## **Lawrence County Allocations For 2015**

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
2015	Borough of Bessemer		\$5,349.79		
2015	Borough of Ellport		\$5,871.33		
2015	Borough of Ellwood City	\$450.00	\$38,227.85		\$180,358.40
2015	Borough of Enon Valley		\$1,471.36		
2015	Borough of New Beaver		\$7,943.43		\$2,131.28
2015	Borough of New Wilmington		\$11,022.03		\$74,057.98
2015	Borough of S.N.P.J.		\$210.04		
2015	Borough of South New Castle		\$3,018.37		
2015	Borough of Volant		\$937.25		
2015	Borough of Wampum		\$3,918.65		
2015	City of New Castle	\$19,800.00			\$650,858.57
2015	Township of Hickory		\$14,104.60		\$1,248.32
2015	Township of Little Beaver		\$7,202.62		
2015	Township of Mahoning		\$16,158.56		\$34,108.75
2015	Township of Neshannock		\$64,216.85		\$109,783.37
2015	Township of North Beaver		\$23,418.01		\$11,762.50
2015	Township of Perry		\$10,959.41		
2015	Township of Plain Grove		\$4,955.94		
2015	Township of Pulaski		\$19,042.20		\$8,910.93
2015	Township of Scott		\$13,757.54		
2015	Township of Shenango		\$42,693.42		\$74,495.86
2015	Township of Slippery Rock		\$18,512.11		
2015	Township of Taylor		\$5,339.79		\$1,028.08
2015	Township of Union		\$27,764.13		\$78,416.69
2015	Township of Washington		\$4,955.98		
2015	Township of Wayne		\$14,123.13		
2015	Township of Wilmington		\$16,296.92		\$15,683.33