



March 25, 2025

Mr. Kendal Orrison  
Resource Sharing Alliance  
715 Sabrina Drive  
East Peoria, IL 61611

ER# 10420

Re: Report of Cost of Participation in IMRF

Dear Mr. Orrison:

This is a report of the estimated cost of participation in the Illinois Municipal Retirement Fund, with a participation start date in 2026. It is based on the actuarial analysis made from the information you furnished us.

1. Employer IMRF Contribution Rate

In order to fund benefits for your employees, you are required to make a monthly contribution to IMRF. Your contribution rate for calendar year 2026 will be 5.42%.

The rate for future years will be revised annually. It may be more or less than the 2026 rate. Changes in contribution rates can be caused by retirements, deaths, terminations, and changes to the IMRF plan.

You will be required to pay a minimum monthly employer contribution if your IMRF reportable payroll drops below a certain amount. If in the future Resource Sharing Alliance has no employees eligible for IMRF participation, the minimum contribution will be recalculated.

2. Deposit of Social Security Contributions

Social Security coverage is required for IMRF participating employers. Employee contributions must be withheld from wages paid to all employees and elected officials regardless of age and eligibility to participate in IMRF. Social Security contributions should be deposited to your banking institution along with your federal withholding taxes.

3. Employee IMRF Contribution Rate

The employee contribution rate is 4.50%. The employee contribution must be withheld from earnings of IMRF participating employees and elected officials. The 4.50% employee



contribution to IMRF is tax deferred until distributed in the form of a pension, refund, or death benefit.

#### 4. Instrumentality Consideration of Report

Upon receipt of this report, you should determine whether you can meet the financial obligations. If you can, you will be asked to confirm this by action of your governing body (suggested resolution - Form 1.12 is attached). The Resource Sharing Alliance must adopt a resolution by a **two-thirds vote** of the governing body. Certification of the resolution should be by the clerk or secretary of the governing body. If you determine you cannot, you should withdraw your application by letter.

The rate quoted in this letter will expire on January 1, 2027. If you intend to join IMRF, you should do so promptly to avoid additional actuary fees for a new estimate of cost.

#### 5. Approval by IMRF Board of Trustees

After receipt of the resolution, the IMRF Board of Trustees will consider if your instrumentality has a reasonable expectation to continue as a political entity for ten years, if it has the prospective financial capacity to meet its current and future obligations to IMRF, and if the instrumentality's participation would impair the actuarial soundness of IMRF.

IMRF will promptly notify you whether your application has been approved or denied. If it is approved, the effective date of participation in IMRF will be a date specified by the IMRF Board of Trustees. The effective date will be a minimum of 60 days from the receipt and approval of the resolution to join IMRF. All forms and instructions necessary to put the IMRF program into operation will be furnished prior to participation.

**It is important to understand that once a unit of government joins IMRF, it cannot withdraw.** The Illinois Supreme Court has ruled that a governmental unit, after having properly joined IMRF, does not have the right to terminate participation.

**Along with the sample resolution enclosed, I have provided IMRF Form 2.20, "Notice of Appointment of Authorized Agent", and also a form to sign regarding wage reporting and internet access.** If the Resource Sharing Alliance intends to join IMRF, all forms indicated in this letter must be completed and sent to IMRF. **IMRF participation is not effective until all documents are approved and on file with IMRF.**

**Please review the document requiring internet access requirements enclosed and understand that if the Resource Sharing Alliance takes action to join IMRF, it must be capable of exchanging information with IMRF via the internet.**



Public Act 96-0889 created a second tier of IMRF benefits for members who are first enrolled in IMRF's Regular Plan on or after January 1, 2011. If the Resource Sharing Alliance joins IMRF, any of your employees who have never participated in IMRF or one of the Illinois Reciprocal Retirement Systems will be covered under the Tier 2 plan. Any current or future employees who have previous IMRF or reciprocal service will be covered under the Tier 1 plan. The enclosed chart provides a comparison between Regular plan Tier 1 and Tier 2.

Your IMRF field representative, Mandy Beedie- Powers, is available to assist you if you have any questions or concerns. She is also available to meet with your Board of Trustees. You are welcome to contact me if you have any questions about the quoted rates or if you have any other questions about IMRF participation.

Very truly yours,

Donetta Alexander  
New Account Representative

cc: Mandy Beedie-Powers, IMRF Employer Services Representative

## CERTIFICATION OF MANDATORY INTERNET WAGE REPORTING

Name of Unit of Government \_\_ Resource Sharing Alliance (RSA) \_\_

IMRF Employer ID # \_\_\_\_\_ 10420 \_\_\_\_\_

I have read the document "It's Required!" regarding Units of Government Considering IMRF Participation – Internet Access," and I understand that my unit of government must be capable of exchanging information with IMRF via the Internet.

I certify the unit of government named above has Internet capabilities.

IMRF Authorized Agent

Antony Deter

Print Name

X

*A Deter*

Signature

5 June 2025

Date



# A RESOLUTION FOR PARTICIPATION IN THE ILLINOIS MUNICIPAL RETIREMENT FUND

IMRF Form 1.12 (Rev. 09/2014)

WHEREAS, Section 7-132 of the Illinois Pension Code provides that the Resource Sharing Alliance  
NAME OF POLITICAL ENTITY  
may become a participating instrumentality in the Illinois Municipal Retirement Fund (Fund) by the adoption of a resolution by a two-thirds vote of its entire governing body to apply for participation in the Fund, and

WHEREAS, upon receipt of the application, the Fund shall determine whether the application is in conformity with its requirements; whether the applicant has a reasonable expectation to continue as a political entity for ten years; has the financial capacity to meet its current and future obligations to the Fund; and whether participation by the applicant will impair the actuarial soundness of the Fund, and

WHEREAS, participation will commence following acceptance of the application by the Board of Trustees of the Illinois Municipal Retirement Fund (Board) and on the date specified by the Board.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors  
GOVERNING BODY as follows:

(1) That the Board of Directors  
GOVERNING BODY of Resource Sharing Alliance  
NAME OF POLITICAL ENTITY  
organized under the laws of the State of Illinois, hereby makes application to be included within and subject to the Article 7 of the Illinois Pension Code (40 ILCS 5/7-101 et seq.).

(2) That the standard for participation in the Fund shall be a position normally requiring performance of duty for 1,000 hours  
600 OR 1,000  
or more per year.

(3) That Kendal Orrison  
NAME OF EXECUTIVE OFFICER, Executive Director  
TITLE is hereby  
instructed to file this resolution with the Board; and to furnish and certify additional information as requested by the Fund.

(4) That the decision to participate in IMRF is irrevocable and Resource Sharing Alliance  
NAME OF POLITICAL ENTITY shall  
participate in IMRF if its application is accepted by the Board.

(5) That the Resource Sharing Alliance  
NAME OF POLITICAL ENTITY, Tazewell  
COUNTY Illinois does hereby request the  
Board to approve its participation in the Fund.

Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Size of Entire Governing Body 12

## CERTIFICATION

I, \_\_\_\_\_, being the duly appointed \_\_\_\_\_ of the  
NAME CLERK OR SECRETARY  
Resource Sharing Alliance of the County of Tazewell, State of Illinois, do hereby  
NAME OF POLITICAL ENTITY COUNTY  
certify that I am the keeper of the books and records of the aforesaid political entity and that the foregoing is a true and correct copy of a resolution duly adopted by the Board of Directors  
GOVERNING BODY at a meeting duly convened and held on the  
5 day of June, 20 25.  
DAY MONTH YEAR

\_\_\_\_\_  
CLERK OR SECRETARY OF THE BOARD

## Illinois Municipal Retirement Fund

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

Member Services Representatives 1-800-ASK IMRF (275-4673) Fax: (630) 706-4289

[www.imrf.org](http://www.imrf.org)



# NOTICE OF APPOINTMENT OF AUTHORIZED AGENT

IMRF Form 2.20 (Rev. 10/2014)

## INSTRUCTIONS

- The governing body of an IMRF employer (including townships) can appoint any qualified party as the employer's IMRF Authorized Agent.
- The governing body makes the appointment by adopting a resolution.
- The clerk or secretary of the governing body must certify the appointment (see Certification below).
- Mail the completed form to the Illinois Municipal Retirement Fund.
- A copy of the completed form should be retained by the employer.
- The new Authorized Agent will need to register for a new User ID on IMRF Employer Access.

EMPLOYER NAME <b>Resource Sharing Alliance</b>		EMPLOYER IMRF I.D. NUMBER <b>10420</b>	
AUTHORIZED AGENT'S SALUTATION <input type="checkbox"/> Dr. <input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.	LAST NAME <b>Deter</b>	FIRST NAME <b>Antony</b>	MIDDLE INITIAL JR., SR., II, ETC. <b>D</b>
TYPE OF GOVERNING BODY <b>Illinois Intergovernmental Instrumentality</b>			
DATE APPOINTMENT MADE (MM/DD/YYYY) <b>06/05/2025</b>	EFFECTIVE DATE OF APPOINTMENT (MM/DD/YYYY) <b>06/05/2025</b>	POSITION TITLE <b>Assistant Executive Director</b>	
Powers and duties delegated to Authorized Agent pursuant to Sec. 7-135 of Illinois Pension Code by governing body (P.A. 97-0328 <b>removed</b> the requirement that the Authorized Agent be a participant in IMRF to file a petition or cast a ballot):  To file Petition for Nominations of an Executive Trustee of IMRF <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No To cast a Ballot for Election of an Executive Trustee of IMRF <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>X</b> SIGNATURE OF AUTHORIZED AGENT NAMED ABOVE  DATE (MM/DD/YYYY) <b>06/05/2025</b>			
<b>CERTIFICATION</b> I, _____, do hereby certify that I am <u><b>Board of Directors Secretary</b></u> NAME CLERK OR SECRETARY of the <u><b>Resource Sharing Alliance</b></u> NAME OF EMPLOYER and the keeper of its books and records and the foregoing appointment and delegation were made by resolution duly adopted on the date indicated. SEAL SIGNATURE OF CLERK OR SECRETARY			
<b>BUSINESS ADDRESS</b> All correspondence and communications with the Authorized Agent are to be addressed as follows: NAME (IF DIFFERENT FROM ABOVE) <u><b>Ms.</b></u> rs. <input type="checkbox"/> Ms. BUSINESS ADDRESS <b>715 Sabrina Drive</b> CITY STATE AND ZIP + 4 <b>East Peoria, IL 61611-3578</b> DAYTIME TELEPHONE NO. (with Area Code) <b>866-940-4083</b> FAX NO. (with Area Code) <b>630-734-5051</b> ALTERNATE TELEPHONE NUMBER (with Area Code) <b>309-369-6422</b> EMAIL ADDRESS <b>antony.deter@railslibraries.org</b>			

IMRF

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

Employer Only Phone: 1-800-728-7971 Member Services Representatives 1-800-ASK-IMRF (1-800-275-4673) Fax (630) 706-4289