



**Joint LANTA Finance Committee and
Administration & Safety Committee**

Agenda

September 2, 2025

Finance Committee

1. Call to Order
2. Roll Call
3. Public Comment
4. Procurements
None
5. Actions
 - A. Approval – 2026 Pension Plan MMO Calculations
6. Adjournment

Administration & Safety Committee

1. Administration & Safety Dashboard
 2. Procurements
None
 3. Actions
 - A. Review and Recommendation – PTASP Annual Updates
 4. Other Items
 5. Adjournment
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Lehigh and Northampton Transportation Authority

Date: September 9, 2025

To: LANTA Board of Directors

From: Owen O'Neil, Executive Director (Chief Administrative Officer) *Owen P. O'Neil*

Subject: 2026 Minimum Municipal Obligation for the Union Pension Plan

Act 205 of 1984 requires that the “chief administrative officer” of the pension plan inform the “governing board” of the municipality of the Minimum Municipal Obligation for the following year by the last business day in September. This memo, provided under the guidance of Foster & Foster (our plan’s actuary), is intended to satisfy this legal requirement. Questions on our pension costs can either be addressed to me or Foster & Foster at 610-435-9577.

The calculation of the 2026 Minimum Municipal Obligation requires several assumptions relating to projected payroll. The attached 2026 Minimum Municipal Obligation details this determination.

**LANTA
UNION EMPLOYEES' PENSION PLAN
WORKSHEET FOR 2026 MMO**

1. TOTAL ANNUAL PAYROLL (W-2 payroll for 2025)	\$19,414,907
2. TOTAL NORMAL COST PERCENTAGE	%9.74
3. TOTAL NORMAL COST (Item 1 x Item 2)	\$1,891,012
4. TOTAL AMORTIZATION REQUIREMENT	\$356,788
5. TOTAL ADMINISTRATIVE EXPENSES (Estimated based on recent experience)	\$51,012
6. TOTAL FINANCIAL REQUIREMENTS (Item 3 + Item 4 + Item 5)	\$2,298,812
7. TOTAL MEMBER CONTRIBUTIONS (Member Contribution Rate x Item 1)	\$873,671
8. FUNDING ADJUSTMENT	\$ 0
9. MINIMUM MUNICIPAL OBLIGATION (Item 6 - Item 7 - Item 8)	\$1,425,141

Signature of Chief Administrative Officer

Date Certified to Governing Body

Note: The 2026 Minimum Municipal Obligation is based on the most recent Actuarial Valuation Report on January 1, 2025.



Lehigh and Northampton Transportation Authority

Date: September 9, 2025

To: LANTA Board of Directors

From: Owen O'Neil, Executive Director (Chief Administrative Officer) *Owen P. O'Neil*

Subject: 2026 Minimum Municipal Obligation for the Non-Union Pension Plan

Act 205 of 1984 requires that the “chief administrative officer” of the pension plan inform the “governing board” of the municipality of the Minimum Municipal Obligation for the following year by the last business day in September. This memo, provided under the guidance of Foster & Foster (our plan’s actuary), is intended to satisfy this legal requirement. Questions on our pension costs can either be addressed to me or Foster & Foster at 610-435-9577.

The calculation of the 2026 Minimum Municipal Obligation requires several assumptions relating to projected payroll. The attached 2026 Minimum Municipal Obligation details this determination.

**LANTA
NON-UNION EMPLOYEES' PENSION PLAN
WORKSHEET FOR 2026 MMO**

1. TOTAL ANNUAL PAYROLL (W-2 payroll for 2025)	\$5,945,514
2. TOTAL NORMAL COST PERCENTAGE	7.07%
3. TOTAL NORMAL COST (Item 1 x Item 2)	\$420,348
4. TOTAL AMORTIZATION REQUIREMENT	\$0
5. TOTAL ADMINISTRATIVE EXPENSES (Estimated based on recent experience)	\$28,363
6. TOTAL FINANCIAL REQUIREMENTS (Item 3 + Item 4 + Item 5)	\$448,711
7. TOTAL MEMBER CONTRIBUTIONS (Member Contribution Rate x Item 1)	\$179,347
8. FUNDING ADJUSTMENT	\$ 77,009
9. MINIMUM MUNICIPAL OBLIGATION (Item 6 - Item 7 - Item 8)	\$357,917

Signature of Chief Administrative Officer

Date Certified to Governing Body

Note: The 2026 Minimum Municipal Obligation is based on the most recent Actuarial Valuation Report on January 1, 2025.



Administration & Safety Committee Dashboard

Tuesday, 9/2/2025

LANTA employees count as of 9/2/2025 below.

Union Employees	Count	Percentage
Male	158	69.60%
Female	69	30.40%
Total	227	100%
Non-Union Employees		
Male	40	50.63%
Female	39	49.37%
Total	79	100%
All LANTA Employees		
Male	198	64.70%
Female	108	35.30%
Total	306	100%

Open Positions: Currently LANTA has the following open positions:

- None

Internal Training Update: List of internal trainings that were completed in July 2025:

- New employee training Operations and Maintenance – 0
- Recertifications – 13
- Retraining – 4
- Ride-Alongs – 57
- Endorsement Trainings – 0
- Safety Meetings - 1

LANTA Bus Safety Performance Targets	2022	2023	2024	3 year Average	Previous Year Performance Measures	Performance Goals Decrease by 5%
Vehicle Revenue Miles	3,302,893	#####	3,764,053	3,559,525	3,372,420	
Per 100,000 Miles	33	36	38	36	33	
1a: Major Events * S & S 40 Reporting Data	12	14	11	12	13	11.4
1b: Major Events Rate*				0.35	0.39	0.33
1.1: Collision Rate (new)*				0.24		0.23
1.1.1: Pedestrian Collision Rate (new)				0.03		0.29
1.1.2: Vehicular Collision Rate (new)*				0.07		0.067
2a: Fatalities	0	0	0	0	0	0
2b: Fatality Rate				0	0	0
2.1: Transit Worker Fatality Rate (new)						
3a: Injuries* S & S 40 Reporting Data and S & S 50 Reporting Data	14	9	15	13	15	12.4
3b: Injury Rate*				0.36	0.46	0.34
3.1: Transit Worker Injury Rate (new)				0.05		0.048
4a: Assaults on Transit Workers (new)*	No Data	No Data	2	0.06	0	0.057
4b: Rate of Assaults on Transit Workers (new)*	No Data	No Data		0.06	0	0.057
Major Failures	62	62	270	131	451	Increase System Reliability by 5%
5: System Reliability	53,272	58,252	13,941	27,172	9,601	28,531

* Eight safety performance measures that the Safety Committee of applicable transit agencies will use to set targets for the safety risk reduction program

LANTA Van Safety Performance Targets	2022	2023	2024	3 year Average	Previous Year Performance Measures	Performance Goals Decrease by 5%
Vehicle Revenue Miles	1,377,252	1,811,814	1,941,288	17,101,118	1,619,350	
100,000 miles	14	18	19	17	16	
1a: Major Events * & S 40 Reporting Data	1	2	3	2	1.3	1.9
1b: Major Events Rate* per 100 thousand miles				0.06	0.05	0.057
1.1: Collision Rate (new)* per 100 thousand miles				0.12	0.05	0.11
1.1.1: Pedestrian Collision Rate (new) per 100 thousand miles				0	0	0
1.1.2: Vehicular Collision Rate (new)* per 100 thousand miles				0.05	0	0.047
2a: Fatalities	0	0	0	0	0	0
2b: Fatality Rate per 100 thousand miles				0	0	0
2.1: Transit Worker Fatality Rate (new) per 100 thousand miles				0	0	0
3a: Injuries* ** S & S 40 Reporting Data and S & S 50 Reporting Data	2	2	9	4.3	0.05	4.09
3b: Injury Rate* per 100 thousand miles				0.23		0.22
3.1: Transit Worker Injury Rate (new) per 100 thousand miles				0.18		0.17
4a: Assaults on Transit Workers (new)*	0	0	0	0		0
4b: Rate of Assaults on Transit Workers (new)* per 100 thousand miles				0		0
5: System Reliability # of Failures	15	15	12	14	13	System Reliability by 5%
5: System Reliability	91,817	120,788	161,774	122,151	124,565.0	128,773

* Eight safety performance measures that the Safety Committee of applicable transit agencies will use to set targets for the safety risk reduction program