

INTERGOVERNMENTAL PERSONNEL BENEFIT COOPERATIVE  
Benefit Fund - Fund Balance Requirement  
Year Ended June 30, 2025

						16.67%	
Member	Policy Effective Date	Benefit Fund Total Expenses	June 30, 2025 Benefit Fund Balance	June 30, 2025 Terminal Reserve Balance	June 30, 2025 Total Net Position	Fund Balance Requirement	Total Fund Balance Shortage
<b>June 30, 2025 Benefit Fund Balance Requirement</b>							
Beecher	June 30, 2021	\$557,309	(\$13,852)	\$55,744	\$41,892	\$92,887	(\$50,995)
Boone County	June 30, 2023	\$4,043,275	\$241,530	\$145,474	\$387,004	\$673,893	(\$286,889)
Campton Hills	June 30, 2024	\$163,890	(\$10,578)	\$19,444	\$8,866	\$27,316	(\$18,450)
Cary	June 30, 2021	\$781,526	(\$47,321)	\$158,824	\$111,503	\$130,257	(\$18,754)
Channahon	June 30, 2021	\$519,388	\$36,013	\$50,159	\$86,172	\$86,567	(\$395)
Crete Township	June 30, 2021	\$473,071	(\$5,415)	\$22,173	\$16,758	\$78,847	(\$62,089)
DeKalb County	June 30, 2025	\$4,888,477	(\$269,602)	(\$8,499)	(\$278,101)	\$814,763	(\$1,092,864)
Effingham	June 30, 2022	\$2,545,915	\$57,362	\$253,183	\$310,545	\$424,328	(\$113,783)
Elk Grove Village	June 30, 2021	\$9,522,733	(\$108,681)	\$1,528,229	\$1,419,548	\$1,587,154	(\$167,606)
Freeport	June 30, 2024	\$3,631,289	(\$245,811)	\$342,324	\$96,513	\$605,227	(\$508,714)
Glen Carbon	June 30, 2021	\$1,994,281	\$25,331	\$179,259	\$204,590	\$332,387	(\$127,797)
Glenview	June 30, 2021	\$5,806,182	\$8,881	\$464,372	\$473,253	\$967,717	(\$494,464)
Homer Glen	June 30, 2021	\$548,213	\$11,799	\$61,884	\$73,683	\$91,371	(\$17,688)
Homewood	June 30, 2021	\$3,212,134	\$262,584	\$108,428	\$371,012	\$535,367	(\$164,355)
Huntley	June 30, 2022	\$1,851,062	\$55,010	\$161,550	\$216,560	\$308,517	(\$91,957)
Itasca	June 30, 2022	\$1,396,326	\$47,059	\$170,572	\$217,631	\$232,726	(\$15,095)
Lee County	June 30, 2023	\$2,858,447	\$99,128	\$138,286	\$237,414	\$476,418	(\$239,004)
McHenry-city	June 30, 2023	\$2,842,174	\$81,445	\$222,105	\$303,550	\$473,706	(\$170,156)
Monee	June 30, 2021	\$1,209,808	(\$48,602)	\$133,209	\$84,607	\$201,639	(\$117,032)
New Baden	June 30, 2021	\$480,135	\$5,770	\$49,948	\$55,718	\$80,025	(\$24,307)
NWCD	June 30, 2023	\$2,088,339	\$39,357	\$169,516	\$208,873	\$348,064	(\$139,191)
Oak Park Public Libr	June 30, 2021	\$1,269,601	(\$77,236)	\$218,154	\$140,918	\$211,605	(\$70,687)
Oak Park Township	June 30, 2021	\$898,172	(\$48,872)	\$81,871	\$32,999	\$149,699	(\$116,700)
River Grove	June 30, 2024	\$1,155,657	\$132,396	\$42,854	\$175,250	\$192,614	(\$17,364)
Rochelle	June 30, 2024	\$3,086,046	\$163,032	\$159,125	\$322,157	\$514,352	(\$192,195)
Roscoe	June 30, 2021	\$456,219	(\$40,701)	\$96,194	\$55,493	\$76,039	(\$20,546)
Roselle	June 30, 2025	\$1,502,424	\$73,319	\$80,201	\$153,520	\$250,410	(\$96,890)
Swansea	June 30, 2021	\$923,563	\$96,865	\$56,208	\$153,073	\$153,931	(\$858)
Warrenville	June 30, 2022	\$1,220,008	\$11,145	\$186,923	\$198,068	\$203,339	(\$5,271)

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16.67%

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Wauconda	June 30, 2023	\$1,380,172	\$15,467	\$90,929	\$106,396	\$230,034	(\$123,638)
West Dundee	June 30, 2024	\$981,276	\$19,075	\$102,291	\$121,366	\$163,550	(\$42,184)
Westchester	June 30, 2022	\$1,743,810	\$90,424	\$101,845	\$192,269	\$290,641	(\$98,372)
Winnetka	June 30, 2024	\$5,035,893	(\$139,086)	\$519,778	\$380,692	\$839,333	(\$458,641)
Total		\$71,066,815	\$517,235	\$6,162,557	\$6,679,792	\$11,844,723	(\$5,164,931)