

A RESOLUTION OF CALN TOWNSHIP  
CHESTER COUNTY, PENNSYLVANIA

RESOLUTION NO. 2021-31

A RESOLUTION ACKNOWLEDGING THE RECEIPT OF 2022 MINIMUM MUNICIPAL  
OBLIGATION WORKSHEET FOR INCLUSION OF SAID OBLIGATION FOR THE  
NON-UNIFORM PENSION PLAN IN THE 2022 CALENDAR YEAR BUDGET

**WHEREAS**, Act 205 and 189 of the Commonwealth of Pennsylvania stipulate requirements for the inclusion of minimum obligations for employees' pension funds in the budgeting process; and

**WHEREAS**, the Township of Caln has retained the Pennsylvania Municipal Retirement System to prepare an actuarial evaluation of the Non-Uniform Pension Plan including the preparation of 2022 minimum municipal obligation for the plan; and

**WHEREAS**, the minimum municipal obligation for the plan has been calculated by the Pennsylvania Municipal Retirement System, based on the most current Valuation Report and estimated 2021 W-2 payroll data pursuant to the requirements of Act 189; and

**WHEREAS**, the Township Manager has certified such calculation has been transmitted to the Board of Commissioners on September 29, 2021

**NOW, THEREFORE BE IT RESOLVED** that the Board of Commissioners of Caln Township does hereby acknowledge receipt of the minimum obligation calculation for the Caln Township Non-Uniform Pension Fund and agrees to include such obligation for the plan in the 2022 calendar year General Fund Budget for the Township of Caln.

**DULY ADOPTED**, by the Board of Commissioners of Caln Township, this 28th day of October, 2021.

ATTEST

ON BEHALF OF THE  
BOARD OF COMMISSIONERS  
CALN TOWNSHIP

\_\_\_\_\_  
Kristen Denne,  
Township Secretary

\_\_\_\_\_  
Paul Mullin, President

RESOLUTION ACTION RECORD

Resolution Type: \_\_\_\_\_ No. \_\_\_\_\_

Pertaining to: \_\_\_\_\_

Duly adopted at a meeting of the Board of Commissioners held: \_\_\_\_\_

Motion by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

	VOTE: YES	NO	ABSTAIN	ABSENT
_____ President: Mr. Mullin	_____	_____	_____	_____
_____ Vice President: Ms. Kennedy	_____	_____	_____	_____
_____ Commissioner Young	_____	_____	_____	_____
_____ Commissioner Tindaro	_____	_____	_____	_____
_____ Commissioner Evans	_____	_____	_____	_____

**The Minimum Municipal Obligation Worksheet (MMO)**  
**For The**  
**Caln Township Pension Plan (15-012-4 N)**  
**For Plan Year 2022**

**CHARGES**

Estimated 2021 W-2 Payroll For Covered Plan Members:	(A)	<u>1,147,099</u>	
PMRS Determined Normal Cost Expressed as a Decimal:	(B)	<u>.1153</u>	
RESULT: (A) * (B) =			(C) <u>132,260</u>
Administrative Charge (PMRS Determined) # of Plan Members times \$20:			(D) <u>940.00</u>
Amortization of Unfunded Liability (PMRS Determined)			(E) <u>52,894.00</u>
TOTAL CHARGES: (C) + (D) + (E) =			(F) <u>186,094</u>

**CREDITS**

Repeat Estimated 2021 W-2 Payroll For Covered Plan Members:	(A)	<u>1,147,099</u>	
Employee Contribution Rate Expressed as a Decimal:	(G)	<u>—</u>	
RESULT: (A) * (G) =			(H) <u>0.00</u>
Amortization of the Actuarial Surplus (PMRS Determined)			(I) <u>0.00</u>
TOTAL CREDITS: (H) + (I) =			(J) <u>0.00</u>

**MINIMUM MUNICIPAL OBLIGATION**

(Based on 1/1/2019 Actuarial Valuation) (MMO) 186,094

Equals TOTAL CHARGES Minus  
TOTAL CREDITS (F) - (J) = **(Please round numbers to dollars)**

Prepared By: \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature)  
\_\_\_\_\_ (Title) \_\_\_\_\_ (Telephone #)

Please complete the above worksheet with your best estimates and return a copy to the Pennsylvania Municipal Retirement System by October 4. The official copy must be shared with the plan's governing board by the last business day in September.