## **Lehigh County Allocations For 2012**

In 1984, the Pennsylvania General Assembly passed Act 205, the Municipal Pension Plan Funding Standard and Recovery Act. Under the Act, the Auditor General is responsible for the administration of the General Municipal Pension System State Aid Program. The Department of the Auditor General distributes funds to municipalities to help defray the cost of various municipal, police and fire pension plans maintained by municipalities, regional police forces and councils of government. In addition, funds are allocated through the municipalities to nearly 2,000 volunteer relief associations in Pennsylvania. Revenue to support this Act comes from a 2% tax on premiums for both casualty and fire insurance sold in Pennsylvania by foreign (out-of-state) insurance companies.

The Special Ad Hoc Post Retirement Adjustment Act (Act 147 of 1988) provides increased pensions paid to police officers and paid firefighters who retired prior to January 1, 1985. Municipal pension plans that have paid post retirements under this Act may apply for reimbursement to the Department of the Auditor General. Funding for these reimbursements is derived from the insurance premiums on foreign casualty insurance premiums.

Municipalities and Volunteer Fire Relief Associations are audited to determine the appropriate use of funds and that information submitted is correct. Misuse of funds or submitting information resulting in an overpayment of state aid must be returned to the state. In some instances state aid may be withheld from municipalities not in compliance with actuarial requirements or audit findings.

\*\* Indicates Regional Payment

Year	Municipality	Ad-Hoc	FRA	Act64	Pension
2012	Borough of Alburtis		\$13,493.50		\$50,065.53
2012	Borough of Catasauqua		\$34,322.65		\$125,163.84
2012	Borough of Coopersburg		\$16,104.89		\$34,330.28
2012	Borough of Coplay		\$18,363.28		\$24,439.85
2012	Borough of Emmaus		\$72,528.57		\$253,903.79
2012	Borough of Fountain Hill		\$24,291.31	\$452.03	\$100,131.07
2012	Borough of Macungie		\$19,177.92		\$78,674.41
2012	Borough of Slatington		\$20,825.27		\$85,826.63
2012	City of Allentown	\$31,426.02		\$104,499.72	\$4,166,167.91
2012	Township of Hanover		\$25,173.72		\$18,574.70
2012	Township of Heidelberg		\$22,092.14		\$21,456.65
2012	Township of Lower Macungie		\$243,402.70		\$146,620.50
2012	Township of Lower Milford		\$29,294.14		\$27,910.67
2012	Township of Lowhill		\$18,011.15		\$16,177.82
2012	Township of Lynn		\$28,475.66		\$25,032.76
2012	Township of North Whitehall		\$113,602.26		\$67,946.08
2012	Township of Salisbury		\$103,553.66		\$250,327.68
2012	Township of South Whitehall		\$180,015.55		\$497,079.26
2012	Township of Upper Macungie		\$225,487.21		\$143,044.39 ** \$165,352.16
2012	Township of Upper Milford		\$56,901.17		\$40,067.06
2012	Township of Upper Saucon		\$134,555.91		\$271,784.34
2012	Township of Washington		\$41,948.96		\$28,608.87
2012	Township of Weisenberg		\$41,567.56		\$32,184.98
2012	Township of Whitehall		\$180,556.92		\$579,329.78