

# Lehigh 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 Alburtis		\$13,925.85		\$50,970.85
2015	Borough of Catasauqua		\$34,586.98		\$129,387.54
2015	Borough of Coopersburg		\$16,187.88		\$68,981.10
2015	Borough of Coplay		\$18,825.64		\$20,290.42
2015	Borough of Emmaus				\$286,220.94
2015	Borough of Fountain Hill		\$24,822.90	\$858.85	\$82,337.53
2015	Borough of Macungie		\$19,367.27		\$70,575.02
2015	Borough of Slatington		\$21,145.48		\$78,416.69
2015	City of Allentown	\$24,582.74			\$4,093,351.53
2015	Township of Hanover		\$27,101.89		\$27,445.84
2015	Township of Heidelberg		\$22,829.68		\$15,683.33
2015	Township of Lower Macungie		\$247,488.88		\$152,912.55
2015	Township of Lower Milford		\$29,369.99		\$30,262.37
2015	Township of Lowhill		\$18,404.00		\$15,683.33
2015	Township of Lynn		\$28,769.38		\$23,525.00
2015	Township of North Whitehall		\$117,383.85		\$62,733.35
2015	Township of Salisbury		\$103,057.16		\$262,695.93
2015	Township of South Whitehall		\$180,535.78		\$466,579.34
2015	Township of Upper Macungie		\$244,557.64		\$372,479.30
2015	Township of Upper Milford		\$58,846.58		\$43,064.13
2015	Township of Upper Saucon		\$138,880.35		\$309,745.94
2015	Township of Washington		\$42,656.46		\$31,366.67
2015	Township of Weisenberg		\$44,632.16		\$31,366.67
2015	Township of Whitehall		\$181,646.66		\$603,808.55