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**THE CITY OF BLUE ISLAND  
COOK COUNTY, ILLINOIS**

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**RESOLUTION  
NUMBER 2018-016**

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**A RESOLUTION APPROVING AND AUTHORIZING A CONTRACT  
WITH FOSTER & FOSTER TO PREPARE AN ANNUAL  
ACTUARIAL VALUATION REPORT FOR THE CITY OF BLUE  
ISLAND'S OTHER POST EMPLOYMENT BENEFIT PROGRAM.**

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**DOMINGO F. VARGAS, Mayor  
Randy Heuser, City Clerk**

**DEXTER JOHNSON  
LETICIA VIEYRA  
NANCY RITA  
TOM HAWLEY  
BILL FAHRENWALD  
CANDACE CARR  
KENNETH PITTMAN**

**GEORGE POULOS  
FRED BILOTTO  
KEVIN DONAHUE  
ALECIA SLATTERY  
JANICE OSTLING  
JAIRO FRAUSTO  
NANCY THOMPSON**

**Aldermen**

**RESOLUTION NO. 2018-016**

**A RESOLUTION APPROVING AND AUTHORIZING A CONTRACT WITH FOSTER & FOSTER TO PREPARE AN ANNUAL ACTUARIAL VALUATION REPORT FOR THE CITY OF BLUE ISLAND'S OTHER POST EMPLOYMENT BENEFIT PROGRAM**

WHEREAS, the City of Blue Island has the authority to contract and be contracted with pursuant to 65 ILCS 5/2-2-12;

WHEREAS, the City plans to enter into a contract for actuarial service, to be provided by Foster & Foster at a cost of \$1,000.00, to prepare an annual actuarial valuation report for fiscal year 2018 of the City's Other Employment Benefit Program (OPEB);

WHEREAS, the appropriate city officials have considered and reviewed the proposal and reports for prior years and find preparation of a report for Fiscal Year 2018 to be in the best interests of the City;

NOW AND THEREFORE, BE IT RESOLVED by the City Council of the City of Blue Island, Cook County, Illinois, as follows:

**SECTION 1: AUTHORIZATION OF MAYOR & AGENT TO EXECUTE AND ACT IN ACCORDANCE WITH AGREEMENT**

The City Council approves a contract with Foster & Foster at a cost of \$1000.00 to prepare an annual actuarial valuation report for Fiscal Year 2018 of the City's Other Employment Benefit Program (OPEB) and authorizes the Mayor or his designee to execute any and all documentation that may be necessary to carry out the intent of this Resolution. The officers, employees, and/or agents of the City shall take all action necessary or reasonably required by the City to carry out, give effect to, and consummate the intent of this Resolution.

*Intentionally left blank*

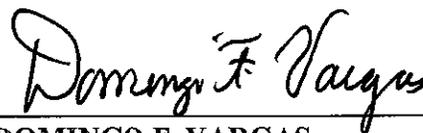
## **SECTION 2: EFFECTIVE DATE**

This resolution shall be in full force and effect upon its passage, approval and publication as required by law.

**ADOPTED** this 8th day of May, 2018, pursuant to a roll call vote as follows:

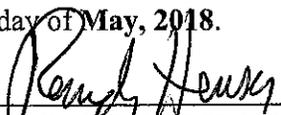
	YES	NO	ABSENT	PRESENT	ABSTAIN
Alderman Hawley	X				
Alderman Poulos	X				
Alderman Vieyra	X				
Alderman Bilotto	X				
Alderman Rita			X		
Alderman Donahue			X		
Alderman Carr	X				
Alderman Slattery	X				
Alderman Ostling	X				
Alderman Pittman	X				
Alderman Johnson	X				
Alderman Frausto	X				
Alderman Thompson	X				
Alderman Fahrenwald	X				
Mayor Vargas					
<b>TOTAL</b>	12		2		

**APPROVED** by the Mayor on May 8, 2018.



**DOMINGO F. VARGAS**  
**MAYOR OF THE CITY OF BLUE ISLAND,**  
**COUNTY OF COOK AND STATE OF ILLINOIS**

**ATTESTED** and Filed in my office this  
 8th day of May, 2018.



**RANDY HEUSER**  
**CITY CLERK**

CITY OF BLUE ISLAND  
OTHER POSTEMPLOYMENT BENEFITS PROGRAM

INTERIM ACTUARIAL VALUATION  
AS OF DECEMBER 31, 2017

GASB 45 DISCLOSURES FOR THE  
FISCAL YEAR ENDING DECEMBER 31, 2017

CONTRIBUTIONS APPLICABLE TO THE  
PLAN/FISCAL YEAR ENDING  
DECEMBER 31, 2017



**FOSTER & FOSTER**  
ACTUARIES AND CONSULTANTS



April 27, 2018

City of Blue Island  
C/o Lori Brown, Deputy Finance Director  
13051 Greenwood Avenue  
Blue Island, IL 60406

Re: City of Blue Island – December 31, 2017 Interim OPEB Valuation Report

Dear Ms. Brown:

We are pleased to present to the City this interim update report of the annual actuarial valuation of the City of Blue Island's Other Postemployment Benefits (OPEB) Program. This valuation was performed to determine annual expenses associated with providing OPEB benefits, the current funded status of the Plan, and to provide all necessary schedules required to comply with the Governmental Accounting Standards Board No. 45.

The measurements shown in this actuarial valuation may not be applicable for other purposes. Future actuarial measurements may differ significantly from the current measurements presented in this report due to factors such as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and changes in plan provisions or applicable law.

The valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board, and reflects all applicable federal laws and regulations. In our opinion, the assumptions used in this valuation, as adopted by the City, represent reasonable expectations of anticipated plan experience.

In conducting the valuation, we have relied on personnel and plan design information supplied by the City, and the actuarial assumptions and methods described in the Actuarial Assumptions section of this report. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

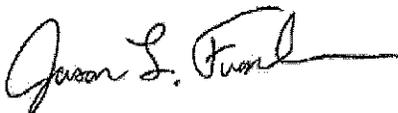
The undersigned is familiar with the immediate and long-term aspects of OPEB valuations, and meets the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the City of Blue Island, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Commissioners of the City of Blue Island. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

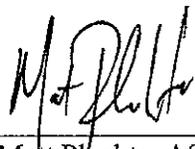
If there are any questions, concerns, or comments about any of the items contained in this report, please contact either Jason or Aimee at 630 620-0200.

Respectfully submitted,

Foster & Foster, Inc.

By:   
\_\_\_\_\_  
Jason L. Franken, FSA, EA, MAAA

By:   
\_\_\_\_\_  
Aimee M. Strickland, FSA, EA, MAAA

By:   
\_\_\_\_\_  
Matt Plachta, ASA, MAAA

Enclosures

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## SECTION 1 –Introduction

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### SECTION 1 - INTRODUCTION EXECUTIVE SUMMARY

The interim update of the actuarial valuation of the City of Blue Island Other Postemployment Benefits (OPEB) Program, performed as of December 31, 2015, has been completed and the results are presented in this Report. For purposes of this valuation, Medical OPEBs were taken into consideration. The results of this valuation are applicable to the plan/fiscal year ending December 31, 2017.

The following table shows the previously shown components of the City's Net OPEB Obligation for FY 2015 and 2016 under GASB 45, along with a projection of the results for FY 2017:

<b>Valuation Date Applicable for Fiscal Year Ending</b>	<b>12/31/2015 <u>12/31/2015</u></b>	<b>12/31/2015 <u>12/31/2016</u></b>	<b>12/31/2015 <u>12/31/2017</u></b>
Annual Required Contribution	\$ 1,227,459	\$ 1,269,128	\$ 1,323,837
As a Percent of Covered Payroll	20.5%	21.2%	22.1%
Interest on Net OPEB Obligation	\$ -	\$ 24,107	\$ 49,010
Adjustment to Annual Required Contribution	<u>-</u>	<u>(33,512)</u>	<u>(68,131)</u>
Annual OPEB Cost (Expense)	\$ 1,227,459	\$ 1,259,723	\$ 1,304,716
Estimated Net Contributions Made	<u>(624,782)</u>	<u>(637,155)</u>	<u>(688,128)</u>
Increase (Decrease) in Net OPEB Obligation	\$ 602,677	\$ 622,568	\$ 616,588
Net OPEB Obligation - Beginning of Year (as reported)	\$ -	\$ 602,677	\$ 1,225,245
Estimated Net OPEB Obligation – End of Year	\$ 602,677	\$ 1,225,245	\$ 1,841,833

The numbers shown above do not reflect a decision to fund the program. Therefore, the contributions made to the program are assumed to be the benefits paid to retirees and administrative expenses.

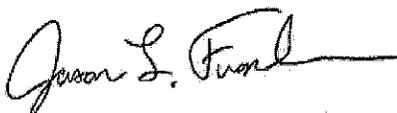
## SECTION 1 -Introduction

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The balance of this Report presents additional details of the actuarial valuation and the general operation of the Fund. The undersigned would be pleased to meet with the Board of Trustees in order to discuss the Report and any pending questions concerning its contents.

Respectfully submitted,

FOSTER & FOSTER, INC.

By:   
Jason L. Franken, FSA, MAAA

By:   
Aimee M. Strickland, FSA, MAAA

# SECTION 1 – Introduction

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## GLOSSARY OF ACTUARIAL TERMS

Actuarial Present Value is the amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions. For purposes of this standard, each such amount or series of amounts is:

1. adjusted for the probable financial effect of certain intervening events
2. multiplied by the probability of the occurrence of an event (such as survival, death, disability, termination of employment, etc.) on which the payment is conditioned, and
3. discounted according to an assumed rate (or rates) of return to reflect the time value of money.

Actuarial Cost Method is a procedure for determining the Present Value of plan benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Normal Cost and an Actuarial Liability. The Actuarial Cost Method is the method used to determine required contributions under the Plan. The use of this method involves the systematic funding of the Normal Cost (described below) and the Unfunded Accrued (Past Service) Liability.

Total Annual Payroll is the annual rate of pay for the fiscal year prior to the valuation date of all covered members.

Present Value of Benefits is the single sum value on the valuation date of all future benefits to be paid to current Members, Retirees, Beneficiaries, Disability Retirees and Vested Terminations.

Normal (Current Year's) Cost is the portion of the Actuarial Present Value of plan benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.

## SECTION 1 – Introduction

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Actuarial Accrued Liability is the portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of plan benefits and expenses which is not provided for by future Normal Costs.

Unfunded Actuarial Accrued Liability (UAAL) is a liability which arises when a plan is initially established or improved and such establishment or improvement is applicable to all years of past service. Under the Entry Age Normal Actuarial Cost Method, there is also a new UAAL created each year equal to the actuarial gain or loss for that year.

Annual Required Contribution (ARC) represents the level of employer contribution effort that would be required on a sustained, ongoing basis to:

1. fund the Normal Cost (cost associated with new services received) each year and
2. amortize the total unfunded actuarial liabilities (or funding excess) attributed to past services over a maximum of thirty years.

The ARC is used for accrual accounting purposes, not for funding purposes. It is a basis for the allocation of the employer's projected cost of providing Other Post Employment Benefits (OPEB) over periods that approximate the periods in which the employer receives services from the covered employees. Accordingly, the ARC is used as the foundation on which the measurement of the employer's Annual OPEB Cost is based.

Annual OPEB Cost is equal to the ARC with two required adjustments that, together, are designed to keep accounting and actuarial valuations in sync going forward when an employer has contributed less or more than the ARC in past years. For an employer with no Net OPEB Obligation, the Annual OPEB Cost is equal to the ARC.

Net OPEB Obligation (or asset) is a liability (or asset) recognized in an employer's government-wide statement of net assets, and in the financial statements of proprietary or fiduciary funds,

## SECTION 1 – Introduction

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that is essentially the cumulative difference between the Annual OPEB Cost determined in accordance with the requirements of Statements 43/45 and the amounts actually contributed in relation to the ARC.

## SECTION 2 – Notes to Financial Statements

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### SECTION 2 - NOTES TO THE FINANCIAL STATEMENTS

This actuarial valuation involves estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to constant revision as actual experience is compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial liabilities for benefits.

Calculations are based upon the types of benefits provided under the terms of the substantive plan at the time of the valuation and on the pattern of sharing of costs between the employer and plan members to that point. Calculations reflect a long-term prospective, so methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

## SECTION 2 – Notes to Financial Statements

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For the Actuarial Valuation, the Entry Age (level percentage of pay) actuarial cost method was used. Select Actuarial Assumptions are listed in the table below:

<b>Valuation Interest Rate</b>	4.00%
<b>Health Care Inflation</b>	6.50% in Fiscal 2018, decreasing 0.75% each year to Fiscal 2020, then decreasing 0.5% to the ultimate rate of 4.5% in Fiscal 2021.
<b>Payroll Growth Assumption</b>	0.00% per year.
<b>Inflation Assumption</b>	3.00% per year
<b>Salary Scale Assumption</b>	
IMRF	5.50% per year.
Police & Fire	Varies by service.
<b>Amortization of UAAL</b>	Level Dollar (Closed Amortization over 30 Years).

## SECTION 2 – Notes to Financial Statements

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### **Employee and City Contribution Information**

The City of Blue Island's Retiree Health Care Plan (Plan) is a single-employer defined benefit postemployment health care plan that covers eligible retired employees of the City. The Plan, which is administered by the City, allows employees who retire and meet retirement eligibility requirements under one of the City's retirement plans to continue medical coverage as a participant in the City's plan. The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All employees of the City are eligible to receive postemployment health care benefits. Coverage for retirees and their spouses and dependents is provided for life.

Under the terms of the Plan, pursuant to City policy and certain contractual agreements, the Retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly toward the cost of health insurance premiums. Current retirees retiring prior to December 31, 2015, with the exception of two retirees with special arrangements, either contribute \$0 or have a contribution of \$75/ month for any level of coverage (single, employee plus spouse, or family). The City contributes the remainder of the cost. Per City ordinance, future retirees (those retiring on or after December 31, 2015) pay 15% of the active premium for single coverage. All future retirees who cover a spouse pay 100% of the spouse premium.

In future years, contributions are assumed to increase at the same rate as premiums.

# SECTION 2 – Notes to Financial Statements

## SECTION 2 – NOTES TO FINANCIAL STATEMENTS

Valuation Date	12/31/2015	12/31/2015	12/31/2015
Applicable for Fiscal Year Ending	<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017</u>
Annual Required Contribution	\$ 1,227,459	\$ 1,269,128	\$ 1,323,837
Interest on Net OPEB Obligation	0	24,107	49,010
Adjustment to Annual Required Contribution	<u>0</u>	<u>(33,512)</u>	<u>(68,131)</u>
Annual OPEB Cost/(Expense)	\$ 1,227,459	\$ 1,259,723	\$ 1,304,716
Estimated Net Contributions Made	<u>(624,782)</u>	<u>(637,155)</u>	<u>(688,128)</u>
Anticipated Increase/(Decrease) in Net OPEB Obligation	\$ 602,677	\$ 622,568	\$ 616,588
Net OPEB Obligation - Beginning of Year	0	602,677	1,225,245
Final Net OPEB Obligation - End of Year	\$ 602,677	\$ 1,225,245	\$ 1,841,833
<b>Funded Status as of Measurement Date:</b>	<b><u>12/31/2015</u></b>	<b><u>12/31/2016</u></b>	<b><u>12/31/2017</u></b>
Actuarial Accrued Liability (AAL)	\$ 15,984,027	\$ 16,331,672	\$ 16,655,377
Actuarial Value of Assets (AVA)	<u>0</u>	<u>0</u>	<u>0</u>
Unfunded Actuarial Accrued Liability (UAAL)	\$ 15,984,027	\$ 16,331,672	\$ 16,655,377
Funded Ratio	0.0%	0.0%	0.0%
Covered Payroll	\$ 5,985,522	\$ 5,985,522	\$ 5,985,522
Ratio of UAAL to Covered Payroll	267.0%	272.9%	278.3%

## SECTION 2 – Notes to Financial Statements

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### Notes (continued)

#### Three Year Trend Information

<u>Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Estimated Contributions</u>	<u>Percentage Contributed</u>	<u>Net OPEB Obligation</u>
12/31/2017	1,304,716	688,128	52.7%	1,841,833
12/31/2016	1,259,723	637,155	50.6%	1,225,245
12/31/2015	1,227,459	624,782	50.9%	602,677

#### Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a % of Covered Payroll ((b-a)/c)</u>
12/31/2017	N/A	N/A	N/A	N/A	N/A	N/A
12/31/2016	N/A	N/A	N/A	N/A	N/A	N/A
12/31/2015	0	15,984,027	15,984,027	0.0%	5,985,522	267.0%

## SECTION 3 - Development of Annual OPEB Expense

### SECTION 3 - DEVELOPMENT OF ANNUAL OPEB EXPENSE

Valuation Date Applicable for Fiscal Year Ending	12/31/2015 <u>12/31/2015</u>	12/31/2015 <u>12/31/2016</u>	12/31/2015 <u>12/31/2017</u>
<b><i>Unfunded Actuarial Accrued Liability</i></b>			
Actuarial Accrued Liability	\$ 15,984,027	\$ 16,331,672	\$ 16,655,377
Actuarial Value of Assets	<u>0</u>	<u>0</u>	<u>0</u>
Unfunded Actuarial Accrued Liability	\$ 15,984,027	\$ 16,331,672	\$ 16,655,377
<b><i>Amortization Amount</i></b>			
Amortization Period	30	30	30
Amortization Method	Closed	Closed	Closed
Discount Rate	4.00%	4.00%	4.00%
Payroll Growth Rate	0.00%	0.00%	0.00%
Total Amortization Amount	\$ 888,806	\$ 924,353	\$ 959,099
<b><i>Development of Annual Required Contribution (ARC)</i></b>			
Normal Cost Component	\$ 338,653	\$ 344,775	\$ 364,738
Amortization Component	\$ 888,806	\$ 924,353	\$ 959,099
Annual Required Contribution	\$ 1,227,459	\$ 1,269,128	\$ 1,323,837
As of Percent of Covered Payroll	20.5%	21.2%	22.1%
<b><i>Development of Annual OPEB Cost</i></b>			
Annual Required Contribution	\$ 1,227,459	\$ 1,269,128	\$ 1,323,837
Net OPEB Obligation, Beginning of Year	\$ 0	\$ 602,677	\$ 1,225,245
Discount Rate	4.00%	4.00%	4.00%
Interest on Net OPEB Obligation	\$ 0	\$ 24,107	\$ 49,010
Adjustment to Annual Required Contribution	\$ 0	\$ (33,512)	\$ (68,131)
Annual OPEB Cost	\$ 1,227,459	\$ 1,259,723	\$ 1,304,716

## SECTION 4 – Per Capita Claims Costs and Contribution Amounts

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### SECTION 4 - PER CAPITA CLAIMS COSTS AND CONTRIBUTION AMOUNTS

#### 2016 Per Capita Annual Claims Costs Per Participant

<u>Age</u>	<u>Per Member Cost</u>
40	\$ 5,530
45	6,728
50	8,186
55	9,959
60	12,116
65	4,792
70	5,556
75	6,442
80	7,112
85	7,852

#### 2016 Annual Premium Amounts

	<u>Pre-Medicare Blended Annual Rate</u>	<u>Post-Medicare Blended Annual Rate</u>
Employee	\$ 8,447	\$ 6,758
Spouse	\$ 9,361	\$ 6,758

## SECTION 5 – Member Statistics

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### SECTION 5 - MEMBER STATISTICS

#### STATISTICAL DATA

	<u>As of</u> <u>12/31/2015</u>
Number of Active Participants	
Eligible for Retiree Health Benefits	3
Not Yet Eligible for Retiree Health Benefits	99
Total	<u>102</u>
Average Current Age of Actives	40.8
Average Age at Employment	30.5
Average Past Service	10.3
Covered Payroll	\$ 5,985,522
Average Salary	58,682
Number of Inactives Enrolled in Health Care	
Retirees, Beneficiaries and Disabled Members	66
Dependent Spouses	6
Total	<u>72</u>
Average Current Age of Inactives	66.3

## SECTION 5 – Member Statistics

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### AGE AND SERVICE DISTRIBUTION

AGE	TOTAL PAST SERVICE										Total
	0	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
20 - 24	0	0	0	0	0	0	0	0	0	0	0
25 - 29	9	12	1	0	0	0	0	0	0	0	22
30 - 34	1	3	10	2	0	0	0	0	0	0	16
35 - 39	0	3	6	2	3	0	0	0	0	0	14
40 - 44	1	0	1	1	5	2	0	0	0	0	10
45 - 49	0	2	0	3	8	6	0	0	0	0	19
50 - 54	0	0	1	1	2	1	2	2	0	0	9
55 - 59	2	0	4	1	3	0	0	0	0	0	10
60 - 64	0	1	0	0	0	0	0	0	0	0	1
65+	0	0	1	0	0	0	0	0	0	0	1
Total	13	21	24	10	21	9	2	2	0	0	102

# SECTION 6 - Actuarial Assumptions and Funding Methods

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## SECTION 6 - ACTUARIAL ASSUMPTIONS AND FUNDING METHODS

### Actuarial Assumptions

<u>Valuation Date</u>	December 31, 2015.
<u>Measurement Date</u>	December 31, 2017.
<u>Fiscal Year End</u>	December 31.
<u>Actuarial Value of Assets</u>	Market Value.
<u>Mortality Rate</u> IMRF	RP-2000 Combined Healthy Mortality Table, projected to the valuation date with Scale AA.
Police & Fire	RP-2000 Mortality Table, no projection.
Disabled	RP-2000 Disabled Mortality Table, no projection.
<u>Interest Rate</u>	4.00% per year, compounded annually, net of investment related expenses.
<u>Retirement Rates</u>	See Table 1 below.
<u>Payroll Growth</u>	0.00% per year.
<u>Inflation</u>	3.00% per year.
<u>Salary Increase</u> IMRF	5.50% per year.
Police & Fire	Varies by service. See Table 2 below.
<u>Administrative Expenses</u>	No additional expenses added to Normal Cost.
<u>Marital Status</u>	80% assumed married, with male spouses 3 years older than female spouses.

## SECTION 6 - Actuarial Assumptions and Funding Methods

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### **Assumptions (Continued)**

<u>Health Care Participation</u>	60% participation assumed, with 50% electing spouse coverage.
<u>Health Care Inflation</u>	6.50% in Fiscal 2018, decreasing 0.75% each year to Fiscal 2020, then decreasing 0.5% to the ultimate rate of 4.5% in Fiscal 2021.
<u>Termination Rates</u>	See Table 3 below.
<u>Disability Rates</u>	IMRF - None. Police & Fire – See Table 4 below.
<u>Medical Aging Factors</u>	4% per year prior to age 65; 3% per year between ages 65 and 75; 2% per year between ages 75 and 85; 0% per year thereafter.
<u>Health Claims</u>	Developed using a 50/50 blend of Manual rates and age-adjusted premium rates.
<u>Administrative Expenses</u>	\$1,000 annually, added to Normal Cost.
<b>Funding Method</b>	Entry Age Cost Method (Level Percentage of Pay)

## SECTION 6 - Actuarial Assumptions and Funding Methods

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**Table 1 - Retirement Rates**

Age	IMRF				Police <sup>1</sup>	Fire <sup>2</sup>
	Male	Male w/ 35+ yrs under 60	Female	Female w/ 35+ yrs under 60		
50	0%		0%		20%	14%
51	0%		0%		20%	14%
52	0%		0%		20%	14%
53	0%		0%		20%	14%
54	0%		0%		20%	20%
55	7%	33%	6%	27%	25%	20%
56	8%	10%	6%	7%	25%	20%
57	9%	10%	7%	8%	25%	20%
58	10%	11%	8%	8%	25%	20%
59	10%	11%	8%	9%	25%	20%
60	12%		10%		33%	25%
61	10%		9%		33%	25%
62	12%		10%		33%	25%
63	15%		14%		50%	33%
64	20%		18%		50%	33%
65	25%		23%		50%	50%
66	20%		18%		50%	50%
67	20%		18%		50%	50%
68	20%		18%		50%	50%
69	20%		18%		50%	50%
70	20%		18%		100%	100%
71	20%		18%		100%	100%
72	20%		18%		100%	100%
73	20%		18%		100%	100%
74	20%		18%		100%	100%
75	100%		100%		100%	100%

<sup>1</sup> The retirement rates for Tier 2 Members are the same as for Tier 1 Members shown above except there is a 0% probability of retirement until age 55.

<sup>2</sup> 100% at 30 years of service.

## SECTION 6 - Actuarial Assumptions and Funding Methods

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**Table 2- Salary Increase Rates (Police & Fire)**

<u>Years of Service</u>	<u>Police</u>	<u>Fire</u>
0	11.0%	12.0%
1	10.0%	11.0%
2	9.0%	10.0%
3	8.0%	8.5%
4	8.0%	7.5%
5	7.0%	6.5%
6	6.0%	5.0%
7	5.5%	5.0%
8	5.0%	5.0%
9	5.0%	5.0%
10	5.0%	5.0%
11	5.0%	5.0%
12	5.0%	5.0%
13	5.0%	5.0%
14	5.0%	5.0%
15	4.5%	5.0%
16	4.5%	5.0%
17	4.5%	5.0%
18	4.5%	5.0%
19	4.5%	5.0%
20	4.5%	5.0%
21	4.5%	5.0%
22	4.5%	5.0%
23	4.5%	5.0%
24	4.5%	5.0%
25	4.5%	5.0%
26	4.5%	4.5%
27	4.5%	4.5%
28	4.5%	4.5%
29	4.5%	4.5%
30	4.0%	4.0%

# SECTION 6 - Actuarial Assumptions and Funding Methods

**Table 3 - Termination Rates**

IMRF									
Age	Male			Age	Female			Police	Fire
	Ultimate Rate	Years of Service	Select Rate		Ultimate Rate	Years of Service	Select Rate		
16	5.30%			16	7.20%			10.00%	10.00%
17	5.30%	0	17.90%	17	7.20%	0	24.61%	10.00%	10.00%
18	5.30%	1	16.32%	18	7.20%	1	22.44%	10.00%	10.00%
19	5.30%	2	14.74%	19	7.20%	2	20.27%	10.00%	9.00%
20	5.30%	3	13.16%	20	7.20%	3	18.10%	10.00%	9.00%
21	5.30%	4	11.58%	21	7.20%	4	15.92%	10.00%	9.00%
22	5.30%	5	10.00%	22	7.20%	5	13.50%	10.00%	9.00%
23	5.30%	6	8.42%	23	7.20%	6	11.58%	10.00%	9.00%
24	5.30%	7	6.84%	24	7.20%	7	9.41%	10.00%	9.00%
25	5.30%			25	7.20%		8.50%	7.50%	5.00%
26	5.10%			26	7.00%			6.25%	5.00%
27	4.80%			27	6.80%			6.25%	5.00%
28	4.60%			28	6.50%			5.00%	5.00%
29	4.30%			29	6.30%			5.00%	5.00%
30	4.10%			30	6.10%			5.00%	2.50%
31	3.90%			31	5.90%			5.00%	2.50%
32	3.80%			32	5.60%			4.00%	2.50%
33	3.60%			33	5.40%			4.00%	2.50%
34	3.50%			34	5.10%			4.00%	2.50%
35	3.30%			35	4.90%			3.00%	2.00%
36	3.20%			36	4.70%			3.00%	2.00%
37	3.10%			37	4.50%			3.00%	2.00%
38	2.90%			38	4.30%			2.00%	1.00%
39	2.80%			39	4.10%			2.00%	1.00%
40	2.70%			40	3.90%			2.00%	1.00%
41	2.60%			41	3.80%			2.00%	1.00%
42	2.50%			42	3.60%			2.00%	1.00%
43	2.50%			43	3.50%			2.00%	1.00%
44	2.40%			44	3.30%			2.00%	1.00%
45	2.30%			45	3.20%			2.00%	1.00%
46	2.20%			46	3.10%			2.00%	1.00%
47	2.20%			47	3.00%			2.00%	1.00%
48	2.10%			48	2.90%			2.00%	1.00%
49	2.10%			49	2.80%			2.00%	1.00%
50	2.00%			50	2.70%			3.50%	1.00%
51	1.60%			51	2.20%			3.50%	1.00%
52	1.20%			52	1.60%			3.50%	1.00%
53	0.80%			53	1.10%			3.50%	1.00%
54	0.40%			54	0.50%			3.50%	1.00%
55	0.00%			55	0.00%			3.50%	1.00%
56	0.00%			56	0.00%			3.50%	1.00%
57	0.00%			57	0.00%			3.50%	1.00%
58	0.00%			58	0.00%			3.50%	1.00%
59	0.00%			59	0.00%			3.50%	1.00%
60	0.00%			60	0.00%			3.50%	1.00%
61	0.00%			61	0.00%			3.50%	1.00%
62	0.00%			62	0.00%			3.50%	1.00%
63	0.00%			63	0.00%			3.50%	1.00%
64	0.00%			64	0.00%			3.50%	1.00%
65	0.00%			65	0.00%			3.50%	1.00%

## SECTION 6 - Actuarial Assumptions and Funding Methods

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**Table 4 - Disability Rates**

<u>Age</u>	<u>Police</u>	<u>Fire</u>	<u>Age</u>	<u>Police</u>	<u>Fire</u>
20	0.05%	0.10%	45	0.65%	0.65%
21	0.05%	0.10%	46	0.70%	0.68%
22	0.05%	0.10%	47	0.75%	0.71%
23	0.05%	0.10%	48	0.80%	0.74%
24	0.05%	0.10%	49	0.85%	0.77%
25	0.05%	0.10%	50	0.95%	1.00%
26	0.05%	0.10%	51	1.02%	1.10%
27	0.20%	0.14%	52	1.09%	1.20%
28	0.20%	0.14%	53	1.16%	1.30%
29	0.20%	0.14%	54	1.23%	1.40%
30	0.22%	0.14%	55	1.30%	1.50%
31	0.22%	0.20%	56	1.37%	2.00%
32	0.24%	0.23%	57	1.44%	2.25%
33	0.24%	0.26%	58	1.51%	2.50%
34	0.26%	0.29%	59	1.58%	2.75%
35	0.26%	0.35%	60	1.65%	3.00%
36	0.28%	0.38%	61	1.72%	3.25%
37	0.28%	0.41%	62	1.79%	3.50%
38	0.30%	0.44%	63	1.86%	3.75%
39	0.35%	0.47%	64	1.93%	4.00%
40	0.40%	0.50%	65	2.00%	4.25%
41	0.45%	0.53%	66	2.00%	4.25%
42	0.50%	0.56%	67	2.00%	4.25%
43	0.55%	0.59%	68	2.00%	4.25%
44	0.60%	0.62%	69	2.00%	4.25%

## SECTION 6 - Actuarial Assumptions and Funding Methods

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### DISCUSSION OF CENSUS DATA AND ASSUMPTIONS

1. Census Data – We received December 31, 2015 census data from City personnel. We reviewed for reasonableness. No material modifications were made to the data.
2. Health Cost and Enrollment Data – City personnel provided premium information for the medical plan for calendar year 2016. Enrollment information was provided in the census data received for 2015.
3. Actuarial Assumptions and Methods –
  - a. Demographic Assumptions
    - i. Mortality rates are deemed reasonable. The rates reflect mortality improvements for IMRF participants. The rates are a best estimate given limited plan experience. We will continue to monitor the impact of mortality.
    - ii. Retirement rates, termination and disability rates are based on the same assumptions as used for the pension plans. The Police and Fire assumptions align with the formal study commissioned by the Illinois Department of Insurance. This study used actual experience from all Police & Fire Plans in Illinois to derive experience based assumptions.
    - iii. The participation rate and spousal coverage election percentages are based on our best estimate of the rates of incidence for comparable size plans with similar retiree contribution structures. As more experience becomes available, we will review the data and make adjustments as appropriate.
  - b. Other Assumptions
    - i. The trend rate schedule is based on recent healthcare trend rate surveys.
    - ii. The interest rate (i.e. investment return) is assumed to be 4.00% based on the unfunded nature of the plan and alignment with the 20-year municipal bond rates that will be used for determining the investment return under the new GASB 75 accounting standards.

## SECTION 6 - Actuarial Assumptions and Funding Methods

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- c. Funding Method -The valuation results were calculated using the Entry Age cost method. This method is one of six permitted methods under the current GASB 43/45 standards. Under the forthcoming GASB 74/75 standards, Entry Age Normal will be required.
- d. Amortization Methodology – The payroll growth assumption is assumed to be 0%. The unfunded actuarial accrued liability is amortized on a closed 30-year (level dollar) amortization basis, which is permitted under the current GASB 45 standard. The maximum amortization period allowed by GASB is 30 years.

# SECTION 7 – Summary of Plan Provisions

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## SECTION 7 - SUMMARY OF PLAN PROVISIONS

<u>Credited Service</u>	Total completed years of employment with the City.
<u>Eligibility for Insurance Coverage</u>	Must be eligible to retire under one of the City's retirement plans.
<u>Health Care Insurance</u>	Retirees and their dependents who meet the eligibility requirements above are eligible for health benefits payable for life.
<u>Health Contributions</u>	<p>All retirees who retired prior to December 31, 2015 either pay \$0, or pay a portion of the premium (most at \$75/mo) each year based on City policies and other contractual agreements. Spousal coverage is paid 100% by the City.</p> <p>Note One retiree pays 33% of their total premium per contract; and one retiree pays 100% for spouse coverage.</p> <p>Retirees who retire after December 31, 2015 pay 15% of the active premium for single coverage. Spousal coverage is paid 100% by the retiree.</p>
<u>Disabled Retirees</u>	For certain disabled employees who qualify under the Public Safety Employee Benefits Act (PSEBA), the City is required to pay 100% of the cost of basic health insurance for retirees and their dependents for their lifetime.

- i. Copy To button will appear on top left (above the Asset Information section) if there are other sharing requests available to be copied.
  - 1. Copy To Button will only appear if other assets exist with the same Processing Agency Case Number and the status is “Pending Initial Entry”.

**Step 3: Click on the Copy To button**

Home Search Reports 10-FBI-000123 x

**Asset ID: 10-FBI-000123**

Agency: MD270200555 | Montgomery County  
 Sharing Status: Pending Submission

Details Sharing Request Activity Log

Save Delete Copy To Print

**Asset Information**

Asset ID: 10-FBI-000123  
 Asset Description: Vehicles - Passenger - 2008 BUGATTI VEYRON 2-DOOR COUPE  
 Seizure Date: 01/23/2014  
 Processing Agency Seizure No.: 09DC0912345  
 Processing Agency Case No.: 245C-SA-63731  
 Seizure District: MD | District of Maryland  
 Processing District: MD | District of Maryland  
 Case Type: Joint

- i. New screen will display with the available target assets.
- ii. User can select one, multiple, or all asset IDs listed on the screen.
- iii. User can select all asset IDs displayed on the screen by clicking on the check box next to “Asset ID” on the column header line.

Step 4: Click Copy

**Copy Sharing Request to Other Assets In Processing Agency Case No. : 245C-SA-63731** Close Window

Select one or more assets from the list below and click the "Copy" button.  
Some information will not copy from the original asset.

Asset ID	Asset Description	Requesting Agency Case No.	Forfeiture Date
<input checked="" type="checkbox"/> 12-FBI-001210	1971 Chevrolet Corvette	281D-NK-11849	08/13/2013
<input checked="" type="checkbox"/> 12-FBI-001786	2002 Porsche Carrera 911 4S	281D-LK-118649	07/31/2013
<input checked="" type="checkbox"/> 12-FBI-001564	2008 Maserati GranTurismo	281D-NA-118649	07/31/2013
<input checked="" type="checkbox"/> 12-FBI-120568	2003 Infiniti G35	209A-PK-116961	07/29/2013
<input checked="" type="checkbox"/> 12-FBI-001210	1991 Chevrolet Camaro	19B-NQ-2600587	07/29/2013
<input checked="" type="checkbox"/> 12-FBI-001210	1991 Chevrolet Camaro	192B-NV-2600587	07/29/2013
<input checked="" type="checkbox"/> 12-FBI-018935	2008 BMW 750Li	318F-NX-38403	08/16/2013
<input checked="" type="checkbox"/> 12-FBI-018914	2006 Acura RL Sedan	318F-NF-3843	08/16/2013
<input checked="" type="checkbox"/> 12-FBI-023116	2007 Mercedes-Benz S550	318F-NR-38403	08/16/2013
		38F-NM-38403	08/16/2013

Page 2 of 3 Rows per Page 20 Displaying rows 21-40 of 41

Note:

1. System will automatically copy to target assets and return Copy To page.
  2. Hours Worked will not be copied.
  3. Certification box will not be copied.
- i. If the source sharing request is a request for an Item of Property and this is copied to a Cash asset, the request will automatically default to Cash proceeds for the Cash asset.
  - ii. All copied sharing requests will have a new status "Pending Submission".

**Copy Sharing Request to Other Assets In Processing Agency Case No. : 245C-SA-63731** Close Window

The sharing request has been copied to the target assets. You will be returned to the original asset page. Once the copy has occurred, the screen will show a new link. Users can click on this link to enter the hours worked and certification information.

Select one or more assets from the list below and click the "Copy" button.  
Some information will not copy from the original asset.

Asset ID	Asset Description	Requesting Agency Case No.	Forfeiture Date
<input type="checkbox"/> 01-FBI-000431	Financial Instrument - Stock - Value = \$335500.00	675-1146113-PMO(1)	
<input type="checkbox"/> 02-USP-000483	Financial Instrument - Interest Bearing Account - Value = \$92902.70	318E-LA-235485	
<input type="checkbox"/> 02-USP-000484	Financial Instrument - Interest Bearing Account - Value = \$135627.77	318E-LA-235485	
<input type="checkbox"/> 04-USP-000474	Financial Instrument - Personal and Cashiers Checks - Value = \$43300.00	318E-LA-235485	
<input type="checkbox"/> 04-USP-000495	Financial Instrument - Personal and Cashiers Checks - Value = \$173900.00	281E-CG-121203	
<input type="checkbox"/> 06-FBI-002947	Jewelry_Precs Item - Value = \$5205.00	318E-LA-235485	
<input type="checkbox"/> 06-FBI-002950	Jewelry_Precs Item - Value = \$307205.00	1355903-FC	
<input type="checkbox"/> 06-FBI-002950	Jewelry_Precs Item - Value = \$500.00	318E-LA-235485	
<input type="checkbox"/> 06-FBI-002961	Jewelry_Precs Item - Value = \$498.00	105-777-44478-S	
<input type="checkbox"/> 06-FBI-002999	Jewelry_Precs Item - Value = \$30025.00	288A-CG-113757	

Page 1 of 2 Rows per Page 20 Displaying rows 1-20 of 21

Step 5: Complete Sharing Request information for target assets

The View Copied Assets link will navigate users to the Search Page for all assets within the Processing Agency Case Number with a status of "Pending Submission".

**Search**

Save Configuration

Export to Spreadsheet

**You Searched for**  
Pending Submission

**Revise your search**

**Requesting Agency (required):**  
MD270200555 | Montgomery County

**Requesting Agency Office:**  
[Dropdown]

**Requesting Agency Sub-Office:**  
[Dropdown]

**Sharing Status:**  
Pending Submission

**Sharing Status Date Range**  
From: [mm/dd/yyyy] To: [mm/dd/yyyy]

**Request Type:**  
[Dropdown]

**Request Submit Date Range**  
From: [mm/dd/yyyy] To: [mm/dd/yyyy]

**Processing Agency:**  
[Dropdown]

**Asset Type:**  
[Dropdown]

**Asset ID:**  
[Text Box]

**Asset Description:**  
[Text Box]

**Processing Agency Case No.:**  
245C-SA-63731

**Requesting Agency Case No.:**  
[Text Box]

**Seizure Date Range:**  
[Text Box]

**MD270200555 | Montgomery County Police Department**

Compliant until: 10/01/2015    Sharing Reimbursement Balance Due: \$0.00

Asset ID	Processing Agency Case No.	Requesting Agency Case No.	Description	Request Status	Submitted By	Request Type	Processing Agency Case No.
01-FR1000491	245C-SA-63731	87C-1146112-10403	Financial Instrument	Pending Submission	Approver Name	Cash/Proceeds	2410019912
01-FR1000528	245C-SA-63731	318B-LA-235485	Electronic Equipm	Pending Submission	Approver Name	Cash/Proceeds	2410030200
01-FR1000529	245C-SA-63731	318B-LA-235485	Financial Instrument	Pending Submission	Approver Name	Cash/Proceeds	23-02-029
01-FR1000530	245C-SA-63731	318B-LA-235485	Financial Instrument	Pending Submission	Approver Name	Cash/Proceeds	23-03-029
01-FR1000547	245C-SA-63731	318B-LA-235485	Financial Instrument	Pending Submission	Approver Name	Cash/Proceeds	100-04-705
01-FR1001372	245C-SA-63731	318B-LA-235485	Financial Instrument	Pending Submission	Approver Name	Cash/Proceeds	2410050178
01-FR1002345	245C-SA-63731	318B-LA-235485	Jewelry - Pocket Wat	Pending Submission	Approver Name	Cash/Proceeds	2410050187
01-FR1005552	245C-SA-63731	318B-LA-235485	Jewelry - Pocket Wat	Pending Submission	Approver Name	Cash/Proceeds	2410050188
01-FR1002145	245C-SA-63731	318B-LA-235485	Vehicle - Passenger	Pending Submission	Approver Name	Cash/Proceeds	2410080183
01-FR1003378	245C-SA-63731	318B-LA-235485	Vehicle - Other - V	Pending Submission	Approver Name	Cash/Proceeds	2410050194
01-FR1004277	245C-SA-63731	318B-LA-235485	Vehicle - Transport	Pending Submission	Approver Name	Cash/Proceeds	2410050200
01-FR1002295	245C-SA-63731	288A-GS-112787	Jewelry - Pocket Wat	Pending Submission	Approver Name	Cash/Proceeds	2410050189

- i. Select each Asset ID on the Search Page and update the Hours Worked.
- ii. Status remains “Pending Submission”
- iii. If user is a Submitter, update the certification information and certify box. The Submit button is available.
- iv. If user is a Creator, an eNote will be sent to the Submitter stating that the sharing request is ready to be certified.

#### 5.4 Deleting a Sharing Request

##### Requirements:

- i. User must have either Creator or Submitter rights.
- ii. Creators will be able to delete a sharing request as long as it has not been submitted.
- iii. Submitters will be able to delete a sharing request as long as it has not been accepted, rejected, or requested for an amendment.

##### Step 1: Select the Sharing Request to be deleted from the Home Page or Search Page.

- i. Sharing Status must either “Pending Submission” or “Pending Acceptance”.

Asset ID	Exchange Agency Case No.	Requesting Agency Case No.	Date Acquired	Sharing Status
10-USP-000155	1816714-PMN	24719410-1431	\$2,430.00 U.S. Currency	Pending Forfeiture Decision
10-USP-000511	1826078-PMN	1356313-149	\$19,940.00 U.S. Currency	Pending Initial Entry
12-USP-000014	1809491-PMN	364841-151	Vehicle - Passenger - 2012 Mazda3 Quattroporte	Pending Forfeiture Decision
12-USP-003042	1830966-PMN	05866873-131	\$14,940.00 U.S. Currency	Pending Acceptance
12-USP-002527	1886915-PMN	4187414-146	\$3,064.21 U.S. Currency	Pending Forfeiture Decision
10-USP-000512	182643-PMN			Pending Amendment
11-USP-000083	1875378-PMN			Pending Additional Processing
12-USP-000096	1844163-PMN	11414		Pending Additional Processing
10-FBI-000123	245C-SA-03731	446807	Vehicle - Passenger - 2008 Bugati Veyron 2-Door Coupe	Pending Submission
11-USP-000069	1876403-PMN		\$6,560.00 U.S. Currency	Pending Payment/Asset Transfer

Only Sharing Requests with a status of "Pending Submission" or "Pending Acceptance" may be deleted.

Page 1 of 2 | Records per Page: 20 | Displaying 1-20 Records of 33

Step 2: Click the Delete button.

[Resources](#) | [Logout](#)

# AFP

Asset Forfeiture Programs  
Equitable Sharing (eShare)

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Home Search Reports 10-FBI-000123 x

## Asset ID: 10-FBI-000123

---

Agency: MD270200555 | Montgomery County Police Department  
Sharing Status: Pending Acceptance

---

Details Sharing Request Activity Log

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Delete Copy To Print

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**Asset Information**

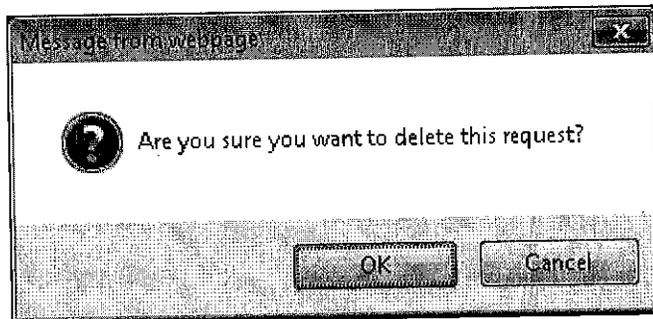
Asset ID: 10-FBI-000123  
 Asset Description: Vehicles - Passenger - 2008 BUGATTI VEYRON 2-DOOR COUPE  
 Seizure Date: 01/23/2014  
 Processing Agency Seizure No.: 09DC0912345  
 Processing Agency Case No.: 245C-SA-63731  
 Seizure District: MD | District of Maryland  
 Processing District: MD | District of Maryland  
 Case Type: Joint

---

**Requesting State or Local Agency**

Requesting Agency: Montgomery County, Maryland

- i. Message is displayed: The sharing request record has been deleted.



The sharing request record has been deleted.

### 5.5 Amending a Sharing Request

Requirement(s):

- i. User must have either Creator or Submitter rights.
- ii. Amended requests require re-certification and re-submission.

**Step 1: Select the Sharing Request to be amended from the Home Page or Search Page.**

Click on an Asset ID hyperlink with a "Pending Amendment" status

12-USP-000055	1841403-PMN	11414-131	\$6,030.00 U.S. Currency	Pending Additional Processing
10-FBI-000123	245C-SA-53731	447967	Vehicles - Passenger - 2008 Bugatti Veyron 2-Door Coupe	Pending Amendment
11-USP-000063	1876403-PMN		\$5,560.00 U.S. Currency	Pending Payment/Asset Transfer

Records per Page: 20 | Displaying 1-20 Records of 33

**Step 2: Click the Activity Log tab to identify what information is being requested by the Processing Agency.**

- i. Comments from the Processing Agency appear on Amendment Requested activities.
  1. The Processing Agency is required to identify why the request needs to be amended.
  2. Click the "+" if necessary to expand the Amendment Requested activity box.

**AFP** Asset Forfeiture Programs  
Equitable Sharing (eShare)

[Resources](#) | [Logout](#)

Home | Search | Reports | 10-FBI-000123 x

**Asset ID: 10-FBI-000123**

Agency: MD270200555 | Montgomery County Police Department  
Sharing Status: Pending Amendment

Details | 
 Sharing Request | 
 Activity Log

Comments may be viewed by expanding the Amendment Requested activity box.

The user ID and phone number do not display when the activity is "Rejected", "Accepted", or "Amendment Requested" when the user is a non-federal agency.

Date	Activity	Hours Worked	User ID	Telephone Number
05/10/2015	Amendment Requested			
- Rejection Reasons: Incorrect Work Hours, Other - Comments: The number of hours seems to be incorrect based on internal documentation. Also had a question about a comment in the narrative regarding your role in the investigation.				
05/10/2015	Amended		Brad.Johnson@mcpsd.mdgov	301-464-5832
05/10/2015	Entered		marty.mcfly	301-464-6262

**Step 3: Click on the Sharing Request tab and enter the information into the Amendment Information box.**

- i. The request status is "Pending Amendment".
- ii. The *Hours Worked* entry may also be updated if needed.
- iii. Re-certify the request and click the Submit button to resubmit. The submit button is only available to users with Submitter rights.

# AFP Asset Forfeiture Programs Equitable Sharing (eShare)

[Resources](#) | [Logout](#)

Home Search Reports 10-FBI-000123 x

**Asset ID: 10-FBI-000123**

Agency: MD270200555 | Montgomery County Police Department

Sharing Status: **Pending Amendment**

Details Sharing Request Activity Log

Delete

Provide the requested information in the *Amendment Information* section (update the *Hours Worked* if necessary as well).

**Amendment Information**

This Sharing Request requires an amendment of the request of the Processing Agency.

**Certification by Status on Local Requesting Agency**

Name:	Johnson, Brad
Title:	Branch Chief
Phone:	301-464-6632
Email Address:	Brad.Johnson@mcpcd.mdgov

I certify that the above information including, but not limited to, the number of work hours and the narrative contribution to the seizure/forfeiture of this asset, are true and accurate statements of this agency's activities. I further certify that the funds or property transferred will be used only for permissible law enforcement purposes, all funds received will be accounted for, and their use reported annually in accordance with the Department of Justice policies on Equitable Sharing. Falsified information on this form, failure to expend sharing funds permissibly, or failure to accurately report expenditures could result in the agency's suspension or expulsion from the Equitable Sharing Program.

## 6.0 eNotes

### eNotes Conditions

Descriptions of the conditions that must occur for an eNote to be generated (email sent).

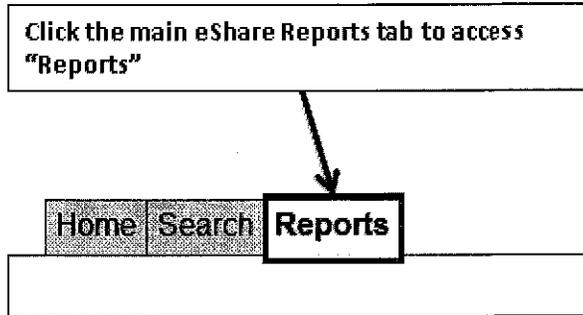
- eNotes are generated by eShare automatically.
- eNotes help users track sharing requests by notifying the user of changes in the sharing requests' status.

Users should pay attention to their email for any possible eNotes (See the "UMC User Guide" for more information about eNotes.).

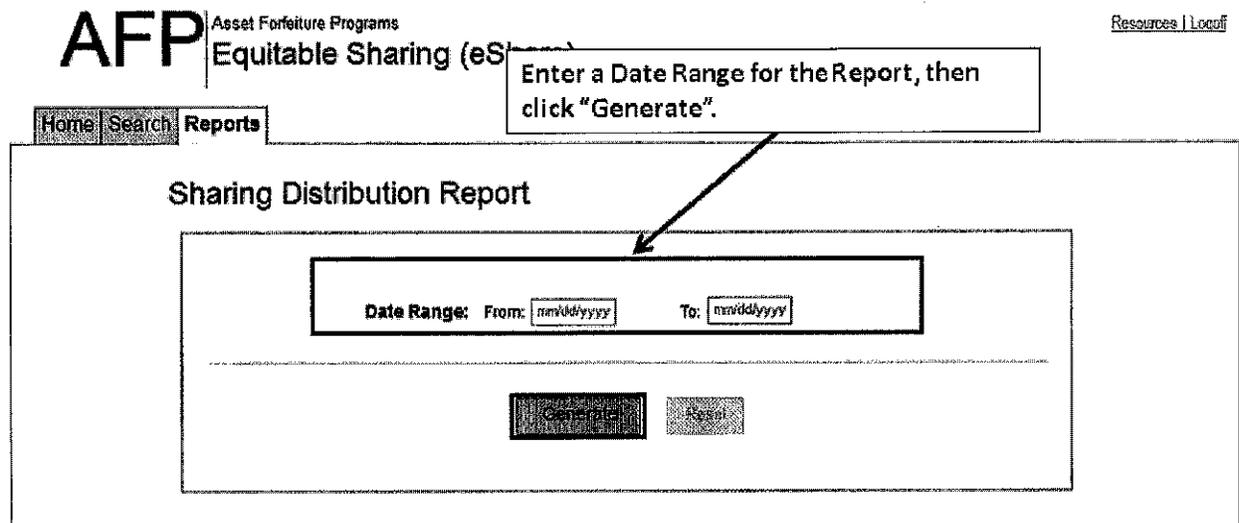
Subject line of eNote
<agency name> has been identified as a Requesting Agency for asset ID [Asset ID]. You may now enter a Sharing Request in eShare.
A sharing request from <agency name> is ready to be certified and submitted.
The sharing Request has been accepted.
The sharing request has been rejected for untimeliness.
The Processing Agency has requested an amendment for the sharing request. Please review.
Equitable Sharing for this Asset is complete and no new requests will be accepted.
This asset has not been approved for forfeiture. Sharing for [NCIC Code] is unavailable.
This asset was forfeited on <Forfeiture Date>. The Sharing Request from [NCIC Code] must be submitted within 45 days of forfeiture or a late submission waiver will be required.

## 7.0 Reports Tab

eShare allows users to run Sharing Distribution Reports.



Users can select the Reports Tab on eShare and then enter a Date Range.



A report will be displayed in an excel format that identifies all the transactions associated with a disbursed sharing request that occurred within the date range. The transactions are grouped into one of four transaction types: Cash Disbursements, Item Transfer, Expense Reimbursement, and Return Proceeds.

#### Report Example for State and Local Agency

A	B	C	D	E	F	G
<b>SHARING DISTRIBUTION REPORT</b>						
<b>TX0710200 El Paso Police Department</b>						
Transactions from 01/01/2012 to 12/31/2012						
Report Generated on 05/02/2013						
Data Current as of 05/01/2013						
Transaction Type	Asset ID	Asset Description	Forfeiture Type	Decision Type	Transaction Date	Transaction Amount
Cash Distribution	10-FBI-000300	\$10,000 in U.S. Currency	Administrative	Cash/Proceeds	1/2/2012	\$350.00
Cash Distribution	10-FBI-000301	\$11,000 in U.S. Currency	Administrative	Cash/Proceeds	2/2/2012	\$400.00
Cash Distribution	10-FBI-000302	\$12,000 in U.S. Currency	Administrative	Cash/Proceeds	2/2/2012	\$450.00
Cash Distribution	10-FBI-000303	\$13,000 in U.S. Currency	Administrative	Cash/Proceeds	3/2/2012	\$5,000.00
Expense Reimbursement	10-FBI-000550	2013 Fiat 500	Administrative	Item of Property	3/2/2012	\$2,000.00
Expense Reimbursement	10-FBI-000685	2001 Honda Civic	Civil/Judicial	Item of Property	5/5/2012	\$500.00
Item Transfer	10-FBI-000550	2013 Fiat 500	Administrative	Item of Property	1/2/2012	\$22,000.00
Item Transfer	10-FBI-000685	2001 Honda Civic	Civil/Judicial	Item of Property	1/2/2012	\$9,000.00
Return Proceeds	10-FBI-000303	\$13,000 in U.S. Currency	Administrative	Cash/Proceeds	3/2/2012	\$4,500.00

#### For Questions or Concerns:

Contact the [Help Desk](#):

**202-616-2287** (8am-8pm, Mon-Fri., EST)