



January 12, 2026

Governor JB Pritzker
207 Statehouse
Springfield, IL 62706

Dear Governor Pritzker:

Pursuant to Public Act 88-593, as amended, at a meeting held on January 9, 2026, the Board of Trustees of the Judges' Retirement System (JRS) certified an FY 2027 State contribution of \$154,166,000, or 95.865% of projected payroll. Of the \$154,166,000, \$26,790,000 is for the employer's portion of the expected FY 2027 normal cost and \$127,376,000 is due to the unfunded liabilities.

Consistent with Governmental Accounting Standards Board (GASB) Statement No. 67, the JRS Board of Trustees adopted an Actuarially Determined Contribution (ADC) policy in July 2025. The ADC provides for annual contributions that are equal to the annual normal cost of benefits earned plus amortization of the unfunded actuarial liability over a 20-year period, as a level percent of payroll. The FY 2027 ADC is \$162,041,339, or \$7.9 million higher than the statutorily calculated contribution. The ADC is used in financial reporting and does not affect the employer contribution certified by JRS.

Attached are the FY 2025 actuarial valuation and the FY 2027 certification letter prepared by the System's actuaries. The actuarial valuation and membership data were reviewed by the State Actuary.

Very truly yours,

A handwritten signature in black ink that reads 'Timothy B. Blair'.

Timothy Blair
Executive Secretary

cc: Governor JB Pritzker, Chicago Office
Susana A. Mendoza, Comptroller
Alexis Sturm, Director, Governor's Office of Management & Budget
Marc Staley, Governor's Office of Management & Budget
Cory Burris, Governor's Office of Management & Budget
John Hollman, House Clerk
Brad Bolin, Assistant House Clerk.
Tim Anderson, Secretary of the Senate
Scott Kaiser, Assistant Secretary of the Senate
Clayton Klenke, Director, Commission on Government Forecasting & Accountability
Julie Bae, Commission on Government Forecasting & Accountability
Zach Hollinshead, Commission on Government Forecasting & Accountability
Senate President Don Harmon

Senate Republican Leader John Curran
Speaker of the House Emmanuel “Chris” Welch
House Republican Leader Tony McCombie
Clayton Harris, Speaker's Office
Avery Bourne, House Republican Staff
Ashley Jenkins-Jordan, Senate President’s Office
Brian Burian, Senate Republican Staff
Dillon Santoni, Senate President’s Office
Madeline McCune, House Democratic Staff
Joe Sculley, House Republican Staff
Scott Hurrelbrink, Senate Republican Staff
Rich Rockwood, Senate Republican Staff
John Webb, House Democratic Staff
Josie Spence, Senate President’s Office
Jacob Schlosser, House Republican Staff