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A PUBLIC SAFETY LAW FIRM



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November 5, 2018

Mayor Chet Olson
City of Rochelle
420 North 6th Street
Rochelle, Illinois 61068

By Priority Mail Signature Confirmation

Re: Rochelle Firefighters' Pension Fund-Annual Tax Levy Requirements

Mayor Olson:

The undersigned is one of the attorneys for the Rochelle Firefighters' Pension Fund Board of Trustees ("Pension Board"). Foster and Foster issued an actuarially determined tax levy report for the fiscal year ending December 31, 2019. According to that report, the recommended tax levy/municipal contribution for the Rochelle Firefighters' Pension Fund is **\$539,993.00**. A copy of that report is enclosed for your review.

Accordingly, on November 5, 2018, the Pension Board voted to recommend that the City of Rochelle levy or contribute that amount for the upcoming tax year in order to satisfy the annual funding requirements of the Rochelle Firefighters' Pension Fund, as required by Section 5/4 -118 of the Illinois Pension Code. Please advise me if the City will not be levying or contributing this amount.

Finally, the Pension Board wishes to draw your attention to 5/4-118.1(d) of the Illinois Pension Code and §4402.30 of the Illinois Administrative Code defining salary for pension purposes. Both those authorities refer to pensionable salary as being determined at least in part as that established by the municipality's appropriations ordinance. A similar conclusion was recently reached by the First District Appellate Court in *Village of Chicago v. Chicago Ridge Firefighters' Pension Bd. of Trustees*, 2016 IL App (1st) 152089. In light of these authorities, the Pension Board request the City ensure the appropriate salaries attached to rank for officers covered by Article 4 of the Illinois Pension Code are properly reflected in a municipal appropriations ordinance.

If your office has any questions regarding this matter, please contact me at your earliest convenience.

Sincerely,

A handwritten signature in black ink that reads "Steven Knight". The signature is written in a cursive style with a long, sweeping horizontal line extending to the right.

Steven Knight

SK:aw

Enclosure

cc: Zach Prewett, President
Rochelle Firefighters' Pension Board

Jeff Fiegenschuh, City Manager

Sue Messer, Assistant to City Manager/
Deputy City Clerk
(by email only at smesser@rochelleil.us)