CITY OF JOHNSTOWN, CAMBRIA COUNTY, PENNSYLVANIA

RESOLUTION NO. 10803

MOVED BY COUNCILPERSON: ARNONE

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOHNSTOWN, CAMBRIA COUNTY, PENNSYLVANIA, ACKNOWLEDGING RECEIPT OF AND AUTHORIZING THE CITY MANAGER AND/OR HIS DESIGNEE TO TAKE ANY/ALL ACTIONS NECESSARY TO INCLUDE THE CALCULATIONS OF THE MINIMUM MUNICIPAL OBLIGATION FOR EACH OF THE CITY'S PENSION FUNDS FOR INCLUSION IN THE 2027 MUNICIPAL BUDGET.

WHEREAS, Pennsylvania law requires the inclusion of certain Minimum Municipal Obligations for Municipal Employees' Pension Funds in a Municipality's budgetary planning; and

WHEREAS, Acrisure Benefits group has calculated the Minimum Municipal Obligation for each of the City Pension Funds as follows:

Firemen's Pension fund	MMO	$568,451
Officers and Employees Pension fund	MMO	$290,912
Sewage Pension Fund	MMO	$41,162
Police Pension Fund	MMO	$336,439
Total Minimum Municipal Obligation	MMO	$1,236,964

WHEREAS, the Minimum Municipal Obligation calculations are attached and conform with the provisions of Chapter 3 of Act 205 of 1984; and

NOW, THEREFORE, BE IT RESOLVED by The City of Johnstown of Cambria County, Pennsylvania, that receipt of the Minimum Municipal Obligation for the 2027 City Budget is hereby acknowledged and that the City Manager and/or his designee is directed and authorized to take any/all actions necessary to include the calculations for the minimum Municipal Obligation for each of the City's Pension Funds in the 2027 Municipal Budget.

Resolution Seconded by Councilperson: KING

Roll Call:

Arnone			Barber			Clark			Spinelli			Bradon-Taylor			Hamacek			King		
Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A
✓			✓			✓			✓			✓			✓			✓		

ADOPTED: September 9, 2026

ATTEST:

I do hereby certify the foregoing is a true and correct copy of resolution No. 10803 as the same by the City Council of the City of Johnstown, Pennsylvania.

Sylvia King, Mayor or Charles Arnone Dep. Mayor

Arturo Martynuska, City Manager/ Jennifer Burkhart, City Clerk

CITY OF JOHNSTOWN FIREMEN'S PENSION PLAN
FINANCIAL REQUIREMENT AND MINIMUM MUNICIPAL OBLIGATION
FOR 2027 MUNICIPAL BUDGET

A. Normal Cost		
1. Normal Cost as a Percent of Payroll		17.699%
2. Estimated 2026 Payroll for Active Participants	$	1,705,606
3. Normal Cost (A1 x A2)	$	301,875
B. Financial Requirement		
1. Normal Cost (A3)	$	301,875
2. Anticipated Insurance Premiums		0
3. Anticipated Administrative Expense		35,818
4. Amortization Payment, if any		331,280
5. Financial Requirement (B1 + B2 + B3 + B4)	$	668,973
C. Minimum Municipal Obligation		
1. Financial Requirement (B5)	$	668,973
2. Anticipated Employee Contributions		100,522
3. Funding Adjustment, if any		0
4. Minimum Municipal Obligation (C1 - C2 - C3)	$	568,451

NOTES:

1. 2027 General Municipal Pension System State Aid may be used to fund part or all of the municipal obligation and must be deposited within 30 days of receipt. Any remaining balance must be paid from municipal funds.
2. Deposit into the Plan's assets must be made by December 31, 2027 to avoid an interest penalty.
3. Any delinquent Minimum Municipal Obligation from prior years must be included in the 2027 budget along with an interest penalty.

I hereby certify that the above calculations, to the best of my knowledge, are true, accurate, and conform with the provisions of Chapter 3 of Act 205 of 1984.

Certified By:

Chief Administrative Officer ____________________ Date ____________

Prepared using the January 1, 2025 Valuation.

CITY OF JOHNSTOWN OFFICERS AND EMPLOYEES PENSION PLAN
FINANCIAL REQUIREMENT AND MINIMUM MUNICIPAL OBLIGATION
FOR 2027 MUNICIPAL BUDGET

A. Normal Cost		
1. Normal Cost as a Percent of Payroll		10.783%
2. Estimated 2026 Payroll for Active Participants	$	1,893,552
3. Normal Cost (A1 x A2)	$	204,182
B. Financial Requirement		
1. Normal Cost (A3)	$	204,182
2. Anticipated Insurance Premiums		0
3. Anticipated Administrative Expense		35,977
4. Amortization Payment, if any		145,431
5. Financial Requirement (B1 + B2 + B3 + B4)	$	385,590
C. Minimum Municipal Obligation		
1. Financial Requirement (B5)	$	385,590
2. Anticipated Employee Contributions		94,678
3. Funding Adjustment, if any		0
4. Minimum Municipal Obligation (C1 - C2 - C3)	$	290,912

NOTES:

1. 2027 General Municipal Pension System State Aid may be used to fund part or all of the municipal obligation and must be deposited within 30 days of receipt. Any remaining balance must be paid from municipal funds.
2. Deposit into the Plan's assets must be made by December 31, 2027 to avoid an interest penalty.
3. Any delinquent Minimum Municipal Obligation from prior years must be included in the 2027 budget along with an interest penalty.

I hereby certify that the above calculations, to the best of my knowledge, are true, accurate, and conform with the provisions of Chapter 3 of Act 205 of 1984.

Certified By:

Chief Administrative Officer

Date

Prepared using the January 1, 2025 Valuation.

CITY OF JOHNSTOWN BUREAU OF SEWAGE PENSION PLAN
FINANCIAL REQUIREMENT AND MINIMUM MUNICIPAL OBLIGATION
FOR 2027 MUNICIPAL BUDGET

A. Normal Cost		
1. Normal Cost as a Percent of Payroll		0.000%
2. Estimated 2026 Payroll for Active Participants	$	0
3. Normal Cost (A1 x A2)	$	0
B. Financial Requirement		
1. Normal Cost (A3)	$	0
2. Anticipated Insurance Premiums		0
3. Anticipated Administrative Expense		7,703
4. Amortization Payment, if any		33,459
5. Financial Requirement (B1 + B2 + B3 + B4)	$	41,162
C. Minimum Municipal Obligation		
1. Financial Requirement (B5)	$	41,162
2. Anticipated Employee Contributions		0
3. Funding Adjustment, if any		0
4. Minimum Municipal Obligation (C1 - C2 - C3)	$	41,162

NOTES:

1. 2027 General Municipal Pension System State Aid may be used to fund part or all of the municipal obligation and must be deposited within 30 days of receipt. Any remaining balance must be paid from municipal funds.
2. Deposit into the Plan's assets must be made by December 31, 2027 to avoid an interest penalty.
3. Any delinquent Minimum Municipal Obligation from prior years must be included in the 2027 budget along with an interest penalty.

I hereby certify that the above calculations, to the best of my knowledge, are true, accurate, and conform with the provisions of Chapter 3 of Act 205 of 1984.

Certified By:

Chief Administrative Officer

Date

Prepared using the January 1, 2025 Valuation.

CITY OF JOHNSTOWN POLICE PENSION PLAN
FINANCIAL REQUIREMENT AND MINIMUM MUNICIPAL OBLIGATION
FOR 2027 MUNICIPAL BUDGET

A. Normal Cost		
1. Normal Cost as a Percent of Payroll		14.574%
2. Estimated 2026 Payroll for Active Participants	$	2,425,990
3. Normal Cost (A1 x A2)	$	353,564
B. Financial Requirement		
1. Normal Cost (A3)	$	353,564
2. Anticipated Insurance Premiums		0
3. Anticipated Administrative Expense		48,520
4. Amortization Payment, if any		56,711
5. Financial Requirement (B1 + B2 + B3 + B4)	$	458,795
C. Minimum Municipal Obligation		
1. Financial Requirement (B5)	$	458,795
2. Anticipated Employee Contributions		122,356
3. Funding Adjustment, if any		0
4. Minimum Municipal Obligation (C1 - C2 - C3)	$	336,439

NOTES:

1. 2027 General Municipal Pension System State Aid may be used to fund part or all of the municipal obligation and must be deposited within 30 days of receipt. Any remaining balance must be paid from municipal funds.
2. Deposit into the Plan's assets must be made by December 31, 2027 to avoid an interest penalty.
3. Any delinquent Minimum Municipal Obligation from prior years must be included in the 2027 budget along with an interest penalty.

I hereby certify that the above calculations, to the best of my knowledge, are true, accurate, and conform with the provisions of Chapter 3 of Act 205 of 1984.

Certified By:

Chief Administrative Officer Date

Prepared using the January 1, 2025 Valuation.