RESOLUTION NO. 2026-08

A RESOLUTION OF THE UPPER MONTGOMERY JOINT AUTHORITY, MONTGOMERY COUNTY, PENNSYLVANIA,

AUTHORIZING THE EXECUTIVE DIRECTOR TO SUBMIT TO THE PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM THE MINIMUM MUNICIPAL OBLIGATION WORKSHEET

WHEREAS, Upper Montgomery Joint Authority (hereinafter "UMJA") is a municipal authority organized and existing under the Pennsylvania Municipality Authorities Act of 1945, as amended; and

WHEREAS, UMJA has constructed, owns, and operates sanitary sewage collection and treatment facilities in East Greenville, Pennsburg, and Red Hill Boroughs, and a portion of Upper Hanover Township, Montgomery County, Commonwealth of Pennsylvania; and

WHEREAS, UMJA, on behalf of its employees, participates in the Pennsylvania Municipal Retirement System (hereinafter referred to as "PMRS"); and

WHEREAS, PMRS has created a pension plan specifically for UMJA; and

WHEREAS, UMJA's Executive Director, is designated as the Chief Administrative Officer for the Authority and is required, under the PMRS plan, to complete a Minimum Municipal Obligation (hereinafter referred to as "MMO") Worksheet and present the MMO Worksheet to UMJA's governing body before September 30, 2026; and

WHEREAS, the Executive Director prepared the MMO Worksheet and has presented the MMO Worksheet to the UMJA Board of Directors for approval (a copy of which is attached as **Exhibit 'A'**); and

WHEREAS, the calculations on the MMO Worksheet show that UMJA has a required Minimum Municipal Obligation of Sixty Six Thousand Thirty Five & 00/100 ($66,035.00) Dollars to be paid into the Plan for Fiscal Year 2027; and

WHEREAS, the Executive Director is required to return the MMO Worksheet to PMRS no later than October 5, 2026.

NOW THEREFORE, be it **RESOLVED**, and it is hereby **RESOLVED**, that the Executive Director is authorized as follows:

1. The Board approves of the MMO Worksheet as prepared by the Executive Director.

2. The Board authorizes the expenditure of Sixty Six Thousand and Thirty Five & 00/100 ($66,035.00) Dollars to pay the Minimum Municipal Obligation as calculated by the total charges contained on Line Item F of the MMO Worksheet minus the Credits contained on Line item J.

3. The Executive Director is Authorized to transmit to the PMRS the MMO Worksheet as presented at the September 8, 2026, meeting of the Board of Directors.

4. Repealer. All prior Resolutions or parts of Resolutions, and any parts of the Rules, Rates, and Regulations, insofar as they are inconsistent herewith, are hereby repealed.

5. Effective Date. This Resolution shall be effective immediately upon adoption.

RESOLVED AND ADOPTED this 8th Day of September 2026.

UPPER MONTGOMERY JOINT AUTHORITY

BY: _____
(Vice) Chair

ATTEST: _____
(Assistant) Secretary

The Minimum Municipal Obligation Worksheet (MMO)
Upper Montgomery Joint Authority (46-460-8 N.0734)
for Plan Year 2027

CHARGES

Estimated 2026 W-2 Payroll For Covered Plan Members:	(A)	1,036,898	
PMRS Determined Normal Cost Expressed as a Decimal:	(B)	0.0727	
RESULT: **(A) * (B) =**			(C) 75,382.48
Administrative Charge (PMRS Determined) # of Plan Members times $20:			(D) 460.00
Amortization of Unfunded Liability (PMRS Determined)			(E) 0.00
TOTAL CHARGES: **(C) + (D) + (E) =**			(F) 75,842.48

CREDITS

Repeat Estimated 2026 W-2 Payroll	(A)	1,036,898	
Employee Contribution Rate Expressed as a Decimal (PMRS Determined):	(G)	0.0000	
RESULT: **(A) * (G) =**			(H) 0
Amortization of the Actuarial Surplus (PMRS Determined)			(I) 9,807.00
TOTAL CREDITS: **(H) + (I) =**			(J) 9,807.00

MINIMUM MUNICIPAL OBLIGATION
(Based on 01/01/2025 Actuarial Valuation)

Equals TOTAL CHARGES Minus TOTAL CREDITS **(F) - (J) = (Please round numbers to dollars)** **(MMO)** $66,035.

Prepared By: _____ (Name) _____ (Signature)

_____ (Title) (____)_____-_____ (Telephone #)

Please complete the above worksheet with your best estimates and return only one copy to the Pennsylvania Municipal Retirement System by October 5, 2026. Forms can be submitted electronically to RA-RSCOMPLETEDFORMS@pa.gov. The official copy must be shared with the plan's governing board by the last business day in September.

Exhibit 'A'

Plan Member Status in PMRS

Upper Montgomery Joint Authority

46-460-8 N.0734

Member Name	MKEY	Plan Status as of August 07, 2026
Olier, Samantha	1092506	Active
DePetrillo, Kristi	1100522	Active
Leister, Jennifer L.	1025780	Active
DiPietro, Jason R.	1080838	Active
Young, Gregory E.	1055309	Active
Hoffman, Tiffany Lynn	1096284	Active
Pellegrino, Marie B	1091886	Active
Kellon, Gary Wayne	1093761	Active
Ashley, Nicholas Robert	1098551	Active
Hare, Heather D	1098616	Active
Seip, Brad Robert	1102762	Active
Fleckenstein, Brian Thomas	1102798	Active
Hanson, Jonathan David	1104305	Active
Rodriguez, Jose O	1090718	Active
Nester, William R.	1042375	Retired
Nester, Carole	1038626	Retired
Clemens, Gary L.	1041448	Retired
Quinn, Glenn A.	1076295	Retired
Horning, Lori J.	1073796	Vested
Bower, Brenda S.	1038581	Vested
Christman, Edwin T.	1041039	Retired(Survivor)
Schoenly, Dennis R.	1052483	Vested
Churach, Michael Alan	1096285	Active

Active Members:	**15**	Retired:	**4**
Vested Members:	**3**	Retired (Survivor):	**1**
		Retired (Disabled):	**0**

Exhibit 'A'

DROP: **0**

Total Membership
(Active/Vested/Retired): 23

Exhibit 'A'