9	296.4	161.5	134.9	54.5%
2024	21.0	12.1	57.8%	2.0	303.1	168.3	134.8	55.5%
2025	21.5	12.4	57.8%	2.0	309.7	175.3	134.3	56.6%
2026	22.0	12.7	57.8%	2.1	316.0	182.5	133.5	57.8%
2027	22.5	13.0	57.8%	2.1	322.0	189.9	132.1	59.0%
2028	23.1	13.3	57.8%	2.2	327.6	197.4	130.1	60.3%
2029	23.6	13.6	57.8%	2.2	332.6	205.1	127.5	61.7%
2030	24.2	14.0	57.8%	2.3	337.2	212.9	124.3	63.1%
2031	24.8	14.3	57.8%	2.3	341.4	221.1	120.3	64.8%
2032	25.5	14.7	57.8%	2.4	345.0	229.6	115.4	66.6%
2033	26.1	15.1	57.8%	2.5	348.0	238.4	109.6	68.5%
2034	26.9	15.5	57.8%	2.5	350.5	247.7	102.8	70.7%
2035	27.6	16.0	57.8%	2.6	352.7	257.7	94.9	73.1%
2036	28.5	16.5	57.8%	2.7	354.5	268.5	85.9	75.8%
2037	29.4	17.0	57.8%	2.8	356.0	280.4	75.6	78.8%
2038	30.5	17.6	57.8%	2.9	357.3	293.3	63.9	82.1%
2039	31.5	18.2	57.8%	3.0	358.4	307.7	50.8	85.8%
2040	32.7	18.9	57.8%	3.1	359.6	323.7	36.0	90.0%

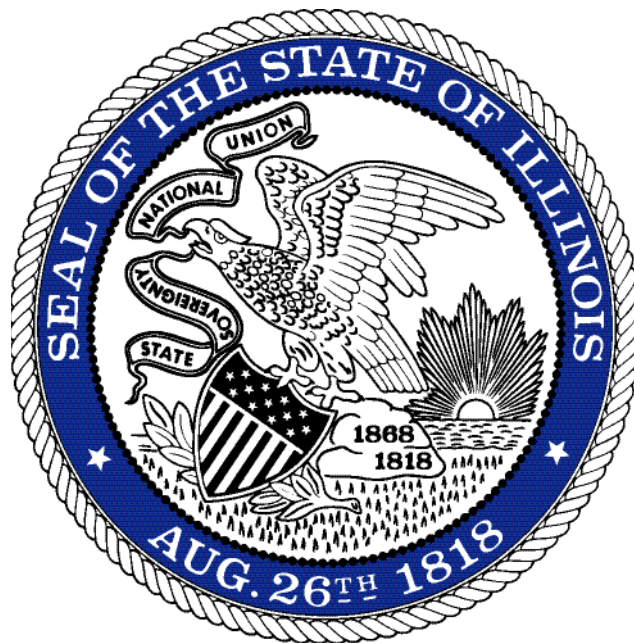
*NOTE: Employee contribution projections were not included in the original actuarial valuations. They have been derived from the capped payroll, assuming a contribution rate of 9.45%.*





## Wilmette Fire Pension Fund

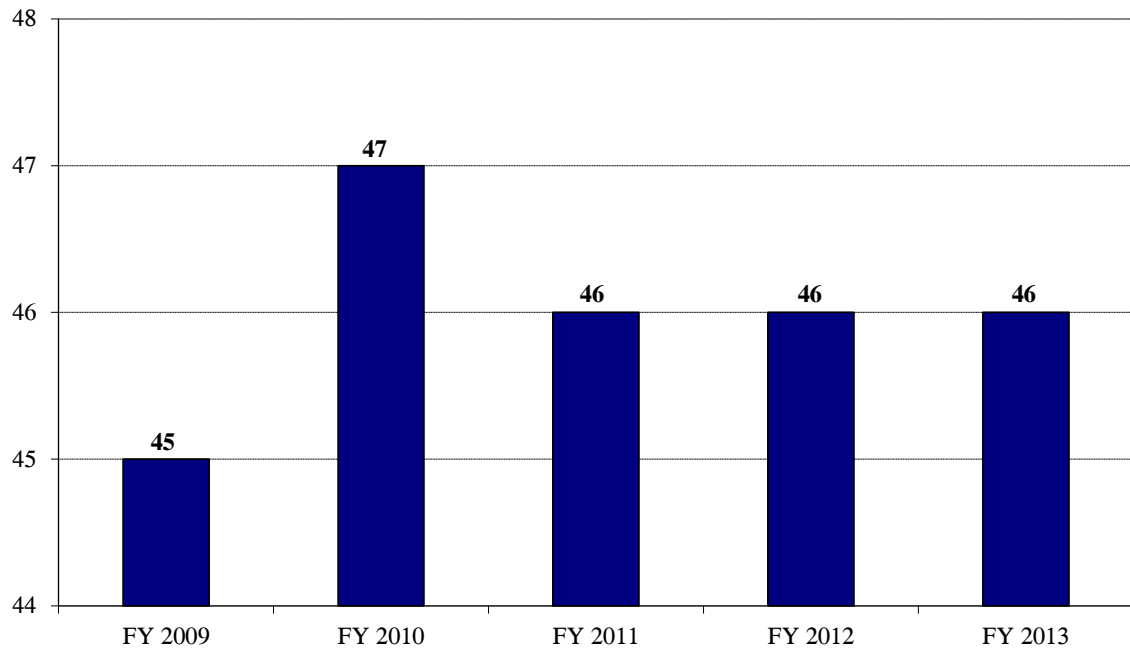
- **Active Employees**
- **Employee Annuitants**
- **Average Salaries**
- **Average Retirement Annuity**
- **Funded Ratios**
- **Change in Unfunded Liabilities**
- **Employer Contribution History**
- **Investment Rates of Return**
- **System Experience**
- **System Projections**





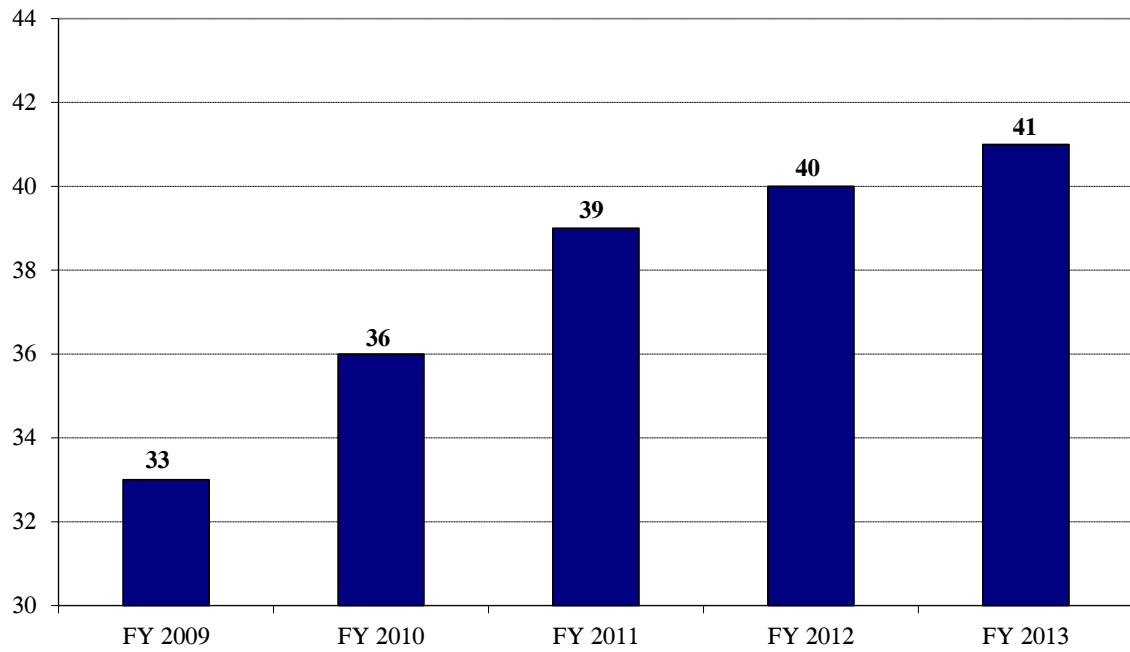
**CHART 73**

**WILMETTE FIRE PENSION FUND  
Active Employees**



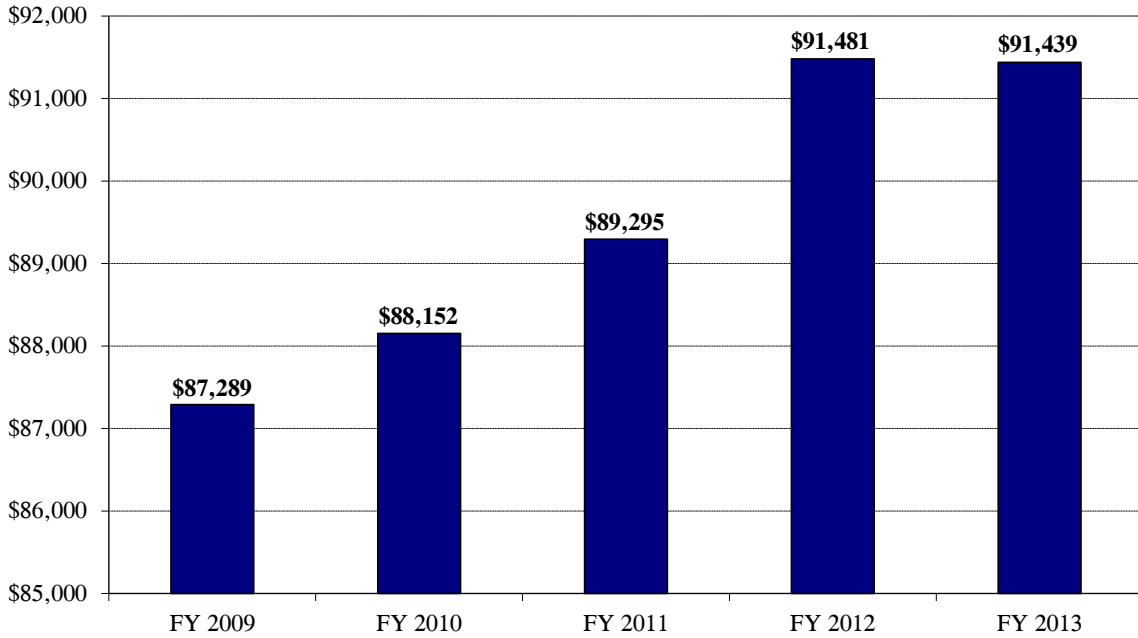
**CHART 74**

**WILMETTE FIRE PENSION FUND  
Employee Annuitants**



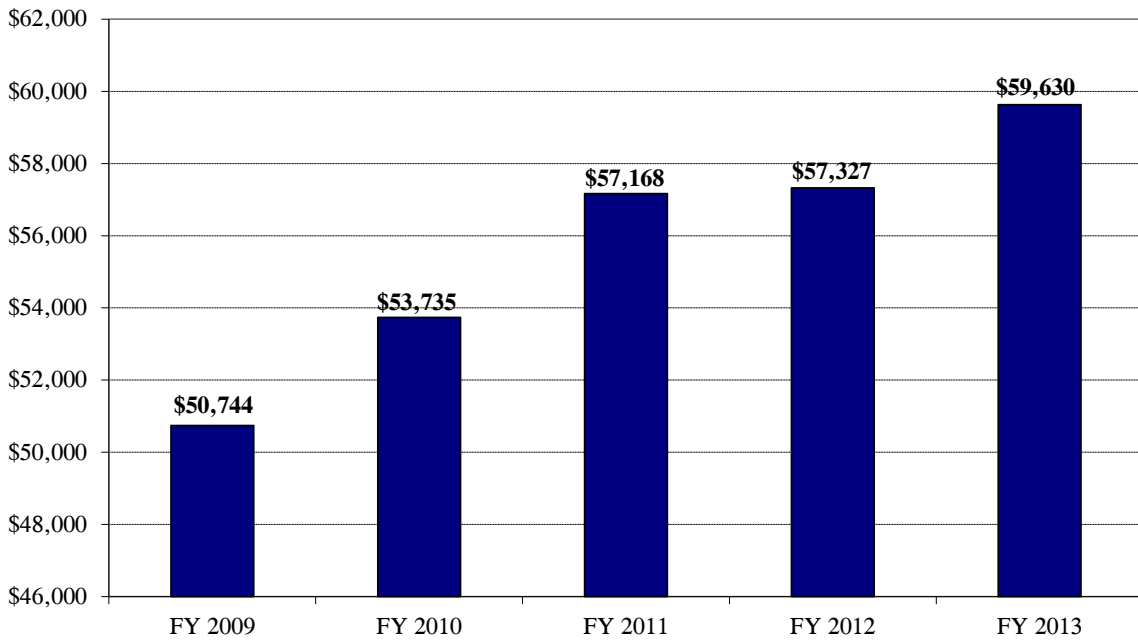
**CHART 75**

**WILMETTE FIRE PENSION FUND  
Average Employee Salaries**



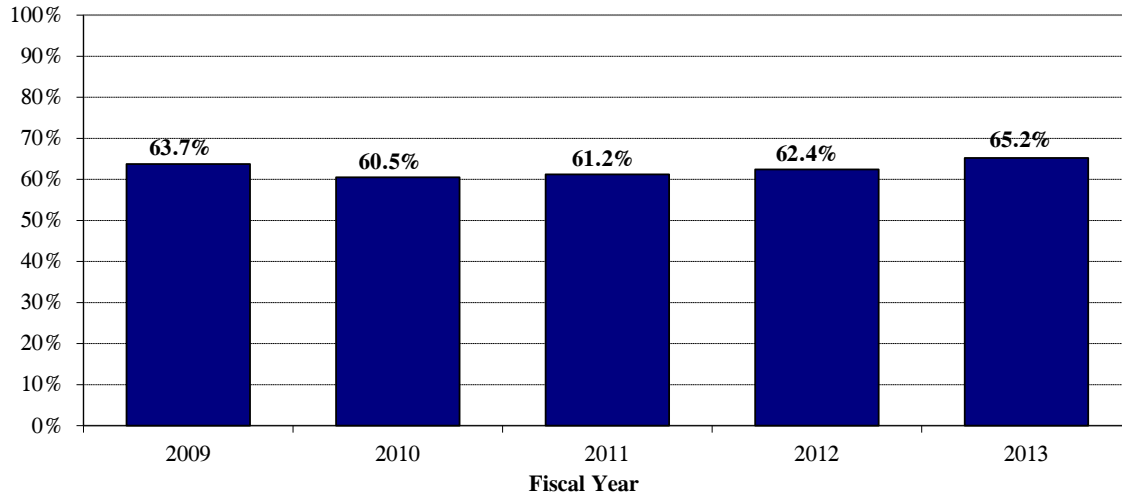
**CHART 76**

**WILMETTE FIRE PENSION FUND  
Average Retirement Annuity**



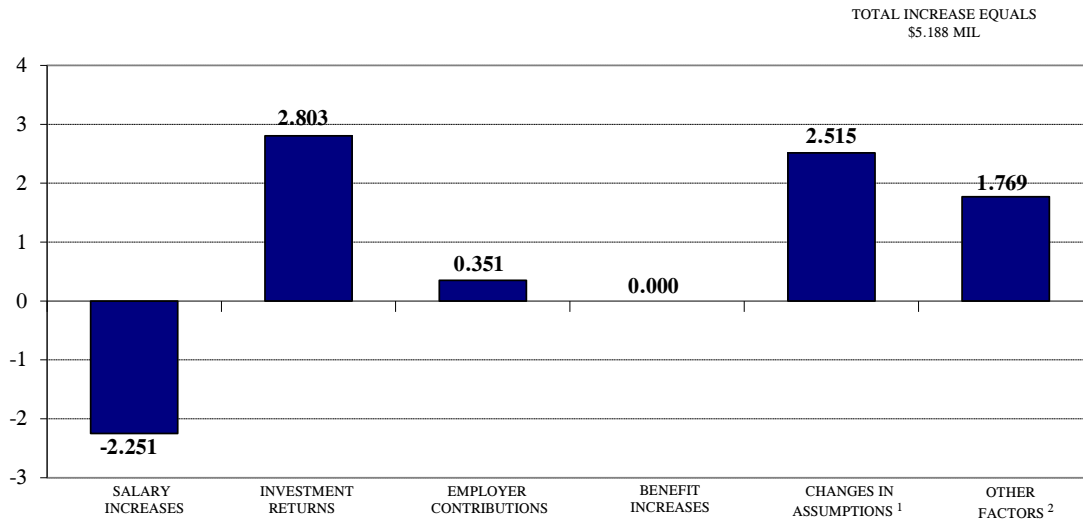
**CHART 77**

**WILMETTE FIRE PENSION FUND  
Funded Ratio  
FY 2009 - FY 2013**



**CHART 78**

**WILMETTE FIRE PENSION FUND  
Change in Unfunded Liabilities  
FY 2009 - FY 2013  
(\$ in Millions)**



<sup>1</sup> All fiscal years surveyed included a small increase in unfunded liabilities due to the payroll amortization method adopted with P.A. 96-1495.

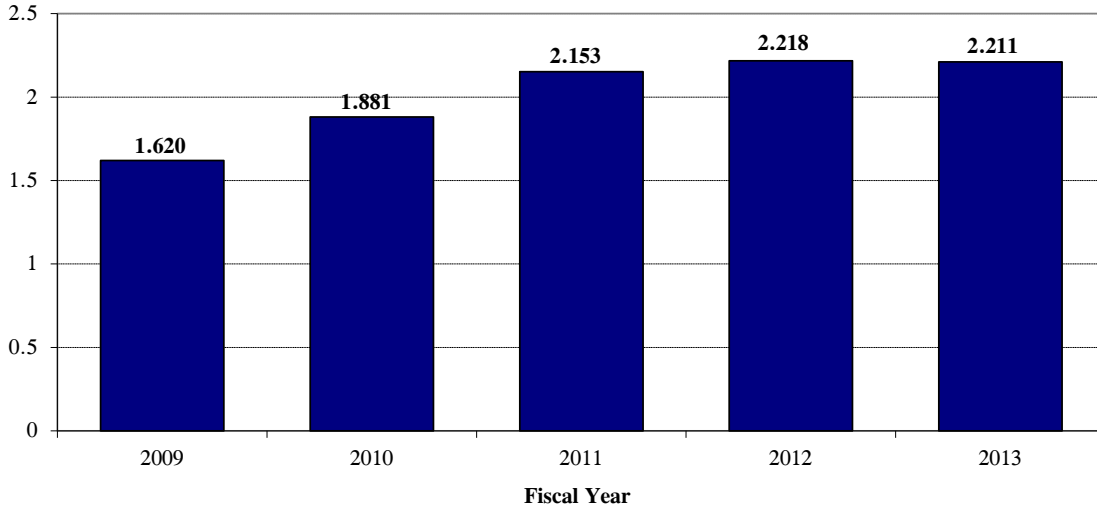
The investment return assumption was adjusted every year for this fund, as can be seen in Chart 80.

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.

<sup>2</sup> Other Factors consists of losses from retirements, terminations, and rates of mortality.

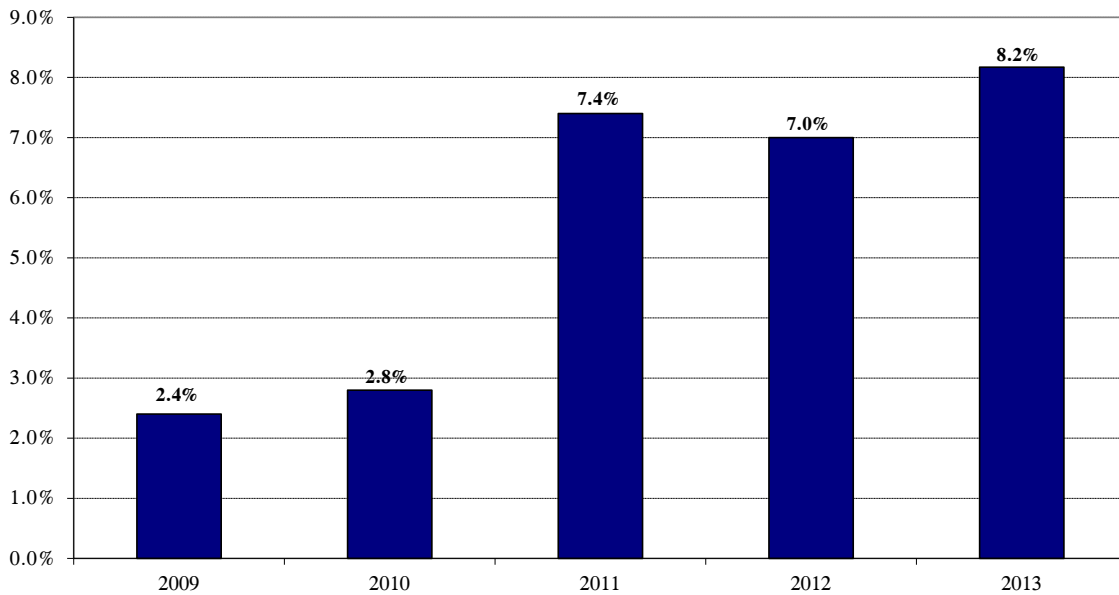
**CHART 79**

**WILMETTE FIRE PENSION FUND  
Employer Contribution History  
FY 2009 - FY 2013  
(\$ in Millions)**



**CHART 80**

**WILMETTE FIRE 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 19**

<b>WILMETTE FIRE PENSION FUND</b>					
<b>System Experience, FY 2009 - FY 2013</b>					
<b>(\$ in Millions)</b>					
Fiscal Year	Annual Payroll	Actuarial Liabilities	Actuarial Assets	Unfunded Liabilities	Funded Ratio
2013	4.21	61.55	40.13	21.43	65.2%
2012	4.21	59.86	37.38	22.48	62.4%
2011	4.11	57.15	34.99	22.16	61.2%
2010	4.14	53.79	32.55	21.23	60.5%
2009	3.93	49.75	31.70	18.05	63.7%

**TABLE 20**

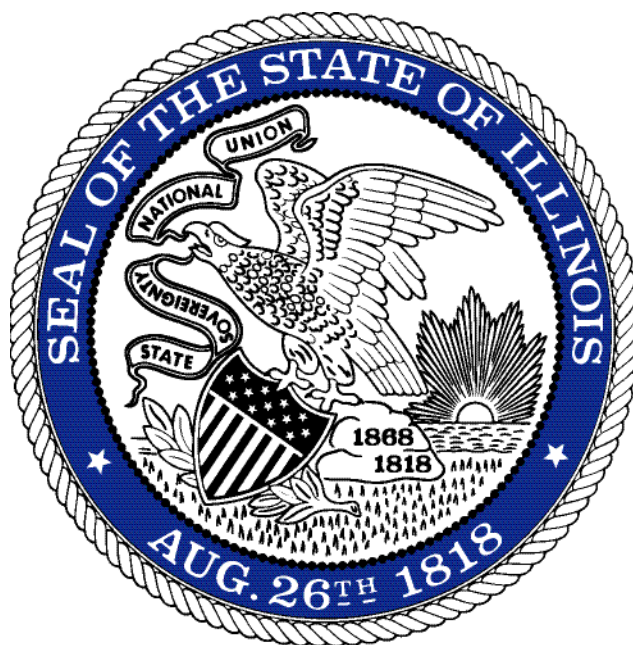
<b>Wilmette Fire Pension Fund</b>								
<b>Actuarial Valuation Projection Results as of February 28, 2013</b>								
<b>Projections based on Public Act 96-1495</b>								
<b>(\$ in Millions)</b>								
Fiscal Year	Capped Payroll	Total Employer Contribution	Total City Contribution As % of Payroll	Total Employee Contribution	Accrued Liability	Actuarial Value of Assets	Unfunded Liabilities	Funded Ratio
2014	4.2	1.7	41.3%	0.4	63.1	42.5	20.6	67.4%
2015	4.3	1.8	41.3%	0.4	65.6	44.8	20.8	68.3%
2016	4.1	1.7	41.3%	0.4	67.9	46.1	21.8	67.9%
2017	4.4	1.8	41.3%	0.4	70.2	47.6	22.6	67.8%
2018	4.4	1.8	41.3%	0.4	72.1	49.0	23.1	68.0%
2019	4.6	1.9	41.3%	0.4	73.9	50.4	23.5	68.2%
2020	4.7	1.9	41.3%	0.4	75.7	51.7	24.0	68.3%
2021	4.9	2.0	41.3%	0.4	77.4	53.1	24.3	68.6%
2022	5.0	2.1	41.3%	0.5	79.0	54.4	24.6	68.9%
2023	5.2	2.1	41.3%	0.5	80.6	55.7	24.9	69.1%
2024	5.3	2.2	41.3%	0.5	82.1	57.0	25.1	69.4%
2025	5.4	2.2	41.3%	0.5	83.5	58.2	25.3	69.7%
2026	5.7	2.4	41.3%	0.5	84.9	59.6	25.3	70.2%
2027	5.9	2.4	41.3%	0.5	86.3	61.1	25.2	70.8%
2028	6.2	2.6	41.3%	0.6	87.8	62.7	25.1	71.4%
2029	6.4	2.6	41.3%	0.6	89.2	64.3	24.9	72.1%
2030	6.7	2.8	41.3%	0.6	90.7	66.2	24.5	73.0%
2031	6.8	2.8	41.3%	0.6	92.0	68.0	24.0	73.9%
2032	7.2	3.0	41.3%	0.7	93.4	70.0	23.4	74.9%
2033	7.5	3.1	41.3%	0.7	94.7	72.3	22.4	76.3%
2034	7.8	3.2	41.3%	0.7	96.1	74.7	21.4	77.7%
2035	8.0	3.3	41.3%	0.7	97.4	77.2	20.2	79.3%
2036	8.2	3.4	41.3%	0.7	98.6	79.8	18.8	80.9%
2037	8.6	3.6	41.3%	0.8	99.8	82.7	17.1	82.9%
2038	9.0	3.7	41.3%	0.8	101.0	85.9	15.1	85.0%
2039	9.2	3.8	41.3%	0.8	102.0	89.1	12.9	87.4%
2040	9.4	3.9	41.3%	0.9	102.6	92.3	10.3	90.0%

*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%.*





# Appendices





APPENDIX I						
Article 3 Pension Funds - Funding Ratio History						
Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
ADDISON POLICE PENSION FUND	63.78%	48.32%	54.20%	DNA	59.01%	58.06%
ALGONQUIN POLICE PENSION FUND	51.41%	45.49%	52.71%	DNA	64.24%	65.05%
ALSIP POLICE PENSION FUND	38.16%	31.19%	35.22%	DNA	35.21%	35.53%
ALTON POLICE PENSION FUND	30.90%	25.54%	29.30%	DNA	31.67%	30.98%
ANNA POLICE PENSION FUND	50.33%	49.35%	49.35%	DNA	38.55%	41.08%
ANTIOCH POLICE PENSION FUND	34.23%	33.07%	34.88%	DNA	34.67%	36.27%
ARLINGTON HEIGHTS POLICE FUND	77.25%	61.75%	65.96%	DNA	73.29%	75.65%
AURORA POLICE PENSION FUND	43.04%	46.30%	49.06%	51.38%	51.43%	DNA
BARRINGTON HILLS POLICE PENSION FUND	29.16%	34.70%	40.78%	44.51%	53.91%	DNA
BARRINGTON POLICE PENSION FUND	56.73%	56.35%	57.76%	58.53%	58.51%	57.99%
BARTLETT POLICE PENSION FUND	73.10%	67.75%	66.45%	DNA	77.99%	79.19%
BARTONVILLE POLICE PENSION FUND	81.98%	72.24%	78.10%	DNA	68.15%	68.65%
BATAVIA POLICE PENSION FUND	53.37%	58.74%	59.94%	62.80%	61.73%	DNA
BEARDSTOWN POLICE PENSION FUND	65.30%	66.93%	59.79%	DNA	41.93%	43.52%
BELLEVILLE POLICE PENSION FUND	53.12%	47.97%	51.10%	DNA	53.11%	52.86%
BELLWOOD POLICE PENSION FUND	56.60%	58.88%	60.25%	63.02%	63.98%	63.69%
BELVIDERE POLICE PENSION FUND	64.72%	53.58%	56.42%	DNA	65.74%	67.04%
BENSENVILLE POLICE PENSION FUND	58.50%	45.85%	48.86%	52.37%	53.19%	52.86%
BENTON POLICE PENSION FUND	44.17%	41.25%	41.57%	DNA	35.91%	36.79%
BERKELEY POLICE PENSION FUND	73.32%	59.03%	66.19%	DNA	62.00%	59.96%
BERWYN POLICE PENSION FUND	42.22%	45.96%	46.04%	48.14%	47.04%	61.79%
BETHALTO POLICE PENSION FUND	71.70%	58.35%	65.20%	DNA	67.06%	66.02%
BLOOMINGDALE POLICE PENSION FUND	61.42%	48.28%	54.43%	DNA	58.45%	58.92%
BLOOMINGTON POLICE PENSION FUND	55.31%	40.33%	45.24%	DNA	54.03%	55.03%
BLUE ISLAND POLICE PENSION FUND	31.55%	24.95%	27.94%	DNA	29.47%	29.41%
BOLINGBROOK POLICE PENSION FUND	58.50%	48.29%	52.88%	DNA	55.49%	54.40%
BOURBONNAIS POLICE PENSION FUND	86.95%	68.84%	73.47%	DNA	77.69%	73.22%
BRADLEY POLICE PENSION FUND	70.23%	56.36%	60.99%	DNA	63.90%	65.60%
BRAIDWOOD POLICE PENSION FUND	34.45%	42.27%	44.20%	DNA	42.33%	51.51%
BRIDGEVIEW POLICE PENSION FUND	46.50%	48.58%	50.26%	54.43%	54.09%	52.31%
BROADVIEW POLICE PENSION FUND	65.22%	51.98%	61.04%	DNA	70.30%	66.37%
BROOKFIELD POLICE PENSION FUND	39.48%	41.03%	43.62%	43.50%	43.46%	DNA
BUFFALO GROVE POLICE PENSION FUND	58.26%	63.71%	67.82%	70.58%	70.79%	DNA
BURBANK POLICE PENSION FUND	76.65%	75.69%	79.03%	80.50%	75.67%	74.50%
BURNHAM POLICE PENSION FUND	45.95%	40.37%	40.36%	DNA	29.06%	27.66%
BURR RIDGE POLICE PENSION FUND	71.25%	56.19%	62.48%	DNA	75.00%	74.18%
CAHOKIA POLICE PENSION FUND	74.24%	62.44%	70.54%	DNA	70.74%	71.51%
CAIRO POLICE PENSION FUND	30.73%	30.57%	33.25%	DNA	26.57%	26.85%
CALUMET CITY POLICE PENSION FUND	62.57%	55.98%	58.83%	DNA	57.16%	56.96%
CALUMET PARK POLICE PENSION FUND	48.58%	46.20%	45.69%	DNA	47.88%	48.23%
CAMPTON HILLS POLICE PENSION FUND	112882.39%	108.20%	88.39%	DNA	80.23%	83.60%
CANTON POLICE PENSION FUND	94.26%	78.05%	87.72%	DNA	88.11%	84.32%
CARBONDALE POLICE PENSION FUND	56.06%	47.56%	46.81%	DNA	46.42%	46.85%
CARLINVILLE POLICE PENSION FUND	71.37%	68.58%	68.68%	DNA	62.04%	57.26%
CARMI POLICE PENSION FUND	64.85%	62.79%	58.22%	55.57%	55.36%	53.50%

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Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
CAROL STREAM POLICE PENSION FUND	68.54%	56.81%	60.06%	DNA	68.36%	69.65%
CARPENTERSVILLE POLICE PENSION FUND	51.22%	42.90%	50.08%	DNA	52.91%	53.29%
CARTERVILLE POLICE PENSION FUND	DNA	DNA	DNA	DNA	13.90%	22.90%
CARY POLICE PENSION FUND	48.16%	43.64%	46.94%	DNA	51.31%	52.51%
CASEYVILLE POLICE PENSION FUND	61.74%	59.49%	58.88%	49.63%	45.23%	44.97%
CENTRALIA POLICE PENSION FUND	42.10%	47.13%	46.96%	48.16%	48.95%	DNA
CENTREVILLE POLICE PENSION FUND	60.74%	45.99%	45.79%	DNA	34.21%	DNA
CHAMPAIGN POLICE PENSION FUND	66.24%	59.24%	61.26%	67.27%	71.07%	71.77%
CHANNAHON POLICE PENSION FUND	53.74%	51.37%	52.22%	DNA	54.08%	63.39%
CHARLESTON POLICE PENSION FUND	56.63%	46.43%	46.46%	DNA	47.47%	48.67%
CHATHAM POLICE PENSION FUND	63.42%	66.28%	68.33%	DNA	65.69%	65.32%
CHERRY VALLEY POLICE PENSION FUND	20.97%	21.03%	22.24%	DNA	19.92%	22.01%
CHESTER POLICE PENSION FUND	67.07%	64.74%	66.62%	DNA	66.84%	80.17%
CHICAGO HEIGHTS POLICE PENSION FUND	51.86%	51.08%	55.54%	DNA	54.47%	52.89%
CHICAGO RIDGE POLICE PENSION FUND	41.37%	44.59%	41.75%	43.22%	43.96%	45.44%
CHILLICOTHE POLICE PENSION FUND	76.13%	76.62%	76.08%	DNA	65.09%	65.12%
CICERO POLICE PENSION FUND	41.72%	44.64%	45.17%	50.98%	49.83%	DNA
CITY OF GENOA POLICE PENSION FUND	DNA	18.45%	26.40%	DNA	DNA	DNA
CLARENDON HILLS POLICE PENSION FUND	63.17%	51.38%	55.59%	DNA	60.05%	59.79%
CLINTON POLICE PENSION FUND	98.27%	85.43%	103.90%	DNA	90.25%	88.99%
COAL CITY POLICE PENSION FUND	24.83%	27.26%	29.56%	DNA	23.89%	24.31%
COLLINSVILLE POLICE PENSION FUND	56.96%	59.70%	60.25%	62.64%	64.13%	63.81%
COLONA POLICE PENSION FUND	46.61%	50.42%	40.38%	DNA	45.47%	45.09%
COLUMBIA POLICE PENSION FUND	66.35%	62.65%	72.77%	DNA	68.15%	70.69%
COUNTRY CLUB HILLS POLICE PENSION FUND	61.10%	51.26%	51.59%	DNA	57.45%	56.72%
COUNTRYSIDE POLICE PENSION FUND	58.32%	49.00%	55.45%	DNA	57.62%	57.37%
CREST HILL POLICE PENSION FUND	71.37%	57.07%	63.98%	DNA	67.85%	66.82%
CRESTWOOD POLICE PENSION FUND	34.55%	32.36%	28.19%	DNA	15.45%	33.65%
CRETE POLICE PENSION FUND	79.62%	67.86%	69.33%	DNA	69.80%	70.06%
CREVE COEUR POLICE PENSION FUND	48.60%	51.70%	49.74%	DNA	36.50%	40.58%
CRYSTAL LAKE POLICE PENSION FUND	58.22%	46.06%	54.64%	DNA	58.49%	57.41%
DANVILLE POLICE PENSION FUND	38.70%	33.00%	35.23%	DNA	36.38%	35.56%
DARIEN POLICE PENSION FUND	55.67%	49.78%	51.25%	DNA	58.28%	59.50%
DECATUR POLICE PENSION FUND	58.83%	52.44%	56.67%	DNA	60.03%	61.15%
DEERFIELD POLICE PENSION FUND	66.53%	53.14%	61.46%	DNA	71.58%	75.01%
DEKALB POLICE PENSION FUND	54.33%	45.79%	47.47%	51.92%	51.03%	49.65%
DES PLAINES POLICE PENSION FUND	40.95%	45.82%	46.50%	47.44%	47.45%	47.92%
DIXON POLICE PENSION FUND	81.07%	64.44%	68.70%	DNA	72.48%	71.74%
DOLTON POLICE PENSION FUND	92.43%	70.65%	76.51%	DNA	77.18%	75.00%
DOWNERS GROVE POLICE PENSION FUND	50.43%	51.78%	55.89%	56.09%	55.43%	54.82%
DUQUOIN POLICE PENSION FUND	56.31%	58.57%	60.27%	57.60%	57.47%	DNA
EAST ALTON POLICE PENSION FUND	47.42%	42.41%	42.14%	DNA	37.73%	36.26%
EAST DUNDEE POLICE PENSION FUND	63.13%	49.72%	55.31%	DNA	57.09%	57.42%
EAST MOLINE POLICE PENSION FUND	69.11%	54.52%	58.76%	DNA	63.73%	63.86%
EAST PEORIA POLICE PENSION FUND	67.27%	61.07%	62.13%	DNA	64.86%	63.77%

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Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
EAST ST LOUIS POLICE PENSION FUND	40.74%	43.45%	43.81%	43.05%	43.10%	DNA
EDWARDSVILLE POLICE PENSION FUND	68.02%	56.68%	63.68%	DNA	70.18%	69.07%
EFFINGHAM POLICE PENSION FUND	82.42%	64.15%	69.25%	DNA	71.52%	72.15%
ELBURN POLICE PENSION FUND	DNA	DNA	DNA	DNA	23.75%	31.28%
ELDORADO POLICE PENSION FUND	72.57%	69.80%	68.24%	DNA	63.40%	63.76%
ELGIN POLICE PENSION FUND	36.34%	38.95%	39.43%	41.94%	41.20%	DNA
ELK GROVE VILLAGE POLICE PENSION FUND	61.64%	51.92%	55.72%	DNA	61.55%	60.40%
ELMHURST POLICE PENSION FUND	63.27%	52.13%	59.57%	DNA	67.49%	62.73%
ELMWOOD PARK POLICE PENSION FUND	38.40%	32.04%	35.27%	DNA	37.02%	37.69%
EUREKA POLICE PENSION FUND	DNA	DNA	DNA	DNA	DNA	91.44%
EVANSTON POLICE PENSION FUND	42.69%	35.39%	41.70%	44.62%	46.30%	DNA
EVERGREEN PARK POLICE PENSION FUND	73.33%	74.39%	77.74%	76.58%	74.94%	74.72%
FAIRFIELD POLICE PENSION FUND	38.29%	36.72%	36.65%	DNA	26.40%	28.45%
FAIRVIEW HEIGHTS POLICE PENSION FUND	70.26%	56.05%	59.77%	DNA	64.42%	66.77%
FLORA POLICE PENSION FUND	59.51%	55.70%	60.95%	DNA	52.06%	53.68%
FLOSSMOOR POLICE PENSION FUND	72.12%	59.04%	62.49%	DNA	63.43%	62.75%
FOREST PARK POLICE PENSION FUND	66.95%	61.21%	59.70%	DNA	60.82%	60.52%
FOREST VIEW POLICE PENSION FUND	56.83%	48.22%	46.58%	DNA	26.42%	23.85%
FOX LAKE POLICE PENSION FUND	62.13%	51.31%	62.16%	DNA	71.15%	74.56%
FOX RIVER GROVE POLICE PENSION FUND	29.68%	23.19%	23.92%	DNA	18.81%	DNA
FRANKFORT POLICE PENSION FUND	48.77%	39.88%	44.23%	DNA	50.89%	54.55%
FRANKLIN PARK POLICE PENSION FUND	51.11%	42.21%	44.87%	DNA	43.84%	43.73%
FREEPORT POLICE PENSION FUND	50.92%	48.26%	46.28%	DNA	49.63%	50.65%
GALESBURG POLICE PENSION FUND	53.36%	53.63%	61.22%	55.19%	53.71%	53.03%
GENESEO POLICE PENSION FUND	69.53%	57.70%	56.12%	52.61%	50.90%	51.92%
GENEVA POLICE PENSION FUND	62.28%	50.35%	53.28%	DNA	56.97%	55.43%
GENOA POLICE PENSION FUND	DNA	DNA	DNA	DNA	26.56%	27.86%
GILBERTS POLICE PENSION FUND	65.68%	76.60%	82.79%	DNA	59.04%	58.61%
GLEN CARBON POLICE PENSION FUND	61.48%	71.71%	81.60%	DNA	90.77%	84.65%
GLEN ELLYN POLICE PENSION FUND	72.13%	62.69%	65.18%	DNA	74.23%	72.75%
GLENCOE POLICE PENSION FUND	58.02%	44.78%	55.59%	DNA	65.43%	67.08%
GLENDALE HEIGHTS POLICE PENSION FUND	59.36%	49.31%	53.59%	DNA	60.10%	62.84%
GLENVIEW POLICE PENSION FUND	59.58%	64.88%	67.57%	74.16%	73.20%	72.98%
GLENWOOD POLICE PENSION FUND	53.74%	41.42%	46.61%	DNA	47.18%	48.04%
GRANITE CITY POLICE PENSION FUND	39.89%	30.81%	32.41%	DNA	34.61%	34.98%
GRAYSLAKE POLICE PENSION FUND	72.65%	62.54%	69.55%	DNA	85.90%	87.61%
GREENVILLE POLICE PENSION FUND	65.18%	64.85%	68.56%	DNA	63.12%	64.03%
GURNEE POLICE PENSION FUND	64.75%	56.72%	61.39%	DNA	70.15%	68.57%
HAMPSHIRE POLICE PENSION FUND	DNA	DNA	DNA	DNA	DNA	18.19%
HANOVER PARK POLICE PENSION FUND	53.03%	43.90%	48.02%	DNA	45.75%	55.43%
HARRISBURG POLICE PENSION FUND	54.13%	46.36%	45.02%	DNA	40.65%	47.96%
HARVARD POLICE PENSION FUND	59.01%	55.20%	60.36%	DNA	64.55%	67.10%
HARVEY POLICE PENSION FUND	79.63%	63.52%	68.22%	DNA	64.71%	DNA
HARWOOD HEIGHTS POLICE PENSION FUND	70.06%	63.70%	65.11%	DNA	66.16%	69.07%
HAWTHORN WOODS POLICE PENSION FUND	51.09%	50.12%	52.43%	43.43%	44.73%	45.36%

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Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
HAZEL CREST POLICE PENSION FUND	62.91%	57.90%	57.48%	DNA	63.05%	60.62%
HERRIN POLICE PENSION FUND	37.89%	38.48%	34.61%	DNA	35.61%	37.41%
HICKORY HILLS POLICE PENSION FUND	72.36%	58.76%	65.88%	DNA	69.63%	71.17%
HIGHLAND PARK POLICE PENSION FUND	41.40%	45.24%	46.18%	48.10%	46.59%	45.41%
HIGHLAND POLICE PENSION FUND	77.83%	63.65%	75.90%	DNA	68.38%	69.02%
HIGHWOOD POLICE PENSION FUND	58.30%	60.46%	65.50%	DNA	54.78%	56.80%
HILLSBORO POLICE PENSION FUND	39.30%	42.08%	48.50%	DNA	41.29%	47.79%
HILLSIDE POLICE PENSION FUND	42.41%	36.36%	41.58%	DNA	47.32%	46.91%
HINSDALE POLICE PENSION FUND	70.48%	59.33%	65.07%	DNA	74.99%	75.64%
HODGKINS POLICE PENSION FUND	48.77%	47.34%	47.46%	47.10%	47.46%	51.40%
HOFFMAN ESTATES POLICE PENSION FUND	50.85%	55.26%	58.11%	61.46%	61.93%	DNA
HOMETOWN POLICE PENSION FUND	0.00%	0.00%	100.00%	DNA	DNA	DNA
HOMEWOOD POLICE PENSION FUND	78.85%	65.82%	66.11%	DNA	60.40%	58.14%
HOOPESTON POLICE PENSION FUND	148.19%	153.70%	388.05%	DNA	225.03%	116.82%
HUNTLEY POLICE PENSION FUND	41.17%	41.54%	40.72%	39.46%	41.16%	44.53%
ISLAND LAKE POLICE PENSION FUND	64.36%	60.85%	56.21%	DNA	47.27%	50.66%
ITASCA POLICE PENSION FUND	59.47%	49.89%	58.03%	DNA	55.52%	55.83%
JACKSONVILLE POLICE PENSION FUND	59.62%	62.76%	63.69%	64.42%	63.80%	DNA
JERSEYVILLE POLICE PENSION FUND	44.80%	35.00%	36.72%	DNA	31.86%	30.28%
JOHNSBURG POLICE PENSION FUND	76.60%	76.43%	78.63%	DNA	42.00%	43.22%
JOLIET POLICE PENSION FUND	46.86%	50.06%	52.96%	53.81%	51.75%	DNA
JUSTICE POLICE PENSION FUND	49.76%	52.92%	56.00%	53.67%	52.63%	DNA
KANKAKEE POLICE PENSION FUND	30.42%	26.24%	27.70%	DNA	32.73%	33.55%
KENILWORTH POLICE PENSION FUND	58.08%	46.97%	53.58%	DNA	52.34%	51.73%
KEWANEE POLICE PENSION FUND	84.35%	54.02%	64.80%	DNA	61.35%	61.72%
KILDEER POLICE PENSION FUND	31.07%	40.65%	45.35%	DNA	48.74%	43.73%
LAGRANGE PARK POLICE PENSION FUND	57.76%	47.02%	52.30%	DNA	56.04%	55.96%
LAGRANGE POLICE PENSION FUND	61.15%	47.25%	53.17%	DNA	52.08%	51.61%
LAKE BLUFF POLICE PENSION FUND	60.42%	49.59%	51.11%	DNA	51.09%	49.94%
LAKE FOREST POLICE PENSION FUND	53.21%	43.97%	48.60%	DNA	53.76%	52.29%
LAKE IN THE HILLS POLICE PENSION FUND	66.00%	71.28%	72.75%	81.10%	81.46%	DNA
LAKE VILLA POLICE PENSION FUND	34.58%	34.00%	32.82%	DNA	33.21%	34.46%
LAKE ZURICH POLICE PENSION FUND	38.47%	29.94%	32.35%	DNA	39.82%	43.17%
LAKEMOOR POLICE PENSION FUND	DNA	DNA	DNA	DNA	12.86%	32.41%
LANSING POLICE PENSION FUND	51.23%	40.34%	41.89%	DNA	45.36%	45.95%
LASALLE POLICE PENSION FUND	50.66%	43.91%	46.43%	DNA	42.17%	40.94%
LAWRENCEVILLE POLICE PENSION FUND	87.81%	77.17%	79.07%	DNA	71.62%	71.44%
LEMONT POLICE PENSION FUND	67.30%	62.80%	69.07%	DNA	72.36%	72.06%
LIBERTYVILLE POLICE PENSION FUND	56.60%	46.39%	51.61%	DNA	56.62%	56.39%
LINCOLN POLICE PENSION FUND	60.83%	51.27%	52.02%	DNA	48.25%	48.45%
LINCOLNSHIRE POLICE PENSION FUND	65.93%	78.46%	81.29%	86.05%	87.21%	90.92%
LINCOLNWOOD POLICE PENSION FUND	46.84%	44.13%	43.97%	DNA	45.22%	47.80%
LINDENHURST POLICE PENSION FUND	89.88%	83.74%	88.76%	DNA	77.89%	84.55%
LISLE POLICE PENSION FUND	69.62%	61.42%	66.09%	DNA	71.56%	71.97%
LITCHFIELD POLICE PENSION FUND	58.93%	60.79%	55.22%	DNA	52.83%	53.64%

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Article 3 Pension Funds - Funding Ratio History						
Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
LOCKPORT POLICE PENSION FUND	60.93%	52.55%	54.89%	59.30%	62.00%	63.41%
LOMBARD POLICE PENSION FUND	65.19%	52.35%	54.94%	59.31%	62.89%	DNA
LOVES PARK POLICE PENSION FUND	58.05%	48.03%	50.62%	DNA	49.16%	50.18%
LYNWOOD POLICE PENSION FUND	66.32%	50.96%	49.57%	DNA	40.61%	39.03%
LYONS POLICE PENSION FUND	44.01%	48.71%	46.35%	44.84%	44.53%	DNA
MACOMB POLICE PENSION FUND	75.34%	59.73%	62.43%	DNA	65.72%	64.93%
MADISON POLICE PENSION FUND	22.35%	23.38%	24.34%	DNA	19.42%	20.70%
MAHOMET POLICE PENSION FUND	DNA	DNA	DNA	DNA	14.30%	31.59%
MANHATTAN POLICE PENSION FUND	11.24%	28.58%	35.31%	DNA	27.42%	26.25%
MANTENO POLICE PENSION FUND	85.32%	81.83%	81.49%	DNA	76.97%	81.71%
MARENGO POLICE PENSION FUND	55.04%	47.53%	50.14%	DNA	44.98%	43.90%
MARION POLICE PENSION FUND	60.13%	53.66%	57.81%	DNA	58.20%	56.03%
MARKHAM POLICE PENSION FUND	81.40%	63.84%	70.93%	DNA	50.18%	70.99%
MARSEILLES POLICE PENSION FUND	80.21%	88.82%	87.83%	DNA	78.42%	78.87%
MARYVILLE POLICE PENSION FUND	46.35%	43.64%	48.22%	DNA	40.65%	43.71%
MASCOUTAH POLICE PENSION FUND	68.36%	64.83%	67.14%	DNA	66.57%	69.80%
MATTESON POLICE PENSION FUND	66.34%	51.77%	57.44%	DNA	57.17%	56.04%
MATTOON POLICE PENSION FUND	52.26%	41.99%	45.83%	DNA	45.99%	45.25%
MAYWOOD POLICE PENSION FUND	35.33%	32.36%	32.33%	DNA	33.46%	33.38%
MCCOOK POLICE PENSION FUND	53.65%	56.30%	54.18%	47.47%	49.11%	DNA
MCHENRY POLICE PENSION FUND	63.43%	48.80%	51.44%	DNA	51.97%	52.21%
MELROSE PARK POLICE PENSION FUND	38.51%	36.00%	37.76%	35.85%	35.39%	DNA
MENDOTA POLICE PENSION FUND	48.95%	46.52%	49.83%	DNA	51.36%	52.60%
METROPOLIS POLICE PENSION FUND	64.22%	61.76%	63.72%	58.95%	57.08%	57.06%
MIDLOTHIAN POLICE PENSION FUND	86.51%	72.25%	71.95%	DNA	73.65%	72.71%
MILAN POLICE PENSION FUND	71.88%	58.03%	63.72%	DNA	55.89%	54.68%
MINOOKA POLICE PENSION FUND	54.31%	56.01%	62.47%	DNA	56.63%	61.55%
MOKENA POLICE PENSION FUND	65.79%	58.94%	63.20%	84.38%	79.01%	83.39%
MOLINE POLICE PENSION FUND	39.20%	40.34%	41.37%	42.38%	42.85%	43.01%
MONEE POLICE PENSION FUND	DNA	DNA	DNA	DNA	8.53%	DNA
MONMOUTH POLICE PENSION FUND	52.45%	43.90%	49.50%	DNA	51.29%	51.87%
MONTGOMERY POLICE PENSION FUND	82.04%	63.55%	64.43%	DNA	61.66%	63.14%
MONTICELLO POLICE PENSION FUND	47.32%	47.62%	50.70%	DNA	27.69%	29.66%
MORRIS POLICE PENSION FUND	65.02%	54.12%	59.77%	DNA	61.05%	64.19%
MORTON GROVE POLICE PENSION FUND	48.50%	51.41%	DNA	57.69%	54.25%	DNA
MORTON POLICE PENSION FUND	71.14%	70.19%	71.23%	DNA	71.92%	77.35%
MT CARMEL POLICE PENSION FUND	70.61%	60.88%	64.34%	DNA	55.65%	53.35%
MT PROSPECT POLICE PENSION FUND	50.16%	53.09%	53.29%	54.84%	54.96%	55.81%
MT VERNON POLICE PENSION FUND	75.49%	64.65%	72.26%	DNA	67.88%	69.09%
MT. ZION POLICE PENSION FUND	DNA	DNA	DNA	DNA	12.13%	19.74%
MUNDELEIN POLICE PENSION FUND	57.02%	49.29%	54.94%	DNA	62.25%	61.77%
MURPHYSBORO POLICE PENSION FUND	54.31%	48.55%	51.72%	DNA	49.86%	50.10%
NAPERVILLE POLICE PENSION FUND	66.75%	53.50%	62.09%	DNA	72.44%	72.69%
NEW LENOX POLICE PENSION FUND	61.76%	50.65%	55.45%	DNA	63.01%	64.43%
NILES POLICE PENSION FUND	47.06%	39.58%	41.93%	DNA	39.65%	39.85%

APPENDIX I						
Article 3 Pension Funds - Funding Ratio History						
Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
NORMAL POLICE PENSION FUND	61.68%	52.48%	55.05%	DNA	55.27%	55.26%
NORRIDGE POLICE PENSION FUND	59.34%	48.91%	53.35%	DNA	57.89%	59.03%
NORTH AURORA POLICE PENSION FUND	61.39%	52.99%	55.96%	59.09%	58.81%	62.41%
NORTH CHICAGO POLICE PENSION FUND	56.38%	42.80%	44.77%	DNA	43.42%	41.55%
NORTH RIVERSIDE POLICE PENSION FUND	58.20%	45.24%	47.42%	DNA	45.97%	44.06%
NORTHBROOK POLICE PENSION FUND	68.48%	56.35%	58.25%	DNA	57.99%	57.41%
NORTHFIELD POLICE PENSION FUND	55.60%	44.17%	48.35%	DNA	53.71%	55.57%
NORTHLAKE POLICE PENSION FUND	53.67%	58.99%	56.92%	59.87%	59.76%	59.98%
OAK BROOK POLICE PENSION FUND	60.71%	64.82%	66.99%	68.59%	67.25%	67.26%
OAK FOREST POLICE PENSION FUND	61.23%	49.89%	53.60%	DNA	60.48%	62.79%
OAK LAWN POLICE PENSION FUND	57.75%	76.59%	65.62%	61.74%	59.92%	58.33%
OAK PARK POLICE PENSION FUND	49.46%	51.76%	54.48%	56.97%	56.80%	DNA
OAKBROOK TERRACE POLICE PENSION FUND	56.14%	44.12%	49.75%	DNA	47.71%	48.52%
O'FALLON POLICE PENSION FUND	76.88%	60.54%	72.15%	DNA	84.66%	82.41%
OGLESBY POLICE PENSION FUND	53.08%	54.61%	54.79%	DNA	37.26%	38.81%
OLNEY POLICE PENSION FUND	56.88%	50.95%	52.24%	DNA	41.25%	41.37%
OLYMPIA FIELDS POLICE PENSION FUND	46.52%	37.77%	38.99%	DNA	41.81%	40.33%
ORLAND HILLS POLICE PENSION FUND	68.68%	61.76%	61.69%	DNA	52.45%	52.35%
ORLAND PARK POLICE PENSION FUND	69.69%	68.18%	72.72%	75.53%	75.03%	74.65%
OSWEGO POLICE PENSION FUND	58.11%	52.25%	59.81%	DNA	73.90%	78.37%
OTTAWA POLICE PENSION FUND	79.50%	63.98%	67.77%	DNA	72.48%	73.82%
PALATINE POLICE PENSION FUND	47.02%	46.96%	48.59%	55.37%	57.77%	57.68%
PALOS HEIGHTS POLICE PENSION FUND	53.74%	52.02%	52.00%	49.69%	48.67%	48.69%
PALOS HILLS POLICE PENSION FUND	57.42%	46.78%	49.54%	DNA	54.23%	53.82%
PALOS PARK POLICE PENSION FUND	37.79%	38.97%	42.76%	DNA	36.20%	38.40%
PANA POLICE PENSION FUND	53.15%	58.44%	49.91%	DNA	43.26%	44.81%
PARIS POLICE PENSION FUND	67.68%	54.64%	58.63%	DNA	55.30%	56.22%
PARK CITY POLICE PENSION FUND	18.06%	18.92%	18.10%	DNA	16.20%	18.93%
PARK FOREST POLICE PENSION FUND	58.70%	53.51%	54.43%	55.24%	54.01%	53.36%
PARK RIDGE POLICE PENSION FUND	56.07%	47.55%	55.03%	DNA	63.57%	63.99%
PEKIN POLICE PENSION FUND	62.32%	53.82%	56.25%	DNA	58.73%	DNA
PEORIA HEIGHTS POLICE PENSION FUND	33.84%	39.94%	40.13%	DNA	39.45%	43.53%
PEORIA POLICE PENSION FUND	55.82%	60.09%	63.02%	60.24%	59.82%	59.53%
PEOTONE POLICE PENSION FUND	15.79%	24.36%	27.54%	DNA	22.85%	25.09%
PERU POLICE PENSION FUND	44.98%	44.23%	45.63%	DNA	44.20%	45.25%
PINCKNEYVILLE POLICE PENSION FUND	23.63%	25.10%	22.22%	DNA	13.84%	14.41%
PLAINFIELD POLICE PENSION FUND	72.70%	64.58%	73.43%	DNA	85.82%	86.39%
PLANO POLICE PENSION FUND	78.27%	80.85%	70.00%	DNA	67.17%	65.02%
PONTIAC POLICE PENSION FUND	80.47%	66.85%	69.12%	DNA	71.10%	71.24%
PONTOON BEACH POLICE PENSION FUND	40.96%	43.90%	44.10%	DNA	42.58%	43.52%
POSEN POLICE PENSION FUND	69.90%	75.11%	111.23%	DNA	65.87%	69.95%
PRINCETON POLICE PENSION FUND	90.30%	67.11%	70.29%	DNA	71.60%	79.77%
PROSPECT HEIGHTS POLICE PENSION FUND	55.47%	50.56%	62.19%	DNA	69.76%	71.08%
QUINCY POLICE PENSION FUND	56.48%	49.52%	51.98%	DNA	56.57%	56.19%
RANTOUL POLICE PENSION FUND	79.45%	60.21%	64.29%	DNA	67.96%	70.27%



APPENDIX I						
Article 3 Pension Funds - Funding Ratio History						
Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
RIGHTON PARK POLICE PENSION FUND	65.25%	52.26%	58.80%	DNA	60.31%	59.44%
RIVER FOREST POLICE PENSION FUND	62.17%	49.32%	54.79%	DNA	57.86%	56.51%
RIVER GROVE POLICE PENSION FUND	46.80%	35.78%	38.02%	DNA	35.05%	36.05%
RIVERDALE POLICE PENSION FUND	56.50%	45.63%	43.96%	DNA	46.35%	46.13%
RIVERSIDE POLICE PENSION FUND	36.92%	38.87%	39.34%	38.38%	38.93%	38.43%
ROBBINS POLICE PENSION FUND	64.15%	61.80%	67.44%	DNA	61.18%	57.93%
ROBINSON POLICE PENSION FUND	68.94%	66.30%	63.83%	DNA	71.43%	71.80%
ROCHELLE POLICE PENSION FUND	94.21%	78.17%	80.23%	DNA	78.86%	81.17%
ROCK FALLS POLICE PENSION FUND	69.88%	58.81%	69.60%	DNA	60.35%	59.72%
ROCK ISLAND POLICE PENSION FUND	42.42%	36.44%	38.78%	DNA	42.45%	42.73%
ROCKFORD POLICE PENSION FUND	59.00%	61.63%	63.63%	63.53%	61.36%	DNA
ROCKTON POLICE PENSION FUND	58.10%	55.93%	56.43%	48.15%	49.63%	66.86%
ROLLING MEADOWS POLICE PENSION FUND	42.01%	43.41%	45.88%	47.20%	47.72%	49.60%
ROMEVILLE POLICE PENSION FUND	61.74%	53.44%	59.23%	DNA	66.37%	67.57%
ROSCOE POLICE PENSION FUND	39.97%	40.39%	43.06%	35.97%	40.61%	DNA
ROSELLE POLICE PENSION FUND	51.58%	54.64%	58.44%	61.08%	58.59%	DNA
ROUND LAKE BEACH POLICE PENSION FUND	60.04%	49.95%	52.67%	DNA	61.13%	63.27%
ROUND LAKE PARK POLICE PENSION FUND	19.61%	15.93%	20.83%	DNA	18.49%	22.73%
ROUND LAKE POLICE PENSION FUND	63.24%	65.92%	57.37%	DNA	51.60%	57.70%
SALEM POLICE PENSION FUND	67.88%	57.01%	62.50%	DNA	56.81%	56.10%
SANDWICH POLICE PENSION FUND	67.71%	86.45%	58.76%	DNA	45.18%	45.49%
SAUK VILLAGE POLICE PENSION FUND	69.30%	53.36%	57.59%	DNA	53.03%	49.87%
SAVANNA POLICE PENSION FUND	53.27%	55.51%	58.70%	DNA	54.15%	54.40%
SCHAUMBURG POLICE PENSION FUND	61.33%	49.36%	53.89%	DNA	58.36%	59.04%
SCHILLER PARK POLICE PENSION FUND	48.29%	41.08%	44.16%	DNA	47.38%	46.62%
SHELBYVILLE POLICE PENSION FUND	68.23%	63.98%	65.79%	DNA	51.66%	50.11%
SHILOH POLICE PENSION FUND	50.90%	70.37%	67.57%	DNA	52.71%	76.78%
SHOREWOOD POLICE PENSION FUND	75.49%	66.21%	92.23%	DNA	86.87%	85.40%
SILVIS POLICE PENSION FUND	54.73%	50.29%	51.22%	DNA	53.21%	55.56%
SKOKIE POLICE PENSION FUND	70.71%	57.94%	64.63%	DNA	64.28%	63.64%
SOUTH BARRINGTON POLICE PENSION FUND	49.91%	42.63%	49.21%	DNA	58.09%	60.68%
SOUTH BELOIT POLICE PENSION FUND	52.60%	53.22%	49.72%	40.44%	43.04%	44.36%
SOUTH CHICAGO HEIGHTS POLICE PENSION FUND	85.78%	71.74%	73.35%	66.86%	64.48%	61.80%
SOUTH ELGIN POLICE PENSION FUND	49.55%	41.09%	47.57%	DNA	53.83%	59.22%
SOUTH HOLLAND POLICE PENSION FUND	81.60%	61.90%	59.84%	DNA	64.81%	65.25%
SPRING GROVE POLICE PENSION FUND	49.88%	46.34%	48.91%	DNA	35.43%	36.40%
SPRING VALLEY POLICE PENSION FUND	87.61%	81.83%	83.96%	DNA	78.22%	85.34%
SPRINGFIELD POLICE PENSION FUND	53.53%	41.53%	47.08%	DNA	50.79%	51.64%
ST CHARLES POLICE PENSION FUND	63.24%	50.76%	57.25%	DNA	60.67%	59.71%
STAUNTON POLICE PENSION FUND	31.02%	33.32%	34.51%	DNA	29.14%	33.19%
STEGER POLICE PENSION FUND	75.07%	65.55%	69.55%	DNA	63.42%	78.69%
STERLING POLICE PENSION FUND	66.57%	54.04%	58.87%	DNA	60.61%	60.79%
STICKNEY POLICE PENSION FUND	37.82%	33.61%	35.41%	DNA	32.35%	34.19%
STONE PARK POLICE PENSION FUND	9.73%	7.35%	6.69%	DNA	5.53%	6.36%
STREAMWOOD POLICE PENSION FUND	57.47%	64.28%	68.67%	72.35%	72.63%	DNA

APPENDIX I						
Article 3 Pension Funds - Funding Ratio History						
Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
STREATOR POLICE PENSION FUND	50.94%	41.70%	46.60%	DNA	50.03%	51.06%
SUGAR GROVE POLICE PENSION FUND	54.71%	57.82%	44.73%	DNA	34.58%	35.64%
SUMMIT POLICE PENSION FUND	31.25%	30.30%	30.07%	31.54%	27.99%	DNA
SWANSEA POLICE PENSION FUND	68.96%	57.67%	61.52%	DNA	59.96%	59.93%
SYCAMORE POLICE PENSION FUND	76.00%	63.47%	65.54%	DNA	65.06%	68.23%
TAYLORVILLE POLICE PENSION FUND	56.34%	51.96%	57.28%	DNA	62.30%	62.28%
TINLEY PARK POLICE PENSION FUND	75.22%	61.04%	66.74%	DNA	71.68%	72.62%
TROY POLICE PENSION FUND	73.31%	66.26%	75.00%	DNA	81.05%	81.39%
UNIVERSITY PARK POLICEMENS PENSION FUND	104.79%	74.02%	76.11%	DNA	67.36%	62.23%
URBANA POLICE PENSION FUND	70.56%	61.67%	63.10%	68.23%	71.14%	73.60%
VANDALIA POLICE PENSION FUND	79.76%	86.63%	82.76%	DNA	71.51%	70.23%
VENICE POLICE PENSION FUND	53.25%	49.91%	47.10%	DNA	31.76%	30.93%
VERNON HILLS POLICE PENSION FUND	76.18%	67.63%	73.62%	DNA	80.61%	79.14%
VILLA PARK POLICE PENSION FUND	64.67%	53.58%	58.62%	DNA	56.76%	57.79%
WARRENVILLE POLICE PENSION FUND	58.01%	47.91%	57.85%	DNA	66.73%	71.08%
WASHINGTON PARK POLICE PENSION FUND	105.89%	101.14%	98.60%	DNA	56.54%	59.10%
WASHINGTON POLICE PENSION FUND	75.14%	58.35%	66.36%	DNA	63.33%	63.35%
WATERLOO POLICE PENSION FUND	53.77%	53.28%	53.59%	DNA	55.39%	55.05%
WATSEKA POLICE PENSION FUND	38.14%	31.15%	30.10%	DNA	22.91%	24.46%
WAUCONDA POLICE PENSION FUND	50.10%	43.27%	49.31%	DNA	51.90%	53.85%
WAUKEGAN POLICE PENSION FUND	49.79%	39.38%	39.90%	DNA	43.05%	44.54%
WAYNE POLICE PENSION FUND	38.68%	38.26%	38.99%	DNA	32.33%	36.94%
WEST CHICAGO POLICE PENSION FUND	49.06%	50.09%	54.67%	59.06%	60.18%	58.64%
WEST DUNDEE POLICE PENSION FUND	64.55%	51.29%	114.36%	DNA	60.12%	60.26%
WEST FRANKFORT POLICE PENSION FUND	61.54%	45.69%	50.12%	DNA	45.76%	49.51%
WESTCHESTER POLICE PENSION FUND	72.58%	62.01%	67.14%	DNA	64.80%	64.56%
WESTERN SPRINGS POLICE PENSION FUND	52.05%	54.49%	56.15%	56.07%	55.90%	DNA
WESTMONT POLICE PENSION FUND	54.59%	39.15%	41.07%	DNA	43.80%	45.79%
WHEATON POLICE PENSION FUND	59.81%	52.18%	56.12%	DNA	62.95%	63.88%
WHEELING POLICE PENSION FUND	59.03%	62.04%	64.29%	65.77%	66.15%	65.98%
WILLOW SPRINGS POLICE PENSION FUND	16.30%	15.20%	15.07%	DNA	11.98%	11.03%
WILLOWBROOK POLICE PENSION FUND	69.69%	58.40%	64.59%	DNA	71.55%	71.09%
WILMETTE POLICE PENSION FUND	56.43%	61.56%	63.66%	65.50%	66.08%	68.59%
WILMINGTON POLICE PENSION FUND	53.18%	51.76%	52.38%	DNA	55.83%	54.84%
WINFIELD POLICE PENSION FUND	46.86%	42.64%	48.76%	DNA	48.58%	50.48%
WINNETKA POLICE PENSION FUND	70.95%	59.26%	67.47%	DNA	68.29%	70.07%
WINTHROP HARBOR POLICE PENSION FUND	86.43%	77.49%	90.86%	DNA	102.32%	96.11%
WOOD DALE POLICE PENSION FUND	64.82%	53.59%	56.76%	DNA	60.60%	61.70%
WOOD RIVER POLICE PENSION FUND	68.85%	56.84%	63.86%	DNA	60.42%	60.25%
WOODRIDGE POLICE PENSION FUND	57.71%	45.73%	50.79%	DNA	53.01%	52.91%
WOODSTOCK POLICE PENSION FUND	66.17%	55.33%	61.53%	DNA	65.86%	65.64%
WORTH POLICE PENSION FUND	54.78%	44.92%	48.15%	DNA	45.31%	43.68%
YORKVILLE POLICE PENSION FUND	36.00%	34.17%	36.72%	DNA	36.09%	40.94%
ZION POLICE PENSION FUND	68.69%	56.18%	60.13%	DNA	63.09%	64.01%

APPENDIX II						
Article 4 Pension Funds - Funding Ratio History						
Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
ADDISON FIREFIGHTERS PENSION FUND	67.09%	60.83%	61.62%	62.19%	60.81%	61.28%
ALGONQUIN LAKE IN THE HILLS FPD PENSION FUND	70.66%	60.87%	66.75%	DNA	71.36%	76.06%
ALSIP FIREFIGHTERS PENSION FUND	63.50%	54.50%	54.50%	DNA	56.82%	56.85%
ALTON FIREFIGHTERS PENSION FUND	31.91%	25.16%	30.23%	DNA	31.62%	30.48%
ANNA FIREFIGHTERS PENSION FUND	72.79%	75.21%	75.13%	DNA	53.04%	47.18%
ARLINGTON HEIGHTS FIREFIGHTERS PENSION FUND	61.61%	50.20%	57.84%	DNA	63.13%	64.45%
ATWOOD FPD FIREFIGHTERS PENSION FUND	7.71%	9.18%	8.18%	DNA	21.44%	8.58%
AURORA FIREFIGHTERS PENSION FUND	45.05%	48.05%	50.01%	52.08%	52.30%	DNA
BARRINGTON FIREFIGHTERS PENSION FUND	75.20%	83.08%	75.38%	78.68%	80.16%	80.86%
BARTLETT FPD FIREFIGHTERS PENSION FUND	51.58%	56.50%	59.20%	58.86%	62.49%	62.89%
BATAVIA FIREFIGHTERS PENSION FUND	53.17%	58.07%	62.93%	64.40%	68.18%	66.01%
BEACH PARK FPD FIRE FIGHTERS PENSION FUND	16.06%	31.02%	43.15%	DNA	36.76%	47.64%
BEARDSTOWN FIREFIGHTERS PENSION FUND	66.64%	66.46%	65.50%	DNA	50.97%	56.95%
BELLEVILLE FIREFIGHTERS PENSION FUND	40.59%	33.65%	39.71%	DNA	41.35%	42.80%
BELLWOOD FIREFIGHTERS PENSION FUND	58.55%	63.42%	64.68%	64.88%	65.76%	64.28%
BELVIDERE FIREFIGHTERS PENSION FUND	60.69%	48.14%	52.37%	DNA	59.34%	61.10%
BEMENT FPD FIREFIGHTERS PENSION FUND	36.14%	35.51%	38.38%	DNA	36.88%	34.42%
BENSENVILLE FIREFIGHTERS PENSION FUND	48.86%	47.15%	44.66%	41.47%	38.88%	39.73%
BENTON FIREFIGHTERS PENSION FUND	77.36%	76.56%	82.43%	DNA	81.57%	81.26%
BERWYN FIREFIGHTERS PENSION FUND	27.99%	28.44%	28.96%	28.12%	26.21%	45.92%
BLOOMINGDALE FPD FIREFIGHTERS PENSION FUND	74.50%	61.09%	66.18%	DNA	67.53%	66.88%
BLOOMINGTON FIREFIGHTERS PENSION FUND	48.77%	40.00%	45.93%	DNA	47.31%	48.13%
BLUE ISLAND FIREFIGHTERS PENSION FUND	44.06%	36.74%	38.42%	DNA	31.51%	31.27%
BOLINGBROOK FIREFIGHTERS PENSION FUND	63.86%	50.10%	56.37%	DNA	56.87%	55.99%
BOURBONNAIS FPD FIREFIGHTERS PENSION FUND	35.72%	98.67%	112.77%	69.84%	69.37%	67.79%
BRADLEY FIREFIGHTERS PENSION FUND	37.15%	37.30%	39.91%	DNA	36.81%	39.12%
BRIDGEVIEW FIREFIGHTERS PENSION FUND	45.68%	50.75%	53.67%	51.57%	50.94%	51.59%
BRISTOL-KENDALL FIREFIGHTER'S PENSION FUND	DNA	DNA	DNA	DNA	66.23%	69.93%
BROADVIEW FIREFIGHTERS PENSION FUND	60.40%	49.10%	53.65%	DNA	54.74%	54.23%
BROOKFIELD FIREFIGHTERS PENSION FUND	54.41%	58.76%	64.24%	64.02%	62.75%	DNA
BUFFALO GROVE FIREFIGHTERS PENSION FUND	59.87%	70.92%	74.75%	73.92%	72.47%	DNA
BURBANK FIREFIGHTERS PENSION FUND	71.58%	74.55%	74.08%	80.83%	81.69%	78.81%
BURLINGTON COMMUNITY FPD FIREFIGHTERS PENSION FUND	DNA	DNA	21.24%	17.31%	20.15%	42.48%
BYRON FPD FIREFIGHTERS PENSION FUND	100.78%	95.03%	95.79%	98.37%	90.12%	89.12%
CAIRO FIREFIGHTERS PENSION FUND	35.91%	22.10%	24.31%	DNA	17.42%	15.65%
CALUMET CITY FIREFIGHTERS PENSION FUND	61.82%	45.53%	48.83%	DNA	51.06%	51.78%
CANTON FIRE PENSION FUND	53.91%	43.46%	46.60%	DNA	43.22%	43.20%
CARBONDALE FIRE PENSION FUND	56.83%	46.25%	50.85%	DNA	53.74%	53.00%
CARBONDALE TOWNSHIP FIREFIGHTERS PENSION FUND	178.81%	181.28%	179.43%	DNA	131.13%	127.44%
CAROL STREAM FPD FIREFIGHTERS PENSION FUND	70.80%	63.64%	68.12%	73.10%	71.98%	72.02%
CARPENTERSVILLE FIREFIGHTERS PENSION FUND	74.78%	63.15%	72.74%	DNA	74.46%	73.44%
CARTERVILLE FIREFIGHTER'S PENSION FUND	DNA	DNA	DNA	DNA	32.55%	39.41%
CARY FPD FIREFIGHTERS PENSION FUND	71.25%	72.22%	77.64%	DNA	82.14%	84.06%
CENTRAL STICKNEY FPD FIREFIGHTERS PENSION FUND	25.56%	15.67%	4.05%	DNA	0.00%	0.00%
CENTRALIA FIREFIGHTERS PENSION FUND	54.09%	61.88%	61.67%	60.77%	62.67%	DNA

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	2008	2009	2010	2011	2012	2013
CENTRALIA FPD FIREFIGHTERS PENSION FUND	105.90%	95.37%	96.38%	DNA	70.94%	66.74%
CHAMPAIGN FIREFIGHTERS PENSION FUND	69.38%	62.05%	67.61%	69.66%	75.06%	73.47%
CHANNAHON FPD FIREFIGHTERS PENSION FUND	142.25%	162.96%	156.54%	110.55%	140.80%	DNA
CHARLESTON FIREFIGHTERS PENSION FUND	58.87%	46.98%	50.91%	DNA	48.27%	47.81%
CHATHAM FPD FIREFIGHTER'S PENSION FUND	87.19%	117.29%	97.32%	64.91%	64.00%	62.61%
CHERRY VALLEY FPD FIREFIGHTER'S PENSION FUND	167.28%	115.94%	113.88%	DNA	66.03%	65.68%
CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND	55.34%	48.10%	48.77%	DNA	50.10%	48.40%
CHICAGO RIDGE FIREFIGHTERS PENSION FUND	49.67%	56.48%	58.99%	60.71%	63.38%	62.49%
CICERO FIREFIGHTERS' PENSION FUND	25.63%	26.91%	28.90%	31.13%	31.38%	DNA
CLARENDON HILLS FIREFIGHTERS PENSION FUND	83.09%	83.58%	90.25%	DNA	66.06%	71.55%
CLINTON FIREFIGHTERS PENSION FUND	74.14%	78.31%	79.25%	DNA	60.21%	62.90%
COAL CITY FIREFIGHTER'S PENSION FUND	DNA	DNA	100.00%	DNA	76.85%	73.21%
COLLINSVILLE FIREFIGHTERS PENSION FUND	68.36%	80.55%	84.35%	75.50%	74.60%	75.78%
COUNTRY CLUB HILLS FIREFIGHTERS PENSION FUND	80.80%	75.39%	77.93%	DNA	54.64%	54.61%
COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	80.64%	70.75%	69.08%	71.26%	69.78%	70.97%
CRYSTAL LAKE FIREFIGHTERS PENSION FUND	65.19%	53.47%	62.11%	DNA	64.28%	65.52%
DANVILLE FIREFIGHTERS PENSION FUND	27.15%	22.74%	25.15%	DNA	24.48%	23.89%
DARIEN WOODRIDGE FPD FIREFIGHTERS PENSION FUND	77.80%	63.03%	64.84%	65.99%	65.87%	66.94%
DECATUR FIREFIGHTERS PENSION FUND	59.19%	46.79%	51.94%	DNA	53.73%	54.85%
DEERFIELD-BANNOCKBURN FIRE PROTECTION DISTRICT	81.02%	67.36%	78.66%	DNA	82.02%	81.75%
DEKALB FIREFIGHTERS PENSION FUND	38.85%	34.21%	35.67%	36.64%	36.65%	36.42%
DES PLAINES FIREFIGHTERS PENSION FUND	46.16%	48.73%	50.36%	50.68%	51.07%	52.27%
DIXON COMMUNITY FPD FIREFIGHTER PENSION FUND	71.42%	57.60%	62.73%	DNA	55.55%	56.59%
DIXON FIREFIGHTERS PENSION FUND	71.94%	52.23%	60.88%	DNA	58.96%	55.49%
DOLTON FIREFIGHTERS PENSION FUND	91.91%	69.33%	71.26%	DNA	70.09%	71.16%
DOWNERS GROVE FIREFIGHTERS PENSION FUND	47.38%	49.74%	53.31%	55.50%	53.84%	53.02%
DUQUOIN FIREFIGHTERS PENSION FUND	50.79%	50.75%	47.74%	38.32%	36.61%	35.95%
EAST ALTON FIREFIGHTERS PENSION FUND	45.00%	39.95%	39.84%	DNA	27.60%	25.30%
EAST DUNDEE/COUNTRYSIDE FPD PENSION FUND	49.47%	57.31%	103.57%	71.56%	75.97%	56.71%
EAST JOLIET FPD FIREFIGHTERS PENSION FUND	244.79%	206.11%	289.76%	128.31%	138.46%	133.45%
EAST MOLINE FIREFIGHTERS PENSION FUND	87.09%	66.01%	72.17%	DNA	73.99%	76.00%
EAST PEORIA FIREFIGHTERS PENSION FUND	57.24%	47.54%	52.56%	DNA	58.12%	58.72%
EAST ST LOUIS FIREFIGHTERS PENSION FUND	23.17%	25.47%	26.74%	24.35%	24.21%	24.44%
EDWARDSVILLE FIREFIGHTERS PENSION FUND	77.25%	62.16%	72.72%	DNA	62.35%	62.25%
EFFINGHAM FIREFIGHTERS PENSION FUND	76.75%	67.33%	69.88%	DNA	63.82%	64.33%
ELBURN/COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	60.91%	56.88%	56.84%	DNA	59.10%	62.05%
ELGIN FIREFIGHTERS PENSION FUND	42.72%	45.89%	45.96%	44.88%	45.68%	DNA
ELK GROVE VILLAGE FIREFIGHTERS PENSION FUND	61.35%	52.06%	58.03%	DNA	55.23%	55.94%
ELMHURST FIREFIGHTERS PENSION FUND	62.40%	52.72%	62.11%	DNA	66.69%	66.16%
ELMWOOD PARK FIREFIGHTERS PENSION FUND	34.78%	29.83%	37.92%	DNA	40.95%	40.53%
ELWOOD FIRE PROTECTION DISTRICT	78.58%	95.32%	124.72%	81.44%	84.17%	77.94%
EVANSTON FIREFIGHTERS PENSION FUND	41.46%	36.10%	42.16%	43.10%	44.58%	DNA
EVERGREEN PARK FIREFIGHTERS PENSION FUND	54.36%	49.96%	45.83%	34.45%	30.81%	27.08%
FAIRFIELD FIREFIGHTERS PENSION FUND	61.06%	52.37%	57.79%	DNA	47.52%	48.81%
FAIRVIEW/CASEVILLE FPD PENSION FUND	89.14%	88.62%	88.83%	68.82%	70.91%	69.71%

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	2008	2009	2010	2011	2012	2013
FLOSSMOOR FIREFIGHTERS PENSION FUND	80.10%	76.18%	65.77%	DNA	39.94%	38.58%
FOREST PARK FIREFIGHTERS PENSION FUND	61.83%	50.07%	52.02%	DNA	50.24%	48.77%
FOREST VIEW FIREFIGHTERS PENSION FUND	56.93%	45.28%	50.20%	DNA	38.12%	36.96%
FOSTERBURG FPD FIREFIGHTERS PENSION FUND	54.44%	58.75%	66.58%	52.92%	57.61%	58.74%
FOX LAKE FIREFIGHTERS PENSION FUND	0.00%	0.00%	100.00%	DNA	0.00%	0.00%
FOX LAKE FPD FIREFIGHTER'S PENSION FUND	DNA	DNA	100.00%	53.56%	57.04%	72.91%
FOX RIVER GROVE FPD FIREFIGHTERS PENSION FUND	0.00%	0.00%	100.00%	DNA	0.00%	0.00%
FRANKFORT FPD FIREFIGHTERS PENSION FUND	126.13%	113.49%	117.75%	102.03%	91.15%	88.48%
FRANKLIN PARK FIREFIGHTERS PENSION FUND	51.43%	42.86%	46.66%	DNA	48.50%	48.54%
FREEPORT FIREFIGHTERS PENSION FUND	80.17%	64.90%	71.92%	DNA	74.37%	76.18%
GALESBURG FIRE FIGHTERS PENSION FUND	48.27%	51.76%	51.22%	49.72%	48.14%	47.37%
GENEVA FIREFIGHTERS PENSION FUND	77.58%	66.83%	72.84%	DNA	89.97%	85.07%
GLENCOE FIREFIGHTERS PENSION FUND	39.93%	30.68%	19.75%	DNA	4.79%	1.22%
GLENSIDE FPD FIREFIGHTERS PENSION FUND	59.72%	56.88%	40.96%	DNA	52.87%	51.23%
GLENVIEW FIREFIGHTERS PENSION FUND	56.47%	57.25%	58.63%	57.13%	56.14%	57.13%
GLENWOOD FIREFIGHTERS PENSION FUND	76.52%	72.59%	74.12%	DNA	58.38%	64.52%
GODFREY PAID FIREFIGHTERS PENSION FUND	70.49%	64.26%	72.23%	DNA	71.97%	73.82%
GRANITE CITY FIREFIGHTERS PENSION FUND	43.28%	33.76%	36.41%	DNA	34.62%	33.23%
GRAYSLAKE FPD FIREFIGHTERS PENSION FUND	64.13%	61.42%	63.33%	DNA	61.22%	65.00%
GREATER ROUND LAKE FPD FIREFIGHTERS PENSION FUND	67.14%	54.10%	65.15%	DNA	72.14%	78.85%
GURNEE FIREFIGHTERS PENSION FUND	74.02%	63.71%	68.92%	DNA	73.82%	76.28%
HAMPSHIRE FPD FIREFIGHTERS PENSION FUND	97.47%	97.31%	106.28%	71.22%	70.16%	66.49%
HANOVER PARK FIREFIGHTERS PENSION FUND	59.64%	53.31%	59.81%	DNA	61.38%	60.28%
HARLEM-ROSCOE FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	119.91%	122.92%
HARRISBURG FIREFIGHTERS PENSION FUND	70.72%	66.71%	70.96%	DNA	62.26%	62.20%
HARVARD FPD PENSION FUND	84.52%	101.23%	118.08%	DNA	0.00%	0.00%
HARVEY FIREFIGHTERS PENSION FUND	50.79%	38.28%	40.45%	DNA	35.48%	32.62%
HAZEL CREST FIREFIGHTERS PENSION FUND	80.13%	68.10%	82.16%	DNA	75.80%	72.48%
HERRIN FIREFIGHTERS PENSION FUND	56.32%	42.87%	46.48%	DNA	46.70%	46.66%
HIGHLAND PARK FIREFIGHTERS PENSION FUND	43.58%	47.50%	48.01%	49.18%	48.49%	DNA
HIGHWOOD FIREFIGHTERS PENSION FUND	85.86%	73.01%	88.06%	DNA	67.93%	75.01%
HILLSBORO FIREFIGHTER'S PENSION FUND	53.62%	52.57%	74.37%	DNA	49.37%	51.20%
HILLSIDE FIREFIGHTERS PENSION FUND	47.92%	49.44%	46.29%	DNA	47.90%	47.46%
HINCKLEY COMMUNITY FPD FIREFIGHTER'S PENSION FUND	DNA	DNA	DNA	DNA	0.00%	0.00%
HINSDALE FIREFIGHTERS PENSION FUND	63.06%	53.22%	58.26%	DNA	60.54%	59.47%
HOFFMAN ESTATES FIREFIGHTERS PENSION FUND	56.34%	61.79%	65.39%	67.09%	66.40%	DNA
HOMER TOWNSHIP FPD FIREFIGHTERS PENSION FUND	90.52%	152.95%	119.81%	79.69%	91.32%	82.99%
HOMEWOOD FIREFIGHTERS PENSION FUND	78.61%	62.67%	70.87%	DNA	64.74%	68.93%
HUNTLEY FPD FIREFIGHTERS PENSION FUND	83.26%	84.33%	87.79%	DNA	96.14%	94.19%
ITASCA FPD #1 FIREFIGHTERS PENSION FUND	52.29%	47.99%	53.84%	53.08%	55.65%	61.64%
IVESDALE FPD FIREFIGHTERS PENSION FUND	57.04%	55.54%	63.28%	38.26%	40.43%	43.86%
JACKSONVILLE FIREFIGHTERS PENSION FUND	63.38%	66.04%	69.50%	67.68%	70.00%	70.16%
JEFFERSON FPD FIREFIGHTERS PENSION FUND	70.25%	81.88%	84.23%	63.68%	61.49%	DNA
JERSEYVILLE FIREFIGHTER'S PENSION FUND	107.78%	111.59%	112.91%	DNA	65.83%	66.00%
JOLIET FIREFIGHTERS PENSION FUND	34.05%	38.01%	41.73%	42.61%	45.04%	DNA

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	2008	2009	2010	2011	2012	2013
JUSTICE FIREFIGHTERS PENSION FUND	39.07%	34.56%	29.52%	23.75%	23.03%	DNA
KANKAKEE FIREFIGHTERS' PENSION FUND	22.18%	17.68%	18.80%	DNA	18.65%	18.55%
KEWANEE COMMUNITY FPD FIREFIGHTERS PENSION FUND	60.31%	57.10%	57.87%	DNA	39.92%	39.36%
KEWANEE FIREFIGHTERS PENSION FUND	69.49%	58.06%	70.02%	DNA	63.08%	60.87%
LAGRANGE FIREFIGHTERS PENSION FUND	50.12%	39.82%	42.51%	DNA	40.87%	40.57%
LAKE EGYPT FPD FIREFIGHTERS PENSION FUND	184.95%	164.66%	156.89%	88.06%	86.52%	85.18%
LAKE FOREST FIREFIGHTERS PENSION FUND	74.34%	64.81%	69.10%	DNA	72.91%	73.73%
LAKE VILLA FPD FIREFIGHTER'S PENSION FUND	DNA	100.00%	100.00%	DNA	0.00%	0.00%
LAKE ZURICH FIREFIGHTERS PENSION FUND	42.02%	35.83%	43.06%	DNA	50.88%	54.58%
LANSING FIREFIGHTERS PENSION FUND	61.23%	49.42%	52.87%	DNA	55.09%	53.85%
LASALLE FIREFIGHTERS PENSION FUND	72.42%	69.88%	83.35%	DNA	57.32%	55.52%
LEMONT FPD FIREFIGHTERS PENSION FUND	56.31%	62.46%	63.49%	66.78%	66.02%	64.46%
LEYDEN FPD FIREFIGHTERS PENSION FUND	46.45%	48.90%	48.75%	46.83%	44.68%	42.44%
LIBERTYVILLE FIREFIGHTERS PENSION FUND	69.24%	55.47%	61.97%	DNA	63.54%	65.25%
LINCOLN FIREFIGHTERS PENSION FUND	51.80%	46.03%	43.59%	DNA	36.59%	35.09%
LINCOLN RURAL FPD FIREFIGHTERS PENSION FUND	146.52%	116.65%	126.68%	106.80%	101.04%	101.19%
LINCOLNSHIRE-RIVERWOOD FPD FIREFIGHTERS PENSION FUND	86.15%	73.64%	80.29%	81.88%	81.26%	82.28%
LISLE-WOODRIDGE FPD FIREFIGHTERS PENSION FUND	46.48%	49.52%	51.34%	50.40%	49.38%	49.16%
LITCHFIELD FIREFIGHTERS PENSION FUND	74.05%	71.90%	70.45%	DNA	64.21%	64.30%
LOCKPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND	60.75%	55.75%	60.71%	DNA	64.28%	64.34%
LOMBARD FIREFIGHTERS PENSION FUND	78.80%	67.84%	68.87%	71.99%	73.58%	75.37%
LONG CREEK FPD FIREFIGHTERS PENSION FUND	134.37%	170.65%	145.29%	DNA	97.66%	98.53%
LONG GROVE FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	98.18%	DNA
LONG GROVE FIREMENS PENSION FUND	89.64%	119.99%	144.32%	91.14%	DNA	DNA
LYONS FIREFIGHTERS PENSION FUND	7.42%	6.75%	6.04%	5.29%	1.11%	1.72%
MACOMB FIREFIGHTERS PENSION FUND	67.73%	53.76%	61.75%	DNA	59.36%	61.17%
MANHATTAN FPD FIREFIGHTER'S PENSION FUND	DNA	DNA	113.05%	DNA	65.57%	66.33%
MANTENO COMMUNITY FPD FIREFIGHTERS PENSION FUND	72.40%	76.45%	76.98%	71.35%	71.11%	83.20%
MARION FIREFIGHTERS PENSION FUND	67.48%	59.65%	65.42%	DNA	67.77%	67.79%
MARKHAM FIREFIGHTERS PENSION FUND	84.92%	104.76%	97.44%	DNA	DNA	77.26%
MARYVILLE FIREFIGHTER'S PENSION FUND	40.78%	49.55%	54.67%	DNA	48.76%	44.11%
MATTESON FIREFIGHTERS PENSION FUND	72.37%	61.01%	64.10%	DNA	63.85%	62.21%
MATTOON FIREFIGHTERS PENSION FUND	51.19%	40.29%	44.00%	DNA	41.97%	43.57%
MAYWOOD FIREFIGHTERS PENSION FUND	44.34%	36.45%	37.22%	DNA	35.14%	36.60%
MCCOOK FIREFIGHTERS PENSION FUND	28.48%	41.40%	34.71%	29.27%	43.97%	34.55%
MCHENRY TOWNSHIP FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	66.05%	1242.73%
MELROSE PARK FIREFIGHTERS PENSION FUND	34.23%	34.36%	33.17%	30.18%	27.51%	25.25%
MENDOTA FIREFIGHTERS PENSION FUND	59.74%	60.05%	68.07%	DNA	55.71%	57.21%
METROPOLIS FIREFIGHTERS PENSION FUND	64.48%	64.76%	68.14%	59.07%	59.65%	54.93%
MIDLOTHIAN FIREFIGHTERS PENSION FUND	69.93%	62.43%	61.08%	DNA	58.18%	55.50%
MINOOKA FPD FIREFIGHTERS PENSION FUND	52.71%	70.04%	75.80%	62.03%	69.17%	118.59%
MOKENA FPD FIREFIGHTERS PENSION FUND	75.43%	63.18%	69.87%	73.79%	77.19%	72.73%
MOLINE FIREFIGHTERS PENSION FUND	38.70%	37.72%	37.02%	35.90%	35.10%	34.80%
MONMOUTH FIREFIGHTERS PENSION FUND	48.74%	38.48%	44.65%	DNA	39.21%	37.94%
MONTGOMERY & COUNTRYSIDE FPD PENSION FUND	115.63%	117.38%	110.89%	55.44%	62.14%	66.73%

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	2008	2009	2010	2011	2012	2013
MORRIS FIREFIGHTERS' PENSION FUND	DNA	DNA	DNA	DNA	DNA	59.42%
MORTON GROVE FIREFIGHTERS PENSION FUND	43.26%	47.19%	53.18%	50.46%	51.22%	51.62%
MT CARMEL FIREFIGHTERS PENSION FUND	84.55%	77.78%	79.14%	DNA	57.49%	57.45%
MT PROSPECT FIREFIGHTERS PENSION FUND	53.11%	56.96%	57.37%	56.09%	56.45%	DNA
MT VERNON FIREFIGHTERS PENSION FUND	52.02%	44.06%	57.86%	DNA	55.85%	57.72%
MT ZION FPD FIREFIGHTERS PENSION FUND	112.00%	107.73%	115.88%	86.89%	109.41%	96.88%
MUNDELEIN FIREFIGHTERS PENSION FUND	82.33%	72.60%	87.12%	DNA	80.71%	80.78%
MURPHYSBORO FIREFIGHTERS PENSION FUND	53.17%	46.64%	50.74%	DNA	50.53%	52.00%
NAPERVILLE FIREFIGHTERS PENSION FUND	71.95%	59.21%	67.48%	DNA	73.46%	73.31%
NEW LENOX FPD FIREFIGHTERS PENSION FUND	163.60%	156.07%	116.34%	95.53%	88.53%	DNA
NEWPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND	79.14%	79.30%	97.62%	DNA	57.39%	64.23%
NILES FIREFIGHTERS PENSION FUND	55.81%	45.09%	46.78%	DNA	42.22%	43.39%
NORMAL FIREFIGHTERS PENSION FUND	63.24%	54.54%	60.25%	DNA	57.33%	56.95%
NORTH AURORA FPD FIREFIGHTERS PENSION FUND	64.56%	66.22%	72.96%	DNA	65.82%	71.03%
NORTH CHICAGO FIREFIGHTERS PENSION FUND	49.71%	41.96%	45.67%	DNA	38.93%	37.35%
NORTH MAINE FPD FIREFIGHTERS PENSION FUND	48.22%	50.56%	53.04%	55.25%	57.39%	58.46%
NORTH PALOS FPD FIREFIGHTERS PENSION FUND	63.03%	73.34%	71.17%	67.17%	68.44%	DNA
NORTH PARK FPD FIREFIGHTER'S PENSION FUND	91.59%	95.49%	157.16%	DNA	471.82%	486.68%
NORTH RIVERSIDE FIREFIGHTERS PENSION FUND	57.36%	48.64%	50.86%	DNA	43.04%	40.43%
NORTHBROOK FIREFIGHTERS PENSION FUND	73.30%	59.94%	64.06%	DNA	62.65%	60.67%
NORTHLAKE FPD FIREFIGHTERS PENSION FUND	77.29%	50.40%	71.78%	DNA	69.79%	76.42%
NORTHWEST HOMER FPD FIREFIGHTERS PENSION FUND	85.52%	76.93%	76.15%	61.11%	73.22%	74.75%
NORTHWEST ST CLAIR COUNTY FPD PENSION FUND	86.33%	85.73%	87.42%	70.84%	73.22%	76.59%
NORWOOD PARK FPD FIREFIGHTERS PENSION FUND	51.25%	45.94%	47.88%	50.95%	52.08%	52.64%
NUNDA RURAL FPD FIREFIGHTERS PENSION FUND	3.80%	3.80%	3.29%	DNA	3.51%	3.48%
OAK BROOK FIREFIGHTERS PENSION FUND	55.18%	57.31%	59.83%	59.20%	59.01%	58.70%
OAK FOREST FIREFIGHTERS PENSION FUND	72.77%	59.19%	66.98%	DNA	71.15%	73.08%
OAK LAWN FIREFIGHTERS PENSION FUND	61.75%	69.59%	70.26%	DNA	63.09%	DNA
OAK LAWN FIREFIGHTERS' PENSION FUND	DNA	DNA	DNA	64.91%	DNA	DNA
OAK PARK FIREFIGHTERS PENSION FUND	41.45%	43.62%	43.18%	42.78%	42.64%	42.37%
OAKBROOK TERRACE FPD PENSION FUND	61.85%	57.83%	62.68%	51.77%	53.31%	57.49%
OLNEY FIREFIGHTERS PENSION FUND	82.94%	78.01%	82.51%	DNA	56.12%	57.68%
ORLAND FPD FIREFIGHTERS PENSION FUND	65.24%	70.56%	75.47%	78.36%	104.39%	DNA
OSWEGO FPD FIREFIGHTERS PENSION FUND	74.17%	167.98%	135.83%	DNA	98.26%	104.44%
OTTAWA FIREFIGHTERS PENSION FUND	61.35%	48.29%	54.37%	DNA	52.86%	51.53%
PALATINE FIREFIGHTERS PENSION FUND	55.17%	57.72%	55.83%	56.09%	55.71%	55.56%
PALATINE RURAL FPD FIREFIGHTERS PENSION FUND	67.90%	79.80%	76.32%	79.03%	81.42%	DNA
PALOS FIRE PROTECTION DISTRICT PENSION FUND	88.41%	67.45%	76.29%	DNA	72.17%	76.79%
PALOS HEIGHTS FPD PENSION FUND	59.18%	68.58%	70.54%	68.92%	65.27%	63.21%
PARIS FIREFIGHTERS PENSION FUND	59.24%	50.67%	54.43%	DNA	48.44%	52.77%
PARK FOREST FIREFIGHTERS PENSION FUND	54.34%	48.95%	50.15%	51.18%	52.12%	50.05%
PARK RIDGE FIREFIGHTERS PENSION FUND	59.79%	49.71%	55.81%	DNA	65.97%	67.12%
PEKIN FIREFIGHTERS PENSION FUND	39.96%	32.00%	36.27%	DNA	38.32%	39.54%
PEORIA FIREFIGHTERS PENSION FUND	54.31%	59.57%	59.46%	58.94%	58.30%	57.68%
PEOTONE FPD FIREFIGHTERS PENSION FUND	133.70%	116.17%	126.73%	DNA	99.37%	104.72%

APPENDIX II						
Article 4 Pension Funds - Funding Ratio History						
Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
PERU FIREFIGHTERS PENSION FUND	77.90%	73.63%	75.53%	DNA	61.86%	65.20%
PINGREE GROVE & COUNTRYSIDE FPD PENSION FUND	68.90%	77.32%	42.32%	DNA	37.71%	42.17%
PLAINFIELD FPD FIREFIGHTERS PENSION FUND	146.08%	144.58%	158.77%	DNA	150.37%	160.50%
PLEASANTVIEW FPD	74.87%	69.18%	67.50%	68.43%	61.76%	62.38%
PONTIAC FIREFIGHTERS PENSION FUND	70.99%	63.46%	66.49%	DNA	55.64%	56.15%
POSEN FIREFIGHTERS PENSION FUND	38.61%	31.10%	31.58%	DNA	27.31%	26.83%
PRINCETON FIREFIGHTERS PENSION FUND	88.53%	71.56%	70.94%	DNA	66.99%	69.76%
PROSPECT HEIGHTS FPD FIREFIGHTERS PENSION FUND	108.69%	109.52%	138.71%	DNA	61.86%	77.49%
QUINCY FIREFIGHTERS PENSION FUND	45.21%	36.64%	38.19%	DNA	42.41%	42.17%
RIVER FOREST FIREFIGHTERS PENSION FUND	67.39%	48.20%	55.10%	DNA	56.53%	58.29%
RIVERDALE FIREFIGHTERS PENSION FUND	81.59%	67.32%	64.22%	DNA	55.37%	53.97%
ROBBINS FIREFIGHTERS PENSION FUND	95.48%	75.33%	82.08%	DNA	80.75%	84.95%
ROBERTS PARK FPD FIREFIGHTERS PENSION FUND	82.39%	64.49%	65.12%	DNA	64.17%	62.09%
ROBINSON FIREFIGHTERS PENSION FUND	79.49%	78.13%	75.87%	DNA	DNA	DNA
ROBINSON FPD FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	67.59%	63.14%
ROCHELLE FIREFIGHTERS PENSION FUND	87.32%	71.77%	77.26%	DNA	69.52%	70.36%
ROCK FALLS FIREFIGHTERS PENSION FUND	89.41%	70.98%	80.53%	DNA	80.33%	84.45%
ROCK ISLAND FIREFIGHTERS PENSION FUND	39.39%	35.70%	40.74%	DNA	38.08%	38.16%
ROCKFORD FIREFIGHTERS PENSION FUND	51.72%	57.12%	57.83%	55.54%	53.34%	DNA
ROLLING MEADOWS FIREFIGHTERS PENSION FUND	37.32%	38.85%	41.08%	39.74%	39.96%	DNA
ROMEVILLE FIREFIGHTERS PENSION FUND	72.55%	75.70%	101.71%	DNA	86.79%	101.98%
ROSELLE FIREFIGHTERS PENSION FUND	69.75%	71.79%	74.99%	66.83%	67.10%	67.64%
RUTLAND/DUNDEE TWPS FPD FIREFIGHTER'S PENSION FUND	67.38%	75.26%	80.56%	DNA	68.65%	69.57%
SALEM FPD FIREFIGHTERS PENSION FUND	65.35%	71.45%	86.20%	DNA	68.39%	69.98%
SAUK VILLAGE FIREFIGHTER PENSION FUND	66.11%	60.66%	380.78%	DNA	DNA	DNA
SAUK VILLAGE FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	40.95%	40.60%
SAVANNA FIREFIGHTERS PENSION FUND	72.67%	72.87%	70.39%	DNA	49.89%	52.75%
SCHAUMBURG FIREFIGHTERS PENSION FUND	58.89%	52.41%	58.10%	DNA	64.68%	64.17%
SCHILLER PARK FIREFIGHTERS PENSION FUND	59.53%	44.84%	49.92%	DNA	51.69%	49.25%
SHELBYVILLE FPD FIREFIGHTERS PENSION FUND	76.34%	63.28%	60.17%	44.77%	42.61%	46.07%
SIGNAL HILL FPD FIREFIGHTERS PENSION FUND	91.27%	99.23%	96.17%	78.11%	77.39%	80.70%
SILVIS FIREFIGHTERS PENSION FUND	98.46%	99.42%	105.32%	DNA	69.75%	71.87%
SKOKIE FIREFIGHTERS PENSION FUND	57.53%	49.07%	52.47%	DNA	53.60%	53.48%
SOUTH BELOIT FIREFIGHTERS PENSION FUND	43.55%	36.60%	39.32%	35.11%	34.06%	36.82%
SOUTH CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND	46.37%	41.62%	33.24%	24.62%	21.83%	19.51%
SOUTH ELGIN/COUNTRYSIDE FPD PENSION FUND	52.47%	48.38%	51.19%	54.91%	56.74%	61.80%
SOUTH HOLLAND FIREFIGHTERS PENSION FUND	75.03%	69.88%	73.62%	DNA	71.17%	74.29%
SPRINGFIELD FIREFIGHTER'S PENSION FUND	45.45%	36.07%	41.62%	DNA	42.99%	43.60%
ST CHARLES FIREFIGHTERS PENSION FUND	77.36%	63.82%	78.40%	DNA	84.90%	80.70%
STERLING FIREFIGHTERS PENSION FUND	71.61%	55.27%	58.91%	DNA	60.29%	57.30%
STILLMAN FPD PENSION FUND	65.03%	67.66%	233.88%	DNA	95.21%	86.59%
STREAMWOOD FIREFIGHTERS PENSION FUND	66.38%	75.85%	76.19%	76.36%	76.00%	DNA
STREATOR FIREFIGHTERS PENSION FUND	53.49%	49.04%	46.85%	DNA	41.03%	44.90%
SUGAR GROVE FPD FIREFIGHTER'S PENSION FUND	79.43%	90.25%	112.96%	DNA	61.65%	63.85%
SULLIVAN FPD FIREFIGHTERS PENSION FUND	73.58%	67.56%	70.62%	60.66%	59.09%	57.75%



APPENDIX II						
Article 4 Pension Funds - Funding Ratio History						
Fund Name	FISCAL YEAR					
	2008	2009	2010	2011	2012	2013
SWANSEA FIREFIGHTERS PENSION FUND	62.95%	59.87%	63.29%	DNA	48.58%	54.40%
SYCAMORE FIREFIGHTERS PENSION FUND	63.39%	51.17%	57.66%	DNA	54.39%	56.14%
TAYLORVILLE FIREFIGHTERS PENSION FUND	69.94%	59.80%	65.94%	DNA	62.67%	60.64%
TRI-STATE FPD FIREFIGHTERS PENSION FUND	82.14%	65.38%	75.55%	DNA	81.51%	81.14%
TRI-TOWNSHIP FPD FIREFIGHTERS PENSION FUND	62.66%	55.23%	51.87%	40.32%	39.66%	38.89%
TROY FPD FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	DNA	56.64%
TROY FPD FIREFIGHTER'S PENSION FUND	DNA	DNA	DNA	DNA	56.45%	DNA
UNIVERSITY PARK FIREFIGHTERS PENSION FUND	89.94%	78.27%	95.98%	DNA	70.84%	67.80%
URBANA FIREFIGHTERS PENSION FUND	81.69%	70.06%	76.56%	80.66%	82.20%	85.26%
VILLA PARK FIREFIGHTERS PENSION FUND	78.25%	68.23%	74.21%	DNA	73.06%	69.73%
WARRENVILLE FPD FIREFIGHTERS PENSION FUND	148.26%	122.10%	79.42%	DNA	75.92%	74.86%
WASHINGTON PARK FIREFIGHTERS PENSION FUND	37.45%	33.30%	28.59%	DNA	DNA	DNA
WAUCONDA FPD FIREFIGHTER'S PENSION FUND	26.54%	27.39%	34.68%	DNA	47.67%	51.17%
WAUKEGAN FIREFIGHTERS PENSION FUND	51.48%	41.07%	43.60%	DNA	47.45%	47.59%
WEST CHICAGO FPD FIREFIGHTERS PENSION FUND	105.53%	90.97%	94.74%	97.40%	95.55%	98.83%
WEST DUNDEE FIREFIGHTERS PENSION FUND	65.44%	62.76%	79.78%	DNA	69.86%	71.10%
WEST FRANKFORT FIREFIGHTERS PENSION FUND	69.67%	56.35%	64.96%	DNA	57.59%	57.06%
WESTCHESTER FIREFIGHTERS PENSION FUND	74.96%	63.37%	72.85%	DNA	72.51%	69.92%
WESTERN SPRINGS FIREFIGHTERS PENSION FUND	102.53%	99.17%	119.13%	97.93%	115.82%	114.89%
WHEATON FIREFIGHTERS PENSION FUND	70.47%	57.66%	65.21%	DNA	68.29%	70.76%
WHEELING FIREFIGHTERS PENSION FUND	55.99%	57.29%	DNA	56.16%	53.73%	53.57%
WILLIAMSON COUNTY FIREFIGHTERS PENSION FUND	88.21%	93.75%	103.72%	109.31%	108.51%	104.90%
WILLOW SPRINGS FIREFIGHTERS PENSION FUND	7.42%	13.19%	16.51%	DNA	16.32%	24.81%
WILMETTE FIREFIGHTERS PENSION FUND	53.07%	61.01%	61.85%	62.06%	62.56%	63.99%
WILMINGTON FPD FIREFIGHTER'S PENSION FUND	92.11%	92.29%	95.68%	DNA	35.94%	54.81%
WIN-BUR-SEW FPD FIREFIGHTERS PENSION FUND	70.57%	65.89%	147.78%	DNA	48.44%	65.52%
WINFIELD FPD FIREFIGHTERS PENSION FUND	85.82%	80.63%	97.10%	DNA	91.04%	93.33%
WINNETKA FIREFIGHTERS PENSION FUND	63.65%	54.21%	64.27%	DNA	60.41%	60.80%
WOOD DALE FPD FIREFIGHTERS PENSION FUND	50.80%	40.13%	41.21%	41.49%	40.57%	42.39%
WOOD RIVER FIREFIGHTERS PENSION FUND	66.43%	57.98%	63.46%	DNA	53.41%	54.72%
WOODSTOCK FIRE/RESCUE DISTRICT FIREFIGHTERS PENSION FUND	60.18%	61.83%	58.62%	DNA	53.36%	55.29%
WORTH FIREFIGHTERS PENSION FUND	80.76%	95.28%	94.37%	DNA	100.88%	77.93%
YORK CENTER FIRE PROTECTION DISTRICT	161.21%	136.60%	125.52%	81.50%	80.59%	79.65%
ZION FIREFIGHTERS PENSION FUND	69.14%	58.80%	60.65%	DNA	58.12%	58.87%

<b>APPENDIX III</b>				
<b>Article 3 Pension Funds - Funding Status as of FY 2013</b>				
<b>Fund Name</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liability</b>	<b>Funded Ratio</b>
ADDISON POLICE PENSION FUND	\$62,577,053	\$36,330,405	\$26,246,648	58.06%
ALGONQUIN POLICE PENSION FUND	\$26,373,824	\$17,156,643	\$9,217,181	65.05%
ALSIP POLICE PENSION FUND	\$46,212,874	\$16,419,399	\$29,793,475	35.53%
ALTON POLICE PENSION FUND	\$65,020,894	\$20,145,469	\$44,875,425	30.98%
ANNA POLICE PENSION FUND	\$4,890,717	\$2,008,964	\$2,881,753	41.08%
ANTIOCH POLICE PENSION FUND	\$19,685,104	\$7,140,188	\$12,544,916	36.27%
ARLINGTON HEIGHTS POLICE FUND	\$119,705,890	\$90,557,367	\$29,148,523	75.65%
BARRINGTON POLICE PENSION FUND	\$31,777,841	\$18,426,969	\$13,350,873	57.99%
BARTLETT POLICE PENSION FUND	\$35,863,025	\$28,400,919	\$7,462,106	79.19%
BARTONVILLE POLICE PENSION FUND	\$3,496,771	\$2,400,596	\$1,096,175	68.65%
BEARDSTOWN POLICE PENSION FUND	\$3,138,470	\$1,365,973	\$1,772,497	43.52%
BELLEVILLE POLICE PENSION FUND	\$61,244,568	\$32,375,175	\$28,869,393	52.86%
BELLWOOD POLICE PENSION FUND	\$45,158,979	\$28,761,362	\$16,397,617	63.69%
BELVIDERE POLICE PENSION FUND	\$23,750,244	\$15,922,606	\$7,827,638	67.04%
BENSENVILLE POLICE PENSION FUND	\$28,184,125	\$14,896,828	\$13,287,298	52.86%
BENTON POLICE PENSION FUND	\$5,686,675	\$2,092,082	\$3,594,593	36.79%
BERKELEY POLICE PENSION FUND	\$12,915,979	\$7,744,417	\$5,171,562	59.96%
BERWYN POLICE PENSION FUND	\$96,936,862	\$59,892,588	\$37,044,275	61.79%
BETHALTO POLICE PENSION FUND	\$9,264,095	\$6,115,766	\$3,148,329	66.02%
BLOOMINGDALE POLICE PENSION FUND	\$43,213,266	\$25,462,338	\$17,750,928	58.92%
BLOOMINGTON POLICE PENSION FUND	\$99,214,462	\$54,599,210	\$44,615,252	55.03%
BLUE ISLAND POLICE PENSION FUND	\$32,575,242	\$9,580,140	\$22,995,102	29.41%
BOLINGBROOK POLICE PENSION FUND	\$92,328,004	\$50,225,458	\$42,102,546	54.40%
BOURBONNAIS POLICE PENSION FUND	\$13,891,882	\$10,171,618	\$3,720,264	73.22%
BRADLEY POLICE PENSION FUND	\$18,305,969	\$12,008,716	\$6,297,253	65.60%
BRAIDWOOD POLICE PENSION FUND	\$4,901,357	\$2,524,593	\$2,376,764	51.51%
BRIDGEVIEW POLICE PENSION FUND	\$37,766,244	\$19,755,814	\$18,010,429	52.31%
BROADVIEW POLICE PENSION FUND	\$34,811,388	\$23,105,225	\$11,706,163	66.37%
BURBANK POLICE PENSION FUND	\$45,904,243	\$34,200,238	\$11,704,004	74.50%
BURNHAM POLICE PENSION FUND	\$6,629,275	\$1,833,784	\$4,795,491	27.66%
BURR RIDGE POLICE PENSION FUND	\$17,962,988	\$13,324,930	\$4,638,058	74.18%
CAHOKIA POLICE PENSION FUND	\$20,558,203	\$14,701,929	\$5,856,274	71.51%
CAIRO POLICE PENSION FUND	\$5,192,692	\$1,394,101	\$3,798,591	26.85%
CALUMET CITY POLICE PENSION FUND	\$76,820,882	\$43,754,847	\$33,066,035	56.96%
CALUMET PARK POLICE PENSION FUND	\$13,951,241	\$6,728,266	\$7,222,975	48.23%
CAMPTON HILLS POLICE PENSION FUND	\$897,367	\$750,237	\$147,130	83.60%
CANTON POLICE PENSION FUND	\$16,852,756	\$14,210,430	\$2,642,326	84.32%
CARBONDALE POLICE PENSION FUND	\$42,548,559	\$19,936,065	\$22,612,494	46.85%
CARLINVILLE POLICE PENSION FUND	\$6,486,962	\$3,714,489	\$2,772,473	57.26%
CARMI POLICE PENSION FUND	\$6,606,661	\$3,534,337	\$3,072,324	53.50%
CAROL STREAM POLICE PENSION FUND	\$51,251,021	\$35,698,291	\$15,552,730	69.65%
CARPENTERSVILLE POLICE PENSION FUND	\$54,044,023	\$28,802,280	\$25,241,743	53.29%
CARTERVILLE POLICE PENSION FUND	\$911,101	\$208,667	\$702,434	22.90%
CARY POLICE PENSION FUND	\$14,990,480	\$7,871,243	\$7,119,237	52.51%
CASEYVILLE POLICE PENSION FUND	\$4,785,796	\$2,152,316	\$2,633,480	44.97%

<b>APPENDIX III</b>				
<b>Article 3 Pension Funds - Funding Status as of FY 2013</b>				
<b>Fund Name</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liability</b>	<b>Funded Ratio</b>
CHAMPAIGN POLICE PENSION FUND	\$103,305,847	\$74,141,999	\$29,163,848	71.77%
CHANNAHON POLICE PENSION FUND	\$8,502,255	\$5,389,531	\$3,112,724	63.39%
CHARLESTON POLICE PENSION FUND	\$23,273,401	\$11,328,192	\$11,945,209	48.67%
CHATHAM POLICE PENSION FUND	\$7,894,121	\$5,156,121	\$2,738,000	65.32%
CHERRY VALLEY POLICE PENSION FUND	\$10,501,433	\$2,311,644	\$8,189,789	22.01%
CHESTER POLICE PENSION FUND	\$3,206,672	\$2,570,937	\$635,735	80.17%
CHICAGO HEIGHTS POLICE PENSION FUND	\$82,098,856	\$43,419,894	\$38,678,962	52.89%
CHICAGO RIDGE POLICE PENSION FUND	\$33,326,621	\$15,142,548	\$18,184,073	45.44%
CHILLICOTHE POLICE PENSION FUND	\$4,657,476	\$3,032,769	\$1,624,707	65.12%
CLARENDON HILLS POLICE PENSION FUND	\$13,176,721	\$7,878,824	\$5,297,897	59.79%
CLINTON POLICE PENSION FUND	\$5,059,676	\$4,502,473	\$557,203	88.99%
COAL CITY POLICE PENSION FUND	\$5,912,878	\$1,437,168	\$4,475,710	24.31%
COLLINSVILLE POLICE PENSION FUND	\$32,161,077	\$20,521,958	\$11,639,119	63.81%
COLONA POLICE PENSION FUND	\$3,790,806	\$1,709,150	\$2,081,656	45.09%
COLUMBIA POLICE PENSION FUND	\$6,569,785	\$4,644,230	\$1,925,555	70.69%
COUNTRY CLUB HILLS POLICE PENSION FUND	\$28,769,085	\$16,316,598	\$12,452,487	56.72%
COUNTRYSIDE POLICE PENSION FUND	\$29,440,976	\$16,889,368	\$12,551,608	57.37%
CREST HILL POLICE PENSION FUND	\$18,706,100	\$12,499,511	\$6,206,589	66.82%
CRESTWOOD POLICE PENSION FUND	\$960,305	\$323,099	\$637,206	33.65%
CRETE POLICE PENSION FUND	\$8,374,347	\$5,867,155	\$2,507,192	70.06%
CREVE COEUR POLICE PENSION FUND	\$3,634,546	\$1,474,780	\$2,159,766	40.58%
CRYSTAL LAKE POLICE PENSION FUND	\$51,040,159	\$29,300,645	\$21,739,514	57.41%
DANVILLE POLICE PENSION FUND	\$53,717,691	\$19,100,887	\$34,616,804	35.56%
DARIEN POLICE PENSION FUND	\$36,633,190	\$21,795,084	\$14,838,106	59.50%
DECATUR POLICE PENSION FUND	\$132,411,499	\$80,973,687	\$51,437,812	61.15%
DEERFIELD POLICE PENSION FUND	\$48,525,574	\$36,400,462	\$12,125,112	75.01%
DEKALB POLICE PENSION FUND	\$54,115,545	\$26,868,190	\$27,247,355	49.65%
DES PLAINES POLICE PENSION FUND	\$124,172,470	\$59,501,633	\$64,670,837	47.92%
DIXON POLICE PENSION FUND	\$18,842,429	\$13,517,106	\$5,325,323	71.74%
DOLTON POLICE PENSION FUND	\$32,990,744	\$24,741,735	\$8,249,009	75.00%
DOWNERS GROVE POLICE PENSION FUND	\$81,982,093	\$44,942,813	\$37,039,280	54.82%
EAST ALTON POLICE PENSION FUND	\$7,862,064	\$2,850,577	\$5,011,487	36.26%
EAST DUNDEE POLICE PENSION FUND	\$12,477,032	\$7,164,001	\$5,313,031	57.42%
EAST MOLINE POLICE PENSION FUND	\$30,839,990	\$19,695,371	\$11,144,619	63.86%
EAST PEORIA POLICE PENSION FUND	\$37,566,595	\$23,954,485	\$13,612,110	63.77%
EDWARDSVILLE POLICE PENSION FUND	\$23,983,910	\$16,566,021	\$7,417,889	69.07%
EFFINGHAM POLICE PENSION FUND	\$17,483,961	\$12,614,583	\$4,869,378	72.15%
ELBURN POLICE PENSION FUND	\$1,589,021	\$497,041	\$1,091,980	31.28%
ELDORADO POLICE PENSION FUND	\$2,297,265	\$1,464,768	\$832,497	63.76%
ELK GROVE VILLAGE POLICE PENSION FUND	\$100,664,610	\$60,799,609	\$39,865,001	60.40%
ELMHURST POLICE PENSION FUND	\$78,815,060	\$49,443,799	\$29,371,261	62.73%
ELMWOOD PARK POLICE PENSION FUND	\$38,448,718	\$14,492,830	\$23,955,888	37.69%
EUREKA POLICE PENSION FUND	\$385,412	\$352,439	\$32,973	91.44%
EVERGREEN PARK POLICE PENSION FUND	\$57,163,563	\$42,710,769	\$14,452,794	74.72%
FAIRFIELD POLICE PENSION FUND	\$6,818,315	\$1,940,022	\$4,878,293	28.45%

APPENDIX III				
Article 3 Pension Funds - Funding Status as of FY 2013				
Fund Name	Accrued Liability	Actuarial Value of Assets	Unfunded Liability	Funded Ratio
FAIRVIEW HEIGHTS POLICE PENSION FUND	\$31,227,021	\$20,850,817	\$10,376,204	66.77%
FLORA POLICE PENSION FUND	\$8,578,071	\$4,604,906	\$3,973,165	53.68%
FLOSSMOOR POLICE PENSION FUND	\$18,183,912	\$11,410,771	\$6,773,141	62.75%
FOREST PARK POLICE PENSION FUND	\$35,322,370	\$21,376,990	\$13,945,380	60.52%
FOREST VIEW POLICE PENSION FUND	\$8,929,322	\$2,129,896	\$6,799,426	23.85%
FOX LAKE POLICE PENSION FUND	\$15,321,682	\$11,423,148	\$3,898,534	74.56%
FRANKFORT POLICE PENSION FUND	\$16,031,649	\$8,745,920	\$7,285,729	54.55%
FRANKLIN PARK POLICE PENSION FUND	\$49,297,038	\$21,559,833	\$27,737,205	43.73%
FREEPORT POLICE PENSION FUND	\$38,347,585	\$19,421,489	\$18,926,096	50.65%
GALESBURG POLICE PENSION FUND	\$43,343,964	\$22,985,716	\$20,358,248	53.03%
GENESEO POLICE PENSION FUND	\$8,430,843	\$4,377,102	\$4,053,741	51.92%
GENEVA POLICE PENSION FUND	\$28,948,833	\$16,045,068	\$12,903,765	55.43%
GENOA POLICE PENSION FUND	\$3,627,257	\$1,010,490	\$2,616,767	27.86%
GILBERTS POLICE PENSION FUND	\$2,378,391	\$1,393,979	\$984,412	58.61%
GLEN CARBON POLICE PENSION FUND	\$5,307,359	\$4,492,827	\$814,532	84.65%
GLEN ELLYN POLICE PENSION FUND	\$34,660,884	\$25,214,301	\$9,446,583	72.75%
GLENCOE POLICE PENSION FUND	\$40,681,880	\$27,287,987	\$13,393,893	67.08%
GLENDALE HEIGHTS POLICE PENSION FUND	\$47,626,754	\$29,929,597	\$17,697,157	62.84%
GLENVIEW POLICE PENSION FUND	\$82,809,939	\$60,436,552	\$22,373,387	72.98%
GLENWOOD POLICE PENSION FUND	\$13,982,454	\$6,716,528	\$7,265,926	48.04%
GRANITE CITY POLICE PENSION FUND	\$46,547,554	\$16,281,797	\$30,265,757	34.98%
GRAYSLAKE POLICE PENSION FUND	\$15,279,327	\$13,386,174	\$1,893,153	87.61%
GREENVILLE POLICE PENSION FUND	\$5,176,219	\$3,314,226	\$1,861,993	64.03%
GURNEE POLICE PENSION FUND	\$44,758,083	\$30,690,169	\$14,067,914	68.57%
HAMPSHIRE POLICE PENSION FUND	\$2,268,948	\$412,813	\$1,856,135	18.19%
HANOVER PARK POLICE PENSION FUND	\$43,236,528	\$23,966,839	\$19,269,689	55.43%
HARRISBURG POLICE PENSION FUND	\$9,080,571	\$4,355,017	\$4,725,554	47.96%
HARVARD POLICE PENSION FUND	\$11,654,927	\$7,820,460	\$3,834,467	67.10%
HARWOOD HEIGHTS POLICE PENSION FUND	\$22,689,009	\$15,670,203	\$7,018,806	69.07%
HAWTHORN WOODS POLICE PENSION FUND	\$5,114,294	\$2,319,926	\$2,794,368	45.36%
HAZEL CREST POLICE PENSION FUND	\$23,502,575	\$14,248,095	\$9,254,480	60.62%
HERRIN POLICE PENSION FUND	\$11,154,519	\$4,172,842	\$6,981,677	37.41%
HICKORY HILLS POLICE PENSION FUND	\$27,566,921	\$19,619,701	\$7,947,220	71.17%
HIGHLAND PARK POLICE PENSION FUND	\$69,237,207	\$31,439,861	\$37,797,346	45.41%
HIGHLAND POLICE PENSION FUND	\$12,894,013	\$8,899,321	\$3,994,692	69.02%
HIGHWOOD POLICE PENSION FUND	\$4,381,131	\$2,488,302	\$1,892,829	56.80%
HILLSBORO POLICE PENSION FUND	\$2,346,998	\$1,121,617	\$1,225,381	47.79%
HILLSIDE POLICE PENSION FUND	\$32,269,568	\$15,137,243	\$17,132,325	46.91%
HINSDALE POLICE PENSION FUND	\$29,963,573	\$22,664,360	\$7,299,213	75.64%
HODGKINS POLICE PENSION FUND	\$19,356,589	\$9,948,775	\$9,407,814	51.40%
HOMWOOD POLICE PENSION FUND	\$41,159,140	\$23,931,223	\$17,227,917	58.14%
HOOPESTON POLICE PENSION FUND	\$2,768,550	\$3,234,292	-\$465,742	116.82%
HUNTLEY POLICE PENSION FUND	\$11,268,853	\$5,017,838	\$6,251,016	44.53%
ISLAND LAKE POLICE PENSION FUND	\$6,442,863	\$3,263,914	\$3,178,949	50.66%
ITASCA POLICE PENSION FUND	\$25,534,277	\$14,255,052	\$11,279,225	55.83%

APPENDIX III				
Article 3 Pension Funds - Funding Status as of FY 2013				
Fund Name	Accrued Liability	Actuarial Value of Assets	Unfunded Liability	Funded Ratio
JERSEYVILLE POLICE PENSION FUND	\$10,142,088	\$3,070,959	\$7,071,129	30.28%
JOHNSBURG POLICE PENSION FUND	\$4,442,467	\$1,919,951	\$2,522,516	43.22%
KANKAKEE POLICE PENSION FUND	\$54,616,162	\$18,325,525	\$36,290,637	33.55%
KENILWORTH POLICE PENSION FUND	\$12,154,309	\$6,287,874	\$5,866,435	51.73%
KEWANEE POLICE PENSION FUND	\$13,871,355	\$8,562,068	\$5,309,287	61.72%
KILDEER POLICE PENSION FUND	\$8,261,035	\$3,612,482	\$4,648,553	43.73%
LAGRANGE PARK POLICE PENSION FUND	\$23,019,702	\$12,880,847	\$10,138,855	55.96%
LAGRANGE POLICE PENSION FUND	\$31,555,784	\$16,287,209	\$15,268,575	51.61%
LAKE BLUFF POLICE PENSION FUND	\$15,844,390	\$7,912,253	\$7,932,137	49.94%
LAKE FOREST POLICE PENSION FUND	\$46,534,110	\$24,333,204	\$22,200,906	52.29%
LAKE VILLA POLICE PENSION FUND	\$10,139,212	\$3,493,646	\$6,645,566	34.46%
LAKE ZURICH POLICE PENSION FUND	\$30,900,968	\$13,341,271	\$17,559,697	43.17%
LAKEMOOR POLICE PENSION FUND	\$217,262	\$70,416	\$146,846	32.41%
LANSING POLICE PENSION FUND	\$64,559,526	\$29,662,768	\$34,896,758	45.95%
LASALLE POLICE PENSION FUND	\$16,239,085	\$6,647,616	\$9,591,469	40.94%
LAWRENCEVILLE POLICE PENSION FUND	\$5,169,637	\$3,693,348	\$1,476,289	71.44%
LEMONT POLICE PENSION FUND	\$16,292,517	\$11,740,452	\$4,552,065	72.06%
LIBERTYVILLE POLICE PENSION FUND	\$43,213,349	\$24,366,657	\$18,846,692	56.39%
LINCOLN POLICE PENSION FUND	\$19,753,015	\$9,570,101	\$10,182,914	48.45%
LINCOLNSHIRE POLICE PENSION FUND	\$20,401,526	\$18,549,915	\$1,851,611	90.92%
LINCOLNWOOD POLICE PENSION FUND	\$37,411,836	\$17,882,930	\$19,528,906	47.80%
LINDENHURST POLICE PENSION FUND	\$6,511,442	\$5,505,398	\$1,006,044	84.55%
LISLE POLICE PENSION FUND	\$31,203,171	\$22,455,485	\$8,747,686	71.97%
LITCHFIELD POLICE PENSION FUND	\$8,588,404	\$4,607,245	\$3,981,159	53.64%
LOCKPORT POLICE PENSION FUND	\$22,917,640	\$14,532,455	\$8,385,185	63.41%
LOVES PARK POLICE PENSION FUND	\$20,846,286	\$10,460,018	\$10,386,268	50.18%
LYNWOOD POLICE PENSION FUND	\$7,331,710	\$2,861,764	\$4,469,946	39.03%
MACOMB POLICE PENSION FUND	\$18,856,320	\$12,242,745	\$6,613,575	64.93%
MADISON POLICE PENSION FUND	\$8,836,486	\$1,829,006	\$7,007,480	20.70%
MAHOMET POLICE PENSION FUND	\$1,468,739	\$463,962	\$1,004,777	31.59%
MANHATTAN POLICE PENSION FUND	\$4,473,158	\$1,174,369	\$3,298,789	26.25%
MANTENO POLICE PENSION FUND	\$5,310,589	\$4,339,518	\$971,071	81.71%
MARENGO POLICE PENSION FUND	\$10,189,890	\$4,473,117	\$5,716,772	43.90%
MARION POLICE PENSION FUND	\$15,923,873	\$8,922,440	\$7,001,433	56.03%
MARKHAM POLICE PENSION FUND	\$20,568,797	\$14,602,182	\$5,966,615	70.99%
MARSEILLES POLICE PENSION FUND	\$3,584,160	\$2,826,888	\$757,272	78.87%
MARYVILLE POLICE PENSION FUND	\$3,918,427	\$1,712,907	\$2,205,520	43.71%
MASCOUTAH POLICE PENSION FUND	\$5,190,254	\$3,622,945	\$1,567,309	69.80%
MATTESON POLICE PENSION FUND	\$37,335,155	\$20,922,432	\$16,412,723	56.04%
MATTOON POLICE PENSION FUND	\$35,284,325	\$15,965,105	\$19,319,220	45.25%
MAYWOOD POLICE PENSION FUND	\$48,262,644	\$16,110,538	\$32,152,106	33.38%
MCHENRY POLICE PENSION FUND	\$35,926,869	\$18,757,823	\$17,169,046	52.21%
MENDOTA POLICE PENSION FUND	\$8,578,685	\$4,512,791	\$4,065,894	52.60%
METROPOLIS POLICE PENSION FUND	\$8,126,466	\$4,636,811	\$3,489,655	57.06%
MIDLOTHIAN POLICE PENSION FUND	\$17,709,512	\$12,877,037	\$4,832,475	72.71%

<b>APPENDIX III</b>				
<b>Article 3 Pension Funds - Funding Status as of FY 2013</b>				
<b>Fund Name</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liability</b>	<b>Funded Ratio</b>
MILAN POLICE PENSION FUND	\$10,148,101	\$5,548,838	\$4,599,263	54.68%
MINOOKA POLICE PENSION FUND	\$6,763,063	\$4,162,836	\$2,600,227	61.55%
MOKENA POLICE PENSION FUND	\$15,469,090	\$12,899,714	\$2,569,376	83.39%
MOLINE POLICE PENSION FUND	\$78,649,767	\$33,824,941	\$44,824,825	43.01%
MONMOUTH POLICE PENSION FUND	\$11,587,117	\$6,009,949	\$5,577,168	51.87%
MONTGOMERY POLICE PENSION FUND	\$10,935,376	\$6,904,157	\$4,031,219	63.14%
MONTICELLO POLICE PENSION FUND	\$2,824,338	\$837,778	\$1,986,560	29.66%
MORRIS POLICE PENSION FUND	\$17,095,503	\$10,972,849	\$6,122,654	64.19%
MORTON POLICE PENSION FUND	\$12,222,288	\$9,453,452	\$2,768,836	77.35%
MT CARMEL POLICE PENSION FUND	\$7,052,594	\$3,762,726	\$3,289,868	53.35%
MT PROSPECT POLICE PENSION FUND	\$94,373,591	\$52,667,502	\$41,706,089	55.81%
MT VERNON POLICE PENSION FUND	\$23,460,415	\$16,208,874	\$7,251,541	69.09%
MT. ZION POLICE PENSION FUND	\$1,480,047	\$292,226	\$1,187,821	19.74%
MUNDELEIN POLICE PENSION FUND	\$36,571,614	\$22,591,438	\$13,980,176	61.77%
MURPHYSBORO POLICE PENSION FUND	\$9,757,311	\$4,888,030	\$4,869,281	50.10%
NAPERVILLE POLICE PENSION FUND	\$158,705,871	\$115,366,130	\$43,339,741	72.69%
NEW LENOX POLICE PENSION FUND	\$21,755,655	\$14,017,015	\$7,738,640	64.43%
NILES POLICE PENSION FUND	\$68,727,683	\$27,386,123	\$41,341,560	39.85%
NORMAL POLICE PENSION FUND	\$52,210,958	\$28,850,685	\$23,360,273	55.26%
NORRIDGE POLICE PENSION FUND	\$37,850,788	\$22,344,022	\$15,506,766	59.03%
NORTH AURORA POLICE PENSION FUND	\$17,314,947	\$10,806,275	\$6,508,672	62.41%
NORTH CHICAGO POLICE PENSION FUND	\$42,360,474	\$17,599,507	\$24,760,967	41.55%
NORTH RIVERSIDE POLICE PENSION FUND	\$33,022,953	\$14,550,010	\$18,472,943	44.06%
NORTHBROOK POLICE PENSION FUND	\$72,448,303	\$41,589,996	\$30,858,307	57.41%
NORTHFIELD POLICE PENSION FUND	\$24,412,134	\$13,565,454	\$10,846,680	55.57%
NORTHLAKE POLICE PENSION FUND	\$25,514,512	\$15,304,408	\$10,210,104	59.98%
OAK BROOK POLICE PENSION FUND	\$47,345,492	\$31,845,979	\$15,499,514	67.26%
OAK FOREST POLICE PENSION FUND	\$37,721,515	\$23,686,168	\$14,035,347	62.79%
OAK LAWN POLICE PENSION FUND	\$124,915,778	\$72,867,624	\$52,048,154	58.33%
OAKBROOK TERRACE POLICE PENSION FUND	\$18,899,891	\$9,171,132	\$9,728,759	48.52%
O'FALLON POLICE PENSION FUND	\$24,995,214	\$20,597,835	\$4,397,379	82.41%
OGLESBY POLICE PENSION FUND	\$6,252,341	\$2,426,538	\$3,825,803	38.81%
OLNEY POLICE PENSION FUND	\$9,753,340	\$4,034,755	\$5,718,585	41.37%
OLYMPIA FIELDS POLICE PENSION FUND	\$17,391,574	\$7,014,795	\$10,376,779	40.33%
ORLAND HILLS POLICE PENSION FUND	\$5,301,637	\$2,775,606	\$2,526,031	52.35%
ORLAND PARK POLICE PENSION FUND	\$86,918,756	\$64,888,885	\$22,029,871	74.65%
OSWEGO POLICE PENSION FUND	\$21,486,898	\$16,839,536	\$4,647,362	78.37%
OTTAWA POLICE PENSION FUND	\$21,075,984	\$15,558,257	\$5,517,727	73.82%
PALATINE POLICE PENSION FUND	\$94,960,424	\$54,774,090	\$40,186,334	57.68%
PALOS HEIGHTS POLICE PENSION FUND	\$32,266,613	\$15,710,441	\$16,556,172	48.69%
PALOS HILLS POLICE PENSION FUND	\$26,909,789	\$14,483,473	\$12,426,315	53.82%
PALOS PARK POLICE PENSION FUND	\$5,229,853	\$2,008,240	\$3,221,613	38.40%
PANA POLICE PENSION FUND	\$6,033,264	\$2,703,669	\$3,329,595	44.81%
PARIS POLICE PENSION FUND	\$8,995,447	\$5,057,294	\$3,938,153	56.22%
PARK CITY POLICE PENSION FUND	\$5,679,090	\$1,075,300	\$4,603,790	18.93%

<b>APPENDIX III</b>				
<b>Article 3 Pension Funds - Funding Status as of FY 2013</b>				
<b>Fund Name</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liability</b>	<b>Funded Ratio</b>
PARK FOREST POLICE PENSION FUND	\$36,438,043	\$19,441,873	\$16,996,169	53.36%
PARK RIDGE POLICE PENSION FUND	\$60,419,182	\$38,663,096	\$21,756,086	63.99%
PEORIA HEIGHTS POLICE PENSION FUND	\$3,908,455	\$1,701,522	\$2,206,933	43.53%
PEORIA POLICE PENSION FUND	\$261,175,451	\$155,489,858	\$105,685,593	59.53%
PEOTONE POLICE PENSION FUND	\$4,165,313	\$1,044,904	\$3,120,409	25.09%
PERU POLICE PENSION FUND	\$16,046,093	\$7,261,539	\$8,784,554	45.25%
PINCKNEYVILLE POLICE PENSION FUND	\$3,483,597	\$501,989	\$2,981,608	14.41%
PLAINFIELD POLICE PENSION FUND	\$21,883,606	\$18,905,339	\$2,978,267	86.39%
PLANO POLICE PENSION FUND	\$5,821,504	\$3,785,287	\$2,036,217	65.02%
PONTIAC POLICE PENSION FUND	\$11,769,127	\$8,384,289	\$3,384,838	71.24%
PONTOON BEACH POLICE PENSION FUND	\$7,985,866	\$3,475,169	\$4,510,697	43.52%
POSEN POLICE PENSION FUND	\$4,525,766	\$3,165,721	\$1,360,045	69.95%
PRINCETON POLICE PENSION FUND	\$7,943,804	\$6,336,543	\$1,607,261	79.77%
PROSPECT HEIGHTS POLICE PENSION FUND	\$15,575,969	\$11,070,681	\$4,505,288	71.08%
QUINCY POLICE PENSION FUND	\$56,473,746	\$31,735,163	\$24,738,583	56.19%
RANTOUL POLICE PENSION FUND	\$21,691,790	\$15,242,763	\$6,449,027	70.27%
RICHTON PARK POLICE PENSION FUND	\$19,871,902	\$11,811,278	\$8,060,624	59.44%
RIVER FOREST POLICE PENSION FUND	\$35,364,177	\$19,985,726	\$15,378,451	56.51%
RIVER GROVE POLICE PENSION FUND	\$19,750,242	\$7,120,642	\$12,629,600	36.05%
RIVERDALE POLICE PENSION FUND	\$31,372,107	\$14,472,026	\$16,900,081	46.13%
RIVERSIDE POLICE PENSION FUND	\$22,120,604	\$8,500,313	\$13,620,291	38.43%
ROBBINS POLICE PENSION FUND	\$1,446,745	\$838,039	\$608,706	57.93%
ROBINSON POLICE PENSION FUND	\$5,226,691	\$3,752,598	\$1,474,093	71.80%
ROCHELLE POLICE PENSION FUND	\$13,896,444	\$11,280,206	\$2,616,238	81.17%
ROCK FALLS POLICE PENSION FUND	\$11,584,756	\$6,918,819	\$4,665,937	59.72%
ROCK ISLAND POLICE PENSION FUND	\$74,276,441	\$31,739,329	\$42,537,112	42.73%
ROCKTON POLICE PENSION FUND	\$4,067,890	\$2,719,869	\$1,348,021	66.86%
ROLLING MEADOWS POLICE PENSION FUND	\$63,550,982	\$31,522,279	\$32,028,703	49.60%
ROMEOVILLE POLICE PENSION FUND	\$41,435,431	\$27,998,706	\$13,436,725	67.57%
ROUND LAKE BEACH POLICE PENSION FUND	\$24,960,643	\$15,793,018	\$9,167,625	63.27%
ROUND LAKE PARK POLICE PENSION FUND	\$6,634,932	\$1,508,326	\$5,126,606	22.73%
ROUND LAKE POLICE PENSION FUND	\$8,915,594	\$5,144,082	\$3,771,512	57.70%
SALEM POLICE PENSION FUND	\$9,309,613	\$5,222,301	\$4,087,312	56.10%
SANDWICH POLICE PENSION FUND	\$7,555,960	\$3,437,446	\$4,118,514	45.49%
SAUK VILLAGE POLICE PENSION FUND	\$11,558,316	\$5,764,268	\$5,794,048	49.87%
SAVANNA POLICE PENSION FUND	\$3,725,221	\$2,026,580	\$1,698,641	54.40%
SCHAUMBURG POLICE PENSION FUND	\$148,911,808	\$87,918,706	\$60,993,102	59.04%
SCHILLER PARK POLICE PENSION FUND	\$33,679,774	\$15,700,922	\$17,978,852	46.62%
SHELBYVILLE POLICE PENSION FUND	\$4,087,447	\$2,048,028	\$2,039,419	50.11%
SHILOH POLICE PENSION FUND	\$3,844,766	\$2,952,177	\$892,589	76.78%
SHOREWOOD POLICE PENSION FUND	\$10,856,107	\$9,271,092	\$1,585,015	85.40%
SILVIS POLICE PENSION FUND	\$10,000,932	\$5,556,122	\$4,444,810	55.56%
SKOKIE POLICE PENSION FUND	\$121,562,276	\$77,365,215	\$44,197,061	63.64%
SOUTH BARRINGTON POLICE PENSION FUND	\$11,163,071	\$6,773,258	\$4,389,813	60.68%
SOUTH BELOIT POLICE PENSION FUND	\$4,493,339	\$1,993,211	\$2,500,128	44.36%

<b>APPENDIX III</b>				
<b>Article 3 Pension Funds - Funding Status as of FY 2013</b>				
<b>Fund Name</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liability</b>	<b>Funded Ratio</b>
SOUTH CHICAGO HEIGHTS POLICE PENSION FUND	\$5,809,855	\$3,590,403	\$2,219,452	61.80%
SOUTH ELGIN POLICE PENSION FUND	\$18,202,140	\$10,779,103	\$7,423,037	59.22%
SOUTH HOLLAND POLICE PENSION FUND	\$31,433,065	\$20,511,425	\$10,921,640	65.25%
SPRING GROVE POLICE PENSION FUND	\$5,239,963	\$1,907,539	\$3,332,424	36.40%
SPRING VALLEY POLICE PENSION FUND	\$4,024,927	\$3,434,752	\$590,175	85.34%
SPRINGFIELD POLICE PENSION FUND	\$239,914,513	\$123,887,066	\$116,027,447	51.64%
ST CHARLES POLICE PENSION FUND	\$48,227,150	\$28,796,811	\$19,430,339	59.71%
STAUNTON POLICE PENSION FUND	\$2,023,351	\$671,475	\$1,351,876	33.19%
STEGER POLICE PENSION FUND	\$7,012,012	\$5,517,869	\$1,494,143	78.69%
STERLING POLICE PENSION FUND	\$20,157,143	\$12,252,575	\$7,904,568	60.79%
STICKNEY POLICE PENSION FUND	\$15,415,178	\$5,270,170	\$10,145,008	34.19%
STONE PARK POLICE PENSIONFUND	\$18,149,569	\$1,153,492	\$16,996,077	6.36%
STREATOR POLICE PENSION FUND	\$17,325,352	\$8,846,376	\$8,478,976	51.06%
SUGAR GROVE POLICE PENSION FUND	\$6,802,460	\$2,424,653	\$4,377,807	35.64%
SWANSEA POLICE PENSION FUND	\$12,564,710	\$7,529,456	\$5,035,254	59.93%
SYCAMORE POLICE PENSION FUND	\$15,342,554	\$10,467,939	\$4,874,615	68.23%
TAYLORVILLE POLICE PENSION FUND	\$9,621,110	\$5,991,680	\$3,629,430	62.28%
TINLEY PARK POLICE PENSION FUND	\$69,742,518	\$50,648,361	\$19,094,157	72.62%
TROY POLICE PENSION FUND	\$7,985,212	\$6,499,034	\$1,486,178	81.39%
UNIVERSITY PARK POLICEMENS PENSION FUND	\$10,127,353	\$6,302,246	\$3,825,107	62.23%
URBANA POLICE PENSION FUND	\$41,708,694	\$30,696,879	\$11,011,815	73.60%
VANDALIA POLICE PENSION FUND	\$6,533,703	\$4,588,540	\$1,945,163	70.23%
VENICE POLICE PENSION FUND	\$1,737,263	\$537,286	\$1,199,977	30.93%
VERNON HILLS POLICE PENSION FUND	\$41,767,322	\$33,054,028	\$8,713,294	79.14%
VILLA PARK POLICE PENSION FUND	\$43,038,446	\$24,871,039	\$18,167,407	57.79%
WARRENVILLE POLICE PENSION FUND	\$18,320,660	\$13,023,232	\$5,297,428	71.08%
WASHINGTON PARK POLICE PENSION FUND	\$3,528,741	\$2,085,435	\$1,443,306	59.10%
WASHINGTON POLICE PENSION FUND	\$10,131,252	\$6,418,002	\$3,713,250	63.35%
WATERLOO POLICE PENSION FUND	\$7,047,176	\$3,879,145	\$3,168,031	55.05%
WATSEKA POLICE PENSION FUND	\$8,477,714	\$2,073,940	\$6,403,774	24.46%
WAUCONDA POLICE PENSION FUND	\$16,782,092	\$9,037,188	\$7,744,904	53.85%
WAUKEGAN POLICE PENSION FUND	\$149,076,440	\$66,399,147	\$82,677,293	44.54%
WAYNE POLICE PENSION FUND	\$3,798,326	\$1,403,184	\$2,395,142	36.94%
WEST CHICAGO POLICE PENSION FUND	\$38,554,979	\$22,609,438	\$15,945,541	58.64%
WEST DUNDEE POLICE PENSION FUND	\$15,799,117	\$9,520,245	\$6,278,872	60.26%
WEST FRANKFORT POLICE PENSION FUND	\$9,394,048	\$4,650,622	\$4,743,426	49.51%
WESTCHESTER POLICE PENSION FUND	\$37,559,406	\$24,246,504	\$13,312,902	64.56%
WESTMONT POLICE PENSION FUND	\$50,590,084	\$23,166,848	\$27,423,236	45.79%
WHEATON POLICE PENSION FUND	\$66,486,523	\$42,471,171	\$24,015,352	63.88%
WHEELING POLICE PENSION FUND	\$61,840,944	\$40,799,661	\$21,041,283	65.98%
WILLOW SPRINGS POLICE PENSION FUND	\$8,637,670	\$952,889	\$7,684,781	11.03%
WILLOWBROOK POLICE PENSION FUND	\$23,370,590	\$16,614,601	\$6,755,989	71.09%
WILMETTE POLICE PENSION FUND	\$55,396,964	\$37,997,446	\$17,399,517	68.59%
WILMINGTON POLICE PENSION FUND	\$7,213,264	\$3,956,082	\$3,257,182	54.84%
WINFIELD POLICE PENSION FUND	\$13,841,328	\$6,986,515	\$6,854,813	50.48%



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

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

<b>APPENDIX IV</b>				
<b>Article 4 Pension Funds - Funding Status as of FY 2013</b>				
<b>Fund Name</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liability</b>	<b>Funded Ratio</b>
ADDISON FIREFIGHTERS PENSION FUND	\$65,042,843	\$39,856,779	\$25,186,064	61.28%
ALGONQUIN LAKE IN THE HILLS FPD PENSION FUND	\$18,996,809	\$14,448,835	\$4,547,974	76.06%
ALSIP FIREFIGHTERS PENSION FUND	\$35,654,624	\$20,270,951	\$15,383,673	56.85%
ALTON FIREFIGHTERS PENSION FUND	\$62,217,174	\$18,962,373	\$43,254,801	30.48%
ANNA FIREFIGHTERS PENSION FUND	\$3,923,284	\$1,851,077	\$2,072,207	47.18%
ARLINGTON HEIGHTS FIREFIGHTERS PENSION FUND	\$117,098,514	\$75,475,150	\$41,623,364	64.45%
ATWOOD FPD FIREFIGHTERS PENSION FUND	\$98,095	\$8,412	\$89,683	8.58%
BARRINGTON FIREFIGHTERS PENSION FUND	\$17,058,502	\$13,793,231	\$3,265,271	80.86%
BARTLETT FPD FIREFIGHTERS PENSION FUND	\$18,900,059	\$11,886,186	\$7,013,873	62.89%
BATAVIA FIREFIGHTERS PENSION FUND	\$18,671,953	\$12,326,287	\$6,345,666	66.01%
BEACH PARK FPD FIRE FIGHTERS PENSION FUND	\$1,241,726	\$591,610	\$650,116	47.64%
BEARDSTOWN FIREFIGHTERS PENSION FUND	\$1,391,825	\$792,626	\$599,199	56.95%
BELLEVILLE FIREFIGHTERS PENSION FUND	\$51,792,328	\$22,165,671	\$29,626,657	42.80%
BELLWOOD FIREFIGHTERS PENSION FUND	\$32,546,291	\$20,919,824	\$11,626,466	64.28%
BELVIDERE FIREFIGHTERS PENSION FUND	\$20,834,239	\$12,730,668	\$8,103,571	61.10%
BEMENT FPD FIREFIGHTERS PENSION FUND	\$798,774	\$274,909	\$523,865	34.42%
BENSENVILLE FIREFIGHTERS PENSION FUND	\$25,870,001	\$10,278,621	\$15,591,380	39.73%
BENTON FIREFIGHTERS PENSION FUND	\$4,243,702	\$3,448,637	\$795,065	81.26%
BERWYN FIREFIGHTERS PENSION FUND	\$80,046,305	\$36,760,160	\$43,286,145	45.92%
BLOOMINGDALE FPD FIREFIGHTERS PENSION FUND	\$37,169,217	\$24,858,135	\$12,311,082	66.88%
BLOOMINGTON FIREFIGHTERS PENSION FUND	\$89,686,828	\$43,170,208	\$46,516,620	48.13%
BLUE ISLAND FIREFIGHTERS PENSION FUND	\$18,668,453	\$5,837,978	\$12,830,475	31.27%
BOLINGBROOK FIREFIGHTERS PENSION FUND	\$77,195,800	\$43,219,236	\$33,976,564	55.99%
BOURBONNAIS FPD FIREFIGHTERS PENSION FUND	\$1,822,233	\$1,235,304	\$586,929	67.79%
BRADLEY FIREFIGHTERS PENSION FUND	\$1,192,082	\$466,345	\$725,737	39.12%
BRIDGEVIEW FIREFIGHTERS PENSION FUND	\$40,815,794	\$21,057,042	\$19,758,752	51.59%
BRISTOL-KENDALL FIREFIGHTER'S PENSION FUND	\$200,251	\$140,033	\$60,218	69.93%
BROADVIEW FIREFIGHTERS PENSION FUND	\$35,561,299	\$19,283,688	\$16,277,611	54.23%
BURBANK FIREFIGHTERS PENSION FUND	\$28,925,017	\$22,795,306	\$6,129,711	78.81%
BURLINGTON COMMUNITY FPD PENSION FUND	\$434,658	\$184,635	\$250,023	42.48%
BYRON FPD FIREFIGHTERS PENSION FUND	\$11,562,620	\$10,304,242	\$1,258,378	89.12%
CAIRO FIREFIGHTERS PENSION FUND	\$3,585,735	\$561,066	\$3,024,669	15.65%
CALUMET CITY FIREFIGHTERS PENSION FUND	\$57,828,584	\$29,942,373	\$27,886,211	51.78%
CANTON FIRE PENSION FUND	\$15,834,401	\$6,839,747	\$8,994,654	43.20%
CARBONDALE FIRE PENSION FUND	\$24,965,117	\$13,232,407	\$11,732,710	53.00%
CARBONDALE TOWNSHIP FIREFIGHTERS PENSION FUND	\$747,974	\$953,188	-\$205,214	127.44%
CAROL STREAM FPD FIREFIGHTERS PENSION FUND	\$40,943,359	\$29,488,232	\$11,455,127	72.02%
CARPENTERSVILLE FIREFIGHTERS PENSION FUND	\$22,092,768	\$16,224,582	\$5,868,186	73.44%
CARTERVILLE FIREFIGHTER'S PENSION FUND	\$650,378	\$256,295	\$394,083	39.41%
CARY FPD FIREFIGHTERS PENSION FUND	\$3,629,061	\$3,050,471	\$578,590	84.06%
CENTRAL STICKNEY FPD FIREFIGHTERS PENSION FUND	\$0	\$3,241	-\$3,241	0.00%
CENTRALIA FPD FIREFIGHTERS PENSION FUND	\$713,341	\$476,053	\$237,288	66.74%
CHAMPAIGN FIREFIGHTERS PENSION FUND	\$88,626,020	\$65,117,011	\$23,509,009	73.47%
CHARLESTON FIREFIGHTERS PENSION FUND	\$27,477,458	\$13,137,048	\$14,340,410	47.81%
CHATHAM FPD FIREFIGHTER'S PENSION FUND	\$3,151,027	\$1,972,745	\$1,178,282	62.61%

APPENDIX IV				
Article 4 Pension Funds - Funding Status as of FY 2013				
Fund Name	Accrued Liability	Actuarial Value of Assets	Unfunded Liability	Funded Ratio
CHERRY VALLEY FPD FIREFIGHTER'S PENSION FUND	\$3,062,739	\$2,011,471	\$1,051,268	65.68%
CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND	\$72,022,913	\$34,856,669	\$37,166,244	48.40%
CHICAGO RIDGE FIREFIGHTERS PENSION FUND	\$15,238,147	\$9,522,835	\$5,715,312	62.49%
CLARENDON HILLS FIREFIGHTERS PENSION FUND	\$1,408,900	\$1,008,023	\$400,877	71.55%
CLINTON FIREFIGHTERS PENSION FUND	\$2,538,424	\$1,596,616	\$941,808	62.90%
COAL CITY FIREFIGHTER'S PENSION FUND	\$628,674	\$460,235	\$168,439	73.21%
COLLINSVILLE FIREFIGHTERS PENSION FUND	\$26,367,908	\$19,982,113	\$6,385,796	75.78%
COUNTRY CLUB HILLS FIREFIGHTERS PENSION FUND	\$11,923,208	\$6,511,407	\$5,411,801	54.61%
COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	\$31,115,414	\$22,081,129	\$9,034,285	70.97%
CRYSTAL LAKE FIREFIGHTERS PENSION FUND	\$33,965,730	\$22,253,888	\$11,711,842	65.52%
DANVILLE FIREFIGHTERS PENSION FUND	\$54,132,371	\$12,934,541	\$41,197,830	23.89%
DARIEN WOODRIDGE FPD FIREFIGHTERS PENSION FUND	\$24,853,026	\$16,637,066	\$8,215,960	66.94%
DECATUR FIREFIGHTERS PENSION FUND	\$116,753,004	\$64,042,735	\$52,710,269	54.85%
DEERFIELD-BANNOCKBURN FIRE PROTECTION DISTRICT	\$37,558,071	\$30,703,762	\$6,854,309	81.75%
DEKALB FIREFIGHTERS PENSION FUND	\$60,474,200	\$22,023,183	\$38,451,017	36.42%
DES PLAINES FIREFIGHTERS PENSION FUND	\$122,412,609	\$63,986,122	\$58,426,487	52.27%
DIXON COMMUNITY FPD FIREFIGHTER PENSION FUND	\$7,386,423	\$4,180,107	\$3,206,316	56.59%
DIXON FIREFIGHTERS PENSION FUND	\$14,926,329	\$8,282,875	\$6,643,454	55.49%
DOLTON FIREFIGHTERS PENSION FUND	\$16,590,719	\$11,805,495	\$4,785,224	71.16%
DOWNERS GROVE FIREFIGHTERS PENSION FUND	\$77,236,856	\$40,947,169	\$36,289,687	53.02%
DUQUOIN FIREFIGHTERS PENSION FUND	\$6,842,119	\$2,459,844	\$4,382,275	35.95%
EAST ALTON FIREFIGHTERS PENSION FUND	\$7,486,263	\$1,894,009	\$5,592,254	25.30%
EAST DUNDEE/COUNTRYSIDE FPD FIREFIGHTERS PENSION F	\$3,701,945	\$2,099,369	\$1,602,576	56.71%
EAST JOLIET FPD FIREFIGHTERS PENSION FUND	\$1,311,128	\$1,749,681	-\$438,553	133.45%
EAST MOLINE FIREFIGHTERS PENSION FUND	\$29,886,140	\$22,713,874	\$7,172,266	76.00%
EAST PEORIA FIREFIGHTERS PENSION FUND	\$30,730,982	\$18,045,357	\$12,685,625	58.72%
EAST ST LOUIS FIREFIGHTERS PENSION FUND	\$52,726,853	\$12,884,738	\$39,842,115	24.44%
EDWARDSVILLE FIREFIGHTERS PENSION FUND	\$19,005,484	\$11,830,768	\$7,174,716	62.25%
EFFINGHAM FIREFIGHTERS PENSION FUND	\$13,189,310	\$8,484,597	\$4,704,713	64.33%
ELBURN/COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	\$6,842,541	\$4,245,754	\$2,596,787	62.05%
ELK GROVE VILLAGE FIREFIGHTERS PENSION FUND	\$101,977,521	\$57,043,598	\$44,933,923	55.94%
ELMHURST FIREFIGHTERS PENSION FUND	\$50,978,289	\$33,729,655	\$17,248,634	66.16%
ELMWOOD PARK FIREFIGHTERS PENSION FUND	\$30,418,022	\$12,328,785	\$18,089,237	40.53%
ELWOOD FIRE PROTECTION DISTRICT	\$1,167,933	\$910,233	\$257,700	77.94%
EVERGREEN PARK FIREFIGHTERS PENSION FUND	\$3,269,405	\$885,432	\$2,383,974	27.08%
FAIRFIELD FIREFIGHTERS PENSION FUND	\$3,184,888	\$1,554,431	\$1,630,457	48.81%
FAIRVIEW/CASEYVILLE FPD FIREFIGHTERS PENSION FUND	\$3,017,898	\$2,103,742	\$914,156	69.71%
FLOSSMOOR FIREFIGHTERS PENSION FUND	\$5,416,590	\$2,089,862	\$3,326,728	38.58%
FOREST PARK FIREFIGHTERS PENSION FUND	\$29,327,693	\$14,303,556	\$15,024,137	48.77%
FOREST VIEW FIREFIGHTERS PENSION FUND	\$5,661,256	\$2,092,356	\$3,568,900	36.96%
FOSTERBURG FPD FIREFIGHTERS PENSION FUND	\$1,873,509	\$1,100,452	\$773,057	58.74%
FOX LAKE FIREFIGHTERS PENSION FUND	\$0	\$166,436	-\$166,436	0.00%
FOX LAKE FPD FIREFIGHTER'S PENSION FUND	\$458,845	\$334,564	\$124,281	72.91%
FOX RIVER GROVE FPD FIREFIGHTERS PENSION FUND	\$0	\$4,467	-\$4,467	0.00%
FRANKFORT FPD FIREFIGHTERS PENSION FUND	\$9,915,579	\$8,773,340	\$1,142,239	88.48%

<b>APPENDIX IV</b>				
<b>Article 4 Pension Funds - Funding Status as of FY 2013</b>				
<b>Fund Name</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liability</b>	<b>Funded Ratio</b>
FRANKLIN PARK FIREFIGHTERS PENSION FUND	\$46,968,144	\$22,796,410	\$24,171,734	48.54%
FREEPORT FIREFIGHTERS PENSION FUND	\$40,836,837	\$31,108,907	\$9,727,930	76.18%
GALESBURG FIRE FIGHTERS PENSION FUND	\$45,350,039	\$21,482,905	\$23,867,134	47.37%
GENEVA FIREFIGHTERS PENSION FUND	\$14,029,590	\$11,935,022	\$2,094,568	85.07%
GLENCOE FIREFIGHTERS PENSION FUND	\$760,795	\$9,284	\$751,511	1.22%
GLENSIDE FPD FIREFIGHTERS PENSION FUND	\$15,025,743	\$7,697,201	\$7,328,542	51.23%
GLENVIEW FIREFIGHTERS PENSION FUND	\$103,570,429	\$59,170,642	\$44,399,787	57.13%
GLENWOOD FIREFIGHTERS PENSION FUND	\$3,897,198	\$2,514,318	\$1,382,880	64.52%
GODFREY PAID FIREFIGHTERS PENSION FUND	\$8,385,293	\$6,189,958	\$2,195,335	73.82%
GRANITE CITY FIREFIGHTERS PENSION FUND C/O GAIL VA	\$51,693,489	\$17,176,354	\$34,517,135	33.23%
GRAYSLAKE FPD FIREFIGHTERS PENSION FUND	\$17,293,592	\$11,240,778	\$6,052,814	65.00%
GREATER ROUND LAKE FPD FIREFIGHTERS PENSION FUND	\$16,205,202	\$12,778,536	\$3,426,666	78.85%
GURNEE FIREFIGHTERS PENSION FUND	\$30,650,258	\$23,380,535	\$7,269,723	76.28%
HAMPSHIRE FPD FIREFIGHTERS PENSION FUND	\$2,294,984	\$1,525,900	\$769,084	66.49%
HANOVER PARK FIREFIGHTERS PENSION FUND	\$22,420,540	\$13,515,528	\$8,905,012	60.28%
HARLEM-ROSCOE FIREFIGHTERS PENSION FUND	\$108,772	\$133,706	-\$24,934	122.92%
HARRISBURG FIREFIGHTERS PENSION FUND	\$4,999,703	\$3,109,578	\$1,890,125	62.20%
HARVARD FPD PENSION FUND	\$0	\$70,412	-\$70,412	0.00%
HARVEY FIREFIGHTERS PENSION FUND	\$39,477,863	\$12,879,600	\$26,598,263	32.62%
HAZEL CREST FIREFIGHTERS PENSION FUND	\$9,588,001	\$6,948,917	\$2,639,084	72.48%
HERRIN FIREFIGHTERS PENSION FUND	\$12,534,634	\$5,848,378	\$6,686,256	46.66%
HIGHWOOD FIREFIGHTERS PENSION FUND	\$3,730,467	\$2,798,384	\$932,083	75.01%
HILLSBORO FIREFIGHTER'S PENSION FUND	\$1,366,605	\$699,706	\$666,899	51.20%
HILLSIDE FIREFIGHTERS PENSION FUND	\$21,483,878	\$10,195,488	\$11,288,390	47.46%
HINCKLEY COMMUNITY FPD FIREFIGHTER'S PENSION FUND	\$0	\$15,012	-\$15,012	0.00%
HINSDALE FIREFIGHTERS PENSION FUND	\$25,734,714	\$15,305,656	\$10,429,058	59.47%
HOMER TOWNSHIP FPD FIREFIGHTERS PENSION FUND	\$8,621,368	\$7,154,469	\$1,466,899	82.99%
HOMEWOOD FIREFIGHTERS PENSION FUND	\$15,481,094	\$10,671,785	\$4,809,309	68.93%
HUNTLEY FPD FIREFIGHTERS PENSION FUND	\$16,899,221	\$15,917,361	\$981,860	94.19%
ITASCA FPD #1 FIREFIGHTERS PENSION FUND	\$14,631,069	\$9,018,382	\$5,612,687	61.64%
IVESDALE FPD FIREFIGHTERS PENSION FUND	\$239,483	\$105,038	\$134,445	43.86%
JACKSONVILLE FIREFIGHTERS PENSION FUND	\$23,567,477	\$16,535,208	\$7,032,269	70.16%
JERSEYVILLE FIREFIGHTER'S PENSION FUND	\$225,916	\$149,094	\$76,822	66.00%
KANKAKEE FIREFIGHTERS' PENSION FUND	\$52,384,084	\$9,715,470	\$42,668,614	18.55%
KEWANEE COMMUNITY FPD FIREFIGHTERS PENSION FUND	\$1,017,936	\$400,656	\$617,280	39.36%
KEWANEE FIREFIGHTERS PENSION FUND	\$13,664,966	\$8,317,977	\$5,346,989	60.87%
LAGRANGE FIREFIGHTERS PENSION FUND	\$23,309,801	\$9,457,501	\$13,852,300	40.57%
LAKE EGYPT FPD FIREFIGHTERS PENSION FUND	\$1,178,863	\$1,004,176	\$174,687	85.18%
LAKE FOREST FIREFIGHTERS PENSION FUND	\$38,997,799	\$28,753,325	\$10,244,474	73.73%
LAKE VILLA FPD FIREFIGHTER'S PENSION FUND	\$0	\$241,882	-\$241,882	0.00%
LAKE ZURICH FIREFIGHTERS PENSION FUND	\$34,460,579	\$18,808,976	\$15,651,603	54.58%
LANSING FIREFIGHTERS PENSION FUND	\$21,509,141	\$11,582,456	\$9,926,685	53.85%
LASALLE FIREFIGHTERS PENSION FUND	\$2,820,585	\$1,565,980	\$1,254,605	55.52%
LEMONT FPD FIREFIGHTERS PENSION FUND	\$28,664,488	\$18,477,832	\$10,186,656	64.46%
LEYDEN FPD FIREFIGHTERS PENSION FUND	\$14,236,914	\$6,042,023	\$8,194,890	42.44%

**APPENDIX IV**

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

<b>Fund Name</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liability</b>	<b>Funded Ratio</b>
LIBERTYVILLE FIREFIGHTERS PENSION FUND	\$31,980,786	\$20,867,913	\$11,112,873	65.25%
LINCOLN FIREFIGHTERS PENSION FUND	\$17,619,348	\$6,182,117	\$11,437,231	35.09%
LINCOLN RURAL FPD FIREFIGHTERS PENSION FUND	\$3,482,569	\$3,524,089	-\$41,519	101.19%
LINCOLNSHIRE-RIVERWOOD FPD FIREFIGHTERS PENSION FU	\$31,312,919	\$25,765,437	\$5,547,482	82.28%
LISLE-WOODRIDGE FPD FIREFIGHTERS PENSION FUND	\$103,886,992	\$51,071,419	\$52,815,574	49.16%
LITCHFIELD FIREFIGHTERS PENSION FUND	\$7,045,626	\$4,530,380	\$2,515,246	64.30%
LOCKPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND	\$51,075,866	\$32,860,369	\$18,215,497	64.34%
LOMBARD FIREFIGHTERS PENSION FUND	\$64,059,079	\$48,282,402	\$15,776,677	75.37%
LONG CREEK FPD FIREFIGHTERS PENSION FUND	\$704,760	\$694,399	\$10,361	98.53%
LYONS FIREFIGHTERS PENSION FUND	\$399,709	\$6,866	\$392,843	1.72%
MACOMB FIREFIGHTERS PENSION FUND	\$16,806,023	\$10,279,956	\$6,526,067	61.17%
MANHATTAN FPD FIREFIGHTER'S PENSION FUND	\$857,468	\$568,791	\$288,677	66.33%
MANTENO COMMUNITY FPD FIREFIGHTERS PENSION FUND	\$4,362,452	\$3,629,480	\$732,972	83.20%
MARION FIREFIGHTERS PENSION FUND	\$12,591,778	\$8,535,618	\$4,056,160	67.79%
MARKHAM FIREFIGHTERS PENSION FUND	\$6,815,728	\$5,265,718	\$1,550,010	77.26%
MARYVILLE FIREFIGHTER'S PENSION FUND	\$1,160,549	\$511,898	\$648,651	44.11%
MATTESON FIREFIGHTERS PENSION FUND	\$30,159,096	\$18,762,651	\$11,396,445	62.21%
MATTOON FIREFIGHTERS PENSION FUND	\$35,879,666	\$15,631,719	\$20,247,947	43.57%
MAYWOOD FIREFIGHTERS PENSION FUND	\$41,329,950	\$15,126,049	\$26,203,901	36.60%
MCCOOK FIREFIGHTERS PENSION FUND	\$1,386,695	\$479,106	\$907,590	34.55%
MCHENRY TOWNSHIP FIREFIGHTERS PENSION FUND	\$129,599	\$1,610,567	-\$1,480,968	1242.73%
MELROSE PARK FIREFIGHTERS PENSION FUND	\$74,026,081	\$18,689,725	\$55,336,355	25.25%
MENDOTA FIREFIGHTERS PENSION FUND	\$3,867,973	\$2,212,925	\$1,655,048	57.21%
METROPOLIS FIREFIGHTERS PENSION FUND	\$6,295,367	\$3,457,802	\$2,837,564	54.93%
MIDLOTHIAN FIREFIGHTERS PENSION FUND	\$14,416,883	\$8,001,135	\$6,415,748	55.50%
MINOOKA FPD FIREFIGHTERS PENSION FUND	\$2,234,785	\$2,650,298	-\$415,513	118.59%
MOKENA FPD FIREFIGHTERS PENSION FUND	\$10,207,954	\$7,424,278	\$2,783,676	72.73%
MOLINE FIREFIGHTERS PENSION FUND	\$80,688,814	\$28,077,070	\$52,611,743	34.80%
MONMOUTH FIREFIGHTERS PENSION FUND	\$11,837,934	\$4,491,215	\$7,346,719	37.94%
MONTGOMERY & COUNTRYSIDE FPD FIREFIGHTER'S PENSION	\$324,468	\$216,533	\$107,935	66.73%
MORRIS FIREFIGHTERS' PENSION FUND	\$37,560	\$22,319	\$15,241	59.42%
MORTON GROVE FIREFIGHTERS PENSION FUND	\$54,009,318	\$27,880,445	\$26,128,873	51.62%
MT CARMEL FIREFIGHTERS PENSION FUND	\$2,527,469	\$1,452,036	\$1,075,433	57.45%
MT VERNON FIREFIGHTERS PENSION FUND	\$22,120,123	\$12,768,622	\$9,351,501	57.72%
MT ZION FPD FIREFIGHTERS PENSION FUND	\$972,369	\$942,021	\$30,348	96.88%
MUNDELEIN FIREFIGHTERS PENSION FUND	\$20,051,000	\$16,196,499	\$3,854,501	80.78%
MURPHYSBORO FIREFIGHTERS PENSION FUND	\$7,470,748	\$3,884,817	\$3,585,931	52.00%
NAPERVILLE FIREFIGHTERS PENSION FUND	\$156,431,909	\$114,680,153	\$41,751,756	73.31%
NEWPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND	\$1,333,064	\$856,236	\$476,828	64.23%
NILES FIREFIGHTERS PENSION FUND	\$63,344,273	\$27,485,114	\$35,859,159	43.39%
NORMAL FIREFIGHTERS PENSION FUND	\$44,679,580	\$25,443,026	\$19,236,554	56.95%
NORTH AURORA FPD FIREFIGHTERS PENSION FUND	\$6,326,947	\$4,494,325	\$1,832,622	71.03%
NORTH CHICAGO FIREFIGHTERS PENSION FUND	\$24,442,871	\$9,128,518	\$15,314,353	37.35%
NORTH MAINE FPD FIREFIGHTERS PENSION FUND	\$28,351,055	\$16,573,148	\$11,777,908	58.46%
NORTH PARK FPD FIREFIGHTER'S PENSION FUND	\$21,535	\$104,806	-\$83,271	486.68%

<b>APPENDIX IV</b>				
<b>Article 4 Pension Funds - Funding Status as of FY 2013</b>				
<b>Fund Name</b>	<b>Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Liability</b>	<b>Funded Ratio</b>
NORTH RIVERSIDE FIREFIGHTERS PENSION FUND	\$21,383,622	\$8,645,793	\$12,737,829	40.43%
NORTHBROOK FIREFIGHTERS PENSION FUND	\$71,109,576	\$43,141,083	\$27,968,493	60.67%
NORTHLAKE FPD FIREFIGHTERS PENSION FUND	\$15,965,655	\$12,200,995	\$3,764,660	76.42%
NORTHWEST HOMER FPD FIREFIGHTERS PENSION FUND	\$3,989,826	\$2,982,505	\$1,007,321	74.75%
NORTHWEST ST CLAIR COUNTY FPD FIREFIGHTERS PENSION	\$719,841	\$551,342	\$168,499	76.59%
NORWOOD PARK FPD FIREFIGHTERS PENSION FUND	\$24,615,684	\$12,957,245	\$11,658,439	52.64%
NUNDA RURAL FPD FIREFIGHTERS PENSION FUND	\$284,355	\$9,889	\$274,466	3.48%
OAK BROOK FIREFIGHTERS PENSION FUND	\$41,594,337	\$24,415,761	\$17,178,575	58.70%
OAK FOREST FIREFIGHTERS PENSION FUND	\$22,447,866	\$16,404,840	\$6,043,026	73.08%
OAK PARK FIREFIGHTERS PENSION FUND	\$98,296,278	\$41,647,604	\$56,648,674	42.37%
OAKBROOK TERRACE FIRE PROTECTION DISTRICT	\$2,779,857	\$1,598,256	\$1,181,601	57.49%
OLNEY FIREFIGHTERS PENSION FUND	\$3,688,461	\$2,127,593	\$1,560,868	57.68%
OSWEGO FPD FIREFIGHTERS PENSION FUND	\$6,760,920	\$7,060,835	-\$299,915	104.44%
OTTAWA FIREFIGHTERS PENSION FUND	\$25,285,223	\$13,029,216	\$12,256,007	51.53%
PALATINE FIREFIGHTERS PENSION FUND	\$98,778,420	\$54,880,103	\$43,898,317	55.56%
PALOS FIRE PROTECTION DISTRICT PENSION FUND	\$14,124,760	\$10,846,020	\$3,278,740	76.79%
PALOS HEIGHTS FPD PENSION FUND	\$12,642,806	\$7,991,660	\$4,651,146	63.21%
PARIS FIREFIGHTERS PENSION FUND	\$9,930,962	\$5,240,327	\$4,690,635	52.77%
PARK FOREST FIREFIGHTERS PENSION FUND	\$21,831,533	\$10,925,881	\$10,905,652	50.05%
PARK RIDGE FIREFIGHTERS PENSION FUND	\$55,886,093	\$37,510,930	\$18,375,163	67.12%
PEKIN FIREFIGHTERS PENSION FUND	\$51,325,043	\$20,293,121	\$31,031,922	39.54%
PEORIA FIREFIGHTERS PENSION FUND	\$221,272,285	\$127,633,822	\$93,638,463	57.68%
PEOTONE FPD FIREFIGHTERS PENSION FUND	\$1,099,843	\$1,151,760	-\$51,917	104.72%
PERU FIREFIGHTERS PENSION FUND	\$3,036,633	\$1,979,855	\$1,056,778	65.20%
PINGREE GROVE & COUNTRYSIDE FPD FIREFIGHTER'S PENS	\$1,600,602	\$675,002	\$925,600	42.17%
PLAINFIELD FPD FIREFIGHTERS PENSION FUND	\$6,936,005	\$11,132,507	-\$4,196,502	160.50%
PLEASANTVIEW FPD	\$43,792,689	\$27,317,816	\$16,474,873	62.38%
PONTIAC FIREFIGHTERS PENSION FUND	\$7,147,042	\$4,012,732	\$3,134,310	56.15%
POSEN FIREFIGHTERS PENSION FUND	\$1,466,005	\$393,348	\$1,072,657	26.83%
PRINCETON FIREFIGHTERS PENSION FUND	\$8,484,597	\$5,918,589	\$2,566,009	69.76%
PROSPECT HEIGHTS FPD FIREFIGHTERS PENSION FUND	\$3,674,643	\$2,847,517	\$827,126	77.49%
QUINCY FIREFIGHTERS PENSION FUND	\$58,906,324	\$24,839,468	\$34,066,856	42.17%
RIVER FOREST FIREFIGHTERS PENSION FUND	\$24,843,756	\$14,480,594	\$10,363,162	58.29%
RIVERDALE FIREFIGHTERS PENSION FUND	\$8,487,593	\$4,581,176	\$3,906,417	53.97%
ROBBINS FIREFIGHTERS PENSION FUND	\$582,167	\$494,578	\$87,589	84.95%
ROBERTS PARK FPD FIREFIGHTERS PENSION FUND	\$16,095,854	\$9,994,552	\$6,101,302	62.09%
ROBINSON FPD FIREFIGHTERS PENSION FUND	\$5,538,420	\$3,496,788	\$2,041,632	63.14%
ROCHELLE FIREFIGHTERS PENSION FUND	\$10,829,287	\$7,619,964	\$3,209,323	70.36%
ROCK FALLS FIREFIGHTERS PENSION FUND	\$7,674,231	\$6,480,581	\$1,193,650	84.45%
ROCK ISLAND FIREFIGHTERS PENSION FUND	\$62,795,838	\$23,960,742	\$38,835,096	38.16%
ROMEVILLE FIREFIGHTERS PENSION FUND	\$5,605,548	\$5,716,408	-\$110,860	101.98%
ROSELLE FIREFIGHTERS PENSION FUND	\$7,829,350	\$5,296,162	\$2,533,188	67.64%
RUTLAND/DUNDEE TWPS FPD FIREFIGHTER'S PENSION FUND	\$3,547,970	\$2,468,342	\$1,079,628	69.57%
SALEM FPD FIREFIGHTERS PENSION FUND	\$2,649,967	\$1,854,552	\$795,415	69.98%
SAUK VILLAGE FIREFIGHTERS PENSION FUND	\$425,426	\$172,706	\$252,720	40.60%

APPENDIX IV				
Article 4 Pension Funds - Funding Status as of FY 2013				
Fund Name	Accrued Liability	Actuarial Value of Assets	Unfunded Liability	Funded Ratio
SAVANNA FIREFIGHTERS PENSION FUND	\$2,426,036	\$1,279,699	\$1,146,337	52.75%
SCHAUMBURG FIREFIGHTERS PENSION FUND	\$148,588,313	\$95,345,993	\$53,242,320	64.17%
SCHILLER PARK FIREFIGHTERS PENSION FUND	\$22,694,157	\$11,176,367	\$11,517,790	49.25%
SHELBYVILLE FPD FIREFIGHTERS PENSION FUND	\$1,970,794	\$907,921	\$1,062,873	46.07%
SIGNAL HILL FPD FIREFIGHTERS PENSION FUND	\$656,430	\$529,761	\$126,669	80.70%
SILVIS FIREFIGHTERS PENSION FUND	\$459,356	\$330,122	\$129,234	71.87%
SKOKIE FIREFIGHTERS PENSION FUND	\$126,526,612	\$67,665,638	\$58,860,974	53.48%
SOUTH BELOIT FIREFIGHTERS PENSION FUND	\$2,492,704	\$917,857	\$1,574,847	36.82%
SOUTH CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND	\$344,696	\$67,237	\$277,459	19.51%
SOUTH ELGIN/COUNTRYSIDE FPD FIREFIGHTERS PENSION F	\$12,566,649	\$7,766,460	\$4,800,189	61.80%
SOUTH HOLLAND FIREFIGHTERS PENSION FUND	\$14,423,501	\$10,715,717	\$3,707,784	74.29%
SPRINGFIELD FIREFIGHTER'S PENSION FUND	\$240,421,995	\$104,826,920	\$135,595,075	43.60%
ST CHARLES FIREFIGHTERS PENSION FUND	\$37,321,458	\$30,116,841	\$7,204,617	80.70%
STERLING FIREFIGHTERS PENSION FUND	\$20,214,720	\$11,582,068	\$8,632,652	57.30%
STILLMAN FPD PENSION FUND	\$186,786	\$161,744	\$25,042	86.59%
STREATOR FIREFIGHTERS PENSION FUND	\$11,094,705	\$4,981,139	\$6,113,566	44.90%
SUGAR GROVE FPD FIREFIGHTER'S PENSION FUND	\$2,779,864	\$1,774,879	\$1,004,985	63.85%
SULLIVAN FPD FIREFIGHTERS PENSION FUND	\$5,459,957	\$3,153,070	\$2,306,886	57.75%
SWANSEA FIREFIGHTERS PENSION FUND	\$769,719	\$418,738	\$350,981	54.40%
SYCAMORE FIREFIGHTERS PENSION FUND	\$19,360,230	\$10,868,453	\$8,491,777	56.14%
TAYLORVILLE FIREFIGHTERS PENSION FUND	\$8,254,340	\$5,005,137	\$3,249,203	60.64%
TRI-STATE FPD FIREFIGHTERS PENSION FUND	\$33,340,513	\$27,051,832	\$6,288,681	81.14%
TRI-TOWNSHIP FPD FIREFIGHTERS PENSION FUND	\$5,321,408	\$2,069,247	\$3,252,161	38.89%
TROY FPD FIREFIGHTERS PENSION FUND	\$641,060	\$363,125	\$277,935	56.64%
UNIVERSITY PARK FIREFIGHTERS PENSION FUND	\$7,951,418	\$5,390,857	\$2,560,561	67.80%
URBANA FIREFIGHTERS PENSION FUND	\$41,787,857	\$35,629,856	\$6,158,001	85.26%
VILLA PARK FIREFIGHTERS PENSION FUND	\$21,445,396	\$14,954,304	\$6,491,092	69.73%
WARRENVILLE FPD FIREFIGHTERS PENSION FUND	\$4,157,325	\$3,112,177	\$1,045,148	74.86%
WAUCONDA FPD FIREFIGHTER'S PENSION FUND	\$27,937,002	\$14,296,659	\$13,640,343	51.17%
WAUKEGAN FIREFIGHTERS PENSION FUND	\$109,171,211	\$51,956,446	\$57,214,765	47.59%
WEST CHICAGO FPD FIREFIGHTERS PENSION FUND	\$25,167,180	\$24,872,209	\$294,971	98.83%
WEST DUNDEE FIREFIGHTERS PENSION FUND	\$7,934,255	\$5,641,583	\$2,292,672	71.10%
WEST FRANKFORT FIREFIGHTERS PENSION FUND	\$7,960,875	\$4,542,821	\$3,418,054	57.06%
WESTCHESTER FIREFIGHTERS PENSION FUND	\$28,298,027	\$19,785,140	\$8,512,887	69.92%
WESTERN SPRINGS FIREFIGHTERS PENSION FUND	\$294,260	\$338,070	-\$43,810	114.89%
WHEATON FIREFIGHTERS PENSION FUND	\$32,288,866	\$22,847,413	\$9,441,453	70.76%
WHEELING FIREFIGHTERS PENSION FUND	\$56,893,587	\$30,478,616	\$26,414,970	53.57%
WILLIAMSON COUNTY FIREFIGHTERS PENSION FUND	\$633,640	\$664,714	-\$31,073	104.90%
WILLOW SPRINGS FIREFIGHTERS PENSION FUND	\$772,765	\$191,712	\$581,053	24.81%
WILMETTE FIREFIGHTERS PENSION FUND	\$60,705,530	\$38,848,293	\$21,857,237	63.99%
WILMINGTON FPD FIREFIGHTER'S PENSION FUND	\$400,212	\$219,350	\$180,861	54.81%
WIN-BUR-SEW FPD FIREFIGHTERS PENSION FUND	\$403,053	\$264,087	\$138,966	65.52%
WINFIELD FPD FIREFIGHTERS PENSION FUND	\$3,762,884	\$3,511,988	\$250,896	93.33%
WINNETKA FIREFIGHTERS PENSION FUND	\$33,705,521	\$20,491,361	\$13,214,160	60.80%
WOOD DALE FPD FIREFIGHTERS PENSION FUND	\$28,458,120	\$12,064,309	\$16,393,811	42.39%

**APPENDIX IV**

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

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



## **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>