

Lehigh 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 Alburtis | | \$14,433.29 | | \$54,217.52 |
| 2014 | Borough of Catasauqua | | \$36,759.53 | | \$123,925.76 |
| 2014 | Borough of Coopersburg | | \$17,049.72 | | \$70,300.12 |
| 2014 | Borough of Coplay | | \$19,459.03 | | \$20,509.07 |
| 2014 | Borough of Emmaus | | \$77,365.22 | | \$274,960.28 |
| 2014 | Borough of Fountain Hill | | \$26,010.69 | \$906.89 | \$85,198.96 |
| 2014 | Borough of Macungie | | \$20,518.62 | | \$69,708.24 |
| 2014 | Borough of Slatington | | \$22,320.87 | | \$81,326.28 |
| 2014 | City of Allentown | \$27,966.58 | | | \$4,399,364.48 |
| 2014 | Township of Hanover | | \$26,037.64 | | \$27,108.76 |
| 2014 | Township of Heidelberg | | \$23,647.86 | | \$17,150.09 |
| 2014 | Township of Lower Macungie | | \$259,407.65 | | \$158,779.88 |
| 2014 | Township of Lower Milford | | \$30,801.79 | | \$29,731.70 |
| 2014 | Township of Lowhill | | \$19,478.31 | | \$16,281.88 |
| 2014 | Township of Lynn | | \$30,176.07 | | \$23,236.08 |
| 2014 | Township of North Whitehall | | \$123,326.92 | | \$61,962.88 |
| 2014 | Township of Salisbury | | \$110,179.36 | | \$255,596.88 |
| 2014 | Township of South Whitehall | | \$192,788.13 | | \$499,575.72 |
| 2014 | Township of Upper Macungie | | \$255,753.19 | | \$344,668.52 |
| 2014 | Township of Upper Milford | | \$61,210.35 | | \$42,599.48 |
| 2014 | Township of Upper Saucon | | \$147,035.61 | | \$302,069.04 |
| 2014 | Township of Washington | | \$45,253.02 | | \$30,981.44 |
| 2014 | Township of Weisenberg | | \$44,388.52 | | \$34,854.12 |
| 2014 | Township of Whitehall | | \$191,078.89 | | \$604,138.08 |