## **Northampton County Allocations For 2018**

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 police, fire and non-uniformed 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 police officers and paid firefighters who retired prior to January 1, 1985 with additional pension payments. Municipal pension plans that have paid post retirement adjustments under this Act may apply to the Department of the Auditor General for reimbursement. Funding for these reimbursements is derived from the 2% tax on foreign casualty insurance premiums.

Municipal Pension Plans 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.

| Initial Payments |                                     |              |  |  |
|------------------|-------------------------------------|--------------|--|--|
| Year             | Municipality                        | FRA          |  |  |
| 2018             | Allen Township                      | \$29,230.63  |  |  |
| 2018             | Bangor Borough                      | \$22,659.07  |  |  |
| 2018             | Bath Borough                        | \$13,296.37  |  |  |
| 2018             | Bethlehem City                      |              |  |  |
| 2018             | Bethlehem Township                  | \$159,421.86 |  |  |
| 2018             | Bushkill Township                   | \$53,693.21  |  |  |
| 2018             | Chapman Borough                     | \$1,016.60   |  |  |
| 2018             | Colonial Regional Police Department |              |  |  |
| 2018             | East Allen Township                 | \$32,190.89  |  |  |
| 2018             | East Bangor Borough                 | \$4,896.94   |  |  |
| 2018             | Easton City                         |              |  |  |
| 2018             | Forks Township                      | \$95,681.25  |  |  |
| 2018             | Freemansburg Borough                | \$11,648.22  |  |  |
| 2018             | Hanover Township                    | \$90,592.67  |  |  |
| 2018             | Hellertown Borough                  | \$30,962.27  |  |  |
| 2018             | Lehigh Township                     | \$59,981.52  |  |  |
| 2018             | Lower Mt Bethel Township            | \$20,960.04  |  |  |
| 2018             | Lower Nazareth Township             | \$65,140.77  |  |  |
| 2018             | Lower Saucon Township               | \$77,323.31  |  |  |
| 2018             | Moore Township                      | \$56,144.10  |  |  |
| 2018             | Nazareth Borough                    | \$29,526.64  |  |  |
| 2018             | North Catasauqua Borough            | \$13,571.62  |  |  |
| 2018             | Northampton Borough                 | \$47,529.37  |  |  |
| 2018             | Palmer Township                     | \$128,335.67 |  |  |
| 2018             | Pen Argyl Borough                   | \$15,888.46  |  |  |
| 2018             | Plainfield Township                 | \$39,650.30  |  |  |
| 2018             | Portland Borough                    | \$2,706.27   |  |  |
| 2018             | Roseto Borough                      | \$7,282.91   |  |  |
| 2018             | Slate Belt Regional                 |              |  |  |
| 2018             | Stockertown Borough                 | \$5,377.12   |  |  |
| 2018             | Tatamy Borough                      | \$6,631.48   |  |  |
| 2018             | Upper Mt Bethel Township            | \$43,294.89  |  |  |
| 2018             | Upper Nazareth Township             | \$37,326.13  |  |  |
| 2018             | Walnutport Borough                  | \$9,826.45   |  |  |
| 2018             | Washington Township                 | \$30,255.49  |  |  |
|                  |                                     |              |  |  |

|      |                     | Total Payments:   | \$1,312,674.64 |
|------|---------------------|-------------------|----------------|
|      |                     | Payments Held:    | \$0.00         |
|      |                     | Initial Payments: | \$1,312,674.64 |
| 2018 | Wind Gap Borough    |                   | \$13,795.95    |
| 2018 | Wilson Borough      |                   | \$9,343.94     |
| 2018 | Williams Township   |                   | \$42,014.93    |
| 2018 | West Easton Borough |                   | \$5,477.30     |