

RESOLUTION NO. 10725

MOVED BY COUNCILPERSON: Arnone

CITY OF JOHNSTOWN, CAMBRIA COUNTY, PENNSYLVANIA

**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 NECESSARY ACTION TO INCLUDE THE CALCULATIONS OF THE MINIMUM MUNICIPAL OBLIGATION FOR EACH OF THE CITY'S PENSION FUNDS FOR INCLUSION IN THE 2026 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 based on the January 1, 2025 valuations as follows:

Firemen's Pension fund	MMO	\$542,349
Officers and Employees Pension fund	MMO	\$272,058
Sewage Pension Fund	MMO	\$41,162
Police Pension Fund	MMO	\$289,294
Total Minimum Municipal Obligation	MMO	\$1,144,863

**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 2026 City Budget is hereby acknowledged and that the City Manager and/or his designee is directed and authorized to take necessary actions to include the calculations for the minimum Municipal Obligation for each of the City's Pension Funds in the 2026 Municipal Budget.

RESOLUTION SECONDED BY COUNCILPERSON: Mock

Roll Call:

Janakovic			Arnone			Britt			Clark			Huchel			King			Mock		
Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A
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ADOPTED: November 12, 2025

**ATTEST:** I do hereby certify the foregoing is a true and correct copy of resolution No 10725, as the same by the City Council of the City of Johnstown, Pennsylvania.

  
Frank Janakovic, Mayor or Rev. Sylvia King Dep. Mayor

  
Arturo Martynuska, City Manager

**REVISED**  
**CITY OF JOHNSTOWN POLICE PENSION PLAN**  
**FINANCIAL REQUIREMENT AND MINIMUM MUNICIPAL OBLIGATION**  
**FOR 2026 MUNICIPAL BUDGET**

**A. Normal Cost**

1. Normal Cost as a Percent of Payroll	14.574%
2. Estimated 2025 Payroll for Active Participants	\$ 2,018,860
3. Normal Cost (A1 x A2)	\$ 294,229

**B. Financial Requirement**

1. Normal Cost (A3)	\$ 294,229
2. Anticipated Insurance Premiums	0
3. Anticipated Administrative Expense	40,377
4. Amortization Payment, if any	56,711
5. Financial Requirement (B1 + B2 + B3 + B4)	\$ 391,317

**C. Minimum Municipal Obligation**

1. Financial Requirement (B5)	\$ 391,317
2. Anticipated Employee Contributions	102,023
3. Funding Adjustment, if any	0
4. Minimum Municipal Obligation (C1 - C2 - C3)	\$ 289,294

**NOTES:**

1. 2026 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, 2026 to avoid an interest penalty.
3. Any delinquent Minimum Municipal Obligation from prior years must be included in the 2026 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.

**REVISED**  
**CITY OF JOHNSTOWN OFFICERS AND EMPLOYEES PENSION PLAN**  
**FINANCIAL REQUIREMENT AND MINIMUM MUNICIPAL OBLIGATION**  
**FOR 2026 MUNICIPAL BUDGET**

**A. Normal Cost**

1. Normal Cost as a Percent of Payroll	10.783%
2. Estimated 2025 Payroll for Active Participants	\$ <u>1,648,153</u>
3. Normal Cost (A1 x A2)	\$ <u>177,720</u>

**B. Financial Requirement**

1. Normal Cost (A3)	\$ 177,720
2. Anticipated Insurance Premiums	0
3. Anticipated Administrative Expense	31,315
4. Amortization Payment, if any	<u>145,431</u>
5. Financial Requirement (B1 + B2 + B3 + B4)	\$ <u>354,466</u>

**C. Minimum Municipal Obligation**

1. Financial Requirement (B5)	\$ 354,466
2. Anticipated Employee Contributions (5.0% of Estimated Payroll)	82,408
3. Funding Adjustment, if any	<u>0</u>
4. Minimum Municipal Obligation (C1 - C2 - C3)	\$ <u>272,058</u>

**NOTES:**

1. 2026 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, 2026 to avoid an interest penalty.
3. Any delinquent Minimum Municipal Obligation from prior years must be included in the 2026 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.

**REVISED**  
**CITY OF JOHNSTOWN FIREMEN'S PENSION PLAN**  
**FINANCIAL REQUIREMENT AND MINIMUM MUNICIPAL OBLIGATION**  
**FOR 2026 MUNICIPAL BUDGET**

**A. Normal Cost**

- |   |                     |
|---|---------------------|
| 1. Normal Cost as a Percent of Payroll            | 17.699%             |
| 2. Estimated 2025 Payroll for Active Participants | \$ <u>1,502,025</u> |
| 3. Normal Cost (A1 x A2)                          | \$ <u>265,843</u>   |

**B. Financial Requirement**

- |  |                   |
|--|-------------------|
| 1. Normal Cost (A3)                          | \$ 265,843        |
| 2. Anticipated Insurance Premiums            | 0                 |
| 3. Anticipated Administrative Expense        | 31,543            |
| 4. Amortization Payment, if any              | <u>331,280</u>    |
| 5. Financial Requirement (B1 + B2 + B3 + B4) | \$ <u>628,666</u> |

**C. Minimum Municipal Obligation**

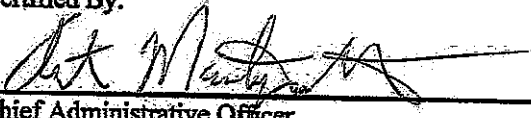
- |  |                   |
|--|-------------------|
| 1. Financial Requirement (B5)                  | \$ 628,666        |
| 2. Anticipated Employee Contributions          | 86,317            |
| 3. Funding Adjustment, if any                  | <u>0</u>          |
| 4. Minimum Municipal Obligation (C1 - C2 - C3) | \$ <u>542,349</u> |

**NOTES:**

1. 2026 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, 2026 to avoid an interest penalty.
3. Any delinquent Minimum Municipal Obligation from prior years must be included in the 2026 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

10/20/2025

Prepared using the January 1, 2025 Valuation.

**REVISED**  
**CITY OF JOHNSTOWN BUREAU OF SEWAGE PENSION PLAN**  
**FINANCIAL REQUIREMENT AND MINIMUM MUNICIPAL OBLIGATION**  
**FOR 2026 MUNICIPAL BUDGET**

**A. Normal Cost**

- |   |        |
|---|--------|
| 1. Normal Cost as a Percent of Payroll            | 0.000% |
| 2. Estimated 2025 Payroll for Active Participants | \$ 0   |
| 3. Normal Cost ( $A1 \times A2$ )                 | \$ 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. 2026 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, 2026 to avoid an interest penalty.
3. Any delinquent Minimum Municipal Obligation from prior years must be included in the 2026 budget along with an interest penalty.

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