

The Minimum Municipal Obligation Worksheet (MMO)
Latrobe City (65-075-2 N.0949)
for Plan Year 2027

CHARGES

Estimated 2026 W-2 Payroll For Covered Plan Members:	(A)	<u>1,796,738</u>	
PMRS Determined Normal Cost Expressed as a Decimal:	(B)	<u>0.0995</u>	
RESULT: (A) * (B) =			(C) <u>178,775</u>
Administrative Charge (PMRS Determined) # of Plan Members times \$20:			(D) <u>1,180.00</u>
Amortization of Unfunded Liability (PMRS Determined)			(E) <u>0.00</u>
TOTAL CHARGES: (C) + (D) + (E) =			(F) <u>179,955</u>

CREDITS

Repeat Estimated 2026 W-2 Payroll	(A)	<u>1,796,738</u>	
Employee Contribution Rate Expressed as a Decimal (PMRS Determined):	(G)	<u>0.0350</u>	
RESULT: (A) * (G) =			(H) <u>62,886</u>
Amortization of the Actuarial Surplus (PMRS Determined)			(I) <u>20,583.00</u>
TOTAL CREDITS: (H) + (I) =			(J) <u>83,469</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) 96,486

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.