



BETHLEHEM AUTHORITY

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INTEROFFICE MEMORANDUM

Date: September 10, 2026

To: Bethlehem Authority Board of Directors

From: Stephen Repasch, Executive Director

Subject: Bethlehem Authority Pension Plan #48-032-8 N
2027 Minimum Municipal Obligation – \$8.00

Act 205 of 1984, as amended, governs the funding requirements for all municipal pension plans. The law requires the governing body to be informed of the plan's expected financial obligation for the upcoming year. This memo, provided under the guidance of the Pennsylvania Municipal Retirement System as plan administrator, is intended to satisfy the legal requirements of Act 205.

The calculation of the plan's 2027 Minimum Municipal Obligation (MMO), or cost, requires an estimate of the 2026 wages of the employees covered by the plan. This is indicated on the attached worksheet.

Please understand that the MMO is the Authority's 2027 bill for this plan. The calculated amount must be paid by December 31, 2027. It also must be paid for with general fund monies (authorities and counties are not eligible for State Pension Aid under Act 205).

The 2027 MMO of \$8.00 will be included in the Authority's 2027 budget.

Attachment: 2027 MMO Worksheet

The Minimum Municipal Obligation Worksheet (MMO)
Bethlehem Authority (48-032-8 N.0755)
for Plan Year 2027

CHARGES

Estimated 2026 W-2 Payroll For Covered Plan Members:	(A)	<u>196,860.00</u>	
PMRS Determined Normal Cost Expressed as a Decimal:	(B)	<u>0.0386</u>	
RESULT: (A) * (B) =			(C) <u>7,599.00</u>
Administrative Charge (PMRS Determined) # of Plan Members times \$20:			(D) <u>100.00</u>
Amortization of Unfunded Liability (PMRS Determined)			(E) <u>0.00</u>
TOTAL CHARGES: (C) + (D) + (E) =			(F) <u>7,699.00</u>

CREDITS

Repeat Estimated 2026 W-2 Payroll	(A)	<u>196,860.00</u>	
Employee Contribution Rate Expressed as a Decimal (PMRS Determined):	(G)	<u>0.0350</u>	
RESULT: (A) * (G) =			(H) <u>6,890.00</u>
Amortization of the Actuarial Surplus (PMRS Determined)			(I) <u>817.00</u>
TOTAL CREDITS: (H) + (I) =			(J) <u>7,707.00</u>

MINIMUM MUNICIPAL OBLIGATION

(Based on 01/01/2025 Actuarial Valuation)

Equals TOTAL CHARGES Minus

TOTAL CREDITS (F) - (J) = (Please round numbers to dollars)

(MMO) 8.00

Prepared By: Sandy Zopf (Name) [Signature] (Signature)
Director of Admin. (Title) (610) 865-2009 (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.