

CITY OF NAPERVILLE, ILLINOIS

Illinois Municipal Retirement Fund
Required Supplementary Information –

Schedule of Funding Progress

April 30, 2012

Actuarial valuation date	Actuarial value of assets (a)	Actuarial accrued liability (AAL) – Entry Age (b)	Unfunded	Funded ratio (a/b)	Covered payroll (c)	Percentage of covered payroll ((b-a)/c)
			(Assets in excess of) AAL (UAAL) (b-a)			
12/31/2011	\$ 105,620,996	141,622,166	36,001,170	74.6%	\$ 48,542,682	74.16%
12/31/2010	107,112,826	141,049,233	33,936,407	75.9%	51,135,311	66.37%
12/31/2009	103,151,333	139,928,523	36,777,190	73.7%	55,777,305	65.94%
12/31/2008	98,292,751	128,284,945	29,992,194	76.6%	54,644,370	54.89%
12/31/2007	107,283,568	119,885,473	12,601,905	89.5%	52,724,797	23.90%
12/31/2006	101,073,620	113,120,154	12,046,534	89.4%	49,840,375	24.17%

See accompanying independent auditors' report.

CITY OF NAPERVILLE, ILLINOIS

Police and Firefighters' Pension Plans

Required Supplementary Information –
Schedule of Funding Progress

April 30, 2012

Actuarial valuation date	Actuarial value of assets (a)	Actuarial accrued liability (AAL) – Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded ratio (a/b)	Covered payroll (c)	Percentage of covered payroll (b-a)/c)
Police Pension Plan:						
4/30/2012	\$ 103,756,759	152,748,285	48,991,526	67.9%	\$ 15,782,501	310.4%
4/30/2011	98,500,984	143,117,471	44,616,487	68.8%	15,267,563	292.2%
4/30/2010	84,681,879	126,799,040	42,117,161	66.8%	15,317,566	275.0%
4/30/2009	68,738,434	121,570,634	52,832,200	56.5%	15,997,712	330.2%
4/30/2008	76,793,651	111,303,578	34,509,927	69.0%	15,564,290	221.7%
4/30/2007	72,123,104	100,297,652	28,174,548	71.9%	14,593,154	193.1%
Firefighters' Pension Plan:						
4/30/2012	\$ 101,583,696	148,558,651	46,974,955	68.4%	\$ 16,286,493	288.4%
4/30/2011	97,172,691	139,230,306	42,057,615	69.8%	15,784,805	266.4%
4/30/2010	84,538,663	124,714,124	40,175,461	67.8%	16,296,718	246.5%
4/30/2009	68,806,896	112,222,135	43,415,239	61.3%	16,253,897	267.1%
4/30/2008	76,272,686	103,206,762	26,934,076	73.9%	15,272,854	176.4%
4/30/2007	71,268,119	94,752,902	23,484,783	75.2%	14,204,761	165.3%

See accompanying independent auditors' report.