



# Illinois Municipal Retirement Fund

2211 York Road Suite 500 Oak Brook, IL 60523-2337

Service Representatives 1-800-ASK-IMRF (1-800-275-4673) [www.imrf.org](http://www.imrf.org)

June 17, 2010

STATE EMPLOYEES' RETIREMENT SYSTEM  
C/O NICHOLAS C. MERRILL, JR., CPA  
2101 S VETERANS PKWY  
P.O. BOX 19255  
SPRINGFIELD IL 62704-6527

ATTN: Ms. Zimmerman

The entities listed on the attached sheet began participation in the Illinois Municipal Retirement Fund effective on or before June 17, 2010.

These entities are entering the Social Security agreement for the first time. Please secure the Modification Agreements and/or the new Social Security Identification Numbers.

Thank you very much for your cooperation in this matter.

Sincerely,

Phyllis Walker  
Finance Operations Manager

Enclosures: List of Employers



# Illinois Municipal Retirement Fund

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## EMPLOYERS ENTERING IMRF ON June 17, 2010 WITH AN IDENTIFICATION NUMBER

EMPLOYER NAME	FEIN NUMBER	NUMBER OF EMPLOYEES	IMRF I.D. NUMBER	SSA NUMBER
PATTI FETTER NORTH MAC CUSD #34 525 N THIRD GIRARD IL 62640		0	06902	69-

A003C



# Illinois Municipal Retirement Fund

2211 York Road Suite 500 Oak Brook, IL 60523-2337

Service Representatives 1-800-ASK-IMRF (1-800-275-4673) [www.imrf.org](http://www.imrf.org)

June 18, 2010

Employer IMRF ID Nbr: 06902

PATTI FETTER  
NORTH MAC CUSD #34  
525 N THIRD  
GIRARD IL 62640

This is to confirm that we have made the following changes in our records as a result of information received from your employer:

New Authorized Agent Added  
To: Patti Fetter  
Update occurred June 14, 2010

Authorized Agent Voting Power Modified  
To: No  
Update occurred June 14, 2010

Authorized Agent Petition Power Modified  
To: No  
Update occurred June 14, 2010

Please compare our change(s) with your records to ensure that the new information is correct.

Congratulations on being named your employer's IMRF Authorized Agent. We realize administering IMRF may be just one of your many duties and appreciate the time and effort it takes you to manage IMRF for your employer.

The IMRF program is complex. It involves substantial cash outlays by your employer and precious rights to your IMRF members. Therefore, a well-informed Authorized Agent is essential as the point of contact with IMRF.

To help you learn more about IMRF and to assist you with your new responsibilities, you will soon receive a New Authorized Agent Packet. The packet will include procedure checklists and other IMRF information designed to help you in your new role.

If you have any questions, please feel free to call an IMRF Member Services Representative at 1-800-ASK-IMRF (1-800-275-4673) Monday through Friday, 7:30 a.m. to 5:30 p.m.



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# Illinois Municipal Retirement Fund

2211 York Road Suite 500 Oak Brook, IL 60523-2337

Service Representatives 1-800-ASK-IMRF (1-800-275-4673) [www.imrf.org](http://www.imrf.org)

Date July 14, 2010

NORTH MAC CUSD #34  
PATTI FETTER  
525 N THIRD  
GIRARD IL 62640

Advice No. 201019897  
Employer No. 06902

Dear Patti Fetter:

We have completed the dissolution process of GIRARD SD 3, and VIRDEN SD 4. This dissolution has resulted in a credit toward your IMRF receivable account and an addition to your Employer Regular Retirement Reserve Account.

#### IMRF Receivable Account

Your IMRF Receivable Account has been credited with \$2,751.97. You may deduct this amount from a future IMRF Monthly Deposit report, Form 3.10.

#### Employer Retirement Reserve Account

Your Employer Retirement Reserve Account is used to fund retirement benefits for your IMRF members. As a result of this dissolution, \$1,817,309.66 has been added to your Employer Regular Retirement Reserve Account.

Please keep a copy of this advice. It will serve as your permanent record of the completion of this dissolution.

If you have any questions, please call Fidel Quintero, Supervisor of the IMRF Wage Reporting Unit at 630-368-1010.

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# Illinois Municipal Retirement Fund

2211 York Road Suite 500 Oak Brook, IL 60523-2337

Service Representatives 1-800-ASK-IMRF (1-800-275-4673) [www.imrf.org](http://www.imrf.org)

## SCHOOL DISSOLUTION

### SCHOOL DISTRICTS DISSOLVED

GIRARD SD 3  
525 NORTH & THIRD  
GIRARD IL 62640

VIRDEN SD 4  
231 W. FORTUNE  
VIRDEN IL 62690-1228

### CONSOLIDATED INTO

NORTH MAC CUSD #34  
525 N THIRD  
GIRARD IL 62640

NORTH MAC CUSD #34  
525 N THIRD  
GIRARD IL 62640

201000120 06902

cc: Aetna Investment Services  
PebSCO - Nationwide Retirement Solution  
W. E. Shannon, Inc.

A010C



# Illinois Municipal Retirement Fund

2211 York Road Suite 500 Oak Brook, IL 60523-2337

Service Representatives 1-800-ASK-IMRF (1-800-275-4673) [www.imrf.org](http://www.imrf.org)

July 14, 2010

STATE EMPLOYEES' RETIREMENT SYSTEM  
C/O NICHOLAS C. MERRILL, JR., CPA  
2101 S VETERANS PKWY  
P.O. BOX 19255  
SPRINGFIELD IL 62704-6527

Dear Ms. Rapp:

Recently, we were informed that two school districts dissolved and combined to form a new school district. We have secured the Certification of Dissolutions from the Superintendent of the Regional Office of Education. The certificates indicate the school districts dissolved, the date of dissolution, the number of employees, and the name of the newly formed school district.

Enclosed are two copies of the Certificates of Dissolution for the dissolved school districts. Please secure the identification number and the modification for the new municipality and deactivate the identification numbers of the dissolved school districts. We have attached to this letter a separate list of the school dissolutions and consolidation.

Sincerely,

Fidel Quintero  
Finance Supervisor-Wage Reports

ARB:dt enclosures  
201000120 06902



# Illinois Municipal Retirement Fund

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Service Representatives 1-800-ASK-IMRF (1-800-275-4673) [www.imrf.org](http://www.imrf.org)

## SCHOOL DISSOLUTION

SCHOOL DISTRICTS DISSOLVED	SSA NUMBER	DATE DISSOLVED
GIRARD SD 3 525 NORTH & THIRD GIRARD IL 62640 FEIN NUMBERS: 37-6003706	69-0331578	06/30/2010
VIRDEN SD 4 231 W. FORTUNE VIRDEN IL 62690-1228 FEIN NUMBERS: 37-6006133	69-0332314	06/30/2010

201000120 06902





# SUGGESTED FORM OF RESOLUTION TO ADOPT IMRF EARLY RETIREMENT INCENTIVE

IMRF Form 6.77 (06/08) See notes on back regarding ERI Cost Estimates and Dissolutions

PLEASE ENTER 06902  
Employer IMRF I.D. Number

RESOLUTION  
Number 1

WHEREAS, Section 7-141.1 of the Illinois Pension Code provides that a participating employer may elect to adopt an early retirement incentive program offered by the Illinois Municipal Retirement Fund by adopting a resolution or ordinance; and  
WHEREAS, the goal of adopting an early retirement program is to realize a substantial savings in personnel costs by offering early retirement incentives to employees who have accumulated many years of service credit; and

WHEREAS, IMRF has prepared an actuarial estimate of the cost of an early retirement incentive program for North Mac CUSD #34 and the additional liability created by the early retirement incentive

EMPLOYER NAME  
is estimated to be \$ 640,035.00; and

WHEREAS, the Board has reviewed the cost estimate and determined that the adoption of an early retirement incentive is in the best interests of the North Mac CUSD #34; therefore be it

RESOLVED by the Board of North Mac CUSD #34 that:

(1) The North Mac CUSD #34 does hereby adopt the Illinois Municipal Retirement Fund early retirement incentive program as provided in Section 7-141.1 of the Illinois Pension Code. The early retirement incentive program shall take effect on 1-1-11

(2) In order to help achieve a true cost savings, an employee who retires under the early retirement incentive program shall lose those incentives if he or she later accepts employment with any IMRF employer in any position. (Exception: employee can hold an elected position if he/she chooses to not participate in IMRF and the pension is not based on any service earned in that position during any term of office.)

(3) In order to utilize an early retirement incentive as a budgeting tool, the North Mac CUSD #34 will use its best efforts either to limit the number of retiring employees replaced or to limit the salaries paid to the replacement employees.

(4) The effective date of each employee's retirement under this early retirement incentive program shall be set by North Mac CUSD #34 and shall be no earlier than the effective date of the program and no later than one year after that effective date; except that the employee may require that the retirement date set by the employer be no later than the June 30 next occurring after the effective date of the program and no earlier than the date upon which the employee qualifies for retirement.

(5) To be eligible for the early retirement incentive under this Section, the employee must have attained age 50 and have at least 20 years of creditable service by his or her retirement date; and

(6) As of the date of the adoption of this Resolution, the Board is ( ) is not (X) aware of the pending dissolution of North Mac CUSD #34.

(Note: Failure to disclose a potential dissolution shall void this Resolution. If the Board, Council, etc. is aware of the pending dissolution of the IMRF employer, then the successor unit(s) of local government must approve the adoption of the early retirement incentive in order for this Resolution to be effective. If there is no successor, submit your resolution for approval from the IMRF Board of Trustees.)

(7) The Robyn Hays shall promptly file a certified copy of this resolution (ordinance) with the Board of Trustees of the Illinois Municipal Retirement Fund.

## CERTIFICATION

I, Robyn Hays the Secretary of the

North Mac School District #34 of the County of Macoupin, State of Illinois, do hereby

certify that I am the keeper of the books and records of the North Mac School District #34 and that the foregoing is a true and correct copy of a resolution (ordinance) resolution duly adopted by the board at a meeting

duly convened and held on the 17 day of November, 2010.

If applicable, I further certify that this Resolution has been submitted to the successor unit(s) of local government and that said unit(s) of local government has/have adopted a resolution approving the adoption of the early retirement incentive for North Mac School District 34

A copy of the approval resolution is attached hereto.

SEAL

Witnessed by Patti L. Fetter

Robyn Hays  
CLERK OR SECRETARY OF THE BOARD

OFFICIAL SEAL

PATTI L. FETTER

NOTARY PUBLIC STATE OF ILLINOIS  
My Commission Expires January 17 2013

Illinois Municipal Retirement Fund

Suite 500, 2211 York Road, Oak Brook Illinois 60523-2337

Member Services Representatives 1-800-ASK-IMRF

www.imrf.org



**Final Notice of Illinois Municipal Retirement Fund  
Contribution Rate for Calendar Year 2011**

Date November 2010

Employer name NORTH MAC CUSD #34

Employer No. 06902

The contribution rates on earnings paid by your participating governmental unit to IMRF members are shown below. The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

Participating governmental units with taxing powers are authorized by the Illinois Pension Code to levy a special IMRF tax for payment of employer IMRF contributions. However, this levy may be used only for employer payments. It may not be used for payment of IMRF member contributions. These must be paid out of the same fund from which the employee IMRF earnings are paid. Interest charges are assessed on any late payments. Refer to Section 4 of the IMRF Manual for Authorized Agents for interest charge procedures. If you have any questions, please contact the IMRF Employer Account Analyst at 1-800-ASK-IMRF.

Louis W. Kosiba, Executive Director

	<b>IMRF Contributions Regular</b>
<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	7.58%
Funding Adjustment <over> under .....	2.26%
Net Retirement Rate .....	9.84%
<b>• Other Program Benefits</b>	
Death .....	0.29%
Disability .....	0.13%
Supplemental Benefit Payment .....	0.62%
Early Retirement Incentive .....	0.00%
<b>• TOTAL EMPLOYER RATE .....</b>	<b>10.88%</b>

NORTH MAC CUSD #34  
PATTI FETTER  
525 N THIRD  
GIRARD IL 62640



**Final Notice of Illinois Municipal Retirement Fund  
Contribution Rate for Calendar Year 2012**

Date November 2011

Employer name NORTH MAC CUSD #34

Employer No. 06902

The contribution rates on earnings paid by your participating governmental unit to IMRF members are shown below. The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

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Louis W. Kosiba, Executive Director

**IMRF Contributions  
Regular**

<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	7.58%
Funding Adjustment <over> under .....	2.35%
Net Retirement Rate .....	9.93%
<b>• Other Program Benefits</b>	
Death .....	0.39%
Disability .....	0.13%
Supplemental Benefit Payment .....	0.62%
Early Retirement Incentive .....	0.00%
<b>• TOTAL EMPLOYER RATE .....</b>	<b>11.07%</b>

NORTH MAC CUSD #34  
PATTI FETTER  
525 N THIRD  
GIRARD IL 62640



**Final Notice of Illinois Municipal Retirement Fund  
Contribution Rate for Calendar Year 2013**

Date November 2012

Employer name NORTH MAC CUSD #34

Employer No. 06902

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IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

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Louis W. Kosiba, Executive Director

	<b>IMRF Contributions Regular</b>
<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	7.81%
Funding Adjustment <over> under .....	4.87%
Net Retirement Rate .....	12.68%
<b>• Other Program Benefits</b>	
Death .....	0.50%
Disability .....	0.11%
Supplemental Benefit Payment .....	0.62%
Early Retirement Incentive .....	1.80%
<b>• TOTAL EMPLOYER RATE .....</b>	<b>15.71%</b>

NORTH MAC CUSD #34  
PATTI FETTER  
525 N THIRD  
GIRARD IL 62640



## Final Notice of Illinois Municipal Retirement Fund Contribution Rate for Calendar Year 2014

Date November 2013

Employer name NORTH MAC CUSD #34

Employer No. 06902

The contribution rates on earnings paid by your participating governmental unit to IMRF members are shown below. The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

Participating governmental units with taxing powers are authorized by the Illinois Pension Code to levy a special IMRF tax for payment of employer IMRF contributions. However, this levy may be used only for employer payments. It may not be used for payment of IMRF member contributions. These must be paid out of the same fund from which the employee IMRF earnings are paid. Interest charges are assessed on any late payments. Refer to Section 4 of the IMRF Manual for Authorized Agents for interest charge procedures. If you have any questions, please contact the IMRF Employer Account Analyst at 1-800-ASK-IMRF.

Louis W. Kosiba, Executive Director

	<b>IMRF Contributions Regular</b>
<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	7.73%
Funding Adjustment <over> under .....	5.24%
Net Retirement Rate .....	12.97%
<b>• Other Program Benefits</b>	
Death .....	0.45%
Disability .....	0.11%
Supplemental Benefit Payment .....	0.62%
Early Retirement Incentive .....	2.95%
<b>• TOTAL EMPLOYER RATE .....</b>	<b>17.10%</b>

NORTH MAC CUSD #34  
PATTI FETTER  
525 N 3RD ST  
GIRARD IL 62640-1157



## Final Notice of Illinois Municipal Retirement Fund Contribution Rate for Calendar Year 2015

Date November 2014

Employer name NORTH MAC CUSD #34

Employer No. 06902

The contribution rates on earnings paid by your participating governmental unit to IMRF members are shown below. The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

Participating governmental units with taxing powers are authorized by the Illinois Pension Code to levy a special IMRF tax for payment of employer IMRF contributions. However, this levy may be used only for employer payments. It may not be used for payment of IMRF member contributions. These must be paid out of the same fund from which the employee IMRF earnings are paid. Interest charges are assessed on any late payments. Refer to Section 4 of the IMRF Manual for Authorized Agents for interest charge procedures. If you have any questions, please contact the IMRF Employer Account Analyst at 1-800-ASK-IMRF.

Louis W. Kosiba, Executive Director

### IMRF Contributions Regular

<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	7.71%
Funding Adjustment <over> under .....	4.52%
Net Retirement Rate .....	12.23%
<b>• Other Program Benefits</b>	
Death .....	0.37%
Disability .....	0.11%
Supplemental Benefit Payment .....	0.62%
Early Retirement Incentive .....	3.43%
<b>• TOTAL EMPLOYER RATE .....</b>	<b>16.76%</b>

NORTH MAC CUSD #34  
PATTI FETTER  
525 N 3RD ST  
GIRARD IL 62640-1157



**Final Notice of Illinois Municipal Retirement Fund  
Contribution Rate for Calendar Year 2016**

Date November 2015

Employer name NORTH MAC CUSD #34

Employer No. 06902

The contribution rates on earnings paid by your participating governmental unit to IMRF members are shown below. The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

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Louis W. Kosiba, Executive Director

	<b>IMRF Contributions</b>
	<b>Regular</b>
<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	7.01%
Funding Adjustment <over> under .....	5.43%
Net Retirement Rate .....	12.44%
<b>• Other Program Benefits</b>	
Death.....	0.35%
Disability.....	0.14%
Supplemental Benefit Payment.....	0.62%
Early Retirement Incentive .....	3.45%
<b>• TOTAL EMPLOYER RATE.....</b>	<b>17.00%</b>

NORTH MAC CUSD #34  
PATTI FETTER  
525 N 3RD ST  
GIRARD IL 62640-1157



**Final Notice of Illinois Municipal Retirement Fund  
Contribution Rate for Calendar Year 2017**

Date November 2016

Employer name NORTH MAC CUSD #34

Employer No. 06902

The contribution rates on earnings paid by your participating governmental unit to IMRF members are shown below. The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

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Louis W. Kosiba, Executive Director

**IMRF Contributions  
Regular**

<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	6.76%
Funding Adjustment <over> under .....	4.79%
Net Retirement Rate .....	11.55%
<b>• Other Program Benefits</b>	
Death.....	0.38%
Disability.....	0.12%
Supplemental Benefit Payment.....	0.62%
Early Retirement Incentive .....	3.51%
 <b>• TOTAL EMPLOYER RATE.....</b>	 <b>16.18%</b>

NORTH MAC CUSD #34  
PATTI FETTER  
525 N 3RD ST  
GIRARD IL 62640-1157





**Final Notice of Illinois Municipal Retirement Fund  
Contribution Rate for Calendar Year 2018**

Date November 2017

Employer name NORTH MAC CUSD #34

Employer No. 06902

The contribution rates on earnings paid by your participating governmental unit to IMRF members are shown below. The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

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Louis W. Kosiba, Executive Director

**IMRF Contributions  
Regular**

<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	6.65%
Funding Adjustment <over> under .....	4.59%
Net Retirement Rate .....	11.24%
<b>• Other Program Benefits</b>	
Death.....	0.29%
Disability .....	0.07%
Supplemental Benefit Payment.....	0.62%
Early Retirement Incentive .....	3.63%
 <b>• TOTAL EMPLOYER RATE .....</b>	 <b>15.85%</b>

NORTH MAC CUSD #34  
PATTI FETTER  
525 N 3RD ST  
GIRARD IL 62640-1157



**Final Notice of Illinois Municipal Retirement Fund  
Contribution Rate for Calendar Year 2019**

Date November 2018

Employer name NORTH MAC CUSD #34

Employer No. 06902

The contribution rates on earnings paid by your participating governmental unit to IMRF members are shown below. The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

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Participating governmental units with taxing powers are authorized by the Illinois Pension Code to levy a special IMRF tax for payment of employer IMRF contributions. However, this levy may be used only for employer payments. It may not be used for payment of IMRF member contributions. These must be paid out of the same fund from which the employee IMRF earnings are paid. Interest charges are assessed on any late payments. Refer to Section 4 of the IMRF Manual for Authorized Agents for interest charge procedures. If you have any questions, please contact the IMRF Employer Account Analyst at 1-800-ASK-IMRF.

Brian Collins, Executive Director

**IMRF Contributions  
Regular**

<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	5.67%
Funding Adjustment <over> under .....	3.35%
Net Retirement Rate .....	9.02%
<b>• Other Program Benefits</b>	
Death.....	0.18%
Disability.....	0.08%
Supplemental Benefit Payment.....	0.62%
Early Retirement Incentive .....	3.78%
 <b>• TOTAL EMPLOYER RATE .....</b>	 <b>13.68%</b>

NORTH MAC CUSD #34  
PATTI FETTER  
525 N 3RD ST  
GIRARD IL 62640-1157



**Final Notice of Illinois Municipal Retirement Fund  
Contribution Rate for Calendar Year 2020**

Date November 2019

Employer name NORTH MAC CUSD #34

Employer No. 06902

The contribution rates on earnings paid by your participating governmental unit to IMRF members are shown below. The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

Participating governmental units with taxing powers are authorized by the Illinois Pension Code to levy a special IMRF tax for payment of employer IMRF contributions. However, this levy may be used only for employer payments. It may not be used for payment of IMRF member contributions. These must be paid out of the same fund from which the employee IMRF earnings are paid. Interest charges are assessed on any late payments. Refer to Section 4 of the IMRF Manual for Authorized Agents for interest charge procedures. If you have any questions, please contact the IMRF Employer Account Analyst at 1-800-ASK-IMRF.

Brian Collins, Executive Director

**IMRF Contributions  
Regular**

<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	6.05%
Funding Adjustment <over> under .....	4.53%
Net Retirement Rate .....	10.58%
<b>• Other Program Benefits</b>	
Death.....	0.21%
Disability.....	0.09%
Supplemental Benefit Payment.....	0.62%
Early Retirement Incentive .....	3.86%
<b>• TOTAL EMPLOYER RATE .....</b>	<b>15.36%</b>

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Date November 2020

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Brian Collins, Executive Director

### IMRF Contributions Regular

<b>Member Contributions (tax-deferred) .....</b>	<b>4.50%</b>
<b>Employer Contributions</b>	
<b>• Retirement Rate</b>	
Normal Cost .....	5.97%
Funding Adjustment <over> under .....	3.97%
Net Retirement Rate .....	9.94%
<b>• Other Program Benefits</b>	
Death.....	0.26%
Disability.....	0.09%
Supplemental Benefit Payment.....	0.62%
Early Retirement Incentive .....	2.66%
 <b>• TOTAL EMPLOYER RATE .....</b>	 <b>13.57%</b>

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