## **Lawrence County Allocations For 2014**

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
2014	Borough of Bessemer		\$5,611.10		
2014	Borough of Ellport		\$6,048.61		
2014	Borough of Ellwood City	\$862.50	\$39,936.69		\$197,506.68
2014	Borough of Enon Valley		\$1,533.05		
2014	Borough of New Beaver		\$8,229.34		\$4,173.27
2014	Borough of New Wilmington		\$11,441.39		\$70,975.61
2014	Borough of S.N.P.J.		\$240.36		
2014	Borough of South New Castle		\$3,137.06		
2014	Borough of Volant		\$993.45		
2014	Borough of Wampum		\$4,237.55		
2014	City of New Castle	\$20,100.00			\$662,228.28
2014	Township of Hickory		\$14,212.54		\$1,242.48
2014	Township of Little Beaver		\$7,326.85		
2014	Township of Mahoning		\$16,534.84		\$30,016.88
2014	Township of Neshannock		\$65,749.82		\$104,562.36
2014	Township of North Beaver		\$24,112.40		\$11,618.04
2014	Township of Perry		\$11,349.86		
2014	Township of Plain Grove		\$5,023.31		
2014	Township of Pulaski		\$18,847.21		\$8,686.95
2014	Township of Scott		\$13,724.40		
2014	Township of Shenango		\$43,933.73		\$73,580.92
2014	Township of Slippery Rock		\$18,991.39		
2014	Township of Taylor		\$5,502.30		\$998.95
2014	Township of Union		\$28,928.54		\$61,962.88
2014	Township of Washington		\$5,215.42		
2014	Township of Wayne		\$14,589.55		
2014	Township of Wilmington		\$16,676.68		\$15,490.72