REIMER DOBROVOLNY & LABARDI PC

A PUBLIC SAFETY LAW FIRM

* RICHARD J. REIMER
JAMES L. DOBROVOLNY
BRIAN J. LABARDI
VINCENT C. MANCINI

CHRIS W. POTTHOFF, JR.
LUKASZ M. KORNAS

* SHAREHOLDER

15 SPINNING WHEEL ROAD, SUITE 310, HINSDALE, ILLINOIS 60521
(630) 654-9547 (630) 654-9676 FAX
WWW.RDLABORLAW.COM

306 W. GREEN STREET
URBANA, ILLINOIS 61801
217-344-2376

October 26, 2026

Honorable Rich Hofeld, Village President
Village of Homewood
2020 Chestnut Road
Homewood, Illinois 60430

By Priority Mail Delivery Confirmation

Re: Homewood Police Pension Fund-Annual Tax Levy Requirements

Dear Village President Hofeld:

Please be advised that the undersigned is legal counsel for the Homewood Police Pension Fund. At a recent Pension Board meeting, the Pension Board Trustees discussed the annual tax levy/municipal contribution requirements for the Pension Fund for the upcoming tax year. As you are aware, the Pension Board either relies on an actuarial valuation performed by the Illinois Police Officer's Pension Investment Fund or an independent actuary.

In this case, the Pension Board has relied upon the actuarial valuation performed by IPOPIF. According to this valuation, the recommended amount necessary in order to satisfy the annual requirements of §3-125 of the Illinois Pension Code, for the upcoming fiscal year is $3,213,908. A copy of the Valuation Report is enclosed for your review. This represents the mandatory minimum contribution to the Fund required under State law.

Accordingly, pursuant to §3-125 of the Pension Code, the Homewood Police Pension Board is requesting the Village of Homewood levy or contribute that amount for the upcoming tax year in order to satisfy the annual requirements of the Homewood Police Pension Fund. In the event that the Village will not be levying or contributing this amount, please advise me.

Also enclosed, please find a copy of the Pension Fund's "municipal compliance report".

Finally, the Pension Board wishes to draw your attention to §3-125.1 of the Pension Code and §4402.30 of the Illinois Administrative Code defining salary for pension purposes. Both authorities refer to pensionable salary as being determined at

least in part as that established by the municipality's appropriations ordinance. A similar conclusion has been reached by Illinois Appellate Courts. (See *Village of Chicago Ridge v. Chicago Ridge Firefighters' Pension Bd. of Trustees*, 2016 IL App (1st) 152089, *Teppel v. Bd. of Trs. of Bolingbrook Police Pension Fund,* 2025 IL App (3d) 240248). In light of these authorities, the Pension Board requests the City ensure the appropriate salaries attached to rank for officers covered by Article 3 of the Pension Code are properly reflected in a municipal appropriations ordinance.

Thank you for your anticipated cooperation and assistance in this matter. Please do not hesitate to contact the undersigned should you have any questions concerning this matter.

Very truly yours,

Brian J. LaBardi

cc: Mr. Greg Knoll, President
Homewood Police Pension Board