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November 4, 2026

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

By Priority Mail Delivery Confirmation

Re: Homewood Firefighters' Pension Fund – Annual Tax Levy

Dear Village President Hofeld:

As you are aware, the undersigned is legal counsel for the Homewood Firefighters' Pension Fund. At a recent Pension Board meeting, the Pension Board Trustees discussed the annual tax levy 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 Firefighters' Pension Investment Fund (IFPIF) or an independent actuary.

In this case, the Pension Board has relied upon the actuarial valuation performed by IFPIF. According to this valuation, the recommended amount necessary in order to satisfy the annual requirements of §5/4-118 of the Illinois Pension Code, for the upcoming fiscal year is $985,208. 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 §4-118 and §4-134 of the Illinois Pension Code, the Homewood Firefighters' Pension Board is requesting the Village of Homewood levy or contribute the above amount for the up-coming tax year to satisfy the annual requirements of the Homewood Firefighters' Pension Fund. In the event that the Village will not be levying this amount, please advise me.

Finally, the Pension Board wishes to draw your attention to §4-118.1 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 firefighters covered by Article 4 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

Enclosure
cc: Greg Knoll, President
Homewood Firefighters' Pension Board