STATUS REPORT
ON
LOCAL GOVERNMENT PENSION PLANS

A Summary and Analysis of

2009 Municipal Pension Plan Data
submitted pursuant to Act 205 of 1984
and
2008 County Pension Plan Data
submitted pursuant to Act 293 of 1972

Public Employee Retirement Commission
Commonwealth of Pennsylvania

January 2011

Report to the
General Assembly and Governor of the
Commonwealth of Pennsylvania

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COMMONWEALTH OF PENNSYLVANIA
PUBLIC EMPLOYEE RETIREMENT COMMISSION
HARRISBURG
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January 2011

To: Members of the Pennsylvania General Assembly
and Governor Corbett

The Commission is hereby submitting its thirteenth biennial report on the status of the Commonwealth's 3,200 local government pension plans for your review and information. These regularly issued status reports are an essential component of the oversight of local government pension plans exercised by the Governor and General Assembly. This oversight is warranted because Pennsylvania's pension plans for local government employees, when viewed in the aggregate, represent one of the largest retirement systems in the nation.

In conjunction with its mandated responsibility to coordinate policy development for the Commonwealth's public employee retirement systems, the Commission endeavors to use the status reports on local government pension plans to focus the attention of State policymakers on the specific issues and reform measures that it views as warranting attention. More than two decades have passed since the first status report was issued pursuant to the Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984), and the Commission believes it is time for the Commonwealth to move beyond that landmark municipal pension reform statute.

First, the provisions of Act 205 of 1984 need to be updated to reflect the passage of time and expanded to accommodate new circumstances. Second, legislation to begin the necessary consolidation of municipal pension plans needs to be enacted. And finally, the pension plan reporting standards applicable to all cities, boroughs, townships and authorities need to be extended to counties.

On behalf of the Commission, I am hopeful that you will find this report to be informative and useful. It serves to provide basic information on Pennsylvania local government retirement systems and to convey the Commission's plan to systematically address the many local government retirement issues that require your attention. Through a series of special reports, the Commission has endeavored to address individual issues by providing background information and suggested resolution. Through your attention and subsequent deliberations, the comprehensive policy guidelines needed for the Commonwealth's local government retirement systems can be established.

Sincerely,

Anthony W. Salomone
Chairman

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PREFACE

The following report contains data and discussion on the local government pension plans of the Commonwealth. For the purposes of this report, the local government pension plans established by municipalities subject to the reporting requirements of Act 205 of 1984 are termed "municipal pension plans," while the local government pension plans established by counties that continue to report under the provisions of Act 293 of 1972 are termed "county pension plans." Where data is combined for municipal and county pension plans, the report uses the term "local government pension plans."

The data presented in the report was extracted from the individual pension plan reports containing actuarial, financial and demographic information. The municipal pension plan reports submitted under Act 205 requirements covered the 2009 plan year, while the county pension plan reports submitted under Act 293 requirements covered the 2008 plan year. Throughout the filing periods, the Commission endeavored to ensure the reported data was complete and accurate. To the degree possible, the data provided in the individual reports was reviewed for completeness and internal consistency. In extracting the data from the database and in compiling this report, the Commission endeavored to minimize typographical errors and omissions.

When this report was prepared for publication, thirteen municipalities with one or more municipal pension plans remained delinquent in submitting the required Act 205 reports for the 2009 plan year. Consequently, data for at least sixteen municipal pension plans could not be included in this report. However, the omitted data is not statistically significant due to the small size of the pension plans involved.

PART I

EXECUTIVE SUMMARY

GENERAL CHARACTERISTICS

Pennsylvania's local government pension plans comprise more than 25 percent of the public employee pension plans in the United States. There are now more than 3,200 local government pension plans in Pennsylvania, and the number is continuing to grow. Seventy-one percent of the local government pension plans are self-insured, defined benefit plans, and 29 percent are money purchase or other type plans. The pension plans range in size from one to more than 20,000 active members, but more than 98 percent of the pension plans can be characterized as small (less than 100 members). While 67 percent of the local government pension plans have ten or fewer members, 29 percent have three or fewer active members.

FUNDING STATUS

The rapid annual growth rate (10%) of unfunded actuarial accrued liabilities prior to the passage of Act 205 of 1984 was reduced to about two percent between 1985 and 1997. Between 1997 and 2001, the total unfunded actuarial accrued liabilities of local government pension plans decreased from $3.7 billion to $2.0 billion, primarily due to the issuance of bonded debt. Between 2001 and 2009, the total unfunded actuarial accrued liabilities increased significantly due in large part to the reduction in the market value of assets caused by economic conditions.

COMPLIANCE WITH MINIMUM FUNDING STANDARD

The reported data shows that municipalities failed to comply with the actuarial funding standard in 87 instances in 2008. As a result of enforcement activities of the Commission, instances of noncompliance have become a less significant factor in the funded condition of municipal pension plans since the enactment of Act 205 of 1984.

IMPACT OF CHANGES IN STATE AID ALLOCATION

Both under-funded and over-funded municipal pension plans continue to decrease in number since the enactment of Act 205. This reduction in numbers of plans outside a "normal range" is an indicator of an effective allocation formula. Between 1985 and 1989, the total State aid allocated under Act 205 increased dramatically, and the unit value increased from $1,146 to $3,269. The unit value decreased to $2,501 in 1990 and has since climbed to $3,235. In 2010, State aid was sufficient to fully fund pension costs in 34 percent of municipalities, or approximately 8 percent of the active membership.

AMENDMENT TO ACT 205 OF 1984

Act 44 of 2009 was signed into law by the Governor on September 18, 2009, and makes numerous, significant changes to the Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984). Acknowledging the current economic climate, Act 44 makes available a number of actuarial tools intended to provide short-term fiscal relief to local governments operating public pension plans. The Act also regulates the establishment and operation of Deferred Retirement Option Plans (DROPs), establishes new conduct and disclosure standards for professional service contracts applicable to municipal pension systems, and provides special remedies applicable to the cities of Philadelphia and Pittsburgh.

ADDITIONAL REFORM NEEDED

Fundamental problems inherent in the administrative and legislative structure of Pennsylvania local government pension plans are not being addressed by Act 205. Pennsylvania's local government pension plans are governed by numerous disjointed statutes and can be characterized as technically deficient and outmoded.

Problems that evidence the need for reform outside the parameters of Act 205 include:

- *Proliferation of small plans*. Sixty-seven percent of the Commonwealth's municipal pension plans have ten or fewer active members. Per-member administrative expenses associated with small plans are disproportionately large and other functions are absent or inadequate.

- *Deficient retirement codes*. The statutory framework is fragmented, portability is limited and there is substantial disparity in the provision of retirement benefits. One of the largest public employee retirement systems in the nation cannot function efficiently and effectively without adequate policy guidelines.

The administration of Act 205 has resulted in basic reform. Having implemented actuarial funding of local government retirement plans, it has averted the potential insolvency of multiple municipal retirement funds. Act 205 has been successful and continues to be successful, but it does not address the fundamental issue of structure. Administrative and structural reform of local government pension plans continues to be a priority for Commission activity.

PART II

GENERAL CHARACTERISTICS

NUMBER OF PLANS

Pennsylvania has a complex system of local government comprised of more than 4,600 governing units. General purpose local governments — cities, boroughs, towns and townships — total approximately 2,600 governing units. Special purpose local governments — municipal authorities — total approximately 2,000 units, and counties total 66 units. General purpose local governments in Pennsylvania, in most instances, establish separate pension plans for their police, fire and nonuniformed employees, while counties and municipal authorities generally establish one pension plan for all employees.

The local government pension plans in Pennsylvania are estimated to comprise more than 25 percent of the total number of public employee pension plans in the United States. With more than 3,200 local government pension plans, the Commonwealth has more than four times as many public employee pension plans as any other state. Chart I shows the number of local government pension plans grouped by the type of employee and by the type of local government as of 2009.

CHART I

NUMBER OF LOCAL GOVERNMENT PENSION PLANS

	Police	Fire	Nonuniformed	**Total**
County	0	0	72	**72**
City	58	45	64	**167**
Borough	483	21	572	**1,076**
Township (1st Class)	88	7	104	**199**
Township (2nd Class)	304	8	830	**1,142**
Authority	0	0	493	**493**
Council of Government	30	0	28	**58**
Total	**963**	**81**	**2,163**	**3,207**

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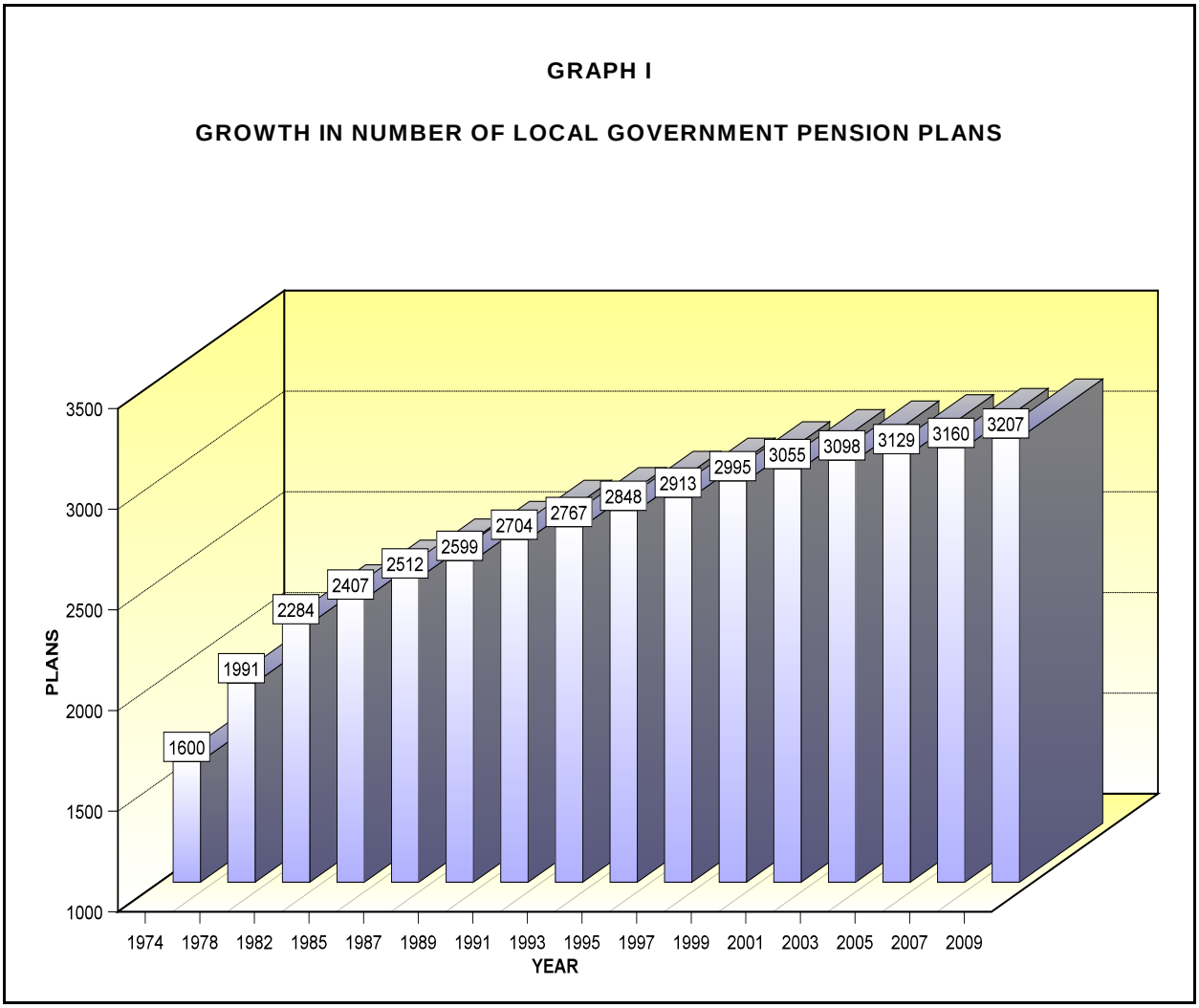
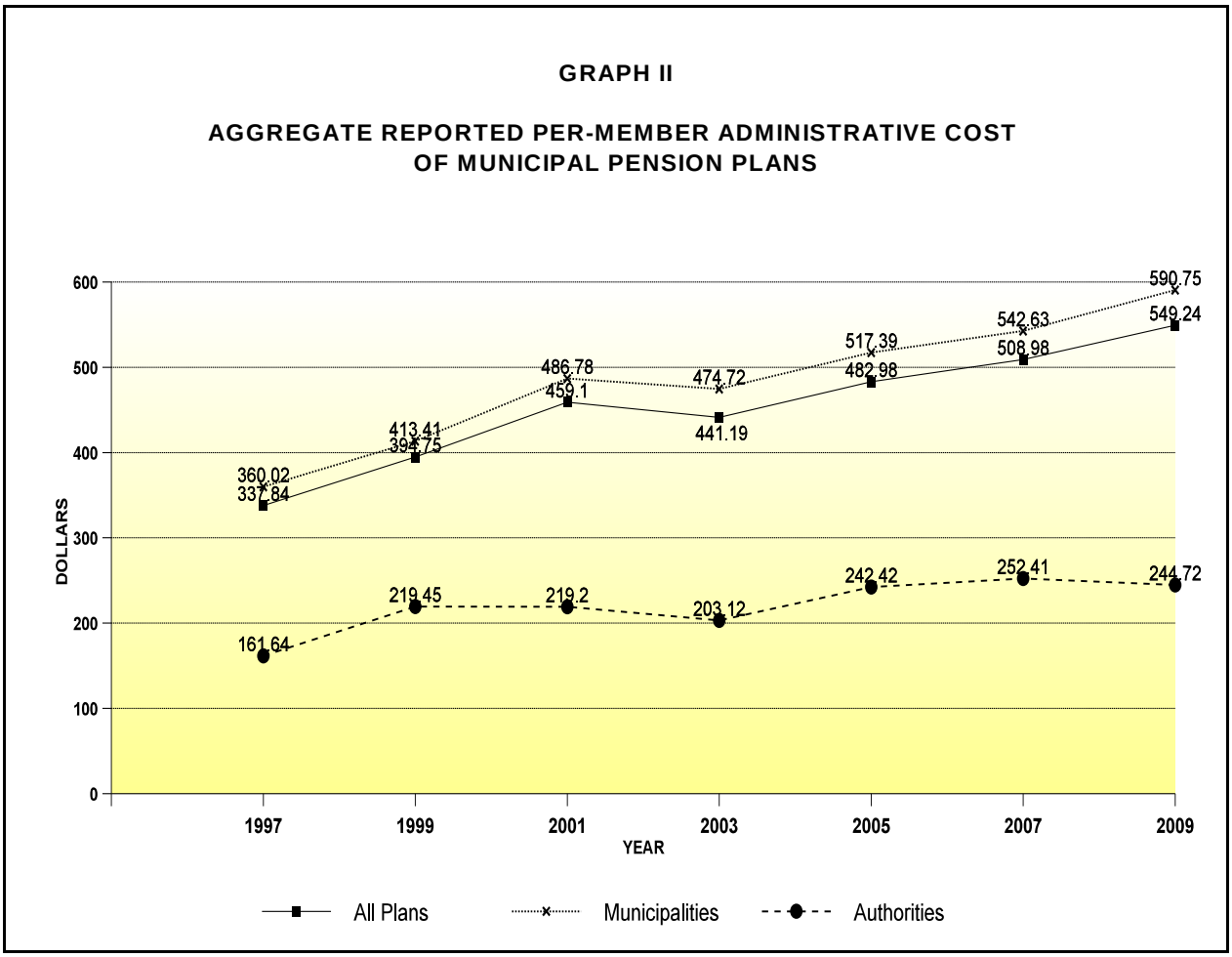
The more than 4,600 local government units in Pennsylvania have the potential to establish in excess of 7,000 pension plans. Graph I shows the growth in the number of local government pension plans since State reporting requirements were initiated in 1974. Although reporting irregularities, varying reporting criteria, and a reporting frequency change affected the data, the general trend is clear — the number of local government pension plans in the Commonwealth is continuing to increase. Since the 2007 reporting period, the net number of pension plans reported has increased by forty-seven. Only three of these additional pension plans have 10 or more members.



ADMINISTRATIVE COST

The aggregate administrative expenses reported for municipal pension plans in 2009 totaled $39.4 million. The reported administrative expenses are understated because they typically include only direct administrative expenses and because municipalities that utilize asset managers frequently pay administrative costs through a reduction of income distribution rather than a payment made from plan assets. Also, the reported administrative expenses in the very small (10 or fewer active members) pension plans are understated because they are frequently money purchase plans that do not have a mechanism for reporting administrative expenses.

When stated on a per-member basis, an accurate disclosure of administrative costs of municipal pension plans can be used as a measure of the relative efficiency of pension plan administration. Even using reported expenses, some useable information can be obtained. The aggregate administrative cost reported by the 2,508 municipal pension plans that reported administrative expenses in 2009 was $39.4 million, or $549.24 per member. This level of aggregate per-member administrative cost reflects an increase of 7.9 percent when compared with the $508.98 aggregate per-member administrative cost reported in 2007. The continuing escalation of the administrative expenses for municipalities, as shown in Graph II, may be partially attributable to the level of State aid, which in many cases fully covers the administrative expenses and thus reduces the incentive for municipalities to contain costs. The authorities' reported administrative expenses are less than half of the municipal costs. This may be attributable to the fact that authorities have never received State aid to reimburse those expenses.



The relationship between the size of municipal pension plans and the level of administrative expenses may be examined using per-member administrative cost data. To provide the most valid comparison, the aggregate per-member administrative cost data was adjusted to eliminate sources of known distortion. The adjustment restricted the pension plans included in the size-based comparison to only defined benefit municipal pension plans with at least one active member and no known understatement of administrative expenses. The adjustment results in the comparison being based on the administrative expenses reported for 1,291 defined benefit municipal pension plans. Chart II shows that the small size of most municipal pension plans in Pennsylvania increases the statewide cost of administration.

CHART II

PER-MEMBER ADMINISTRATIVE COST FOR SELECTED MUNICIPAL PENSION PLANS BASED ON PENSION PLAN SIZE

Pension Plan Size	Per-Member Administrative Cost
10 or fewer Active Members	$1,440.62
11 to 100 Active Members	$1,008.63
More than 100 Active Members	$445.38
More than 500 Active Members	$403.73

As shown in Chart II above, per-member administrative expenses are proportionately higher among smaller pension plans. If the 2009 per-member administrative costs associated with large pension plans ($403.73) were applied to the municipal pension plans that reported administrative expenses instead of the administrative costs actually incurred by those plans ($39.4 million), the annual savings to the 2,508 municipalities would total more than $10.4 million — showing a potential for a 26.5 percent reduction in ongoing administrative costs.

NATURE OF PLANS

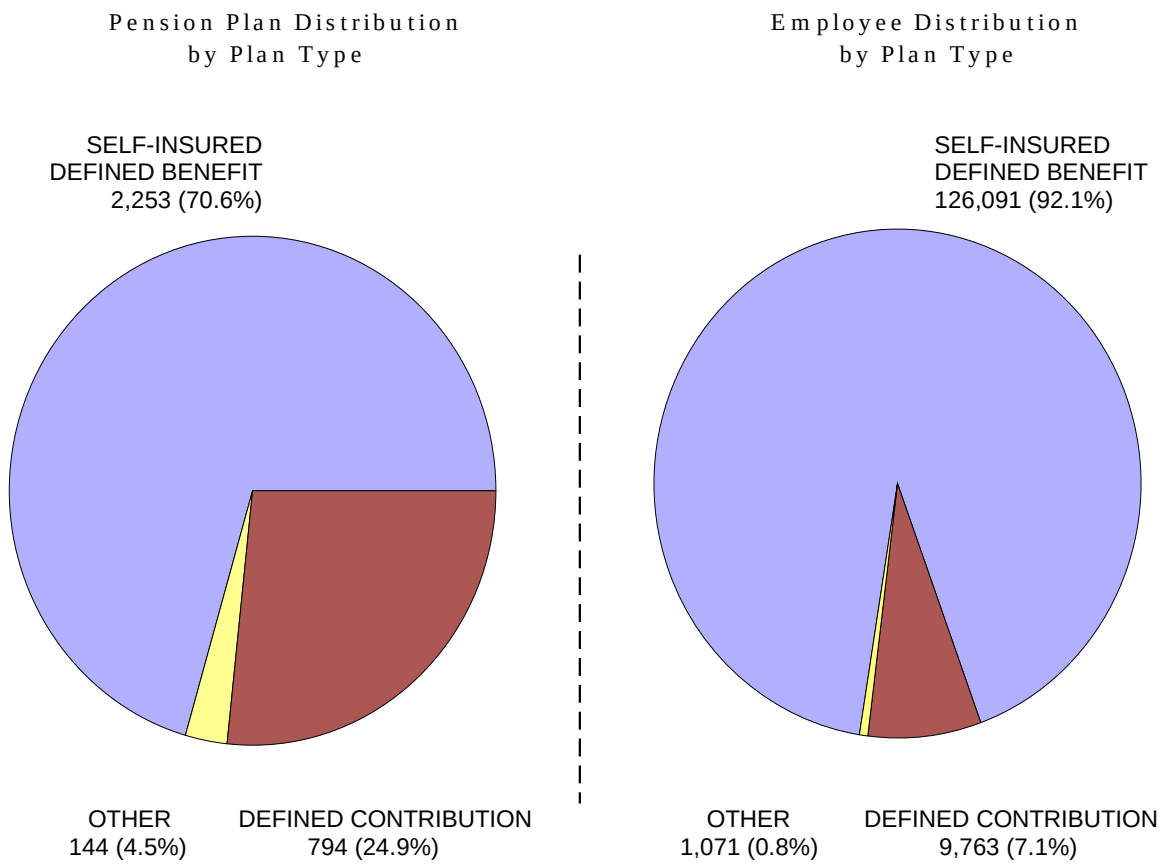
The municipal pension plans included in this report may be categorized as defined benefit or money purchase pension plans. In defined benefit pension plans, the pension benefit to be payable at retirement is fixed in some manner and a resultant actuarial liability is established and funded. Defined benefit pension plans may be characterized as "fully-insured" or "self-insured." In fully-insured pension plans, fund assets are allocated to individual members through insurance instruments prior to retirement and the insurance is sufficient to guarantee the pension benefits at retirement. Defined benefit pension plans characterized as self-insured are those plans where some or all of the risk of providing pension benefits remains with the municipality, even though the plan may have an insurance component. In some instances, defined benefit pension plans are provided by municipalities through participation in Taft-Hartley Act collectively bargained, jointly trusteed, multi-employer pension plans. In 2009, the defined benefit pension plans established by local governments included 2,253 self-insured pension plans and three fully-insured plans. Defined benefit pension plans were also provided by 92 local governments through jointly trusteed, multi-employer pension plans.

In money purchase pension plans, the pension benefit is determined by the monies accumulated in the retiring employee's account up to the time of retirement. Money purchase pension plans may be funded with defined contributions or less formal funding mechanisms, both of which allocate monies to the individual member accounts prior to retirement. In 2009, the 832 money purchase pension plans established by Pennsylvania's local governments were comprised of 794 defined contribution pension plans and 38 pension plans with no scheduled funding method. In addition to the defined benefit and defined contribution plans, pension plans were also maintained by 11 local governments where no active, vested or retired employees exist at the present time. Our analysis does not include 16 known local government pension plans (12 defined contribution plans and 4 defined benefit plans) that were delinquent in filing actuarial valuation reports at the time this report was prepared, as reported in Table VI.

A major distinction between the "defined benefit" (DB) and the "defined contribution" (DC) approach is most significant in the placement of the risk associated with investment earnings over the period of employment. The fixed benefit in a DB pension plan means that the investment experience affects the contribution requirements, increasing them when earnings are lower and decreasing them when earnings are higher. The fixed contributions in a DC pension plan mean that the investment experience affects the benefit amount, increasing it when earnings are higher and reducing it when earnings are lower. Therefore, the employer, as the residual contributor, bears the investment risk in a DB pension plan, and the employee bears the investment risk in a DC pension plan.

GRAPH III

LOCAL GOVERNMENT PENSION PLAN DISTRIBUTION



Graph III shows that approximately 70 percent of the local government pension plans in Pennsylvania were self-insured, defined benefit pension plans, while 92 percent of the State's local government employees with pension benefit coverage were members of self-insured, defined benefit pension plans. The graph also evidences that defined contribution pension plans represented approximately 25 percent of the local

government pension plans in the Commonwealth and that defined contribution pension plans represented only about 7 percent of the local government employees for which pension coverage was provided.

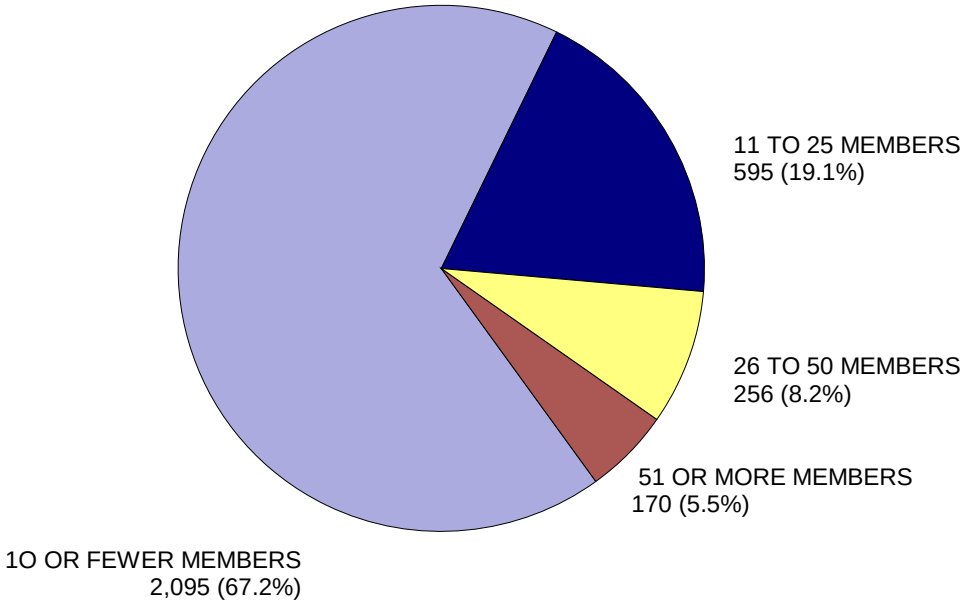
There were 58 new pension plans established since the 2007 reporting period. Of the 58 new plans, 31 were defined contribution pension plans with a total of 150 new members. There were 27 new defined benefit plans with a total of 90 new members. The trend of new plans is shifting away from the traditional defined benefit pension plan to some form of a defined contribution pension plan.

SIZE OF PLANS

Not considering Philadelphia, which has a total of 28,632 active members (more than 20,000 active members in the nonuniformed pension plan), the municipal pension plans in Pennsylvania range in size from one to more than 1,700 active members. Surveys of public employee pension plans frequently use a threshold of 100 active members to categorize public employee pension plans as either small or large. Using a standard of 100 active members, 98 percent of Pennsylvania's pension plans (3,054) are small. Establishing the standard at 50 members, or one-half the usual standard, only decreases the percentage of Pennsylvania's municipal pension plans categorized as small to 94 percent. Graph IV shows that pension plans with 10 or fewer active members comprise more than 67 percent of Pennsylvania's municipal pension plans and that only about 14 percent of the municipal pension plans in the Commonwealth have more than 25 active members. While not specified by Graph IV, 933 municipal pension plans (30%) have 3 or fewer active members.

GRAPH IV

DISTRIBUTION OF MUNICIPAL PENSION PLANS BY NUMBER OF ACTIVE MEMBERS



The 72 county pension plans in Pennsylvania range in size from plans with as few as 14 active members to one plan with more than 7,000 active members. Most counties maintain one employee pension plan, although several counties have more than one. On average, the county pension plans have approximately 817 active members.

CHART III

DISTRIBUTION OF COUNTY PENSION PLANS BY THE NUMBER OF ACTIVE MEMBERS

Number of Members	Number of Plans
100 or fewer	8
101 – 200	14
201 – 300	8
301 – 400	7
401 – 500	6
501 or more	29

When considered in the aggregate, the local government pension plans of the Commonwealth are the equivalent of a very large public employee pension system. Chart IV presents data to permit a comparison of municipal government retirement systems and county government retirement systems. It must be pointed out that size is a valid comparison, but the assets and liabilities are an unfair comparison. The cost method used in all of the municipal plans is the same, entry age normal, while most of the county plans use the aggregate cost method. Also, most of the county plans have a similar benefit structure (a hybrid plan consisting of a defined benefit portion funded by the employer and a defined contribution portion funded by the employee), while the municipal plans vary widely.

CHART IV

MUNICIPAL GOVERNMENT RETIREMENT SYSTEMS COMPARED WITH COUNTY GOVERNMENT RETIREMENT SYSTEMS

	Active Members	Actuarial Accrued Liability	Actuarial Assets	Unfunded Actuarial Accrued Liability
Municipal Government Retirement Systems	78,098	$18,926,649.610	$11,957,415,704	$7,197,030,510 [1]
County Government Retirement Systems	58,827	$ 7,202,907,183	$6,972,999,944	$290,730,513 [1]

[1] Represents total of unfunded actuarial accrued liabilities reported for individual pension plans.

PART III

FUNDING STATUS AND PRACTICES

ACTUARIAL FUNDING METHODS AND POLICY

Most (97%) of the 2,253 self-insured, defined benefit local government pension plans in the Commonwealth are required to be funded in accordance with the actuarial funding standard established by Act 205 of 1984. The remaining self-insured, defined benefit local government pension plans — the county pension plans — are required to fund their employee pension plans on an actuarial basis, but there is no specific actuarial funding standard established for county pension plans. The Act 205 funding standard established for self-insured, defined benefit municipal pension plans is based on the entry age normal actuarial cost method. Since both the State Employees' Retirement System and the Public School Employees' Retirement System also use the entry age normal actuarial cost method, county pension plans are the only self-insured, defined benefit public employee pension plans in Pennsylvania not required by statute to use the entry age normal actuarial cost method for funding and reporting purposes.

Under Act 205 of 1984, the 938 local government pension plans that do not have self-insured, defined benefits are required to be funded at a level sufficient to satisfy the annual funding requirements specified in their plan documents. Forty-six pension plans with defined contributions that may have experienced funding deficiencies in 2008, as indicated by their 2009 Act 205 reporting forms, were sent funding deficiency notices as part of a Commission effort to enforce compliance with the municipal funding standard among municipalities with money purchase plans. The Department of the Auditor General was notified of the reported deficiencies in an effort to aid in its audit planning and examination process for municipal defined contribution pension plan funding compliance.

ACTUARIAL FUNDING STATUS

The liabilities of money purchase pension plans equal the assets at retirement, and as a result, when contributions are made as specified in their plan documents, they are fully funded by virtue of their design. For fully-insured, defined benefit pension plans, the value of the pension plan's insurance policies equal the liabilities at retirement. Multi-employer, jointly trusteed, Taft-Hartley Act collectively bargained pension plans are treated like defined contribution pension plans with respect to funding requirements. Accordingly, analysis of the funding status of these fully-funded municipal pension plans is not necessary.

The funding status of the 2,253 self-insured, defined benefit local government pension plans in the Commonwealth varies considerably. An easily understood and reliable method to gauge the funded status of municipal pension plans is available by virtue of the standard use of the entry age normal (EAN) actuarial cost method required by Act 205 of 1984. Because 51 of the 72 county pension plans did not use the entry age

normal actuarial cost method, the following discussion of the funding status of local government pension plans only concerns the 2,181 self-insured, defined benefit municipal pension plans.

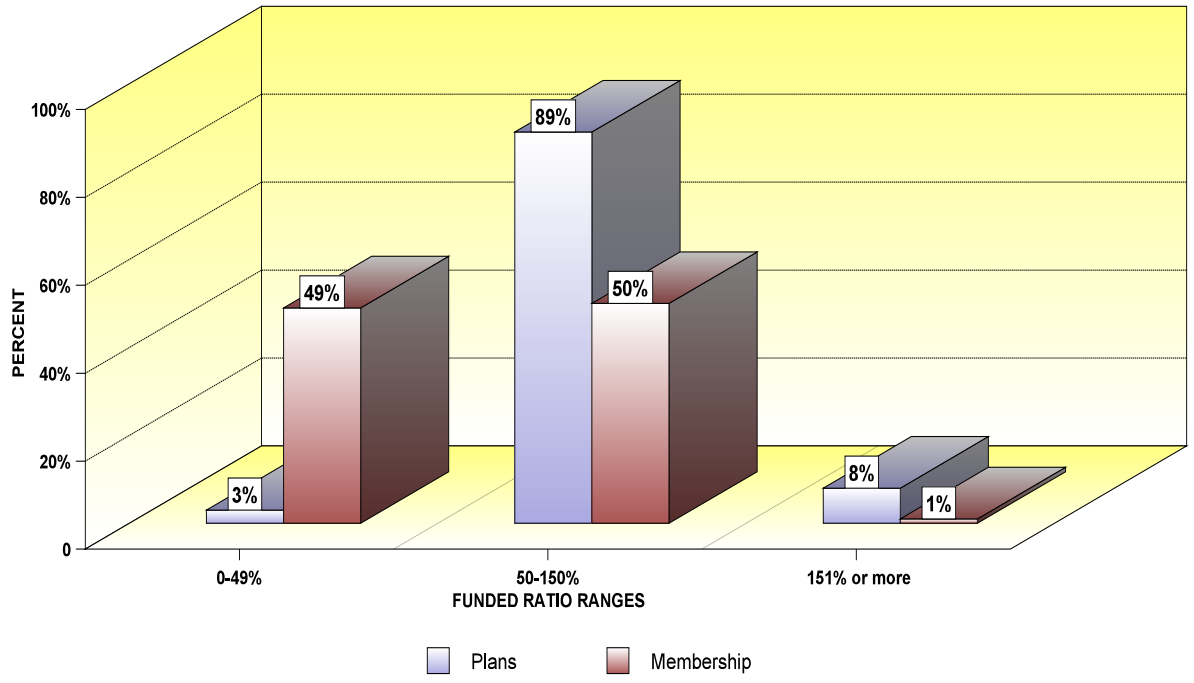
The EAN actuarial cost method provides for the even distribution of pension costs over the working career of individual employees. Accordingly, the assets of the pension plan may, at any time, be compared with the total value of the contributions that would have normally been made to the plan to date. The total value of the normal contributions to date is termed the actuarial accrued liability. By computing the funded ratio — the assets expressed as a percentage of the actuarial accrued liability — the pension plan's current funding status is made apparent. For example, when the funded ratio of a municipal pension plan is 100 percent, the assets are equal to the actuarial accrued liability and the pension plan is currently funded exactly on target with the actuarially estimated requirements.

Situations where the funded ratio is exactly 100 percent are rare. In most instances, the funded ratio is greater or less than 100 percent. When the funded ratio is less than 100 percent, the pension plan's assets are less than the currently estimated liabilities and an actuarial deficiency, termed an unfunded actuarial accrued liability, exists. When the funded ratio is greater than 100 percent, the pension plan's assets are greater than the currently estimated liabilities and an actuarial surplus exists. The funded ratio for each municipal pension plan in the Commonwealth is reported in Table I.

Funded ratios above and below 100 percent are not significant unless there is a substantial deviation. Due to normal fluctuations in actuarial cost estimates and other factors, there is an acceptable range in a pension

GRAPH V

DISTRIBUTION OF SELF-INSURED, DEFINED BENEFIT MUNICIPAL PENSION PLANS AND THEIR ACTIVE MEMBERSHIP AMONG FUNDED RATIO RANGES



plan's funded ratio. The distribution of the 2,181 self-insured, defined benefit municipal pension plans in Pennsylvania among funded ratio ranges is examined in Graph V, which indicates that 89 percent of the pension plans and 50 percent of the membership resided in a 50 to 150 percent funded ratio range in 2009. The membership in this range took a dramatic drop from 93 percent in 2007, but all but one percent of the change can be attributed to the city of Philadelphia falling below 50 percent for each of its plans. In 1985, prior to the establishment and enforcement of actuarial funding under Act 205, only 58 percent of the pension plans and 30 percent of the membership resided in a 50 to 150 percent funded ratio range. This improved tendency for municipal pension plans to operate within the normal funded ratio range is primarily attributed to the enactment and administration of Act 205, which initiated an actuarial funding standard for municipal pension plans and implemented a more efficient formula for allocating the State aid provided to municipalities to offset their employee pension costs.

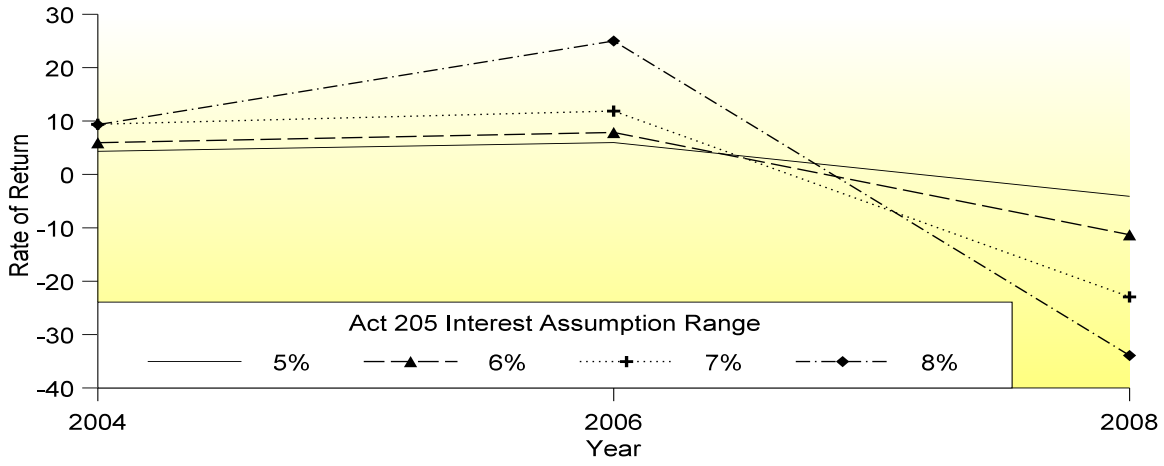
CHANGES IN UNFUNDED ACTUARIAL ACCRUED LIABILITIES

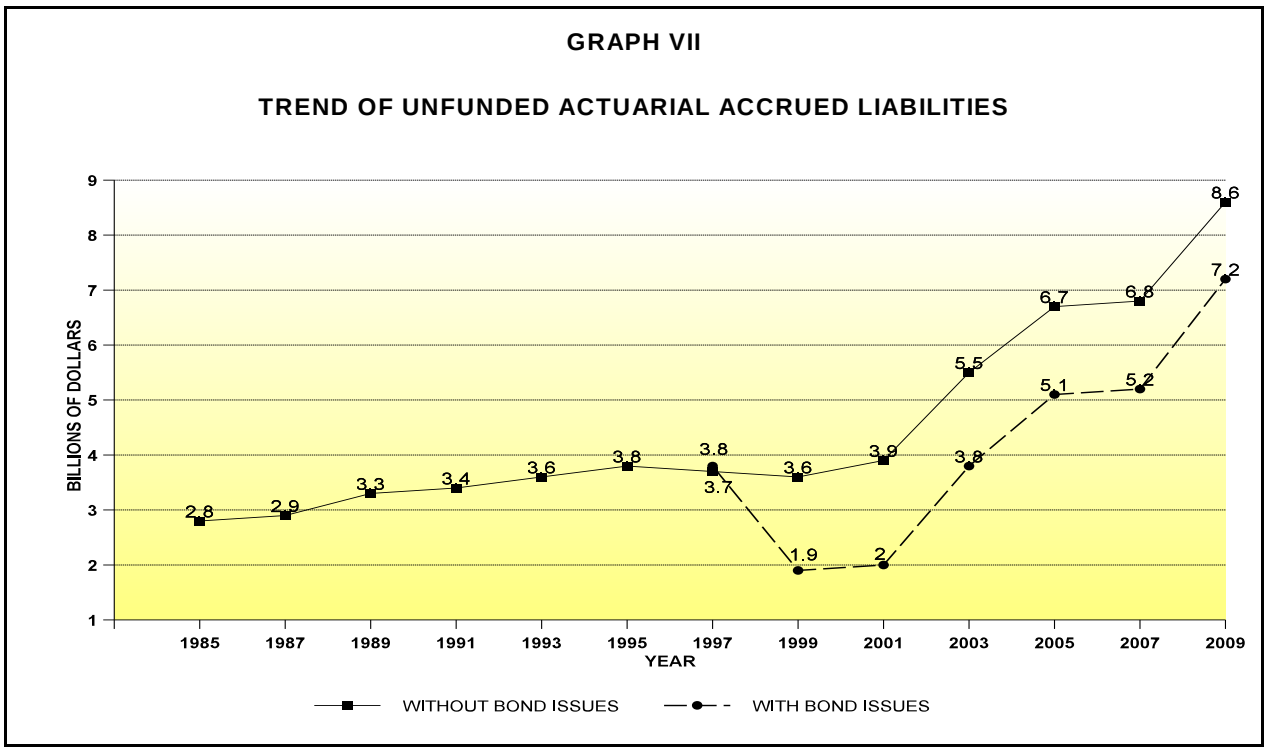
As the funded ratio of a pension plan decreases from 100 percent, the pension plan's assets cover an increasingly smaller percentage of the accrued liabilities. The funding shortfalls, termed unfunded actuarial accrued liabilities, may occur normally due to recognition of prior service credits, other benefit liberalizations, or actuarial experiences. A more recent cause for changes in the unfunded actuarial accrued liability is in the way a municipality reports its actuarial assets. By adopting an actuarial smoothing technique that averages asset values over a three to five-year period, the total losses and gains are not reflected immediately. Prior to the 2003 filing period, only about 3 percent of the pension plans used some type of smoothing. In the 2003 filing period, the percentage of pension plans using a smoothing technique increased to 30 percent. The number of pension plans using a smoothing technique in the 2005 filing period decreased to 20 percent, the 2007 filing period decreased to 16 percent, and the 2009 filing period increased to 48 percent. The changes in the smoothing rates fluctuate with the economics of the moment.

When a pension fund assumes a high rate of return and then consistently fails to achieve that return, it may lead to a cycle of investment losses and increased contributions that leaves the pension underfunded and municipal budgets in distress.

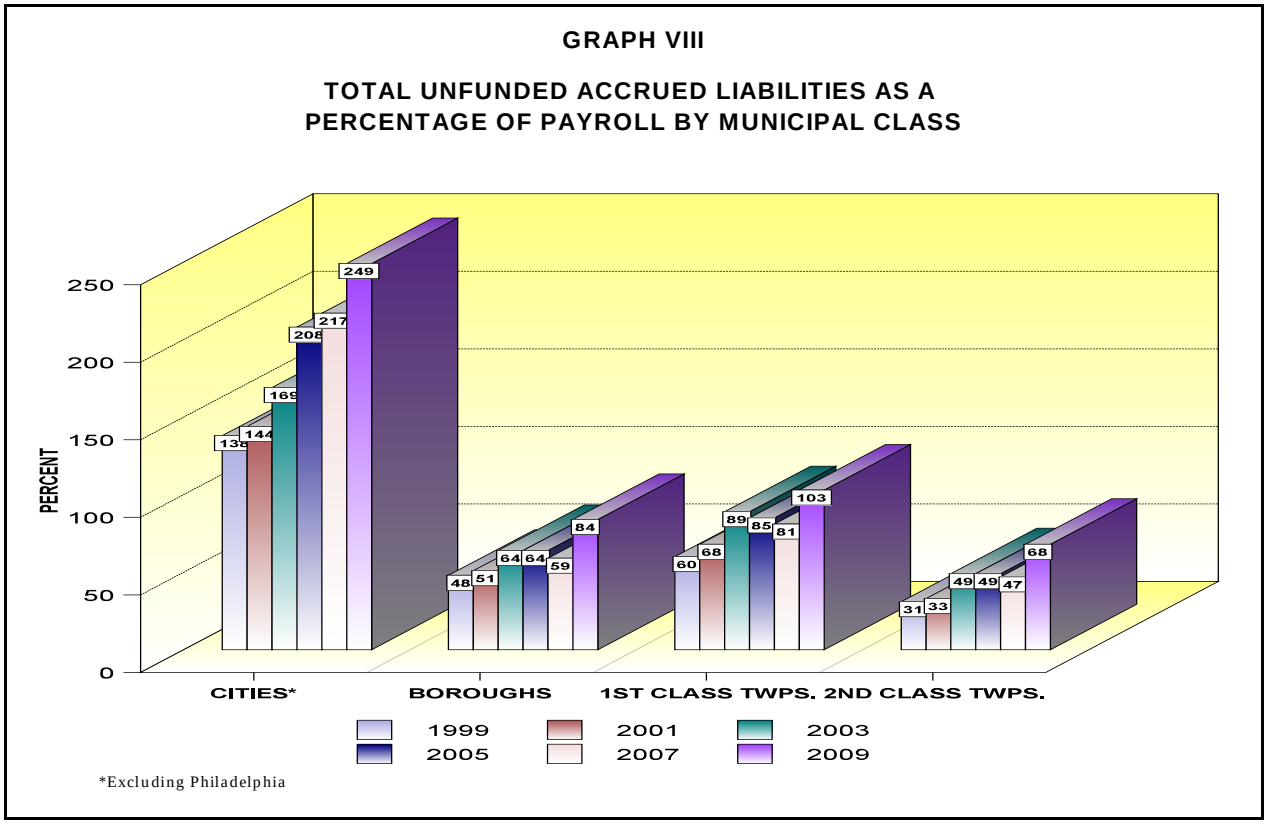
GRAPH VI

AVERAGE RATE OF RETURN BY INTEREST ASSUMPTION RANGE





Another perspective on unfunded actuarial accrued liabilities may be obtained by examining them on a basis relative to the size of the municipality. Stating unfunded actuarial accrued liabilities as a percentage of payroll tends to offset the effect of inflation over time and allows for a comparison of differently sized pension



plans. For 1999, 2001, 2003, 2005, 2007 and 2009, Graph VIII shows the total unfunded actuarial accrued liabilities reported in each municipal classification expressed as percentages of the respective payrolls. Because of the overwhelming influence of Philadelphia's data, the City's data is not reflected in Graph VIII. As shown in Graph VIII, no class of municipality was exempt from the economic turmoil that occurred in 2008. The actual percentage increase in each of the municipal classifications between 1999 and 2009 was as follows: 80 percent in cities, 75 percent in boroughs, 72 percent in first class townships and 119 percent in second class townships. These increases in total unfunded actuarial accrued liabilities are generally viewed as being caused, to a considerable extent, by economic trends and the assumptions used by the municipalities in the pension plans to predict future costs. Although not shown in Graph VIII, the total unfunded actuarial accrued liabilities of cities declined from 342 percent of payroll in 1985 to 138 percent of payroll in 1999. The issuance of bonded debt accounted for about 85 percent of that reduction.

CONTRIBUTIONS TO MUNICIPAL PENSION PLANS

The data contained in Act 205 actuarial valuation reports include the actual contributions to the pension plan for the year prior to each valuation date. The trend in the aggregate contributions to municipal pension plans, excluding Philadelphia's pension plans, as reported in the 1997, 1999, 2001, 2003, 2005, 2007 and 2009 actuarial valuation reports, is presented in Graph IX. As evidenced in Graph IX, both member and State contributions have steadily increased since the 1997 filing period. While the reported municipal contributions decreased from $102 million in 1997 to $51 million in 2001 and have steadily increased to $168 million in 2009, this apparent fluctuation in municipal contributions, which contrasts with the more steady progression of member and State contributions, results because municipalities are required to make whatever contributions are needed to satisfy the net Act 205 actuarial funding requirement after the member and State contributions have been deducted. These residual contributions by municipalities are, therefore, the only sources of municipal pension plan contributions that are directly affected by changes in the actuarial funding requirements. The actual impact on municipal contributions, for example, can be seen in the context of the inverse relationship between investment returns and actuarial funding requirements.

The high investment returns from 1996 through 1998 were a significant factor in the reduction of municipal contributions in the 1999 and the 2001 filing periods, and the lower investment returns experienced in 2001 and 2002 contributed to the increase in municipal contributions ($8 million) reported in 2003. Although investment returns of 2003 through 2006 rebounded, the effects of the increased amortization payments that are now being realized are reflected in Graph IX. The devastating loss in 2008 is yet to be reflected in this graph, but if the 2001 losses are any indication of what is to happen, municipal contributions in the aggregate will rise nearly 200 percent in the next six years and that is assuming the stock market levels return to normal. Accordingly, municipal contributions are more prone to fluctuation than either member or State contributions, and the resulting unpredictability, which affects small municipal pension plans more acutely, makes budgeting for the actuarial funding requirements of municipal pension plans difficult.

In addition to the effect of investment returns on actuarial funding requirements and in turn municipal contributions, Graph IX also shows a reduction in the level of municipal contributions in 1999, which was attributable, in part, to the issuance of bonded debt by municipalities. Prior to the 1999 filing period, numerous municipalities funded all or part of the unfunded actuarial accrued liabilities of their pension plans through the issuance of bonded debt and significantly reduced or eliminated the associated annual amortization payments. Because amortization payments are a large component of a municipality's Act 205 actuarial funding requirement, the issuance of bonded debt significantly affected the reported municipal contribution levels, contributing to the significant reduction in 1999 and lowering the reported municipal contribution level in subsequent years. It is important to note that the issuance of bonded debt only shifts the burden of debt from the pension plan to the municipal government.

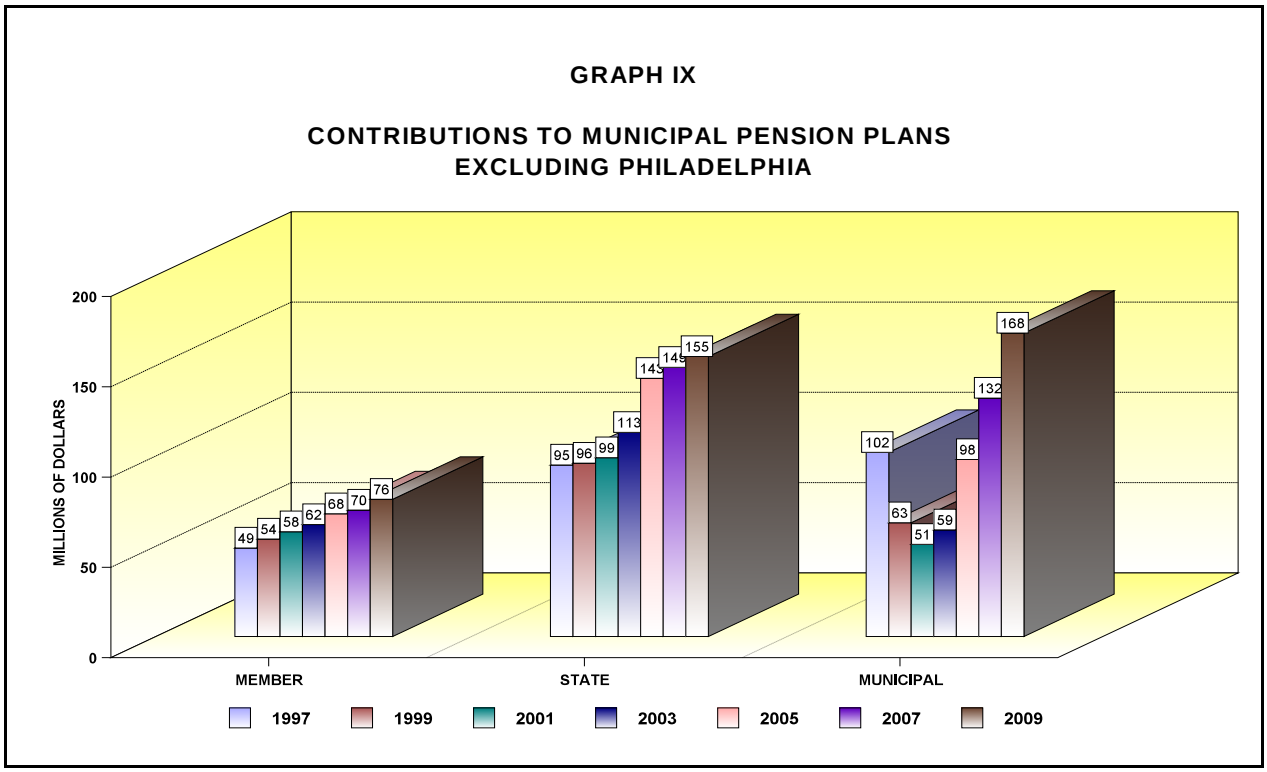


Chart V shows the dollar amount of the total funding provided by each source of contributions to municipal pension plans, excluding Philadelphia, for the 2007 and 2009 filing periods as well as the change in funding provided by each source of contributions between those years. As shown in Chart V, the total contributions to municipal pension plans increased approximately 13.9 percent between the 2007 and 2009 filing periods, with State contributions representing approximately 39 percent of the total contributions and both municipal and member contributions representing approximately 42 percent and 19 percent, respectively, of the total contributions.

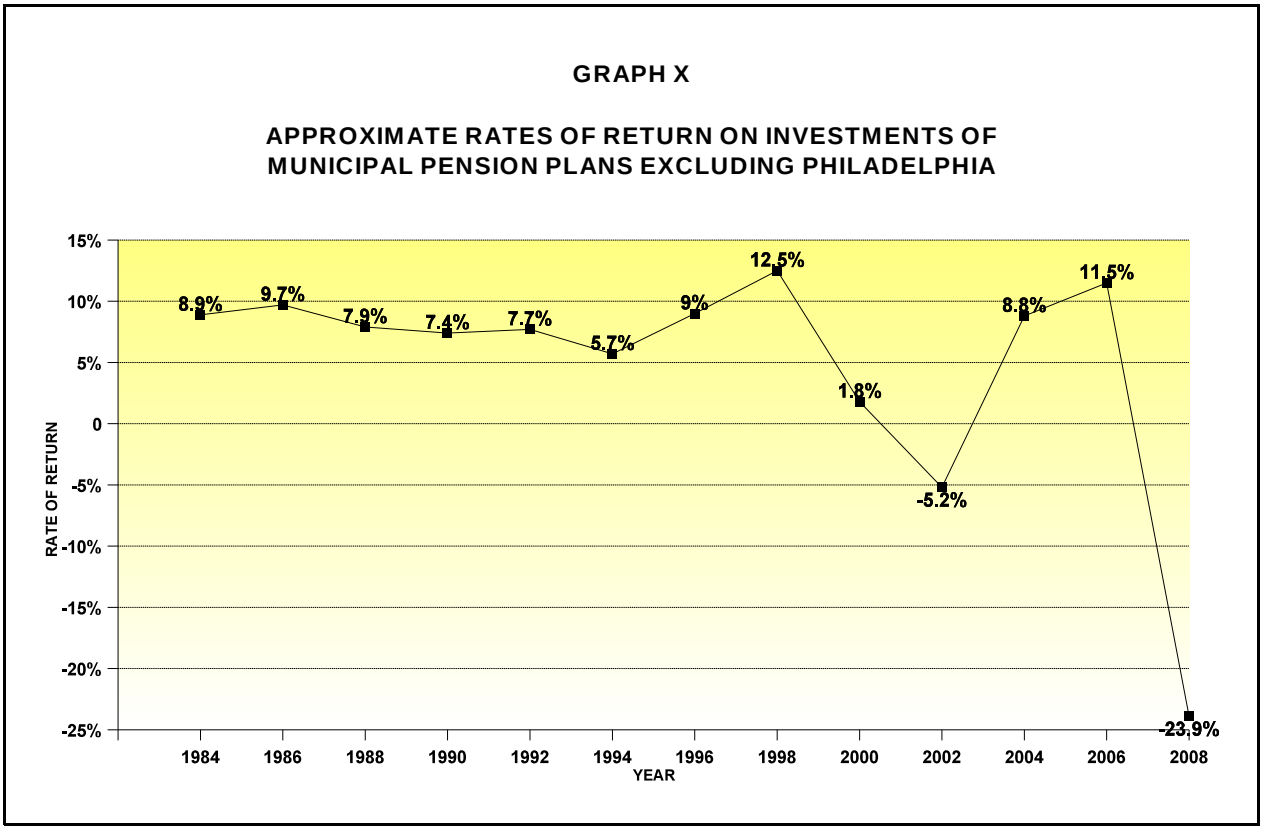
CHART V

CONTRIBUTIONS TO MUNICIPAL PENSION PLANS EXCLUDING PHILADELPHIA

	2007 FILING PERIOD	2009 FILING PERIOD	CHANGE
Member Contributions			
As Dollar Amount	69,668,010	76,415,669	9.7%
As % of Contributions	19.9	19.1	-0.8
State Contributions			
As Dollar Amount	148,950,584	154,930,840	4.0%
As % of Contributions	42.4	38.8	-3.6
Municipal Contributions			
As Dollar Amount	132,286,193	168,413,952	27.3%
As % of Contributions	37.7	42.1	4.4
Total Contributions			
As Dollar Amount	350,904,787	399,760,461	13.9%
As % of Contributions	100.0	100.0	

RATE OF RETURN ON INVESTMENTS

The aggregate rate of return on investments for Pennsylvania's reviewable municipal pension plans, other than Philadelphia, was at -23.9 percent during the year 2008, as reported in the 2009 filing period. During the year 2008, the rate of return achieved in the pension plans maintained by individual classes of municipalities were as follows: -25.9 percent in cities, -23.3 percent in boroughs, -25.8 percent in first class townships, and -23.2 percent in second class townships. During the even-year period ending with the year 2008, the rate of return for all municipal classes, excluding Philadelphia, was approximately 4.8 percent, which is off from the 6.8 percent (weighted interest rate) assumed by the actuaries. The rate of return experienced by municipal pension funds in the past ten plus years reflect entry into the equity market by many municipalities that had not previously invested in equities. With continuing exposure to the more volatile returns typically experienced by equity investments, the average rate of return on municipal pension funds has shown to be less stable than the rates experienced between 1984 and 1994, as evidenced in Graph X.



COMPLIANCE WITH ACTUARIAL FUNDING STANDARD

The uniform actuarial funding standard implemented under Act 205 of 1984 was first effective for municipal pension plans in 1986. The 2009 Act 205 reports contained data on both the 2008 minimum municipal obligation (MMO) calculated for the pension plans and the actual municipal contributions to the pension plans in 2008. When a municipality contributes less than the Act 205 minimum municipal obligation to a pension plan, a funding deficiency is created. The Commission monitors compliance with the actuarial funding standard through the Act 205 reporting process and compiles compliance data in the biennial status reports, which enables the Commission to meet its statutory responsibility to disclose instances of noncompliance in a public report to the Governor and the General Assembly.

The January 1, 2009, actuarial valuation reports submitted for self-insured, defined benefit pension plans disclosed 87 instances of noncompliance with the Act 205 funding standard, and the Commission issued orders to the municipalities responsible for those 87 funding deficiencies to effect compliance with the Act 205 mandated funding standard. Data on the 87 funding deficiencies that occurred in 2008 is provided in Table IV, which displays the funding deficiencies as a dollar amount, as a percent of MMO, as a percent of total cost, and as a percent of payroll. Expressing the funding deficiency as a percentage of the MMO serves to show how much of the required municipal contribution was not contributed. Expressing the funding deficiency as a percentage of total cost, which is defined for this table as the normal cost plus the required amortization payments, permits the funding deficiency to be evaluated without regard to prior period deficiencies or member contributions and thus provides a measure of the significance or magnitude of the funding deficiency with respect to total annual funding requirements of the pension plan. Expressing the funding deficiency as a percentage of the annual payroll is a reliable means to evaluate the significance of the funding deficiency and makes a relative comparison among the municipal pension plans possible. For each pension plan reporting a funding deficiency, Table IV also discloses the funded ratio, or the pension plan's assets expressed as a percentage of its actuarial accrued liabilities, to provide a means of assessing whether the overall financial position of the pension plan is critical.

The funding deficiency data provided in Table IV should be considered with respect to the magnitude of the funding deficiency. Minimal funding deficiencies should not be cause for concern, although they do represent a means to alert responsible officials that increased administrative attention is necessary. Only in-depth, detailed assessments of the circumstances that resulted in the funding deficiencies in the individual pension plan can authoritatively determine if action is necessary to avoid recurrences.

In addition to the enforcement efforts for self-insured, defined benefit pension plans that were previously discussed, letters were issued to 46 defined contribution municipal pension plans, as reported in Table V, to provide notification of a possible funding deficiency in 2008. These letters were based on a significant reported deficiency between the calculated required contribution, according to an ordinance, resolution or plan document, and the reported actual municipal contribution. Enforcement activities by the Commission addressing defined contribution funding deficiencies helps to assure municipal employer adherence to promised funding levels of individual employee accounts, which directly affects employee retirement account balances on a year-to-year basis. The Department of the Auditor General was notified of both the defined benefit and the defined contribution funding deficiencies that occurred in 2008.

MAJOR ECONOMIC ASSUMPTIONS

Chart VI is a tabular distribution of the major economic assumptions used by actuaries in the preparation of Act 205 actuarial valuation reports submitted to the Commission during the 2009 filing period. The chart displays the minimum, maximum and arithmetic averages of the interest rate and the salary scale assumptions by plan size along with the frequency of each assumption within specified ranges. Actuarial calculations used to determine annual pension costs and liabilities are necessarily based on assumptions regarding future economic and demographic events.

The two major economic assumptions addressed by Act 205 used in the preparation of actuarial valuation reports are the assumption as to interest earnings and the assumption as to future salary increases. Together these two assumptions are the primary determinant in annual costs and future liabilities. Act 205 specifies a range of economic assumptions that must be used in preparing actuarial valuation reports. The economic actuarial assumption as to interest earnings may not be less than 5 percent or more than 9 percent, and where the pension benefit is salary related, the actuarial assumption as to salary projection may not be greater than the assumption as to interest and not less than the assumption as to interest reduced by 3 percent. If

assumptions outside of this range are used, the actuary must document that the specific experience of the plan that caused the actuary and the governing body to conclude that assumptions within the specified range are inappropriate and provide documentation that the particular assumptions chosen are appropriate for that plan. In the 2009 filing period, there were 21 plans with assumptions outside the specified range, up from 20 in the previous filing period. Chart VI does not show the change in economic assumptions between Act 205 filing periods. The arithmetic average assumptions (when weighted by asset values) as to interest rate and salary scale are shown in Chart VII for past filing periods.

CHART VI

INTEREST RATE AND SALARY SCALE ASSUMPTIONS [1]

Distribution by Asset Size

Asset Size	No. of Plans	Interest Rate			Salary Scale		
		MIN	MAX	AVG	MIN	MAX	AVG
<= $100,000	173	5.0%	8.0%	6.1%	3.0%	6.5%	4.6%
> $100,000 - $1,000,000	893	5.0%	8.5%	6.6%	2.0%	7.0%	4.6%
> $1,000,000 - $5,000,000	753	5.0%	8.5%	7.0%	3.0%	6.0%	4.8%
> $5,000,000	322	6.0%	8.5%	7.4%	3.0%	6.0%	4.9%

Frequency within Specified Ranges

Interest Rate Range	No. of Plans	Percent	Salary Rate Range	No. of Plans	Percent
5.0 to 5.4%	36	1.7	0.1 to 3.9%	31	1.4
5.5 to 5.9%	16	0.7	4.0 to 4.4%	161	7.5
6.0 to 6.4%	866	40.4	4.5 to 4.9%	989	46.2
6.5 to 6.9%	72	3.4	5.0 to 5.4%	773	36.1
7.0 to 7.4%	317	14.8	5.5 to 5.9%	118	5.5
7.5 to 7.9%	512	23.9	6.0 to 6.4%	67	3.1
8.0 to 8.4%	306	14.3	6.5 to 6.9%	1	0
8.5 to 8.9%	16	0.7	7.0 to 7.4%	1	0
9.0%	0	0			

[1] Forty defined benefit plans that do not have a salary related benefit and use no salary scale have been excluded from

CHART VII

AVERAGE INTEREST RATE AND AVERAGE SALARY SCALE ASSUMPTIONS

	2009	2007	2005	2003	2001
Interest Rate	6.78%	6.80%	6.80%	7.03%	7.03%
Salary Scale	4.73%	4.80%	4.80%	5.03%	5.07%
Difference	2.05%	2.00%	2.00%	2.00%	1.96%

PART IV

IMPACT OF CHANGES IN STATE AID ALLOCATION

BACKGROUND

Prior to Act 205 of 1984, the Commonwealth used two inequitable formulas to annually distribute the Commonwealth monies available to aid municipalities in meeting their employee pension costs. Act 205 replaced the prior formulas with a single formula that was more efficient and equitable. Under Act 205, General Municipal Pension System State Aid (GMPSSA) is allocated annually to all municipalities (excluding municipal authorities) to defray the costs of providing employee pension benefits. Stated in a simplified manner, the Act 205 allocation formula first determines a "unit value" by dividing the total amount of money available for distribution by the total number of employee "units" reported by the individual municipalities. The unit value is then multiplied times the number of employee units reported by each eligible municipality to determine the individual municipal allocation amounts.

However, the Act 205 formula limits the annual allocation provided to the City of Philadelphia to 25 percent of the total amount of GMPSSA available for distribution. In the year 2010, the City of Philadelphia received State aid in the amount of $54.5 million, which was the equivalent of an allocation equal to $1,637 per unit. The municipalities that received State aid allocations in 2010 based on the unit value received $3,235 per unit.

The Act 205 allocation formula also limits all individual State aid allocations to 100 percent of the annual pension costs payable by the recipient municipality. This limit or "cost cap" on the annual allocations was included in the Act 205 formula because of the wide variation in municipal pension costs. In some cases, lower municipal pension costs are the result of the excessive State funding provided under the prior allocation formulas that have substantially lowered or eliminated municipal pension costs for current employees. In other cases, lower municipal pension costs are attributable to the lower level of benefits being provided relative to the average municipal pension plan. In these and other situations, the allocation of State aid in excess of the annual municipal pension costs would provide funding where none is required and reduce the funding available for other municipalities. Therefore, the "cost cap" in the Act 205 allocation formula functions to ensure the efficient use of the available State aid and supports the program's purpose — offsetting municipal pension costs.

Chart VIII shows the total allocations of State aid and the corresponding employee unit values since 1985, along with the number and percentage of municipalities whose pension costs were, or were not, fully funded by State aid. In the five-year period from 1985 through 1989, the total amount of State aid allocations almost doubled, and the unit value, which is used to determine individual allocations, increased from $1,146 to $3,269, reflecting an increase of about 185 percent. Chart VIII shows that less than half of the recipient municipalities consistently receive cost-basis allocations that fully fund their employee pension costs and this percentage is continually dropping.

CHART VIII

MUNICIPALITIES RECEIVING STATE AID AT FULL COST VERSUS UNIT VALUE

Year	Total Allocation	Municipalities Receiving Full Pension Costs		Municipalities Receiving Unit Value		Unit Value
1985	$62.3 million	758	75%	253	25%	$1,146
1986	$78.4 million	632	63%	371	37%	$1,624
1987	$97.2 million	808	84%	154	16%	$2,173
1988	$109.0 million	922	94%	59	6%	$2,746
1989	$121.7 million	919	96%	43	4%	$3,269
1990	$115.9 million	824	87%	120	13%	$2,501
1991	$119.3 million	874	86%	143	14%	$2,490
1992	$121.4 million	818	78%	228	22%	$2,331
1993	$121.4 million	827	75%	277	25%	$2,310
1994	$122.9 million	783	70%	332	30%	$2,286
1995	$125.6 million	799	69%	361	31%	$2,311
1996	$127.5 million	739	58%	538	42%	$2,200
1997	$131.5 million	663	54%	564	46%	$2,248
1998	$129.2 million	861	65%	457	35%	$2,437
1999	$124.9 million	780	57%	580	43%	$2,217
2000	$133.3 million	983	71%	401	29%	$2,751
2001	$134.5 million	958	69%	436	31%	$2,698
2002	$150.6 million	916	64%	521	36%	$2,763
2003	$162.0 million	929	65%	499	35%	$2,894
2004	$190.5 million	724	49%	742	51%	$2,911
2005	$190.5 million	702	48%	767	52%	$2,927
2006	$ 198.6 million	719	48%	784	52%	$3,088
2007	$ 206.0 million	734	49%	754	51%	$3,206
2008	$ 206.6 million	702	47%	800	53%	$3,186
2009	$205.5 million	652	43%	857	57%	$3,128
2010	$217.9 million	519	34%	997	66%	$3,235

OPERATION OF THE ACT 205 ALLOCATION FORMULA

A cost-basis allocation occurs when a municipality's allocation is subjected to the "cost cap" and, as a result, fully funds the recipient municipality's pension costs. A unit-basis allocation occurs when a municipality's allocation is determined by the standard formula (total units X unit value = allocation) and, as a result, partially funds the recipient municipality's pension costs. As originally conceived in 1984, the Act 205 formula was expected to determine the State aid allocations predominately on a unit basis, with only a relatively few cost-basis allocations needed to ensure the efficient use of GMPSSA. In practice, the Act 205 formula operated to provide State aid allocations determined on a cost basis in about half of the cases. This undesirable effect of the operation of the Act 205 allocation formula was caused by the large, unanticipated growth in the State revenues used to provide GMPSSA and the corresponding increases in the unit value. Today, however, only 34 percent of the municipalities or 8 percent of the active membership is receiving a cost-basis allocation, because the amortization portion of the pension costs are increasing faster than total allocations used to fund State aid.

Because of the high frequency of instances where State aid fully funded municipal pension costs in the past, the orientation of municipal officials to their employee pension plans changed. Because local tax revenues in many cases were not required to finance employee pension benefits, municipal officials became more willing to grant increased pension benefits. In addition, municipal officials were more likely to increase pension benefits in lieu of other forms of compensation because, unlike the other forms of compensation, the pension benefits could be increased at no cost to the municipality. This same inducement for municipal officials was present for reducing member contributions, since the increase in employer pension costs that normally results with reductions in member contributions would be fully funded by State aid. With today's economy, municipalities will likely create new plans for new hires at a lower pension benefit or possibly eliminate the pension plan where possible.

We can conclude that the GMPSSA program has successfully redressed the inequities and inefficiencies of the prior allocation formulas.

PART V

THE NEW RECOVERY PROGRAM

OVERVIEW

Act 44 of 2009 was signed into law by the Governor on September 18, 2009, and makes significant changes to the Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984). Acknowledging the current economic climate, Act 44 makes available a number of actuarial tools intended to provide short-term fiscal relief to local governments operating public pension plans.

Under the previous "Recovery Program," a municipality had the option to elect participation in the program and utilize the recovery remedies available. A municipality's assigned distress score was based on a complex calculation involving actuarial data from pension plan report(s) and municipal financial data. The new law dictates that every municipality with a pension plan have a distress score calculated and be assigned a corresponding distress level, with mandatory remedies, voluntary remedies or no remedies available.

The Act 44 distress score is based upon the aggregate funded ratio of a municipality's pension plan(s), as reported in the municipality's Act 205 Actuarial Valuation Report(s). The funded ratio is determined by dividing the total actuarial assets of the pension plans by the total actuarial liabilities, and stated as a percentage. If a municipality operates both defined benefit (DB) and defined contribution (DC) pension plans, all pension plans (including DC plans) are used in the calculation of the total assets and liabilities. The corresponding score and distress level of the funded ratio are shown in Chart IX.

Chart IX

DISTRESS SCORING

Funded Ratio	Score	Distress Level	Election Form
90% and above	0	None	No election form
70% to 89%	1	Level 1 (Minimal)	Voluntary Remedies
50% to 69%	2	Level 2 (Moderate)	Mandatory and Voluntary Remedies
Less than 50%	3	Level 3 (Severe)	Mandatory and Voluntary Remedies

Municipalities with a funded ratio of 90% or above will have a distress score of zero (0), with no mandatory or voluntary remedies available. Outlined below are the remedies that may be elected for each distress level. If no election form is submitted the Commission assumes no voluntary remedies have been elected, but the mandated remedies must be implemented.

Level 1 (Minimal Distress)

Voluntary Remedies -

- Aggregation of pension funds for administration and investment
- Establishment of total member contributions
- Deviation from municipal contribution limitations
- May pay 75% or more of the amortization requirement for 2 years
- Increase in the asset smoothing corridor from 20% to 30% for an additional 2 years (expires on 12/31/2012, whether elected or not elected)

Level 2 (Moderate Distress)

Voluntary Remedies -

- Establishment of total member contributions
- Deviation from municipal contribution limitations
- Utilization of the special taxing authority under Act 205
- Establishment of a revised benefit plan for newly hired employees
- May pay 75% or more of the amortization requirement for 4 years
- Increase in the asset smoothing corridor from 20% to 30% for an additional 4 years (expires on 12/31/2014, whether elected or not elected)

Mandatory Remedies -

- Aggregation of pension funds for administration and investment
- Submission of a plan for administrative improvement

Level 3 (Severe Distress)

Voluntary Remedies -

- Establishment of total member contributions
- Deviation from municipal contribution limitations
- Utilization of the special taxing authority under Act 205
- May pay 75% or more of the amortization requirement for 6 years
- Increase in the asset smoothing corridor from 20% to 30% for an additional 4 years (expires on 12/31/2014, whether elected or not elected)

Mandatory Remedies -

- Aggregation of pension funds for administration and investment
- Establishment of a revised benefit plan for newly hired employees
- Submission of a plan for administrative improvement

To better understand the results of the "new" distress score, the following charts break down the distress scores by level and municipal class. It is clearly evident that Level 3 has the least amount of plans, but the highest percentage of active members. This data includes the City of Philadelphia which is exempt from mandatory remedies until January 1, 2016, but must file an annual actuarial valuation report every year they are exempt.

CHART X

DISTRESS SCORE BY DISTRESS LEVEL

Level	# of Municipalities	% of Municipalities	# of Active Members	% of Active Members
0 (Not Distressed)	776	53.9%	13,158	18.4%
1 (Minimal)	474	32.9%	20,373	28.6%
2 (Moderate)	162	11.3%	5,146	7.2%
3 (Severe)	27	1.9%	32,685	45.8%
	1,439		**71,362**	

The group of municipalities that is not considered distressed consists of 776 municipalities (53.9%), but only 13,158 active members (18.4%).

CHART XI

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 0

Class	# of Municipalities	% of Municipalities	# of Active Members	% of Active Members
Cities	15	1.0%	1,392	2.0%
Boroughs	315	21.9%	4,059	5.7%
1st Class Townships	43	3.0%	2,449	3.4%
2nd Class Townships	235	16.3%	3,205	4.5%
Authorities	149	10.4%	1,826	2.6%
Regionals/COGs	19	1.3%	227	0.3%
	776		**13,158**	

The group of municipalities that is considered minimally distressed consists of 474 municipalities (32.9%) and 20,373 active members (28.6%).

CHART XII

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 1

Class	# of Municipalities	% of Municipalities	# of Active Members	% of Active Members
Cities	28	2.0%	5,251	7.4%
Boroughs	147	10.2%	4,150	5.8%
1st Class Townships	35	2.4%	2,625	3.7%
2nd Class Townships	193	13.4%	4,321	6.1%
Authorities	62	4.3%	3,800	5.3%
Regionals/COGs	9	0.6%	226	0.3%
	474		**20,373**	

The group of municipalities that is considered moderately distressed consists of 162 municipalities (11.3%) and 5,146 active members (7.2%).

CHART XIII

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 2

Class	# of Municipalities	% of Municipalities	# of Active Members	% of Active Members
Cities	10	0.7%	1,813	2.5%
Boroughs	41	2.8%	675	0.9%
1st Class Townships	11	0.8%	782	1.1%
2nd Class Townships	74	5.1%	944	1.3%
Authorities	21	1.5%	842	1.2%
Regionals/COGs	5	0.3%	90	0.1%
	162		**5,146**	

The group of municipalities that is considered severely distressed consists of 27municipalities (1.9%) and 32,685 active members (45.8%). The severely distressed plans include the larger cities, which have 45.6% of the active members at this level. There are other classes reported as severely distressed, but the majority of these plans are less than 10 years old and have given past service credits to the participating employees. Giving past service credits creates a large liability that must be paid off over the remaining working life of the employee with the average remaining working life of less than fifteen years. The shorter working life increases the amortization payment, thus increasing the municipalities' minimum municipal obligation.

CHART XIV

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 3

Class	# of Municipalities	% of Municipalities	# of Active Members	% of Active Members
Cities	3	0.2%	32,524	45.6%
Boroughs	3	0.2%	7	0.0%
1st Class Townships	0	0.0%	0	0.0%
2nd Class Townships	19	1.3%	89	0.1%
Authorities	2	0.1%	65	0.1%
Regionals/COGs	0	0.0%	0	0.0%
	27		**32,685**	

Act 44 requires the Commission to calculate distress scores for each biennial filing period. A municipality's score may remain the same, improve or worsen upon the next filing period. If a municipality's score improves, it may continue to utilize the longer time frames for amortization reduction and asset valuation applicable to the previous distress level. If a municipality's distress level, worsens the amortization reduction and the asset valuation will be extended by the difference between the time period allowed for the previous distress level and the current distress level. All other remedies elected and implemented may be continued.

PART VI

MUNICIPAL PENSION BILLS ENACTED SINCE THE LAST STATUS REPORT

ACT 44 OF 2009 (HOUSE BILL NUMBER 1828, PRINTER'S NUMBER 2638)

Amends the Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) to: 1) permit, but not require, county pension plans to use any reasonable actuarial assumptions or methodologies provided for in Act 205; 2) mandate revised amortization schedules applicable to all future unfunded actuarial accrued liabilities incurred by municipal pension plans; 3) provide for optional, alternative, expanded asset smoothing methods for determination of the actuarial value of assets; 4) establish a new distress determination method using the pension plan ratio of assets to liabilities, based upon the most recent actuarial valuation report; 5) establish three new levels of distress (Level I - minimal, Level II - moderate and Level III - severe) with corresponding voluntary and mandatory remedies dependent upon the severity of distress; 6) clarify the limitations on the uses of the special municipal taxing authority currently provided under the Act, and in the case of a municipality utilizing the proceeds from the special tax to fund other post-employment benefits (OPEBs), require the inclusion of OPEB liabilities in the actuarial valuation report filed with the Commission and in the calculation of the municipality's Minimum Municipal Obligation (MMO); 7) establish conduct and disclosure standards for professional service contracts, requiring municipal pension systems to adopt procedures to advertise and review proposals for contracts for professional services; 8) exempt the City of Philadelphia from the mandatory provisions of the new Act 205 recovery program until January 1, 2016; 9) permit, but not require the City of Philadelphia to re-amortize all of the unfunded actuarial accrued liabilities in the City's pension plans over a 30-year period using level-dollar amortization payments; 10) over a multi-year period, permit the City of Philadelphia to defer payment of a portion of the City's MMO and mandating a repayment schedule applicable to any amounts deferred; 11) permit the City of Philadelphia to temporarily impose a local sales and use tax of 1%, with any moneys received from the sales and use tax being used only to pay the City's MMO; 12) require the City of Philadelphia to comply with certain provisions of the bill, with failure to comply resulting in the withholding of certain State grants, loans and entitlements in an amount equal to the deferral amount not repaid; 13) permit the City of Pittsburgh to impose a parking tax of 37.5%, with 6.75% of any moneys received from the parking tax being used only to pay the City's MMO; 14) permit the City of Pittsburgh to impose an additional 2.5% parking tax if the City sells or leases any of its parking garages with net proceeds to be deposited with the Pennsylvania Municipal Retirement System (PMRS) on behalf of the City; 15) mandate the transfer of administration of the City of Pittsburgh's pension plans to PMRS if the City is determined to be Level III distress on January 1, 2011; 16) provide for the establishment of deferred retirement option plans (DROPs) by PMRS for its participating local governments; 17) authorize a local government with a defined benefit pension plan to establish a DROP as part of the plan; 18) prohibit future participation in DROPs by elected officials; and 19) provide for the designation of an active member's spouse as beneficiary regardless of date of marriage.

Amendments Applicable to All Plans

- The Act mandates revised amortization schedules applicable to all future unfunded actuarial accrued liabilities incurred by municipal pension plans.

  Effective immediately and included in the 2009 Actuarial Valuation Report (AVR):

  Actuarial Gains/Losses - Increases from 15 to 20 years

  Effective for changes made on or after September 18, 2009, and included in the 2011 AVR:

  Change in Assumptions - Decreases from 20 to 15 years
  State Mandated Benefit Changes - 20 years
  Local Benefit Changes for Active Employees - 10 years
  Local Benefit Changes for Retired Employees - 1 year

- Effective immediately, the Act provides for optional, alternative, expanded asset smoothing methods for determination of the actuarial value of assets. For the two-year valuation period beginning in 2009, the Act allows an expansion of the asset smoothing corridor for recognition of gains and losses from 20% to 30% for all municipalities.

- Adoption of new smoothing techniques or change of current smoothing methods shall be amortized as changes of actuarial assumptions. The use of the smoothing corridor will be amortized as an actuarial gain or loss.

ACT 51 OF 2009 (SENATE BILL NUMBER 369, PRINTER'S NUMBER 1478)

Amends the Emergency and Law Enforcement Personnel Death Benefits Act to: 1) mandate payment of a killed-in-service death benefit to the surviving spouse or, if there is no surviving spouse, the minor child of a paid firefighter, ambulance service or rescue squad member, or law enforcement officer in an amount equal to the decedent's monthly salary (adjusted annually by an amount equal to the increase in the Consumer Price Index), less the amount of any workers' compensation or pension benefit payable to an eligible beneficiary; 2) repeal Section 5(e)(2) of the Municipal Police Pension Law (Act 600 of 1955) which currently provides the killed-in-service death benefit applicable only to members of Act 600 pension plans; and 3) repeal Sections 202(b)(3)(vi) and (4)(vi) of the Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) which provides for a special extended amortization period applicable to the funding of liabilities resulting from the payment of the Act 600 killed-in-service benefit.

DATA TABULATIONS

The following tables are self-explanatory with the exception of columns labeled “PLAN TYPE”. To indicate the type of employee covered by the pension plan, the plan column uses “P” for police officers, “F” for firefighters, and “N” for nonuniformed employees. In instances where more than one pension plan is maintained for an employee type, a numeric code is appended to the letter code for employee type to identify the individual pension plan. To indicate the type of benefit plan, the type column uses a letter code (A, B or C). The letter code “A” indicates a defined contribution pension plan or a pension plan without a defined benefit structure or defined contributions. The letter code “B” indicates a defined benefit pension plan that is fully-insured. The letter “C” indicates a defined benefit pension plan that is self-insured in whole or in part. And the letter code “U” indicates a Taft-Hartley Act collectively bargained, jointly trusteed, multi-employer pension plan governed primarily by the federal Employee Retirement Income Security Act of 1974 (ERISA). An asterisk in a data column indicates a value that cannot be calculated or data that is not applicable.

TABLE I

General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
ADA	Arendtsville Borough	N	A	3	63,585	63,585	0	0	100
ADA	Berwick Township	N	C	2	100,063	92,129	7,934	10	92
ADA	Biglerville Borough	N1	C	3	157,334	109,644	47,690	34	70
ADA	Biglerville Borough	N2	A	0	53,604	53,604	0	*	100
ADA	Biglerville Borough	P	C	2	163,255	102,748	60,507	56	63
ADA	Bonneauville Borough	N	A	7	261,541	261,541	0	0	100
ADA	Butler Township	N	C	3	185,980	95,355	90,625	88	51
ADA	Carroll Valley Borough	N	C	13	1,343,976	853,189	490,787	89	63
ADA	Carroll Valley Borough	P	C	4	557,464	477,345	80,119	37	86
ADA	Conewago Township	N	A	10	196,487	196,487	0	0	100
ADA	Conewago Township	P	C	8	1,629,649	1,222,615	407,034	80	75
ADA	Cumberland Township	N	C	6	510,436	453,775	56,661	18	89
ADA	Cumberland Township	P	C	9	1,299,789	1,319,876	-20,087	-4	102
ADA	East Berlin Area Joint Authority	N	C	3	74,928	73,366	1,562	2	98
ADA	East Berlin Borough	N	C	1	495,911	312,162	183,749	333	63
ADA	East Berlin Borough	P	C	1	265,866	300,801	-34,935	-71	113
ADA	Eastern Adams Regional Police	P	C	10	896,820	795,385	101,435	19	89
ADA	Fairfield Municipal Authority	N	A	1	13,599	13,599	0	0	100
ADA	Franklin Township	N	A	5	78,581	78,581	0	0	100
ADA	Gettysburg Borough	N	C	24	1,790,858	1,485,730	305,128	34	83
ADA	Gettysburg Borough	P	C	11	3,776,553	3,414,872	361,681	61	90
ADA	Gettysburg Municipal Authority	N	C	15	1,265,231	716,517	548,714	78	57
ADA	Hamilton Township	N	C	4	59,030	64,051	-5,021	-3	109
ADA	Hamiltonban Township	N	C	3	26,751	93,411	-66,660	-79	349
ADA	Hamiltonban Township	P	C	1	36,468	147,787	-111,319	-600	405
ADA	Lake Meade Municipal Authority	N	A	4	159,019	159,019	0	0	100
ADA	Latimore Township	N	A	1	45,656	45,656	0	0	100
ADA	Latimore Township	P	C	1	473,069	527,029	-53,960	-118	111
ADA	Liberty Township	N	A	2	1,114	1,114	0	0	100
ADA	Liberty Township	P	C	1	104,692	121,592	-16,900	-35	116
ADA	Littlestown Borough	N	C	11	578,004	649,516	-71,512	-17	112
ADA	Littlestown Borough	P	C	7	1,289,890	1,371,079	-81,189	-19	106
ADA	McSherrystown Borough	N	C	4	617,389	386,318	231,071	135	63
ADA	McSherrystown Borough	P	C	4	1,037,506	895,110	142,396	71	86
ADA	Menallen Township	N	C	2	200,998	95,687	105,311	136	48
ADA	Mt Joy Township	N	A	7	89,461	89,461	0	0	100
ADA	Mt Pleasant Township	N	A	6	123,195	123,195	0	0	100
ADA	New Oxford Borough	N	A	2	26,958	26,958	0	0	100
ADA	New Oxford Municipal Authority	N	A	6	60,880	60,880	0	0	100
ADA	Oxford Township	N	A	7	109,068	109,068	0	0	100
ADA	Possum Valley Municipal Authority	N	A	3	77,107	77,107	0	0	100
ADA	Reading Township	N	C	5	107,510	142,824	-35,314	-19	133
ADA	Reading Township	P	C	3	121,463	99,856	21,607	16	82
ADA	Straban Township	N	A	5	123,516	123,516	0	0	100
ADA	Tyrone Township	N	C	1	0	15,135	-15,135	-53	*

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ADA	White Run Regional Municipal Authority	N	C	5	554,814	601,736	-46,922	-21	108
ADA	York Springs Borough	N	C	1	410,487	431,323	-20,836	-47	105
ALL	Aleppo Township	N	A	4	48,843	48,843	0	0	100
ALL	Aleppo Township	P	C	0	500,266	577,272	-77,006	*	115
ALL	Allegheny County Housing Authority	N	A	159	13,477,611	13,477,611	0	0	100
ALL	Allegheny County Sanitary Authority	N1	C	93	24,403,743	20,308,000	4,095,743	71	83
ALL	Allegheny County Sanitary Authority	N2	C	257	68,102,090	67,812,504	289,586	2	100
ALL	Allegheny League Of Municipalities	N	C	4	567,506	345,702	221,804	120	61
ALL	Allegheny Valley Joint Sewer Authority	N	C	11	1,747,834	1,996,700	-248,866	-46	114
ALL	Aspinwall Borough	N	C	9	1,858,377	1,487,899	370,478	92	80
ALL	Aspinwall Borough	P	C	6	1,994,942	1,762,364	232,578	69	88
ALL	Avalon Borough	N	C	5	331,342	317,063	14,279	6	96
ALL	Avalon Borough	P	C	6	1,926,461	1,516,590	409,871	97	79
ALL	Baldwin Borough	N	C	19	2,447,789	2,062,010	385,779	45	84
ALL	Baldwin Borough	P	C	25	12,461,858	9,218,554	3,243,304	165	74
ALL	Baldwin Township	N	A	3	284,633	284,633	0	0	100
ALL	Baldwin Township	P	C	5	1,632,693	1,266,598	366,095	89	78
ALL	Bell Acres Borough	N	C	5	228,961	155,194	73,767	32	68
ALL	Bell Acres Borough	P	C	3	381,523	340,565	40,958	21	89
ALL	Bellevue Borough	N	C	21	1,472,064	1,881,512	-409,448	-47	128
ALL	Bellevue Borough	P	C	12	5,220,782	4,461,616	759,166	97	85
ALL	Ben Avon Borough	N	C	2	215,205	112,532	102,673	113	52
ALL	Ben Avon Borough	P	C	0	377,698	665,198	-287,500	*	176
ALL	Bethel Park Borough	N	C	63	10,909,955	8,515,361	2,394,594	79	78
ALL	Bethel Park Borough	P	C	34	17,874,825	13,699,106	4,175,719	153	77
ALL	Blawnox Borough	N	A	4	284,600	284,600	0	0	100
ALL	Blawnox Borough	P	C	4	1,054,685	1,581,258	-526,573	-205	150
ALL	Brackenridge Borough	N	C	10	1,166,503	1,617,868	-451,365	-105	139
ALL	Brackenridge Borough	P	C	4	1,754,675	1,786,936	-32,261	-13	102
ALL	Braddock Borough	P	C	0	531,315	441,249	90,066	*	83
ALL	Braddock Hills Borough	P	C	2	558,362	127,019	431,343	550	23
ALL	Bradford Woods Borough	N	A	0	17,941	17,941	0	*	100
ALL	Brentwood Borough	N	C	14	1,161,504	928,545	232,959	40	80
ALL	Brentwood Borough	P	C	14	4,288,707	4,258,162	30,545	3	99
ALL	Bridgeville Borough	N	C	9	1,608,835	1,661,749	-52,914	-13	103
ALL	Bridgeville Borough	P	C	9	2,201,353	2,373,799	-172,446	-26	108
ALL	Carnegie Borough	F	C	0	83,966	122,601	-38,635	*	146
ALL	Carnegie Borough	N	C	15	2,516,573	2,195,685	320,888	45	87
ALL	Carnegie Borough	P	C	12	3,007,516	2,364,938	642,578	72	79
ALL	Castle Shannon Borough	N	C	14	1,490,093	1,572,595	-82,502	-15	106
ALL	Castle Shannon Borough	P	C	12	4,545,062	3,966,234	578,828	55	87
ALL	Cheswick Borough	N	C	3	777,077	495,925	281,152	197	64
ALL	Cheswick Borough	P	C	3	1,499,079	1,452,016	47,063	27	97
ALL	Churchill Borough	N	C	4	720,247	666,260	53,987	29	93
ALL	Churchill Borough	P	C	10	3,874,151	3,136,540	737,611	114	81

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ALL	Clairton City	F	C	0	2,920,230	2,582,600	337,630	*	88
ALL	Clairton City	N	C	19	2,425,589	2,868,999	-443,410	-64	118
ALL	Clairton City	P	C	11	1,929,176	826,624	1,102,552	256	43
ALL	Clairton Municipal Authority	N	C	13	1,368,500	1,645,827	-277,327	-40	120
ALL	Collier Township	N	C	18	2,321,585	2,071,162	250,423	29	89
ALL	Collier Township	P	C	11	3,861,941	3,485,070	376,871	42	90
ALL	Coraopolis Borough	N	C	9	1,409,745	1,352,485	57,260	17	96
ALL	Coraopolis Borough	P	C	10	3,350,554	2,924,554	426,000	60	87
ALL	Coraopolis Water and Sewer Authority	N	C	8	69,536	52,824	16,712	5	76
ALL	Crafton Borough	N	C	10	1,055,850	478,549	577,301	141	45
ALL	Crafton Borough	P	C	9	2,828,939	2,038,768	790,171	130	72
ALL	Crescent Township	N	C	4	430,033	556,719	-126,686	-83	129
ALL	Crescent Township	P	C	3	587,206	807,395	-220,189	-145	137
ALL	Deer Creek Drainage Basin Authority	N	U	8	0	0	0	0	100
ALL	Dormont Borough	N	C	17	1,638,533	1,976,330	-337,797	-42	121
ALL	Dormont Borough	P	C	14	7,357,944	6,789,569	568,375	46	92
ALL	Dravosburg Borough	N1	U	2	0	0	0	0	100
ALL	Dravosburg Borough	N2	A	3	177,488	177,488	0	0	100
ALL	Duquesne City	F	C	1	1,947,211	2,034,572	-87,361	-196	104
ALL	Duquesne City	N	C	23	3,098,893	2,638,566	460,327	67	85
ALL	Duquesne City	P1	C	1	3,077,753	3,150,912	-73,159	-135	102
ALL	Duquesne City	P2	C	14	1,200,534	888,988	311,546	45	74
ALL	East Deer Township	N	C	3	401,994	541,598	-139,604	-123	135
ALL	East Deer Township	P	C	1	163,371	882,459	-719,088	-1,751	540
ALL	East McKeesport Borough	P	C	2	268,328	256,442	11,886	13	96
ALL	East Pittsburgh Borough	N	C	0	68,758	62,293	6,465	*	91
ALL	East Pittsburgh Borough	P	C	0	294,161	379,552	-85,391	*	129
ALL	Edgewood Borough	N	C	7	810,233	976,933	-166,700	-78	121
ALL	Edgewood Borough	P	C	8	1,926,034	1,619,828	306,206	61	84
ALL	Edgeworth Boro Municipal Authority	N	C	7	344,859	404,549	-59,690	-18	117
ALL	Edgeworth Borough	N	C	8	1,176,187	1,040,198	135,989	34	88
ALL	Edgeworth Borough	P	C	4	1,396,365	1,556,112	-159,747	-57	111
ALL	Elizabeth Boro Municipal Authority	N	C	3	565,990	674,485	-108,495	-66	119
ALL	Elizabeth Borough	P	C	2	304,466	300,997	3,469	5	99
ALL	Elizabeth Township	N	C	19	4,158,603	4,386,965	-228,362	-31	105
ALL	Elizabeth Township	P	C	12	7,609,417	8,867,458	-1,258,041	-165	117
ALL	Elizabeth Township Sanitary Authority	N	C	4	973,690	1,203,493	-229,803	-124	124
ALL	Etna Borough	N	C	11	991,412	1,185,799	-194,387	-47	120
ALL	Etna Borough	P	C	7	1,750,272	1,569,057	181,215	49	90
ALL	Fawn Township	N	C	2	126,952	153,557	-26,605	-41	121
ALL	Fawn Township	P	C	3	910,279	656,767	253,512	213	72
ALL	Fawn Township Sewer Authority	N	C	1	50,673	31,355	19,318	47	62
ALL	Fawn-Frazer Jt. Water Authority	N	C	3	410,049	242,428	167,621	176	59
ALL	Findlay Township	N1	U	9	0	0	0	0	100
ALL	Findlay Township	N2	C	20	1,730,331	1,267,648	462,683	51	73

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ALL	Findlay Township	P	C	16	7,115,565	5,988,996	1,126,569	79	84
ALL	Forest Hills Borough	N	C	13	2,297,478	2,164,175	133,303	19	94
ALL	Forest Hills Borough	P	C	11	5,548,901	5,247,229	301,672	34	95
ALL	Forward Township	N	C	3	414,641	462,613	-47,972	-40	112
ALL	Forward Township	P	C	5	1,231,992	1,520,846	-288,854	-102	123
ALL	Forward Township Municipal Authority	N	C	0	48,018	78,173	-30,155	*	163
ALL	Fox Chapel Authority	N1	U	7	0	0	0	0	100
ALL	Fox Chapel Authority	N2	C	6	1,460,867	1,223,005	237,862	63	84
ALL	Fox Chapel Borough	N	C	15	4,214,704	4,032,756	181,948	19	96
ALL	Fox Chapel Borough	P	C	12	3,797,770	4,352,250	-554,480	-59	115
ALL	Franklin Park Borough	N	C	28	1,873,483	1,406,513	466,970	35	75
ALL	Franklin Park Borough	P	C	12	2,775,391	2,234,685	540,706	58	81
ALL	Frazer Township	N	C	2	230,330	136,018	94,312	90	59
ALL	Frazer Transportation Authority	N	C	0	92,629	96,604	-3,975	*	104
ALL	Glassport Borough	N1	A	2	162,872	162,872	0	0	100
ALL	Glassport Borough	N2	U	8	0	0	0	0	100
ALL	Glassport Borough	P	C	6	1,363,982	1,149,594	214,388	76	84
ALL	Green Tree Borough	N	A	17	687,475	687,475	0	0	100
ALL	Green Tree Borough	P	C	10	4,551,473	4,647,771	-96,298	-12	102
ALL	Hampton Township	N	C	49	5,352,304	4,174,461	1,177,843	48	78
ALL	Hampton Township	P	C	16	9,737,139	7,402,840	2,334,299	175	76
ALL	Hampton Township Municipal Authority	N	C	13	1,745,157	1,255,105	490,052	67	72
ALL	Harmar Township	N	C	7	926,399	616,541	309,858	99	67
ALL	Harmar Township	P	C	7	1,437,825	1,003,571	434,254	111	70
ALL	Harmar Township Municipal Authority	N	U	5	0	0	0	0	100
ALL	Harrison Township	N	C	12	3,153,271	3,871,550	-718,279	-138	123
ALL	Harrison Township	P	C	13	5,768,515	5,433,449	335,066	35	94
ALL	Harrison Township Water Authority	N	C	12	1,505,136	1,969,352	-464,216	-83	131
ALL	Heidelberg Borough	P	C	3	237,477	604,393	-366,916	-314	255
ALL	Homestead Borough	N	C	8	403,420	329,559	73,861	27	82
ALL	Homestead Borough	P	C	12	2,086,790	1,428,422	658,368	110	68
ALL	Indiana Township	N	C	12	749,974	319,176	430,798	62	43
ALL	Indiana Township	P	C	10	4,345,084	3,303,956	1,041,128	138	76
ALL	Ingram Borough	N	A	3	213,542	213,542	0	0	100
ALL	Ingram Borough	P	C	4	1,907,898	1,927,631	-19,733	-8	101
ALL	Jefferson Hills Borough	N1	C	0	113,654	91,555	22,099	*	81
ALL	Jefferson Hills Borough	N2	U	17	0	0	0	0	100
ALL	Jefferson Hills Borough	P	C	16	5,466,537	4,802,637	663,900	52	88
ALL	Kennedy Township	N	A	13	725,047	725,047	0	0	100
ALL	Kennedy Township	P	C	10	3,299,135	2,214,098	1,085,037	151	67
ALL	Kilbuck Township	N	A	0	11	11	0	*	100
ALL	Kilbuck Township	P	C	0	577,537	438,286	139,251	*	76
ALL	Leet Township	N	C	4	284,912	234,841	50,071	31	82
ALL	Leet Township	P	C	5	1,347,219	1,294,340	52,879	18	96
ALL	Leetsdale Boro Municipal Authority	N	C	5	627,910	702,919	-75,009	-33	112

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ALL	Leetsdale Borough	N	C	4	378,411	286,344	92,067	54	76
ALL	Leetsdale Borough	P	C	4	879,276	703,674	175,602	64	80
ALL	Liberty Borough	N	A	3	20,203	20,203	0	0	100
ALL	Liberty Borough	P	A	1	56,036	56,036	0	0	100
ALL	Marshall Township	N	C	20	1,795,959	1,494,418	301,541	29	83
ALL	McCandless Township	N1	C	0	321,546	179,338	142,208	*	56
ALL	McCandless Township	N2	A	46	2,839,892	2,839,892	0	0	100
ALL	McCandless Township	P	C	28	10,544,574	9,479,081	1,065,493	48	90
ALL	McCandless Township Sanitary Authority	N	C	49	7,412,102	5,723,352	1,688,750	64	77
ALL	McKees Rocks Borough	N1	A	1	113,647	113,647	0	0	100
ALL	McKees Rocks Borough	N2	U	3	0	0	0	0	100
ALL	McKees Rocks Borough	P	C	7	2,602,952	2,610,742	-7,790	-1	100
ALL	McKeesport City	F	C	22	10,484,984	7,822,993	2,661,991	219	75
ALL	McKeesport City	N1	C	16	6,959,412	5,591,147	1,368,265	193	80
ALL	McKeesport City	N2	C	44	2,672,344	2,780,902	-108,558	-6	104
ALL	McKeesport City	P	C	46	13,330,478	9,658,509	3,671,969	138	72
ALL	McKeesport City Housing Authority	N	A	37	3,105,644	3,105,644	0	0	100
ALL	McKeesport City Municipal Authority	N	C	30	5,065,447	4,528,958	536,489	41	89
ALL	Millvale Borough	N	C	9	759,120	553,118	206,002	66	73
ALL	Millvale Borough	P	C	4	896,053	1,176,059	-280,006	-112	131
ALL	Monroeville Borough	N	C	110	30,660,221	27,525,063	3,135,158	52	90
ALL	Monroeville Borough	P	C	52	33,732,565	25,928,188	7,804,377	144	77
ALL	Monroeville Municipal Authority	N	C	42	9,117,591	9,425,564	-307,973	-14	103
ALL	Moon Township	N	A	38	4,125,316	4,125,316	0	0	100
ALL	Moon Township	P	C	30	13,332,872	11,054,187	2,278,685	80	83
ALL	Moon Township Municipal Authority	N	C	35	8,767,779	9,106,273	-338,494	-16	104
ALL	Mount Lebanon Parking Authority	N	A	29	935,492	935,492	0	0	100
ALL	Mt Lebanon Township	F	C	17	9,978,106	8,887,994	1,090,112	70	89
ALL	Mt Lebanon Township	N	C	69	15,774,411	16,744,467	-970,056	-28	106
ALL	Mt Lebanon Township	P	C	41	34,832,216	28,742,491	6,089,725	168	83
ALL	Mt Oliver Borough	N	A	6	372,528	372,528	0	0	100
ALL	Mt Oliver Borough	P	C	10	888,543	886,106	2,437	1	100
ALL	Munhall Borough	N	C	27	3,373,462	2,924,445	449,017	42	87
ALL	Munhall Borough	P	C	22	6,693,620	8,571,940	-1,878,320	-134	128
ALL	Neville Township	N	C	5	451,720	373,333	78,387	37	83
ALL	Neville Township	P	C	0	1,414,082	1,261,907	152,175	*	89
ALL	North Braddock Borough	N	C	8	971,617	907,214	64,403	23	93
ALL	North Braddock Borough	P	C	0	1,413,964	1,397,202	16,762	*	99
ALL	North Fayette Township	N	A	34	1,533,593	1,533,593	0	0	100
ALL	North Fayette Township	P	C	20	7,081,982	4,335,219	2,746,763	178	61
ALL	North Versailles Township	N	C	25	4,362,094	4,579,151	-217,057	-25	105
ALL	North Versailles Township	P	C	19	5,941,089	4,295,820	1,645,269	126	72
ALL	Northern Regional Police	N	A	2	52,532	52,532	0	0	100
ALL	Northern Regional Police	P	C	30	11,447,591	9,288,030	2,159,561	90	81
ALL	Northland Public Library Authority	N	A	49	1,281,761	1,281,761	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
ALL	Oakdale Borough	N	C	3	152,143	117,234	34,909	43	77
ALL	Oakdale Borough	P	C	0	142,975	123,834	19,141	*	87
ALL	Oakmont Borough	N	C	7	1,661,155	1,443,334	217,821	72	87
ALL	Oakmont Borough	P	C	8	2,508,967	2,517,760	-8,793	-2	100
ALL	Oakmont Borough Municipal Authority	N1	C	23	4,590,784	3,638,000	952,784	79	79
ALL	Oakmont Borough Municipal Authority	N2	C	13	2,880,074	1,993,199	886,875	115	69
ALL	Ohara Township	N1	C	13	1,645,401	2,356,929	-711,528	-108	143
ALL	Ohara Township	N2	A	5	207,479	207,479	0	0	100
ALL	Ohara Township	P	C	15	5,126,609	5,081,003	45,606	4	99
ALL	Ohio Township	N	C	15	2,404,860	1,018,878	1,385,982	214	42
ALL	Ohio Township	P	C	11	2,264,065	2,152,990	111,075	16	95
ALL	Penn Hills Township	N	C	63	10,480,043	10,437,957	42,086	1	100
ALL	Penn Hills Township	P	C	47	35,300,222	26,425,956	8,874,266	221	75
ALL	Pine Township	N	A	26	1,734,044	1,734,044	0	0	100
ALL	Pitcairn Borough	N	C	9	588,274	555,645	32,629	10	94
ALL	Pitcairn Borough	P	C	4	780,629	599,242	181,387	112	77
ALL	Pitts. & All. Co. Sports & Exhibition Auth	N	A	13	592,360	592,360	0	0	100
ALL	Pittsburgh City	F	C	642	334,059,624	118,292,383	215,767,241	454	35
ALL	Pittsburgh City	N1	C	1,783	267,615,711	115,322,537	152,293,174	208	43
ALL	Pittsburgh City	N2	A	0	0	0	0	*	100
ALL	Pittsburgh City	P	C	898	387,857,613	105,564,988	282,292,625	443	27
ALL	Pittsburgh City Housing Authority	N	A	347	23,887,926	23,887,926	0	0	100
ALL	Pittsburgh City Redevelopment Authority	N	A	82	5,514,555	5,514,555	0	0	100
ALL	Pittsburgh Public Parking Authority	N	C	72	8,780,514	8,381,486	399,028	14	95
ALL	Pleasant Hills Borough	N	C	22	4,027,921	4,074,985	-47,064	-5	101
ALL	Pleasant Hills Borough	P	C	18	7,022,410	7,396,588	-374,178	-26	105
ALL	Plum Boro Municipal Authority	N1	U	19	0	0	0	0	100
ALL	Plum Boro Municipal Authority	N2	A	2	135,395	135,395	0	0	100
ALL	Plum Borough	N1	A	9	917,273	917,273	0	0	100
ALL	Plum Borough	N2	U	34	0	0	0	0	100
ALL	Plum Borough	P	C	23	9,720,358	6,873,620	2,846,738	153	71
ALL	Port Vue Borough	N	U	5	0	0	0	0	100
ALL	Port Vue Borough	P	C	4	348,230	512,905	-164,675	-92	147
ALL	Rankin Borough	N	C	2	154,803	149,903	4,900	11	97
ALL	Rankin Borough	P	C	1	233,101	755,358	-522,257	-1,032	324
ALL	Reserve Township	N	C	7	1,034,093	707,436	326,657	123	68
ALL	Reserve Township	P	C	5	981,604	1,447,228	-465,624	-184	147
ALL	Richland Township	N	A	14	767,892	767,892	0	0	100
ALL	Riverview Sanitary Authority	N	C	5	205,633	192,143	13,490	6	93
ALL	Robinson Township	N	U	22	0	0	0	0	100
ALL	Robinson Township	P	C	26	10,295,123	7,837,659	2,457,464	113	76
ALL	Robinson Township Municipal Authority	N	C	24	5,998,044	5,255,642	742,402	49	88
ALL	Ross Township	N	C	40	10,236,870	12,080,774	-1,843,904	-93	118
ALL	Ross Township	P	C	33	20,435,490	22,055,511	-1,620,021	-59	108
ALL	Rosslyn Farms Borough	N	A	2	42,304	42,304	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
ALL	Rosslyn Farms Borough	P	A	2	162,539	162,539	0	0	100
ALL	Scott Township	N	C	28	4,035,213	3,565,352	469,861	37	88
ALL	Scott Township	P	C	17	10,744,726	11,506,009	-761,283	-53	107
ALL	Sewickley Boro Water Authority	N	C	9	846,985	661,056	185,929	38	78
ALL	Sewickley Borough	N	C	18	2,558,471	2,086,916	471,555	61	82
ALL	Sewickley Borough	P	C	9	2,977,795	3,030,980	-53,185	-8	102
ALL	Sewickley Heights Borough	N	C	7	790,543	969,941	-179,398	-50	123
ALL	Sewickley Heights Borough	P	C	3	1,622,962	1,296,442	326,520	149	80
ALL	Shaler Township	N1	C	40	5,045,936	5,654,073	-608,137	-28	112
ALL	Shaler Township	N2	C	26	5,380,929	5,711,961	-331,032	-24	106
ALL	Shaler Township	P	C	27	13,936,332	14,876,477	-940,145	-43	107
ALL	Sharpsburg Borough	N	C	5	973,656	1,322,256	-348,600	-176	136
ALL	Sharpsburg Borough	P	C	6	1,634,944	1,235,433	399,511	152	76
ALL	South Fayette Township	N1	A	12	636,251	636,251	0	0	100
ALL	South Fayette Township	N2	U	13	0	0	0	0	100
ALL	South Fayette Township	P	C	18	6,570,619	5,181,875	1,388,744	101	79
ALL	South Fayette Township Municipal Authority	N	C	6	538,895	519,608	19,287	7	96
ALL	South Park Township	N	A	23	1,539,403	1,539,403	0	0	100
ALL	South Park Township	P	C	17	5,653,386	5,541,113	112,273	8	98
ALL	Southwest Regional Dispatch Center	N	C	0	0	33,572	-33,572	*	*
ALL	Springdale Borough	N	C	8	1,711,431	1,498,342	213,089	51	88
ALL	Springdale Borough	P	C	2	379,108	229,542	149,566	156	61
ALL	Springdale Township	N	C	3	735,489	1,008,939	-273,450	-213	137
ALL	Springdale Township	P	C	3	76,893	100,424	-23,531	-13	131
ALL	Steel Valley Council Of Governments	N	A	5	150,491	150,491	0	0	100
ALL	Stowe Township	N	C	7	295,328	515,070	-219,742	-81	174
ALL	Stowe Township	P	C	7	1,719,867	1,533,169	186,698	45	89
ALL	Swissvale Borough	F	C	4	1,175,495	802,997	372,498	161	68
ALL	Swissvale Borough	N1	U	11	0	0	0	0	100
ALL	Swissvale Borough	N2	C	4	346,224	292,289	53,935	32	84
ALL	Swissvale Borough	P	C	14	2,775,063	2,183,243	591,820	67	79
ALL	Tarentum Borough	N	C	20	3,655,646	3,569,293	86,353	11	98
ALL	Tarentum Borough	P	C	7	1,852,405	2,054,144	-201,739	-48	111
ALL	Tri Community South Ems System	N	A	27	613,144	613,144	0	0	100
ALL	Turtle Creek Borough	N	C	4	1,146,248	1,147,541	-1,293	-1	100
ALL	Turtle Creek Borough	P	C	6	1,387,119	1,121,838	265,281	78	81
ALL	Twin Rivers Council Of Governments	N	A	3	105,840	105,840	0	0	100
ALL	Upper Allegheny Joint Sanitary Authority	N	C	17	3,706,921	3,774,148	-67,227	-8	102
ALL	Upper St Clair Township	N1	C	27	3,933,308	2,476,257	1,457,051	109	63
ALL	Upper St Clair Township	N2	A	42	1,278,235	1,278,235	0	0	100
ALL	Upper St Clair Township	N3	A	4	608,948	608,948	0	0	100
ALL	Upper St Clair Township	P	C	27	14,032,612	10,567,438	3,465,174	139	75
ALL	Valley Ambulance Authority	N	A	43	1,284,946	1,284,946	0	0	100
ALL	Verona Borough	N	C	5	262,364	362,396	-100,032	-63	138
ALL	Verona Borough	P	C	4	376,936	368,530	8,406	6	98

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ALL	Versailles Borough	N	C	2	222,889	663,472	-440,583	-849	298
ALL	Versailles Borough	P	C	3	729,563	1,085,668	-356,105	-231	149
ALL	West Deer Township	N	C	10	2,353,798	1,580,919	772,879	161	67
ALL	West Deer Township	P	C	12	4,033,997	3,171,265	862,732	120	79
ALL	West Homestead Borough	N	C	5	531,536	611,524	-79,988	-38	115
ALL	West Homestead Borough	P	C	7	1,404,481	1,770,002	-365,521	-90	126
ALL	West Mifflin Borough	N	C	90	7,596,716	4,213,028	3,383,688	117	55
ALL	West Mifflin Borough	P	C	38	14,086,233	10,410,968	3,675,265	118	74
ALL	West Mifflin Sanitary Sewer Municipal Auth	N	C	30	2,122,955	1,596,829	526,126	33	75
ALL	West View Boro Municipal Authority	N1	C	68	15,060,547	12,352,534	2,708,013	70	82
ALL	West View Boro Municipal Authority	N2	C	30	14,272,972	10,999,006	3,273,966	168	77
ALL	West View Borough	N	C	11	1,873,398	1,645,365	228,033	40	88
ALL	West View Borough	P	C	10	3,944,226	4,886,408	-942,182	-125	124
ALL	Western Allegheny County Municipal Authori	N	C	7	406,395	281,571	124,824	42	69
ALL	White Oak Borough	N	C	14	1,759,346	1,226,404	532,942	75	70
ALL	White Oak Borough	P	C	11	4,390,443	4,089,804	300,639	35	93
ALL	Whitehall Borough	N	C	25	3,201,043	2,132,823	1,068,220	90	67
ALL	Whitehall Borough	P	C	20	11,652,778	9,545,798	2,106,980	124	82
ALL	Wilkins Township	N	C	12	1,705,005	1,571,901	133,104	21	92
ALL	Wilkins Township	P	C	12	4,887,585	3,317,548	1,570,037	163	68
ALL	Wilkinsburg Borough	F	C	26	4,330,613	3,099,567	1,231,046	98	72
ALL	Wilkinsburg Borough	N	C	33	2,574,229	2,215,114	359,115	31	86
ALL	Wilkinsburg Borough	P	C	23	11,226,696	10,898,623	328,073	19	97
ALL	Wilkinsburg-Penn Jt Water Authority	N1	C	62	13,207,717	12,606,532	601,185	17	95
ALL	Wilkinsburg-Penn Jt Water Authority	N2	C	25	8,801,469	6,508,752	2,292,717	128	74
ALL	Wilmerding Borough	N	C	3	126,356	205,079	-78,723	-84	162
ALL	Wilmerding Borough	P	C	0	151,472	194,263	-42,791	*	128
ARM	Apollo Borough	N	A	1	47,597	47,597	0	0	100
ARM	Apollo Borough	P	A	1	458,724	458,724	0	0	100
ARM	Armstrong Conservation District	N	A	5	138,206	138,206	0	0	100
ARM	Bethel Township	N	C	3	120,103	69,407	50,696	63	58
ARM	Cowanshannock Township	N	C	5	128,419	124,544	3,875	4	97
ARM	Dayton Borough	N	A	3	18,516	18,516	0	0	100
ARM	East Franklin Township	N	A	3	391,523	391,523	0	0	100
ARM	East Franklin Township	P	A	2	156,069	156,069	0	0	100
ARM	Ford City Borough	N	C	9	563,583	540,001	23,582	7	96
ARM	Ford City Borough	P	C	3	1,451,783	768,450	683,333	365	53
ARM	Ford City Borough Sewage Disposal Authorit	N	C	4	151,896	128,550	23,346	14	85
ARM	Freeport Borough	N	A	5	259,883	259,883	0	0	100
ARM	Freeport Borough	P	C	2	286,190	457,855	-171,665	-239	160
ARM	Gilpin Township	N	U	3	0	0	0	0	100
ARM	Gilpin Township	P	C	1	521,153	488,704	32,449	75	94
ARM	Kiskiminetas Township	N	U	4	0	0	0	0	100
ARM	Kiskiminetas Township Municipal Authority	N	C	0	193,144	194,480	-1,336	*	101
ARM	Kittanning Borough	N	C	19	2,595,378	3,181,573	-586,195	-79	123

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ARM	Kittanning Borough	P	C	8	2,954,325	2,073,348	880,977	188	70
ARM	Kittanning Suburban Joint Water Authority	N	A	7	229,595	229,595	0	0	100
ARM	Leechburg Borough	N1	U	2	0	0	0	0	100
ARM	Leechburg Borough	N2	A	0	66,892	66,892	0	*	100
ARM	Leechburg Borough	P	C	3	761,420	595,988	165,432	121	78
ARM	Madison Township	N	C	2	68,269	47,581	20,688	50	70
ARM	Mahoning Township	N	A	1	21,186	21,186	0	0	100
ARM	Manor Township Joint Municipal Authority	N	C	7	586,117	616,414	-30,297	-13	105
ARM	North Apollo Borough	N	C	1	4,042	11,016	-6,974	-18	273
ARM	North Apollo Borough	P	C	0	36,628	29,343	7,285	*	80
ARM	North Buffalo Township	N	A	3	20,248	20,248	0	0	100
ARM	Parker Area Authority	N	C	3	147,759	111,312	36,447	43	75
ARM	Parks Township	P	C	2	702,531	652,975	49,556	54	93
ARM	Parks Township Municipal Authority	N	C	1	79,270	74,036	5,234	28	93
ARM	Plumcreek Township	N	C	4	310,125	273,307	36,818	44	88
ARM	Rural Valley Borough	N	C	1	42,489	66,218	-23,729	-56	156
ARM	Shannock Valley General Services Authority	N	A	1	29,953	29,953	0	0	100
ARM	South Bend Township	N	A	3	22,909	22,909	0	0	100
ARM	South Buffalo Township	N	C	4	210,350	180,509	29,841	20	86
ARM	South Buffalo Township	P	C	2	115,724	120,998	-5,274	-9	105
ARM	Sugarcreek Township	N	C	2	267,625	266,395	1,230	3	100
ARM	Valley Township	N	C	2	67,342	25,745	41,597	113	38
ARM	Washington Township	N	C	2	126,420	102,926	23,494	45	81
BEA	Aliquippa City	F	C	10	2,967,924	1,551,809	1,416,115	300	52
BEA	Aliquippa City	N	C	10	1,038,921	601,930	436,991	144	58
BEA	Aliquippa City	P	C	16	7,069,390	4,127,592	2,941,798	382	58
BEA	Aliquippa Municipal Water Authority	N1	C	14	421,352	1,206,803	-785,451	-117	286
BEA	Aliquippa Municipal Water Authority	N2	C	5	892,115	1,138,432	-246,317	-75	128
BEA	Ambridge Borough	F	C	4	1,655,983	1,366,293	289,690	117	83
BEA	Ambridge Borough	N	C	5	1,068,365	738,800	329,565	168	69
BEA	Ambridge Borough	P	C	10	4,388,908	4,260,475	128,433	22	97
BEA	Ambridge Borough Municipal Authority	N	C	7	612,574	651,494	-38,920	-12	106
BEA	Ambridge Borough Water Authority	N	C	20	1,714,537	1,464,554	249,983	31	85
BEA	Baden Borough	N	A	7	354,530	354,530	0	0	100
BEA	Baden Borough	P	C	4	635,430	797,545	-162,115	-84	126
BEA	Baden Borough Municipal Authority	N	A	1	106,419	106,419	0	0	100
BEA	Beaver Borough	N	C	15	3,273,910	2,871,559	402,351	53	88
BEA	Beaver Borough	P	C	9	2,807,827	2,480,499	327,328	56	88
BEA	Beaver County Housing Authority	N	A	73	4,708,186	4,708,186	0	0	100
BEA	Beaver Falls City	F	C	7	3,931,127	2,344,183	1,586,944	377	60
BEA	Beaver Falls City	N	C	24	4,883,006	3,141,986	1,741,020	202	64
BEA	Beaver Falls City	P	C	17	7,193,067	4,990,010	2,203,057	240	69
BEA	Beaver Falls Municipal Authority	N	C	39	7,971,941	7,915,533	56,408	2	99
BEA	Big Beaver Borough	N	C	4	77,768	105,246	-27,478	-23	135
BEA	Big Beaver Borough	P	C	0	59,912	138,743	-78,831	*	232

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BEA	Brighton Township	N	C	10	1,451,230	1,471,821	-20,591	-5	101
BEA	Brighton Township	P	C	6	1,201,454	1,149,002	52,452	16	96
BEA	Brighton Township Municipal Authority	N	C	5	963,898	1,103,759	-139,861	-52	115
BEA	Brighton Township Sewer Authority	N	C	3	401,829	398,736	3,093	2	99
BEA	Center Township	N	A	12	753,365	753,365	0	0	100
BEA	Center Township	P	C	13	4,802,046	2,997,111	1,804,935	203	62
BEA	Center Township Sewer Authority	N	A	8	544,324	544,324	0	0	100
BEA	Center Township Water Authority	N	A	14	753,323	753,323	0	0	100
BEA	Chippewa Township	N	C	13	676,314	567,137	109,177	23	84
BEA	Chippewa Township	P	C	7	1,647,105	1,537,945	109,160	29	93
BEA	Chippewa Township Sanitary Authority	N	C	10	410,531	350,742	59,789	16	85
BEA	Conway Borough	N	C	8	775,240	700,230	75,010	32	90
BEA	Conway Borough	P	C	3	829,646	706,591	123,055	74	85
BEA	Creswell Heights Joint Authority	N	C	11	2,969,645	3,293,813	-324,168	-51	111
BEA	Darlington Township	N	A	6	53,736	53,736	0	0	100
BEA	Darlington Township	P	A	0	3,633	3,633	0	*	100
BEA	Daugherty Township	N	C	2	245,269	143,613	101,656	109	59
BEA	Daugherty Township	P	C	0	118,628	798,427	-679,799	*	673
BEA	East Rochester Borough	N	C	2	218,284	193,264	25,020	30	89
BEA	Economy Borough	N	C	11	1,025,140	794,771	230,369	42	78
BEA	Economy Borough	P	C	11	4,060,855	3,265,223	795,632	101	80
BEA	Economy Borough Municipal Authority	N	A	5	48,440	48,440	0	0	100
BEA	Franklin Township	N	C	5	1,241,953	847,916	394,037	199	68
BEA	Franklin Township	P	C	1	136,917	179,255	-42,338	-129	131
BEA	Freedom Borough	N	A	3	52,959	52,959	0	0	100
BEA	Freedom Borough	P	A	0	8,362	8,362	0	*	100
BEA	Greene Township	N1	A	8	694,036	694,036	0	0	100
BEA	Greene Township	N2	U	3	0	0	0	0	100
BEA	Hanover Township	N	U	6	0	0	0	0	100
BEA	Harmony Township	N	U	3	0	0	0	0	100
BEA	Harmony Township	P	C	5	1,763,345	1,508,124	255,221	74	86
BEA	Hopewell Township	N	C	28	5,556,869	5,659,837	-102,968	-8	102
BEA	Hopewell Township	P	C	15	4,994,026	5,503,804	-509,778	-54	110
BEA	Independence Township	N	U	3	0	0	0	0	100
BEA	Independence Township	P	C	3	391,178	480,878	-89,700	-72	123
BEA	Midland Borough	N	C	3	377,565	282,217	95,348	72	75
BEA	Midland Borough	P	C	4	1,865,351	1,806,502	58,849	28	97
BEA	Midland Borough Municipal Authority	N	C	9	1,232,403	814,911	417,492	88	66
BEA	Monaca Borough	N	C	14	1,618,683	1,928,387	-309,704	-55	119
BEA	Monaca Borough	P	C	9	1,331,375	1,576,614	-245,239	-52	118
BEA	New Brighton Borough	N	C	11	2,022,342	1,646,247	376,095	77	81
BEA	New Brighton Borough	P	C	9	2,870,856	3,294,795	-423,939	-79	115
BEA	New Sewickley Township	N1	A	4	36,354	36,354	0	0	100
BEA	New Sewickley Township	N2	A	3	247,521	247,521	0	0	100
BEA	New Sewickley Township	N3	U	4	0	0	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
BEA	New Sewickley Township	P	C	7	2,061,195	2,009,065	52,130	12	97
BEA	North Sewickley Township	P	C	1	361,976	164,960	197,016	393	46
BEA	North Sewickley Township Water Authority	N	A	4	87,497	87,497	0	0	100
BEA	Ohioville Borough	N	A	4	110,325	110,325	0	0	100
BEA	Ohioville Borough	P	A	2	67,951	67,951	0	0	100
BEA	Patterson Township	N	C	4	284,811	274,229	10,582	8	96
BEA	Patterson Township	P	C	4	820,522	795,956	24,566	12	97
BEA	Potter Township	N	U	1	0	0	0	0	100
BEA	Pulaski Township	N	C	1	61,067	40,275	20,792	55	66
BEA	Raccoon Township	N	C	5	585,135	483,918	101,217	69	83
BEA	Raccoon Township	P	C	3	507,023	221,326	285,697	268	44
BEA	Rochester Area Joint Sewer Authority	N	C	4	791,426	710,356	81,070	35	90
BEA	Rochester Borough	N	A	5	355,024	355,024	0	0	100
BEA	Rochester Borough	P	C	9	3,085,725	1,905,288	1,180,437	217	62
BEA	Rochester Township	N	C	6	355,037	354,762	275	0	100
BEA	Rochester Township	P	C	4	444,736	867,193	-422,457	-245	195
BEA	Shippingport Borough	P	C	2	460,385	430,942	29,443	24	94
BEA	South Beaver Township	N	C	3	306,261	283,885	22,376	18	93
BEA	South Beaver Township	P	C	3	494,222	491,398	2,824	2	99
BEA	Vanport Township	N	A	3	94,885	94,885	0	0	100
BEA	Vanport Township	P	C	0	201,207	754,870	-553,663	*	375
BEA	Vanport Township Municipal Authority	N	C	5	1,078,972	919,006	159,966	59	85
BEA	White Township	N	C	0	0	7,776	-7,776	*	*
BEA	White Township	P	C	3	151,312	40,011	111,301	146	26
BED	Bedford Borough	N	C	10	2,306,216	2,370,937	-64,721	-16	103
BED	Bedford Borough	P	C	5	1,640,932	1,262,128	378,804	233	77
BED	Bedford Borough Water Authority	N	C	7	959,768	896,528	63,240	26	93
BED	Bedford Township	N	C	7	684,246	434,731	249,515	116	64
BED	Broad Top Township	N	A	13	174,148	174,148	0	0	100
BED	East St Clair Township	N	C	3	30,424	4,739	25,685	27	16
BED	Everett Borough	N	C	3	246,418	341,078	-94,660	-101	138
BED	Everett Borough	P	C	3	679,214	637,620	41,594	39	94
BED	Everett Borough Municipal Authority	N	C	4	219,472	221,036	-1,564	-1	101
BED	Hopewell Township	N	A	3	47,690	47,690	0	0	100
BED	Hyndman Borough	N	C	4	839,493	782,028	57,465	47	93
BED	Hyndman Borough	P	C	0	85,187	511,688	-426,501	*	601
BED	Saxton Borough	N	C	3	119,361	169,773	-50,412	-63	142
BED	Saxton Borough	P	C	1	91,487	389,040	-297,553	-1,145	425
BED	Saxton Borough Municipal Authority	N	C	2	73,243	1,447	71,796	105	2
BED	Snake Spring Township	N	A	3	0	0	0	0	100
BER	Albany Township	N	C	3	131,305	201,954	-70,649	-78	154
BER	Alsace Township	N	A	5	54,076	54,076	0	0	100
BER	Amity Township	N	C	19	1,083,682	794,636	289,046	35	73
BER	Amity Township	P	C	11	2,617,902	1,831,273	786,629	107	70
BER	Antietam Valley Municipal Authority	N	C	6	821,865	520,490	301,375	118	63

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
BER	Bally Borough	N	C	5	739,702	841,121	-101,419	-46	114
BER	Bally Borough	P	C	3	213,984	295,715	-81,731	-90	138
BER	Berks Area-Reading Transportation Authorit	N1	C	103	6,937,556	5,005,293	1,932,263	48	72
BER	Berks Area-Reading Transportation Authorit	N2	C	23	2,884,667	3,204,328	-319,661	-32	111
BER	Berks Area-Reading Transportation Authorit	N3	U	18	0	0	0	0	100
BER	Berks-Lehigh Regional Police Department	N	C	1	13,935	14,524	-589	-1	104
BER	Berks-Lehigh Regional Police Department	P	C	29	4,331,183	3,623,266	707,917	36	84
BER	Bern Township	N	C	8	726,692	553,258	173,434	46	76
BER	Bern Township	P	C	11	2,902,000	2,372,632	529,368	80	82
BER	Bethel Township	P	C	2	71,711	49,988	21,723	25	70
BER	Birdsboro Borough	N1	U	10	0	0	0	0	100
BER	Birdsboro Borough	N2	C	3	493,686	502,132	-8,446	-7	102
BER	Birdsboro Borough	P	C	7	1,545,181	1,554,561	-9,380	-2	101
BER	Boyertown Borough	N	C	8	505,238	545,800	-40,562	-14	108
BER	Boyertown Borough	P	C	7	1,690,982	1,484,993	205,989	62	88
BER	Brecknock Township	N	A	4	101,591	101,591	0	0	100
BER	Brecknock Township	P	C	6	1,043,173	582,109	461,064	130	56
BER	Caernarvon Township	P	C	9	1,403,518	996,184	407,334	75	71
BER	Central Berks Regional Police Force	P	C	12	3,273,029	3,083,341	189,688	24	94
BER	Centre Township	N	C	3	228,332	181,180	47,152	35	79
BER	Centre Township	P	C	0	694,965	617,398	77,567	*	89
BER	Colebrookdale Township	N	C	7	656,574	798,460	-141,886	-48	122
BER	Colebrookdale Township	P	C	9	3,123,654	3,740,345	-616,691	-106	120
BER	Cumru Township	N	C	32	2,357,051	1,653,657	703,394	51	70
BER	Cumru Township	P	C	23	9,907,864	7,691,387	2,216,477	124	78
BER	Douglass Township	N	C	5	482,041	468,109	13,932	6	97
BER	Douglass Township	P	C	2	684,279	1,664,339	-980,060	-655	243
BER	Earl Township	N	C	4	312,960	252,667	60,293	39	81
BER	Exeter Township	N1	C	9	1,081,790	566,223	515,567	96	52
BER	Exeter Township	N2	U	37	0	0	0	0	100
BER	Exeter Township	P	C	30	10,186,585	8,211,475	1,975,110	78	81
BER	Fleetwood Borough	N	C	8	1,566,845	1,289,216	277,629	75	82
BER	Fleetwood Borough	P	C	6	1,875,792	1,726,129	149,663	41	92
BER	Greenwich Township	N	C	5	488,120	309,440	178,680	110	63
BER	Hamburg Borough	N	C	16	1,187,594	840,336	347,258	52	71
BER	Hamburg Borough	P	C	5	1,795,964	1,567,314	228,650	70	87
BER	Heidelberg Township	P	C	1	286,046	217,033	69,013	145	76
BER	Hereford Township	N	C	5	210,860	119,666	91,194	59	57
BER	Kenhorst Borough	N	C	5	278,219	276,500	1,719	1	99
BER	Kutztown Borough	N	C	51	8,403,800	9,013,914	-610,114	-29	107
BER	Kutztown Borough	P	C	9	3,120,490	2,644,026	476,464	78	85
BER	Laureldale Borough	N	C	8	666,072	460,308	205,764	61	69
BER	Laureldale Borough	P	C	5	636,279	1,024,772	-388,493	-134	161
BER	Leesport Borough	N	C	3	113,636	105,044	8,592	8	92
BER	Longswamp Township	N	C	7	489,064	410,552	78,512	27	84

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BER	Lower Alsace Township	N	C	6	1,430,517	875,403	555,114	255	61
BER	Lower Heidelberg Township	N	A	4	214,209	214,209	0	0	100
BER	Lower Heidelberg Township	P	C	8	868,984	910,354	-41,370	-9	105
BER	Maidencreek Township	N	C	7	383,088	242,048	141,040	49	63
BER	Maidencreek Township Authority	N	C	7	336,570	356,950	-20,380	-7	106
BER	Marion Township	N	A	1	27,553	27,553	0	0	100
BER	Maxatawny Township	N	C	5	343,105	292,045	51,060	23	85
BER	Mohnton Borough	N	A	3	128,299	128,299	0	0	100
BER	Mohnton Borough	P	C	5	680,426	667,446	12,980	5	98
BER	Mount Penn Borough Municipal Authority	N	C	4	474,911	394,220	80,691	53	83
BER	Mt Penn Borough	N	C	3	374,737	428,990	-54,253	-56	114
BER	Muhlenberg Township	N	C	33	3,934,878	3,265,183	669,695	47	83
BER	Muhlenberg Township	P	C	29	10,597,235	7,748,063	2,849,172	127	73
BER	Muhlenberg Township Authority	N	C	15	1,101,722	947,093	154,629	27	86
BER	New Morgan Borough	N1	A	2	0	0	0	*	100
BER	New Morgan Borough	N2	C	1	59,265	59,564	-299	0	101
BER	Northern Berks Regional Police Department	P	C	13	3,236,175	2,112,311	1,123,864	126	65
BER	Oley Township	N	A	4	44,923	44,923	0	0	100
BER	Oley Township	P	C	5	476,901	453,732	23,169	8	95
BER	Penn Township	N	A	3	252,004	252,004	0	0	100
BER	Pike Township	N	C	6	179,011	176,139	2,872	2	98
BER	Reading City	F	C	119	56,291,280	49,852,024	6,439,256	80	89
BER	Reading City	N	C	344	60,800,584	53,650,657	7,149,927	46	88
BER	Reading City	P	C	174	117,589,174	86,700,006	30,889,168	272	74
BER	Reading City Housing Authority	N	A	77	6,281,027	6,281,027	0	0	100
BER	Reading Parking Authority	N	A	18	374,815	374,815	0	0	100
BER	Reading Regional Airport Authority	N	U	6	0	0	0	0	100
BER	Richmond Township	N	A	2	119,805	119,805	0	0	100
BER	Robeson Township	N	C	8	580,449	503,824	76,625	23	87
BER	Robeson Township	P	C	6	1,144,510	867,380	277,130	66	76
BER	Robesonia Borough	N	A	3	101,512	101,512	0	0	100
BER	Robesonia Borough	P	C	2	402,884	418,090	-15,206	-15	104
BER	Robesonia-Wernersville Municipal Authority	N	C	4	545,306	525,971	19,335	9	96
BER	Rockland Township	N	A	4	59,379	59,379	0	0	100
BER	Shillington Borough	N	C	23	2,771,555	2,380,601	390,954	39	86
BER	Shillington Borough	P	C	7	1,997,588	1,440,051	557,537	113	72
BER	Shoemakersville Borough	N	C	4	283,563	233,140	50,423	36	82
BER	Shoemakersville Borough	P	C	0	219,538	248,827	-29,289	*	113
BER	Sinking Spring Borough	N	A	11	276,571	276,571	0	0	100
BER	Sinking Spring Borough	P	C	6	1,025,937	1,176,140	-150,203	-47	115
BER	South Heidelberg Township	N	C	7	176,974	148,363	28,611	10	84
BER	South Heidelberg Township	P	C	7	490,654	316,888	173,766	45	65
BER	Spring Township	F	C	9	133,119	26,996	106,123	27	20
BER	Spring Township	N	C	42	6,444,169	4,650,418	1,793,751	91	72
BER	Spring Township	P	C	28	8,743,486	6,788,303	1,955,183	92	78

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BER	Tilden Township	N	C	1	116,522	62,155	54,367	170	53
BER	Tilden Township	P	A	2	4,034	4,034	0	0	100
BER	Topton Borough	N	C	7	1,161,232	1,282,124	-120,892	-35	110
BER	Tulpehocken Township	P	C	3	98,925	114,305	-15,380	-11	116
BER	Union Township	N	A	5	221,746	221,746	0	0	100
BER	Upper Tulpehocken Township	N	C	3	46,163	55,390	-9,227	-14	120
BER	Washington Township	N	C	9	940,060	917,537	22,523	6	98
BER	Washington Township Municipal Authority	N	C	0	103,360	143,543	-40,183	*	139
BER	Wernersville Borough	N	A	2	128,378	128,378	0	0	100
BER	Wernersville Borough	P	C	1	537,825	613,280	-75,455	-126	114
BER	Wernersville Municipal Authority	N	C	4	294,104	331,955	-37,851	-26	113
BER	West Reading Borough	N	C	17	1,023,007	802,448	220,559	31	78
BER	West Reading Borough	P	C	15	2,792,523	2,007,347	785,176	66	72
BER	Western Berks Water Authority	N	C	11	717,583	803,415	-85,832	-16	112
BER	Womelsdorf Borough	N	C	6	924,542	649,446	275,096	114	70
BER	Womelsdorf Borough	P	C	2	233,004	370,910	-137,906	-185	159
BER	Womelsdorf-Robesonia Joint Authority	N	C	2	318,099	397,903	-79,804	-78	125
BER	Wyomissing Borough	F	C	7	381,117	314,968	66,149	18	83
BER	Wyomissing Borough	N	C	32	3,719,046	3,252,063	466,983	30	87
BER	Wyomissing Borough	P	C	23	9,680,340	7,010,848	2,669,492	145	72
BER	Wyomissing Valley Joint Municipal Authorit	N	C	10	1,013,810	1,052,453	-38,643	-9	104
BLA	Allegheny Township	N	C	10	245,275	192,665	52,610	16	79
BLA	Allegheny Township	P	C	5	1,479,143	1,083,394	395,749	162	73
BLA	Altoona City	F	C	67	36,460,704	23,166,022	13,294,682	382	64
BLA	Altoona City	N	C	112	15,104,375	14,485,912	618,463	15	96
BLA	Altoona City	P	C	72	35,449,887	26,000,437	9,449,450	222	73
BLA	Altoona City Authority	N	C	131	9,398,173	8,026,828	1,371,345	19	85
BLA	Altoona City Housing Authority	N	A	28	1,293,835	1,293,835	0	0	100
BLA	Altoona-Logan Twp Mobile Med Emerg Dept Au	N	A	62	1,023,399	1,023,399	0	0	100
BLA	Antis Township	N	A	8	209,514	209,514	0	0	100
BLA	Bellwood Borough	N	C	5	523,543	498,053	25,490	17	95
BLA	Bellwood Borough	P	C	2	320,713	1,068,766	-748,053	-927	333
BLA	Blair County Housing Authority	N	A	8	335,255	335,255	0	0	100
BLA	Blair Township	N	C	9	490,044	336,150	153,894	57	69
BLA	Blair Township	P	C	5	1,675,532	1,662,312	13,220	5	99
BLA	Central Blair County Park And Recreation C	N	A	0	255,044	255,044	0	*	100
BLA	Duncansville Borough	N	A	6	58,188	58,188	0	0	100
BLA	Duncansville Borough	P	A	2	11,236	11,236	0	0	100
BLA	Freedom Township	N	C	5	224,048	180,414	43,634	23	81
BLA	Freedom Township	P	C	2	272,933	284,184	-11,251	-13	104
BLA	Greenfield Township	N	C	3	259,925	291,651	-31,726	-25	112
BLA	Greenfield Township	P	C	2	208,611	1,100,111	-891,500	-1,081	527
BLA	Hollidaysburg Borough	N	C	30	5,979,777	6,151,851	-172,074	-14	103
BLA	Hollidaysburg Borough	P	C	8	1,679,126	1,646,637	32,489	8	98
BLA	Logan Township	N	C	27	1,831,971	1,244,474	587,497	50	68

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BLA	Logan Township	P	C	16	4,809,196	3,496,861	1,312,335	153	73
BLA	Martinsburg Borough	N	C	7	371,114	379,445	-8,331	-4	102
BLA	Martinsburg Borough	P	C	2	447,914	436,398	11,516	16	97
BLA	North Woodbury Township	N	A	3	74,565	74,565	0	0	100
BLA	Roaring Spring Borough	N	C	5	675,732	681,128	-5,396	-3	101
BLA	Roaring Spring Borough	P	C	3	365,686	808,228	-442,542	-398	221
BLA	Snyder Township	N	A	4	152,346	152,346	0	0	100
BLA	Taylor Township	N	A	2	21,735	21,735	0	0	100
BLA	Trans. & Motor Bus For Public Use Authorit	N	C	38	2,612,094	2,161,776	450,318	26	83
BLA	Tyrone Borough	N	A	28	1,470,092	1,470,092	0	0	100
BLA	Tyrone Borough	P	C	4	1,369,792	1,035,258	334,534	179	76
BLA	Williamsburg Borough	N	A	3	136,017	136,017	0	0	100
BLA	Williamsburg Borough	P	A	1	370,081	370,081	0	0	100
BLA	Woodbury Township	N	C	0	26,341	27,617	-1,276	*	105
BRA	Albany Township	N	C	2	188,227	129,890	58,337	98	69
BRA	Asylum Township	N	C	2	17,289	15,755	1,534	3	91
BRA	Athens Borough	N	C	6	381,011	284,004	97,007	41	75
BRA	Athens Borough	P	C	5	1,521,840	2,104,951	-583,111	-251	138
BRA	Athens Township	N	C	10	938,069	683,841	254,228	76	73
BRA	Athens Township	P	C	9	1,963,457	1,359,047	604,410	126	69
BRA	Canton Borough	N	A	3	154,972	154,972	0	0	100
BRA	Canton Borough	P	C	3	398,589	469,506	-70,917	-70	118
BRA	Endless Mountains Transportation Authority	N	A	55	280,156	280,156	0	0	100
BRA	North Towanda Township	N	C	3	67,498	0	67,498	81	0
BRA	Sayre Borough	N	C	13	1,426,572	1,211,556	215,016	46	85
BRA	Sayre Borough	P	C	9	2,411,161	2,507,395	-96,234	-20	104
BRA	South Waverly Borough	N	C	1	76,410	79,712	-3,302	-9	104
BRA	South Waverly Borough	P	C	3	490,683	539,438	-48,755	-40	110
BRA	Towanda Borough	N1	A	6	638,847	638,847	0	0	100
BRA	Towanda Borough	N2	U	18	0	0	0	0	100
BRA	Towanda Borough	P	C	6	1,291,096	993,346	297,750	109	77
BRA	Troy Borough	N	A	4	51,770	51,770	0	0	100
BRA	Troy Borough	P	C	3	220,365	111,535	108,830	124	51
BRA	Valley Joint Sewer Authority	N	C	4	905,421	558,468	346,953	159	62
BRA	Wyalusing Borough	N	C	0	39,884	41,947	-2,063	*	105
BRA	Wyalusing Township	N	C	2	95,156	83,250	11,906	18	87
BUC	Bedminster Municipal Authority	N	C	0	0	2,248	-2,248	*	*
BUC	Bedminster Township	N	C	9	640,789	539,897	100,892	27	84
BUC	Bedminster Township	P	C	6	2,635,070	2,330,655	304,415	64	88
BUC	Bensalem Township	N	C	103	12,665,157	9,505,222	3,159,935	63	75
BUC	Bensalem Township	P	C	102	47,837,020	47,799,548	37,472	0	100
BUC	Bristol Borough	N	C	21	4,359,111	2,356,602	2,002,509	158	54
BUC	Bristol Borough	P	C	16	4,823,959	2,913,751	1,910,208	154	60
BUC	Bristol Township	N1	A	67	2,041,056	2,041,056	0	0	100
BUC	Bristol Township	N2	A	9	714,886	714,886	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
BUC	Bristol Township	P	C	76	42,174,232	38,121,448	4,052,784	70	90
BUC	Buckingham Township	N	C	31	4,089,429	4,063,058	26,371	2	99
BUC	Buckingham Township	P	C	22	6,254,696	6,967,211	-712,515	-36	111
BUC	Bucks County Housing Authority	N	A	54	2,998,801	2,998,801	0	0	100
BUC	Bucks County Redevelopment Authority	N	C	5	1,216,889	1,261,931	-45,042	-19	104
BUC	Bucks County Water & Sewer Authority	N	C	95	24,694,532	22,670,030	2,024,502	29	92
BUC	Chalfont Borough	N	A	7	194,173	194,173	0	0	100
BUC	Chalfont Borough	P	C	5	755,740	606,948	148,792	42	80
BUC	Chalfont-New Britain Twp Joint Sewage Auth	N	A	18	1,845,253	1,845,253	0	0	100
BUC	Doylestown Borough	N	C	28	3,091,302	3,094,610	-3,308	0	100
BUC	Doylestown Borough	P	C	13	6,776,367	5,805,785	970,582	91	86
BUC	Doylestown Township	N	C	32	5,368,976	3,709,407	1,659,569	99	69
BUC	Doylestown Township	P	C	20	7,318,791	5,873,697	1,445,094	87	80
BUC	Dublin Borough	N	A	5	36,928	36,928	0	0	100
BUC	Dublin Borough	P	C	2	472,774	440,670	32,104	26	93
BUC	East Rockhill Township	N	C	8	1,610,324	1,382,732	227,592	48	86
BUC	Falls Township	N	A	38	1,494,047	1,494,047	0	0	100
BUC	Falls Township	P	C	45	31,002,701	20,893,600	10,109,101	241	67
BUC	Falls Township Authority	N	C	10	1,010,441	1,332,605	-322,165	-53	132
BUC	Haycock Township	N	C	4	425,534	319,263	106,271	61	75
BUC	Hilltown Township	N	C	16	2,517,650	2,614,805	-97,155	-10	104
BUC	Hilltown Township	P	C	17	8,275,846	8,026,816	249,030	15	97
BUC	Hilltown Township Water & Sewer Authority	N	A	7	230,933	230,933	0	0	100
BUC	Lower Bucks County Joint Municipal Authori	N1	C	61	4,551,338	3,577,732	973,606	28	79
BUC	Lower Bucks County Joint Municipal Authori	N2	C	10	6,224,974	3,292,751	2,932,223	354	53
BUC	Lower Makefield Township	N	C	38	5,068,804	4,359,510	709,294	36	86
BUC	Lower Makefield Township	P	C	30	10,218,726	7,992,461	2,226,265	97	78
BUC	Lower Southampton Township	N	A	43	1,425,268	1,425,268	0	0	100
BUC	Lower Southampton Township	P	C	29	13,137,365	6,611,324	6,526,041	278	50
BUC	Middletown Township	N	C	43	4,413,836	4,365,195	48,641	2	99
BUC	Middletown Township	P	C	46	32,263,479	28,588,615	3,674,864	83	89
BUC	Milford Township	N	C	12	1,108,892	1,167,439	-58,547	-10	105
BUC	Morrisville Borough	N	C	16	3,820,582	4,672,267	-851,685	-126	122
BUC	Morrisville Borough	P	C	11	6,609,987	7,103,030	-493,043	-57	107
BUC	Morrisville Borough Municipal Authority	N	C	32	5,377,020	5,669,469	-292,449	-16	105
BUC	New Britain Borough	N	C	3	48,754	9,921	38,833	33	20
BUC	New Britain Borough	P	C	6	256,429	308,672	-52,243	-15	120
BUC	New Britain Township	N	C	18	1,743,986	1,541,533	202,453	23	88
BUC	New Britain Township	P	C	11	3,844,767	3,165,028	679,739	72	82
BUC	New Hope Borough	N	A	8	115,916	115,916	0	0	100
BUC	New Hope Borough	P	C	8	1,817,434	1,320,506	496,928	86	73
BUC	Newtown Borough	N	A	2	121,205	121,205	0	0	100
BUC	Newtown Borough	P	C	5	1,244,523	811,004	433,519	124	65
BUC	Newtown Township	F	C	9	972,691	594,409	378,282	69	61
BUC	Newtown Township	N	C	31	2,473,463	1,974,584	498,879	34	80

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
BUC	Newtown Township	P	C	26	9,277,220	6,110,714	3,166,506	141	66
BUC	Nockamixon Township	N	C	4	332,368	431,883	-99,515	-56	130
BUC	Nockamixon Township	P	C	0	58,525	62,702	-4,177	*	107
BUC	Northampton Township	N	C	57	8,782,531	6,803,648	1,978,883	67	77
BUC	Northampton Township	P	C	41	18,899,891	16,188,810	2,711,081	84	86
BUC	Northampton-Bucks County Municipal Authori	N	A	11	830,780	830,780	0	0	100
BUC	Penndel Borough	N	C	2	160,912	125,204	35,708	50	78
BUC	Penndel Borough	P	C	0	289,980	221,908	68,072	*	77
BUC	Pennridge Regional Police Department	N	C	1	36,572	179,113	-142,541	-347	490
BUC	Pennridge Regional Police Department	P	C	13	4,085,085	4,604,005	-518,920	-47	113
BUC	Pennridge Wastewater Treatment Authority	N	C	9	1,569,647	1,905,341	-335,694	-67	121
BUC	Perkasie Borough	N	C	27	5,984,897	6,473,679	-488,782	-34	108
BUC	Perkasie Borough	P	C	18	5,947,763	6,385,741	-437,978	-29	107
BUC	Perkasie Borough Authority	N	C	10	1,738,658	1,986,309	-247,651	-46	114
BUC	Plumstead Township	N	C	19	1,124,715	1,016,338	108,377	13	90
BUC	Plumstead Township	P	C	13	3,826,171	2,639,752	1,186,419	109	69
BUC	Quakertown Borough	N	C	47	7,403,418	5,732,547	1,670,871	69	77
BUC	Quakertown Borough	P	C	17	5,645,512	3,332,507	2,313,005	167	59
BUC	Richland Township	N	C	20	1,547,018	1,461,395	85,623	9	94
BUC	Richland Township	P	C	12	1,234,953	1,137,823	97,130	11	92
BUC	Sellersville Borough	N	C	10	4,584,768	4,931,237	-346,469	-70	108
BUC	Solebury Township	N	C	16	2,596,635	2,211,147	385,488	41	85
BUC	Solebury Township	P	C	13	3,292,760	2,618,707	674,053	63	80
BUC	Springfield Township	N	C	7	322,695	235,425	87,270	25	73
BUC	Springfield Township	P	C	4	1,055,664	919,185	136,479	89	87
BUC	Tinicum Township	N	A	8	413,712	413,712	0	0	100
BUC	Tinicum Township	P	C	5	746,627	1,047,808	-301,181	-95	140
BUC	Tullytown Borough	N	A	8	265,304	265,304	0	0	100
BUC	Tullytown Borough	P	C	6	2,448,593	1,458,851	989,742	211	60
BUC	Upper Makefield Township	N	C	13	1,497,097	1,083,425	413,672	57	72
BUC	Upper Makefield Township	P	C	18	3,618,813	2,673,746	945,067	67	74
BUC	Upper Southampton Sewer Authority	N	C	7	1,554,407	1,661,102	-106,695	-31	107
BUC	Upper Southampton Township	N	C	26	2,969,247	2,358,370	610,877	48	79
BUC	Upper Southampton Township	P	C	19	10,424,313	10,303,640	120,673	8	99
BUC	Upper Southampton Twp Municipal Authority	N	C	4	411,849	537,662	-125,813	-66	131
BUC	Warminster Township	N	C	60	10,613,091	8,830,913	1,782,178	68	83
BUC	Warminster Township	P	C	46	24,303,059	23,853,083	449,976	12	98
BUC	Warminster Township Municipal Authority	N	C	45	5,208,155	2,407,749	2,800,406	116	46
BUC	Warrington Township	N	C	41	2,649,013	2,580,175	68,838	4	97
BUC	Warrington Township	P	C	31	9,077,091	5,278,637	3,798,454	163	58
BUC	Warwick Township	N	C	17	2,017,550	1,670,201	347,349	39	83
BUC	Warwick Township	P	C	19	4,446,811	2,920,916	1,525,895	99	66
BUC	West Rockhill Township	N	C	8	361,959	428,506	-66,547	-20	118
BUC	Wrightstown Township	N	C	6	398,142	455,622	-57,480	-22	114
BUC	Wrightstown Township	P	C	0	79,555	534,396	-454,841	*	672

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
BUC	Yardley Borough	N	A	1	8,704	8,704	0	0	100
BUC	Yardley Borough	P	C	2	430,733	351,394	79,339	69	82
BUT	Adams Township	N	C	11	330,786	267,358	63,428	14	81
BUT	Adams Township	P	C	5	359,222	252,517	106,705	41	70
BUT	Buffalo Township	N	C	6	340,139	188,416	151,723	54	55
BUT	Buffalo Township	P	C	5	1,055,720	1,053,945	1,775	1	100
BUT	Buffalo Township Municipal Authority	N	A	12	404,351	404,351	0	0	100
BUT	Butler Area Public Library	N	C	13	363,567	572,175	-208,608	-74	157
BUT	Butler Area Sewer Authority	N	A	40	1,807,295	1,807,295	0	0	100
BUT	Butler City	F	C	19	14,284,139	13,957,768	326,371	29	98
BUT	Butler City	N	C	27	3,874,393	4,931,021	-1,056,628	-123	127
BUT	Butler City	P	C	22	10,240,401	10,551,406	-311,005	-25	103
BUT	Butler City Redevelopment Authority	N	A	2	79,953	79,953	0	0	100
BUT	Butler County Housing Authority	N	A	27	1,627,706	1,627,706	0	0	100
BUT	Butler Township	N	C	25	5,263,213	4,297,214	965,999	81	82
BUT	Butler Township	P	C	20	8,441,459	9,993,655	-1,552,196	-120	118
BUT	Center Township	N	A	9	211,554	211,554	0	0	100
BUT	Clay Township	N	A	5	132,848	132,848	0	0	100
BUT	Clinton Township	N	A	4	62,092	62,092	0	0	100
BUT	Connoquenessing Township	N	U	3	0	0	0	0	100
BUT	Cranberry Township	N	A	96	2,155,000	2,155,000	0	0	100
BUT	Cranberry Township	P	C	28	7,838,502	6,227,017	1,611,485	76	79
BUT	Donegal Township	N	A	2	9,947	9,947	0	0	100
BUT	Evans City Borough	N	A	8	203,919	203,919	0	0	100
BUT	Evans City Borough	P	C	2	236,993	208,052	28,941	26	88
BUT	Fairview Township	N	A	1	26,743	26,743	0	0	100
BUT	Franklin Township	N1	A	4	219,657	219,657	0	0	100
BUT	Franklin Township	N2	U	4	0	0	0	0	100
BUT	Harmony Borough	N	C	5	491,366	424,758	66,608	32	86
BUT	Jackson Township	N	A	8	53,772	53,772	0	0	100
BUT	Jackson Township	P	C	8	703,896	613,119	90,777	21	87
BUT	Jefferson Township	N	A	3	9,527	9,527	0	0	100
BUT	Lancaster Township	N	C	4	306,556	195,871	110,685	79	64
BUT	Lancaster Township	P	C	2	418,294	224,805	193,489	220	54
BUT	Marion Township	N	C	1	68,243	65,889	2,354	10	97
BUT	Mars Borough	N	A	4	0	0	0	0	100
BUT	Mars Borough	P	C	1	88,451	123,424	-34,973	-65	140
BUT	Middlesex Township	N	C	4	451,558	325,240	126,318	96	72
BUT	Middlesex Township	P	C	8	1,437,922	1,191,764	246,158	138	83
BUT	Muddycreek Township	N	U	2	0	0	0	0	100
BUT	Oakland Township	N	A	4	131,829	131,829	0	0	100
BUT	Penn Township	N	C	6	291,822	190,249	101,573	32	65
BUT	Penn Township	P	C	3	279,924	621,511	-341,587	-201	222
BUT	Saxonburg Borough	N	A	11	584,476	584,476	0	0	100
BUT	Saxonburg Borough	P	A	2	43,576	43,576	0	0	100

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BUT	Seven Fields Borough	N	C	7	402,187	350,257	51,930	19	87
BUT	Slippery Rock Borough	N	C	4	377,463	966,669	-589,206	-514	256
BUT	Slippery Rock Borough	P	C	5	1,279,253	1,389,296	-110,043	-41	109
BUT	Slippery Rock Municipal Authority	N	C	9	1,134,906	1,138,084	-3,178	-1	100
BUT	Slippery Rock Township	N	C	6	383,608	262,391	121,217	51	68
BUT	Summit Township	N	A	4	311,881	311,881	0	0	100
BUT	Western Butler County Authority	N	A	9	911,197	911,197	0	0	100
BUT	Winfield Township	N	C	3	61,758	67,290	-5,532	-6	109
BUT	Zelienople Borough	N	C	13	1,331,812	1,033,486	298,326	48	78
BUT	Zelienople Borough	P	C	7	2,752,667	2,090,640	662,027	132	76
CAR	Bowmanstown Borough	N	A	2	44,699	44,699	0	0	100
CAR	Carbon County Conservation District	N	A	6	370,598	370,598	0	0	100
CAR	Carbon County Housing Authority	N	A	18	1,430,240	1,430,240	0	0	100
CAR	Central Carbon Municipal Authority	N	C	1	13,006	24,756	-11,750	-22	190
CAR	Coaldale-Lansford-Summit Hill Sewer Author	N	A	4	175,722	175,722	0	0	100
CAR	East Penn Township	N	C	3	70,798	123,586	-52,788	-51	175
CAR	East Penn Township	P	C	1	7,889	33,422	-25,533	-64	424
CAR	Franklin Township	N	C	8	1,292,618	1,196,646	95,972	34	93
CAR	Franklin Township	P	C	4	682,418	552,134	130,284	64	81
CAR	Jim Thorpe Borough	N	A	16	1,071,162	1,071,162	0	0	100
CAR	Jim Thorpe Borough	P	C	6	1,277,598	1,122,124	155,474	56	88
CAR	Kidder Township	N	C	7	306,856	87,663	219,193	81	29
CAR	Kidder Township	P	C	10	1,450,243	818,199	632,044	104	56
CAR	Lansford Borough	P	C	4	1,097,900	572,576	525,324	286	52
CAR	Lansford-Coaldale Joint Water Authority	N	C	10	1,106,162	1,095,160	11,002	3	99
CAR	Lehighton Borough	N	C	27	4,705,221	4,528,275	176,946	15	96
CAR	Lehighton Borough	P	C	9	2,452,778	2,582,885	-130,107	-26	105
CAR	Lehighton Water Authority	N	C	7	1,431,770	1,470,917	-39,147	-13	103
CAR	Lower Towamensing Township	N	C	1	53,372	31,466	21,906	38	59
CAR	Mahoning Township	N	C	6	413,699	395,393	18,306	9	96
CAR	Mahoning Township	P	C	5	819,420	718,886	100,534	37	88
CAR	Nesquehoning Borough	N	C	11	389,690	363,088	26,602	7	93
CAR	Nesquehoning Borough	P	C	4	1,223,011	577,061	645,950	284	47
CAR	Nesquehoning Borough Authority	N	C	3	226,373	238,630	-12,257	-10	105
CAR	Palmerton Borough	N	C	16	2,253,965	2,465,805	-211,840	-33	109
CAR	Palmerton Borough	P	C	8	2,102,858	1,594,503	508,355	119	76
CAR	Summit Hill Borough	N	A	3	117,077	117,077	0	0	100
CAR	Summit Hill Borough	P	C	3	521,110	972,328	-451,218	-327	187
CAR	Towamensing Township	N	A	7	140,209	140,209	0	0	100
CAR	Weatherly Borough	N	C	12	672,908	580,297	92,611	20	86
CAR	Weatherly Borough	P	C	3	517,123	973,277	-456,154	-321	188
CEN	Bellefonte Borough	N1	C	43	9,319,581	8,256,580	1,063,001	57	89
CEN	Bellefonte Borough	N2	A	0	0	0	0	*	100
CEN	Bellefonte Borough	P	C	9	2,995,818	2,605,581	390,237	72	87
CEN	Benner Township	N	C	6	520,847	429,973	90,874	37	83

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CEN	Boggs Township	N	A	5	419,209	419,209	0	0	100
CEN	Centre County Housing Authority	N	A	9	72,095	72,095	0	0	100
CEN	Centre County Library And Historical Museu	N	C	20	1,104,005	1,370,142	-266,137	-59	124
CEN	Centre Transportation Authority	N	A	128	2,878,113	2,878,113	0	0	100
CEN	College Township	N	A	26	964,239	964,239	0	0	100
CEN	Ferguson Township	N	A	29	1,467,224	1,467,224	0	0	100
CEN	Ferguson Township	P	C	20	3,232,323	2,354,324	877,999	71	73
CEN	Haines Township	N	A	3	0	0	0	0	100
CEN	Half Moon Township	N	C	5	193,599	76,970	116,629	63	40
CEN	Harris Township	N	A	9	140,749	140,749	0	0	100
CEN	Milesburg Borough	N	A	4	77,130	77,130	0	0	100
CEN	Millheim Borough	N	A	4	86,288	86,288	0	0	100
CEN	Patton Township	N	A	27	991,242	991,242	0	0	100
CEN	Patton Township	P	C	17	3,402,857	2,866,494	536,363	45	84
CEN	Penn Township	N	C	3	110,861	60,184	50,677	59	54
CEN	Philipsburg Borough	N	C	6	339,670	372,724	-33,054	-18	110
CEN	Philipsburg Borough	P	C	0	442,723	466,838	-24,115	*	105
CEN	Rush Township	N	A	2	42,734	42,734	0	0	100
CEN	Snow Shoe Township	N	C	3	81,330	53,541	27,789	32	66
CEN	Spring Township	N	C	9	1,004,176	376,106	628,070	171	37
CEN	Spring Township	P	C	6	1,695,348	1,561,585	133,763	35	92
CEN	Spring-Benner-Walker Joint Authority	N	A	7	209,938	209,938	0	0	100
CEN	State College Borough	N	C	155	23,310,589	18,242,668	5,067,921	70	78
CEN	State College Borough	P	C	64	24,449,839	21,322,670	3,127,169	67	87
CEN	State College Borough Authority	N	C	35	6,402,088	5,540,516	861,572	52	87
CEN	University Area Joint Authority	N	A	51	3,819,439	3,819,439	0	0	100
CHE	Atglen Borough	N	C	4	608,124	317,957	290,167	138	52
CHE	Birmingham Township	N	C	2	268,069	187,136	80,933	96	70
CHE	Birmingham Township	P	C	4	538,445	738,830	-200,385	-75	137
CHE	Caln Township	N	C	36	3,625,056	3,550,459	74,597	4	98
CHE	Caln Township	P	C	19	5,088,535	3,720,199	1,368,336	101	73
CHE	Charlestown Township	N	C	2	104,588	63,774	40,814	37	61
CHE	Chester County Housing Authority	N	A	15	657,221	657,221	0	0	100
CHE	Chester County Solid Waste Authority	N	A	27	1,981,501	1,981,501	0	0	100
CHE	Coatesville City	F	C	3	477,533	133,140	344,393	225	28
CHE	Coatesville City	N	C	43	1,283,370	924,535	358,835	24	72
CHE	Coatesville City	P	C	31	8,258,265	7,810,524	447,741	30	95
CHE	Downingtown Borough	N	A	22	634,563	634,563	0	0	100
CHE	Downingtown Borough	P	C	17	5,281,330	5,666,406	-385,076	-27	107
CHE	Downingtown Municipal Water Authority	N	A	9	330,148	330,148	0	0	100
CHE	East Bradford Township	N	C	12	1,079,813	987,418	92,395	13	91
CHE	East Brandywine Township	N	C	6	462,362	404,019	58,343	20	87
CHE	East Brandywine Township	P	C	10	2,708,732	2,213,038	495,694	64	82
CHE	East Coventry Township	N	C	7	668,366	691,128	-22,762	-5	103
CHE	East Coventry Township	P	C	7	971,900	827,828	144,072	25	85

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
CHE	East Fallowfield Township	N	A	5	140,145	140,145	0	0	100
CHE	East Fallowfield Township	P	C	7	660,682	603,798	56,884	12	91
CHE	East Goshen Township	F	C	8	534,722	484,981	49,741	13	91
CHE	East Goshen Township	N	C	25	2,020,227	1,823,808	196,419	13	90
CHE	East Marlborough Township	N	C	8	2,026,273	1,890,376	135,897	25	93
CHE	East Marlborough Township	P	C	1	41,857	14,077	27,780	41	34
CHE	East Nantmeal Township	N	A	1	5,168	5,168	0	0	100
CHE	East Nottingham Township	N	A	6	58,217	58,217	0	0	100
CHE	East Pikeland Township	N	A	4	5,952	5,952	0	0	100
CHE	East Pikeland Township	P	C	7	1,277,373	1,026,785	250,588	54	80
CHE	East Vincent Township	N	C	7	169,042	188,063	-19,021	-5	111
CHE	East Vincent Township	P	C	8	1,005,490	1,103,042	-97,552	-18	110
CHE	East Whiteland Township	F	C	9	658,039	265,779	392,260	77	40
CHE	East Whiteland Township	N	C	24	3,398,484	2,137,242	1,261,242	96	63
CHE	East Whiteland Township	P	C	19	6,302,228	6,255,725	46,503	3	99
CHE	Easttown Township	N	C	21	2,991,946	2,593,345	398,601	35	87
CHE	Easttown Township	P	C	12	7,331,921	5,342,473	1,989,448	190	73
CHE	Honey Brook Township	N	A	7	241,647	241,647	0	0	100
CHE	Honey Brook Township	P	A	0	33,043	33,043	0	*	100
CHE	Kennett Square Borough	N	C	23	2,113,030	2,015,229	97,801	10	95
CHE	Kennett Square Borough	P	C	12	2,301,933	2,014,978	286,955	34	88
CHE	Kennett Township	N	C	5	598,001	564,047	33,954	11	94
CHE	London Britain Township	N	A	5	33,742	33,742	0	0	100
CHE	London Grove Township	N	C	12	527,824	338,662	189,162	27	64
CHE	Lower Oxford Township	N	C	2	76,972	43,142	33,830	40	56
CHE	Malvern Borough	N	C	8	1,751,606	1,909,396	-157,790	-34	109
CHE	Malvern Borough	P	C	4	773,175	1,271,073	-497,898	-184	164
CHE	New Garden Township	N	C	17	1,471,178	1,162,031	309,147	40	79
CHE	New Garden Township	P	C	10	2,120,289	1,916,563	203,726	30	90
CHE	Newlin Township	N	C	1	81,068	57,746	23,322	49	71
CHE	North Coventry Municipal Authority	N	C	8	427,102	434,173	-7,071	-2	102
CHE	North Coventry Township	N	C	10	1,323,827	1,287,371	36,456	7	97
CHE	North Coventry Township	P	C	13	2,925,591	4,105,761	-1,180,170	-119	140
CHE	Northwestern Chester Co. Municipal Authori	N	A	3	160,380	160,380	0	0	100
CHE	Oxford Borough	N	A	13	328,524	328,524	0	0	100
CHE	Oxford Borough	P	C	10	1,177,890	849,632	328,258	55	72
CHE	Parkesburg Borough	N	C	6	230,073	308,588	-78,515	-32	134
CHE	Parkesburg Borough	P	C	10	1,180,853	1,753,074	-572,221	-97	148
CHE	Pennsbury Township	N	C	4	591,048	588,163	2,885	1	100
CHE	Phoenixville Borough	N	C	57	6,004,094	5,116,453	887,641	32	85
CHE	Phoenixville Borough	P	C	26	8,019,260	5,499,730	2,519,530	132	69
CHE	Pocopson Township	N	C	6	172,164	263,459	-91,295	-36	153
CHE	Schuylkill Township	N	C	8	1,206,787	765,363	441,424	106	63
CHE	Schuylkill Township	P	C	11	3,374,082	2,381,210	992,872	113	71
CHE	South Coatesville Borough	N	A	5	112,174	112,174	0	0	100

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CHE	South Coatesville Borough	P	C	1	277,055	412,517	-135,462	-266	149
CHE	Southeastern Chester County Refuse Authori	N	A	16	798,645	798,645	0	0	100
CHE	Spring City Borough	N	C	6	543,514	444,072	99,442	40	82
CHE	Spring City Borough	P	C	3	636,193	686,087	-49,894	-35	108
CHE	Thornbury Township	N	C	1	34,533	3,139	31,394	44	9
CHE	Tredyffrin Township	N1	C	76	11,682,072	11,351,273	330,799	9	97
CHE	Tredyffrin Township	N2	A	48	1,151,044	1,151,044	0	0	100
CHE	Tredyffrin Township	P	C	47	23,162,097	21,796,109	1,365,988	38	94
CHE	Upper Oxford Township	N	A	2	30,270	30,270	0	0	100
CHE	Upper Uwchlan Township	N	C	12	711,529	284,129	427,400	61	40
CHE	Upper Uwchlan Township	P	C	10	1,750,036	1,467,037	282,999	36	84
CHE	Uwchlan Township	N	A	24	2,139,268	2,139,268	0	0	100
CHE	Uwchlan Township	P	C	22	8,153,282	6,596,383	1,556,899	78	81
CHE	Valley Township	N	C	12	812,099	707,054	105,045	22	87
CHE	Valley Township	P	C	4	426,152	687,365	-261,213	-110	161
CHE	Wallace Township	N	C	3	191,193	298,381	-107,188	-80	156
CHE	Warwick Township	N	C	0	33,302	26,804	6,498	*	80
CHE	West Bradford Township	N	C	19	1,748,924	1,408,611	340,313	35	81
CHE	West Brandywine Township	N	A	11	239,144	239,144	0	0	100
CHE	West Brandywine Township	P	C	7	2,156,269	1,592,926	563,343	106	74
CHE	West Caln Township	N	C	9	603,869	620,467	-16,598	-4	103
CHE	West Caln Township	P	C	2	32,663	13,205	19,458	12	40
CHE	West Chester Borough	N	C	95	11,165,972	7,341,860	3,824,112	86	66
CHE	West Chester Borough	P	C	45	18,096,074	15,030,616	3,065,458	83	83
CHE	West Fallowfield Township	N	A	1	67,915	67,915	0	0	100
CHE	West Fallowfield Township	P	A	1	64,554	64,554	0	0	100
CHE	West Goshen Township	N1	C	44	3,763,518	3,706,323	57,195	3	98
CHE	West Goshen Township	N2	C	23	2,629,514	2,424,428	205,086	21	92
CHE	West Goshen Township	P	C	27	8,864,026	8,706,023	158,003	7	98
CHE	West Grove Borough	N	C	8	1,068,592	997,299	71,293	18	93
CHE	West Grove Borough	P	C	2	917,418	1,085,408	-167,990	-136	118
CHE	West Nottingham Township	N	C	2	113,921	94,996	18,925	26	83
CHE	West Pikeland Township	P	C	4	355,922	227,685	128,237	44	64
CHE	West Sadsbury Township	P	C	4	435,330	338,472	96,858	41	78
CHE	West Vincent Township	N	A	20	336,157	336,157	0	0	100
CHE	West Vincent Township	P	C	4	182,647	279,390	-96,743	-37	153
CHE	West Whiteland Township	N	C	35	4,021,374	3,289,450	731,924	40	82
CHE	West Whiteland Township	P	C	28	9,298,060	7,022,364	2,275,696	89	76
CHE	Westtown Township	N	A	12	462,525	462,525	0	0	100
CHE	Westtown Twp/East Goshen Joint Police	P	C	30	8,194,327	4,899,967	3,294,360	122	60
CHE	Willistown Township	N	A	18	496,779	496,779	0	0	100
CHE	Willistown Township	P	C	15	8,534,586	5,378,982	3,155,604	210	63
CLA	Ashland Township	N	C	1	65,484	40,906	24,578	81	62
CLA	Beaver Township	N	C	2	99,292	63,783	35,509	56	64
CLA	Clarion Borough	N	C	9	1,369,611	1,069,761	299,850	98	78

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
CLA	Clarion Borough	P	C	8	2,065,976	2,242,198	-176,222	-44	109
CLA	Clarion County Housing Authority	N	C	11	844,762	512,571	332,191	106	61
CLA	Clarion Township	N	A	4	194,615	194,615	0	0	100
CLA	Farmington Township	N	C	6	208,029	209,070	-1,041	-1	101
CLA	Knox Borough	N	C	4	402,671	402,078	593	0	100
CLA	Knox Borough	P	C	2	104,573	229,640	-125,067	-192	220
CLA	Limestone Township	N	C	3	177,543	184,263	-6,720	-11	104
CLA	New Bethlehem Borough	N	A	3	160,683	160,683	0	0	100
CLA	New Bethlehem Borough	P	C	2	186,628	187,406	-778	-1	100
CLA	Paint Township	N	A	4	70,438	70,438	0	0	100
CLA	Porter Township	N	C	3	23,208	13,972	9,236	12	60
CLA	Rimersburg Borough	N	A	3	56,814	56,814	0	0	100
CLA	Washington Township	N	A	3	11,832	11,832	0	0	100
CLE	BCI Municipal Authority	N	A	4	17,860	17,860	0	0	100
CLE	Beccaria Township	N	A	2	75,039	75,039	0	0	100
CLE	Bigler Township	N	A	3	32,692	32,692	0	0	100
CLE	Boggs Township	N	C	4	211,021	173,338	37,683	29	82
CLE	Bradford Township	N	C	5	176,187	129,413	46,774	31	73
CLE	Brady Township	N	A	5	135,653	135,653	0	0	100
CLE	Burnside Township	N	A	2	14,198	14,198	0	0	100
CLE	Chester Hill Borough	N	A	2	1,205	1,205	0	0	100
CLE	Chester Hill Borough	P	A	0	18,655	18,655	0	*	100
CLE	Clearfield Borough	N	A	7	278,625	278,625	0	0	100
CLE	Clearfield Borough	P	C	7	2,032,172	2,071,086	-38,914	-11	102
CLE	Clearfield County Housing Authority	N	A	7	343,381	343,381	0	0	100
CLE	Clearfield Municipal Authority	N	A	22	1,245,491	1,245,491	0	0	100
CLE	Cooper Township	N	C	4	121,223	110,176	11,047	11	91
CLE	Covington Township	N	A	1	4,687	4,687	0	0	100
CLE	Curwensville Borough	N	C	4	287,287	303,069	-15,782	-14	105
CLE	Curwensville Borough	P	C	1	464,850	712,756	-247,906	-629	153
CLE	Curwensville Municipal Authority	N	A	6	224,098	224,098	0	0	100
CLE	Decatur Township	N	A	4	60,743	60,743	0	0	100
CLE	Decatur Township	P	C	1	143,520	220,436	-76,916	-272	154
CLE	DuBois City	N	C	38	8,233,630	8,561,358	-327,728	-19	104
CLE	DuBois City	P	C	13	6,067,630	5,652,615	415,015	54	93
CLE	DuBois City Housing Authority	N	A	10	873,595	873,595	0	0	100
CLE	DuBois City Redevelopment Authority	N	C	2	259,592	244,066	15,526	22	94
CLE	DuBois-Falls Creek-Sandy Jt. Trans. Author	N	A	7	32,537	32,537	0	0	100
CLE	Girard Township	N	A	3	20,984	20,984	0	0	100
CLE	Gulich Township	N	A	3	48,032	48,032	0	0	100
CLE	Houtzdale Borough	N	A	0	11,224	11,224	0	*	100
CLE	Houtzdale Borough	P	C	0	90,617	99,275	-8,658	*	110
CLE	Huston Township	N	C	2	28,610	76,638	-48,028	-74	268
CLE	Lawrence Township	N	A	12	382,637	382,637	0	0	100
CLE	Lawrence Township	P	C	8	2,065,335	1,729,428	335,907	90	84

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CLE	Morris Township	N	C	4	49,504	55,085	-5,581	-6	111
CLE	Morris-Cooper Regional Police Commission	P	C	1	311,533	252,823	58,710	187	81
CLE	Osceola Borough	P	C	0	70,323	83,652	-13,329	*	119
CLE	Penn Township	N	A	2	48,148	48,148	0	0	100
CLE	Pike Township	N	A	3	132,755	132,755	0	0	100
CLE	Sandy Township	N	A	20	1,306,245	1,306,245	0	0	100
CLE	Sandy Township	P	C	7	1,759,304	1,614,904	144,400	42	92
CLE	Woodward Township	N	A	2	28,572	28,572	0	0	100
CLI	Avis Borough	N	A	1	23,253	23,253	0	0	100
CLI	Bald Eagle Township	N	C	3	225,100	429,086	-203,986	-272	191
CLI	Castanea Township	N	C	2	44,181	38,923	5,258	9	88
CLI	Clinton County Housing Authority	N	A	20	1,571,277	1,571,277	0	0	100
CLI	Crawford Township	N	C	1	7,946	2,332	5,614	27	29
CLI	Lamar Township	N	C	2	26,408	0	26,408	51	0
CLI	Lock Haven City	N	C	44	3,800,602	3,790,120	10,482	1	100
CLI	Lock Haven City	P	C	13	3,866,755	4,139,188	-272,433	-43	107
CLI	Pine Creek Township	P	C	1	12,716	203,052	-190,336	-359	1,597
CLI	Renovo Borough	N	A	3	74,902	74,902	0	0	100
CLI	Renovo Borough	P	C	1	71,919	367,688	-295,769	-888	511
CLI	Suburban Lock Haven Water Authority	N	C	5	309,703	263,911	45,792	25	85
CLI	Western Clinton County Municipal Authority	N	C	4	531,037	552,483	-21,446	-20	104
CLI	Woodward Township	N	A	4	103,333	103,333	0	0	100
CMB	Adams Township	N	A	6	343,138	343,138	0	0	100
CMB	Adams Township	P	C	3	509,456	511,814	-2,358	-2	100
CMB	Allegheny Township	N	A	2	37,727	37,727	0	0	100
CMB	Barr Township	N	A	2	87,257	87,257	0	0	100
CMB	Cambria Co Bldg Code Enforcement Agency	N	A	5	12,229	12,229	0	0	100
CMB	Cambria Co Conservation & Recreation Autho	N	A	2	83,228	83,228	0	0	100
CMB	Cambria County Planning Commission	N	A	3	486,994	486,994	0	0	100
CMB	Cambria County Redevelopment Authority	N	A	6	251,876	251,876	0	0	100
CMB	Cambria County Sewage Enforcement Agency	N	A	3	5,689	5,689	0	0	100
CMB	Cambria County Transit Authority	N	C	87	5,594,878	4,196,972	1,397,906	46	75
CMB	Cambria Township	N	C	12	2,823,680	2,511,700	311,980	70	89
CMB	Cambria Township	P	C	4	348,249	2,127,420	-1,779,171	-1,007	611
CMB	Cambria Township Sewer Authority	N	C	5	568,389	545,869	22,520	19	96
CMB	Cambria Township Water Authority	N	C	2	141,372	135,701	5,671	12	96
CMB	Carrolltown Borough	N	C	5	77,478	112,945	-35,467	-31	146
CMB	Carrolltown Borough	P	A	1	217,625	217,625	0	0	100
CMB	Clearfield Township	N	C	3	54,586	62,514	-7,928	-14	115
CMB	Conemaugh Township	N	A	4	100,500	100,500	0	0	100
CMB	Conemaugh Township	P	A	2	39,584	39,584	0	0	100
CMB	Cresson Borough	N	C	7	380,742	377,272	3,470	2	99
CMB	Cresson Borough	P	C	2	206,747	417,814	-211,067	-380	202
CMB	Cresson Township	N	A	9	233,486	233,486	0	0	100
CMB	Cresson Township	P	C	0	1,991	327,313	-325,322	*	16,440

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CMB	Croyle Township	N	A	2	31,830	31,830	0	0	100
CMB	Croyle Township	P	C	1	34,985	111,889	-76,904	-277	320
CMB	Dale Borough	N	C	3	44,522	36,719	7,803	11	82
CMB	East Carroll Township	N	C	2	2,839	2,742	97	0	97
CMB	East Conemaugh Borough	N	C	3	362,094	361,710	384	1	100
CMB	East Conemaugh Borough	P	C	2	216,506	326,550	-110,044	-189	151
CMB	Ebensburg Borough	N	C	12	1,159,490	670,692	488,798	97	58
CMB	Ebensburg Borough	P	C	3	1,044,003	423,370	620,633	426	41
CMB	Ferndale Borough	N	C	3	168,674	317,812	-149,138	-189	188
CMB	Ferndale Borough	P	C	1	309,174	247,076	62,098	183	80
CMB	Forest Hills Municipal Authority	N	A	11	251,942	251,942	0	0	100
CMB	Franklin Borough	N	C	0	72,256	205,927	-133,671	*	285
CMB	Franklin Borough	P	C	0	64,559	311,583	-247,024	*	483
CMB	Gallitzin Borough	N	C	4	445,656	326,720	118,936	114	73
CMB	Gallitzin Borough	P	C	2	137,469	412,442	-274,973	-499	300
CMB	Gallitzin Borough Sewer & Disposal Authori	N	C	2	223,618	205,681	17,937	36	92
CMB	Geistown Borough	N	A	5	264,236	264,236	0	0	100
CMB	Geistown Borough	P	C	1	77,558	157,910	-80,352	-195	204
CMB	Hastings Borough	N	A	6	172,701	172,701	0	0	100
CMB	Hastings Borough	P	A	1	123,112	123,112	0	0	100
CMB	Highland Sewer & Water Authority	N1	A	15	658,626	658,626	0	0	100
CMB	Highland Sewer & Water Authority	N2	A	10	458,462	458,462	0	0	100
CMB	Jackson Township	N	U	7	0	0	0	0	100
CMB	Jackson Township	P	A	2	59,638	59,638	0	0	100
CMB	Jackson Township Water Authority	N	C	4	224,585	185,859	38,726	37	83
CMB	Johnstown City	F	C	42	13,982,728	4,804,658	9,178,070	466	34
CMB	Johnstown City	N1	C	62	10,271,309	6,415,808	3,855,501	200	62
CMB	Johnstown City	N2	C	14	1,985,789	1,275,978	709,811	102	64
CMB	Johnstown City	P	C	45	15,637,754	8,476,376	7,161,378	313	54
CMB	Johnstown City Housing Authority	N1	C	56	5,824,788	4,865,996	958,792	52	84
CMB	Johnstown City Housing Authority	N2	A	54	2,455,314	2,455,314	0	0	100
CMB	Johnstown City Redevelopment Authority	N	A	7	804,003	804,003	0	0	100
CMB	Lilly Borough	N	A	4	41,298	41,298	0	0	100
CMB	Lilly Borough	P	C	0	117,086	77,676	39,410	*	66
CMB	Lower Yoder Township	N	C	7	537,578	585,153	-47,575	-24	109
CMB	Lower Yoder Township	P	C	0	350,219	1,100,266	-750,047	*	314
CMB	Nanty Glo Borough	N	C	4	449,447	677,579	-228,132	-267	151
CMB	Nanty Glo Borough	P	C	2	205,066	191,422	13,644	19	93
CMB	Nanty Glo Sanitary Sewer Authority	N	C	3	86,740	91,066	-4,326	-5	105
CMB	Nanty Glo Water Authority	N	C	3	380,956	513,641	-132,685	-113	135
CMB	Northern Cambria Borough	N	C	10	714,973	648,670	66,303	21	91
CMB	Northern Cambria Borough	P	C	3	224,145	316,734	-92,589	-91	141
CMB	Patton Borough	N	C	9	634,523	429,737	204,786	74	68
CMB	Patton Borough	P	C	2	90,006	216,647	-126,641	-145	241
CMB	Portage Area Sewer Authority	N	C	4	165,893	195,418	-29,525	-30	118

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CMB	Portage Borough	N	C	4	300,639	294,556	6,083	5	98
CMB	Portage Borough	P1	C	2	255,558	463,670	-208,112	-264	181
CMB	Portage Borough	P2	A	0	86,225	86,225	0	*	100
CMB	Portage Borough Municipal Authority	N	C	8	587,594	649,866	-62,272	-23	111
CMB	Portage Township	N	A	4	131,323	131,323	0	0	100
CMB	Richland Township	N	C	14	2,555,203	1,733,820	821,383	129	68
CMB	Richland Township	P	C	20	6,286,725	5,491,142	795,583	68	87
CMB	South Fork Borough	N	A	1	44,415	44,415	0	0	100
CMB	South Fork Borough	P	A	2	9,588	9,588	0	0	100
CMB	Southmont Borough	N	C	4	387,238	402,724	-15,486	-14	104
CMB	Stonycreek Township	N	C	5	771,662	599,978	171,684	99	78
CMB	Stonycreek Township	P	C	2	692,140	802,051	-109,911	-137	116
CMB	Summerhill Township	N	A	1	0	0	0	0	100
CMB	Summerhill Township	P	A	2	11,573	11,573	0	0	100
CMB	Susquehanna Township	N	A	3	55,864	55,864	0	0	100
CMB	Susquehanna Township	P	C	0	53,060	94,505	-41,445	*	178
CMB	Upper Yoder Township	N	C	7	794,523	828,160	-33,637	-13	104
CMB	Upper Yoder Township	P	C	4	2,009,231	2,234,578	-225,347	-111	111
CMB	West Carroll Township	N	C	1	185,273	156,024	29,249	199	84
CMB	West Carroll Township Water & Sewage Autho	N	C	3	192,325	229,330	-37,005	-77	119
CMB	West Hills Regional Police	P	C	11	3,158,413	3,593,790	-435,377	-83	114
CMB	West Taylor Township	N	A	1	54,599	54,599	0	0	100
CMB	Westmont Borough	N	C	15	1,983,215	1,827,881	155,334	27	92
CMN	Emporium Borough	N	C	10	732,852	934,643	-201,791	-64	128
CMN	Emporium Borough	P	C	2	376,241	1,276,577	-900,336	-1,136	339
CMN	Shippen Township	N	A	4	138,515	138,515	0	0	100
COL	Benton Borough	P	A	0	107,971	107,971	0	*	100
COL	Benton Township	N	C	3	119,689	110,708	8,981	10	92
COL	Berwick Area Joint Sewer Authority	N	C	18	920,464	705,503	214,961	28	77
COL	Berwick Borough	N	C	15	1,690,143	1,502,038	188,105	33	89
COL	Berwick Borough	P	C	15	3,801,050	4,330,700	-529,650	-66	114
COL	Bloomsburg Borough	N	C	30	2,531,374	2,232,090	299,284	26	88
COL	Bloomsburg Borough	P	C	16	4,048,407	3,408,311	640,096	69	84
COL	Bloomsburg Municipal Authority	N	C	11	968,706	954,795	13,911	3	99
COL	Briar Creek Township	N	C	4	170,293	170,381	-88	0	100
COL	Briar Creek Township	P	C	4	355,488	261,277	94,211	51	73
COL	Catawissa Borough	N	C	8	893,666	928,688	-35,022	-12	104
COL	Catawissa Borough	P	C	3	520,551	594,238	-73,687	-58	114
COL	Catawissa Borough Municipal Water Authorit	N	C	3	229,518	254,957	-25,439	-22	111
COL	Columbia Co. Housing + Redevelopment Autho	N	A	18	915,811	915,811	0	0	100
COL	Columbia County Conservation District	N	A	6	266,573	266,573	0	0	100
COL	Greenwood Township	N	C	2	88,355	84,552	3,803	8	96
COL	Greenwood Township	P	C	1	20,190	15,256	4,934	20	76
COL	Hemlock Township	N	C	4	273,363	294,695	-21,332	-16	108
COL	Hemlock Township	P	C	6	315,994	434,129	-118,135	-46	137

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
COL	Locust Township	P	C	3	257,536	273,039	-15,503	-10	106
COL	Millville Borough	N	A	3	115,503	115,503	0	0	100
COL	Millville Borough	P	C	1	126,894	186,423	-59,529	-159	147
COL	Montour Township	P	C	1	51,416	165,709	-114,293	-234	322
COL	North Centre Township	N	C	2	33,517	37,769	-4,252	-6	113
COL	Orangeville Area Police Board	P	C	1	233,821	280,766	-46,945	-99	120
COL	Scott Township	N	C	6	724,487	823,295	-98,808	-36	114
COL	Scott Township	P	C	6	1,221,426	1,385,374	-163,948	-49	113
COL	South Centre Township	P	C	4	341,941	358,589	-16,648	-9	105
COL	Tri-County COG IBC	N	A	2	20,221	20,221	0	0	100
CRA	Athens Township	N	A	2	12,045	12,045	0	0	100
CRA	Bloomfield Township	N	A	3	129,456	129,456	0	0	100
CRA	Bloomfield Township Sewage Authority	N	A	3	150,240	150,240	0	0	100
CRA	Cambridge Springs Borough	N	C	8	878,988	888,149	-9,161	-3	101
CRA	Cambridge Springs Borough	P	C	3	311,367	597,244	-285,877	-246	192
CRA	Cambridge Township	N	A	3	29,654	29,654	0	0	100
CRA	Cochranton Borough	N	C	4	163,511	177,703	-14,192	-12	109
CRA	Cochranton Borough	P	C	2	282,039	284,499	-2,460	-3	101
CRA	Conneaut Lake Borough	N	C	1	104,238	98,968	5,270	14	95
CRA	Conneaut Lake Regional	P	C	3	301,848	460,220	-158,372	-117	152
CRA	Conneautville Borough	N	A	3	279,331	279,331	0	0	100
CRA	Conneautville Borough	P	C	0	0	13,249	-13,249	*	*
CRA	Cussewago Township	N	A	2	5,499	5,499	0	0	100
CRA	Hayfield Township	N	A	6	76,147	76,147	0	0	100
CRA	Linesville Borough	N	A	2	0	0	0	0	100
CRA	Linesville Borough	P	C	1	180,391	240,494	-60,103	-172	133
CRA	Meadville City	F	C	17	5,761,722	5,057,924	703,798	86	88
CRA	Meadville City	N	C	49	14,498,527	11,421,641	3,076,886	146	79
CRA	Meadville City	P	C	21	9,858,615	8,528,208	1,330,407	122	87
CRA	North & South Shenango Joint Municipal Aut	N	C	6	619,722	701,153	-81,431	-35	113
CRA	North Shenango Township	N	C	3	58,945	81,701	-22,756	-31	139
CRA	Oil Creek Township	N	A	3	339,019	339,019	0	0	100
CRA	Rome Township	N	C	2	80,731	43,830	36,901	69	54
CRA	Sadsbury Township	N	A	5	168,170	168,170	0	0	100
CRA	Saegertown Borough	N	C	3	88,247	84,426	3,821	4	96
CRA	South Shenango Township	N	C	2	54,305	98,923	-44,618	-63	182
CRA	Summit Township	N	C	5	62,957	0	62,957	57	0
CRA	Titusville City	F	C	10	4,393,891	2,324,898	2,068,993	548	53
CRA	Titusville City	N	A	30	1,814,282	1,814,282	0	0	100
CRA	Titusville City	P	C	11	6,777,467	4,097,309	2,680,158	471	60
CRA	Vernon Township	N	C	8	1,327,597	1,048,381	279,216	90	79
CRA	Vernon Township	P	C	4	694,260	2,058,036	-1,363,776	-796	296
CRA	Vernon Township Sanitary Authority	N1	U	2	0	0	0	0	100
CRA	Vernon Township Sanitary Authority	N2	A	1	2,650	2,650	0	0	100
CRA	Vernon Township Water Authority	N	C	1	8,673	21,607	-12,934	-43	249

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CRA	West Mead Township	N	A	5	159,077	159,077	0	0	100
CRA	Woodcock Township	N	A	4	93,089	93,089	0	0	100
CUM	Camp Hill Borough	N	C	13	2,111,536	2,721,881	-610,345	-97	129
CUM	Camp Hill Borough	P	C	9	4,110,223	5,530,587	-1,420,364	-214	135
CUM	Carlisle Borough	N1	C	82	5,909,142	5,380,333	528,809	15	91
CUM	Carlisle Borough	N2	A	7	192,217	192,217	0	0	100
CUM	Carlisle Borough	P	C	35	12,204,300	10,374,502	1,829,798	81	85
CUM	Cumberland-Franklin Joint Municipal Author	N	A	9	523,109	523,109	0	0	100
CUM	Dickinson Township	N	A	9	149,671	149,671	0	0	100
CUM	East Pennsboro Township	N	C	47	7,977,828	5,004,870	2,972,958	135	63
CUM	East Pennsboro Township	P	C	19	8,807,138	9,273,547	-466,409	-34	105
CUM	Hampden Township	N	C	91	13,221,463	10,570,079	2,651,384	62	80
CUM	Hampden Township	P	C	24	8,904,627	7,356,492	1,548,135	94	83
CUM	Hopewell Township	N	A	6	108,137	108,137	0	0	100
CUM	Lemoyne Borough	N	C	17	1,311,690	1,117,160	194,530	26	85
CUM	Lower Allen Township	N	C	48	3,544,188	2,789,154	755,034	40	79
CUM	Lower Allen Township	P	C	21	6,823,867	5,471,184	1,352,683	90	80
CUM	Lower Allen Township Authority	N	C	24	3,528,178	1,992,143	1,536,035	110	56
CUM	Mechanicsburg Borough	N	C	21	2,985,877	3,326,505	-340,628	-37	111
CUM	Mechanicsburg Borough	P	C	15	4,801,833	5,721,089	-919,256	-98	119
CUM	Middlesex Township	N	A	9	401,798	401,798	0	0	100
CUM	Middlesex Township	P	C	8	1,669,401	1,930,370	-260,969	-51	116
CUM	Middlesex Township Municipal Authority	N	A	6	295,290	295,290	0	0	100
CUM	Monroe Township	N	A	7	684,420	684,420	0	0	100
CUM	Mt Holly Springs Borough	N	C	6	532,280	271,753	260,527	127	51
CUM	Mt Holly Springs Borough	P	C	2	524,374	363,124	161,250	131	69
CUM	New Cumberland Borough	N	A	22	2,435,187	2,435,187	0	0	100
CUM	New Cumberland Borough	P	C	8	3,189,770	3,170,890	18,880	4	99
CUM	Newville Borough	N	C	5	206,980	315,811	-108,831	-58	153
CUM	Newville Borough	P	C	2	573,876	516,581	57,295	78	90
CUM	North Middleton Authority	N	C	9	1,666,123	1,587,329	78,794	17	95
CUM	North Middleton Township	N	C	12	1,552,258	1,103,194	449,064	91	71
CUM	North Middleton Township	P	C	9	2,505,044	3,118,451	-613,407	-130	124
CUM	North Newton Township	N	A	5	28,051	28,051	0	0	100
CUM	Penn Township	N	C	3	73,930	52,568	21,362	21	71
CUM	Shippensburg Borough	N	C	37	3,833,795	2,519,623	1,314,172	90	66
CUM	Shippensburg Borough	P	C	10	2,993,516	2,420,663	572,853	99	81
CUM	Shippensburg Township	N	A	8	343,167	343,167	0	0	100
CUM	Shiremanstown Borough	P	C	2	219,413	670,523	-451,110	-461	306
CUM	Silver Spring Township	N	C	31	1,158,778	1,125,060	33,718	2	97
CUM	Silver Spring Township	P	C	15	3,581,937	3,536,830	45,107	5	99
CUM	South Middleton Township	N	A	22	1,472,730	1,472,730	0	0	100
CUM	South Middleton Township Authority	N	C	11	1,081,997	917,116	164,881	30	85
CUM	Southampton Township	N	A	7	328,949	328,949	0	0	100
CUM	Upper Allen Township	N	C	33	3,724,498	3,190,295	534,203	35	86

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CUM	Upper Allen Township	P	C	20	5,654,961	4,593,669	1,061,292	77	81
CUM	West Pennsboro Township	N	A	8	454,030	454,030	0	0	100
CUM	West Shore Regional Police Department	N	A	2	20,172	20,172	0	0	100
CUM	West Shore Regional Police Department	P	C	10	4,163,715	3,198,845	964,870	142	77
CUM	Wormleysburg Borough	N	C	5	331,487	246,312	85,175	43	74
DAU	Conewago Township	N	A	5	79,247	79,247	0	0	100
DAU	Cumb-Dau-Hbg Transportation Authority	N1	C	185	14,652,773	10,584,829	4,067,944	51	72
DAU	Dauphin Borough	N	A	2	14,132	14,132	0	0	100
DAU	Dauphin County Housing Authority	N	A	41	2,551,114	2,551,114	0	0	100
DAU	Dauphin County Library System	N	C	94	3,602,066	2,424,159	1,177,907	46	67
DAU	Derry Township	N1	A	0	903,987	903,987	0	*	100
DAU	Derry Township	N2	C	59	8,292,084	8,253,752	38,332	1	100
DAU	Derry Township	P	C	37	12,795,727	9,502,245	3,293,482	118	74
DAU	Derry Township Municipal Authority	N	A	31	1,610,070	1,610,070	0	0	100
DAU	East Hanover Township	N	A	8	702,136	702,136	0	0	100
DAU	Elizabethville Borough	N	A	3	66,595	66,595	0	0	100
DAU	Harrisburg City	F	C	93	53,322,794	65,332,550	-12,009,756	-211	123
DAU	Harrisburg City	N	C	307	53,764,888	72,842,581	-19,077,693	-135	135
DAU	Harrisburg City	P	C	161	65,951,752	63,959,386	1,992,366	21	97
DAU	Harrisburg City Redevelopment Authority	N	A	7	873,184	873,184	0	0	100
DAU	Harrisburg Housing Authority	N	A	69	5,995,719	5,995,719	0	0	100
DAU	Harrisburg Parking Authority	N	A	36	1,074,679	1,074,679	0	0	100
DAU	Highspire Borough	N	C	8	499,896	384,371	115,525	35	77
DAU	Highspire Borough	P	C	6	1,607,333	1,217,381	389,952	86	76
DAU	Hummelstown Borough	N	C	7	1,744,885	1,667,966	76,919	21	96
DAU	Hummelstown Borough	P	C	7	2,278,186	2,732,118	-453,932	-108	120
DAU	Lower Paxton Township	N	C	86	10,196,214	8,025,247	2,170,967	55	79
DAU	Lower Paxton Township	P	C	60	18,869,114	15,119,954	3,749,160	91	80
DAU	Lower Swatara Township	N	C	21	4,891,503	4,175,258	716,245	71	85
DAU	Lower Swatara Township	P	C	17	4,864,685	4,911,840	-47,155	-4	101
DAU	Lykens Borough	N	C	5	272,778	307,468	-34,690	-17	113
DAU	Lykens Borough	P	C	2	104,617	545,384	-440,767	-562	521
DAU	Middle Paxton Township	N	C	5	204,228	179,264	24,964	14	88
DAU	Middletown Borough	N	C	54	10,094,681	7,684,218	2,410,463	102	76
DAU	Middletown Borough	P	C	14	5,047,922	4,180,346	867,576	83	83
DAU	Millersburg Area Authority	N	A	6	908,753	908,753	0	0	100
DAU	Millersburg Borough	N	C	7	318,366	299,290	19,076	8	94
DAU	Millersburg Borough	P	C	3	692,739	909,225	-216,486	-145	131
DAU	Paxtang Borough	N	A	3	84,983	84,983	0	0	100
DAU	Paxtang Borough	P	C	3	906,933	946,229	-39,296	-18	104
DAU	Penbrook Borough	N	C	5	641,520	676,180	-34,660	-18	105
DAU	Penbrook Borough	P	C	7	2,944,388	3,206,760	-262,372	-56	109
DAU	Royalton Borough	N	A	4	139,510	139,510	0	0	100
DAU	South Hanover Township	N	A	7	65,253	65,253	0	0	100
DAU	Steelton Borough	N	C	27	3,369,107	2,928,048	441,059	38	87

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DAU	Steelton Borough	P	C	12	3,480,895	3,371,444	109,451	12	97
DAU	Susquehanna Township	N	C	32	6,183,744	4,528,597	1,655,147	105	73
DAU	Susquehanna Township	P	C	40	16,659,271	9,271,145	7,388,126	256	56
DAU	Susquehanna Township Authority	N	C	7	1,918,806	1,843,419	75,387	20	96
DAU	Swatara Township	N	C	35	7,108,299	7,186,624	-78,325	-4	101
DAU	Swatara Township	P	C	44	12,995,768	11,805,253	1,190,515	40	91
DAU	Swatara Township Authority	N	C	24	3,978,465	2,643,412	1,335,053	100	66
DAU	Washington Township	N	C	4	239,999	268,324	-28,325	-21	112
DAU	West Hanover Township	N	A	20	1,124,626	1,124,626	0	0	100
DAU	Wiconisco Township	N	C	4	323,485	337,413	-13,928	-11	104
DAU	Wiconisco Township	P	C	1	396,257	449,467	-53,210	-107	113
DAU	Williamstown Borough	N	C	6	1,041,105	1,001,909	39,196	16	96
DAU	Williamstown Borough	P	C	0	862,125	1,180,675	-318,550	*	137
DAU	Williamstown Borough Authority	N	C	0	62,562	177,992	-115,430	*	285
DEL	Aldan Borough	P	C	6	2,506,039	1,612,346	893,693	199	64
DEL	Aston Township	N	C	25	1,715,784	1,751,495	-35,711	-3	102
DEL	Aston Township	P	C	19	12,797,559	8,257,401	4,540,158	282	65
DEL	Brookhaven Borough	N	C	10	282,751	282,554	197	0	100
DEL	Brookhaven Borough	P	C	8	4,933,571	2,614,018	2,319,553	346	53
DEL	Chester City	F	C	55	22,601,709	29,582,395	-6,980,686	-192	131
DEL	Chester City	N	C	120	9,054,477	1,697,146	7,357,331	169	19
DEL	Chester City	P	C	88	46,837,236	25,877,310	20,959,926	339	55
DEL	Chester Township	N	A	13	358,279	358,279	0	0	100
DEL	Chester Township	P	C	11	1,128,908	1,251,793	-122,885	-18	111
DEL	Chester Water Authority	N	C	143	20,424,703	15,015,750	5,408,953	62	74
DEL	Clifton Heights Borough	N	U	7	0	0	0	0	100
DEL	Clifton Heights Borough	P	C	10	4,745,717	3,040,892	1,704,825	189	64
DEL	Collingdale Borough	N	C	12	1,982,923	1,884,954	97,969	19	95
DEL	Collingdale Borough	P	C	8	4,628,106	2,801,982	1,826,124	294	61
DEL	Colwyn Borough	N	C	4	200,772	143,776	56,996	70	72
DEL	Colwyn Borough	P	C	2	938,965	561,149	377,816	371	60
DEL	Concord Township	N	C	14	1,943,878	1,498,835	445,043	55	77
DEL	Concord Township Sewer Authority	N	C	10	828,746	684,235	144,511	23	83
DEL	Darby Borough	N	C	5	857,690	813,801	43,889	25	95
DEL	Darby Borough	P	C	16	6,986,269	4,969,413	2,016,856	158	71
DEL	Darby Township	N	C	9	340,526	379,380	-38,854	-11	111
DEL	Darby Township	P	C	12	5,715,331	4,046,211	1,669,120	184	71
DEL	Delaware Co Reg Water Quality Control Auth	N1	A	51	441,008	441,008	0	0	100
DEL	Delaware Co Reg Water Quality Control Auth	N2	C	119	9,106,700	5,715,269	3,391,431	60	63
DEL	Delaware County Housing Authority	N	A	61	4,044,810	4,044,810	0	0	100
DEL	Delaware County Solid Waste Authority	N	C	24	2,669,638	2,624,027	45,611	4	98
DEL	East Lansdowne Borough	P	C	3	1,573,103	1,011,412	561,691	276	64
DEL	Eddystone Borough	P	C	8	2,137,081	1,435,815	701,266	147	67
DEL	Edgmont Township	N	A	3	34,611	34,611	0	0	100
DEL	Folcroft Borough	N	C	6	523,854	523,194	660	0	100

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DEL	Folcroft Borough	P	C	10	4,928,132	3,860,462	1,067,670	144	78
DEL	Glenolden Borough	N	C	8	505,570	402,549	103,021	33	80
DEL	Glenolden Borough	P	C	10	4,356,991	3,129,607	1,227,384	153	72
DEL	Haverford Township	N	C	141	22,704,016	16,724,357	5,979,659	83	74
DEL	Haverford Township	P	C	67	31,379,626	18,593,479	12,786,147	247	59
DEL	Lansdowne Borough	N	A	29	1,051,037	1,051,037	0	0	100
DEL	Lansdowne Borough	P	C	15	8,916,189	6,199,770	2,716,419	246	70
DEL	Lower Chichester Township	N	A	5	226,101	226,101	0	0	100
DEL	Lower Chichester Township	P	C	4	697,375	745,387	-48,012	-20	107
DEL	Marcus Hook Borough	N	C	7	1,801,122	1,386,164	414,958	142	77
DEL	Marcus Hook Borough	P	C	5	4,053,300	2,548,196	1,505,104	442	63
DEL	Marple Township	N	C	69	4,526,454	3,222,479	1,303,975	51	71
DEL	Marple Township	P	C	29	14,536,815	9,603,713	4,933,102	196	66
DEL	Media Borough	N	C	23	4,713,244	4,418,621	294,623	27	94
DEL	Media Borough	P	C	16	8,211,124	5,867,037	2,344,087	168	71
DEL	Middletown Township	N	C	21	2,282,702	1,729,863	552,839	52	76
DEL	Middletown Township Sewer Authority	N	C	2	619,817	680,935	-61,118	-44	110
DEL	Millbourne Borough	P	C	1	809,435	485,233	324,202	534	60
DEL	Morton Borough	N	A	3	23,496	23,496	0	0	100
DEL	Morton Borough	P	C	4	1,720,250	1,096,287	623,963	190	64
DEL	Nether Providence Township	N	C	13	1,322,913	1,270,006	52,907	9	96
DEL	Nether Providence Township	P	C	15	6,306,984	4,046,457	2,260,527	203	64
DEL	Newtown Township	N	C	20	1,941,650	1,802,337	139,313	15	93
DEL	Newtown Township	P	C	17	7,203,259	6,899,568	303,691	22	96
DEL	Norwood Borough	N	C	5	295,875	223,537	72,338	37	76
DEL	Norwood Borough	P	C	7	2,625,756	2,134,003	491,753	95	81
DEL	Parkside Borough	P	C	3	675,746	457,053	218,693	127	68
DEL	Prospect Park Borough	N	C	9	643,435	1,038,363	-394,928	-132	161
DEL	Prospect Park Borough	P	C	7	3,783,247	2,753,707	1,029,540	170	73
DEL	Radnor Township	N	C	101	25,298,739	16,702,328	8,596,411	134	66
DEL	Radnor Township	P	C	45	25,188,349	21,465,937	3,722,412	92	85
DEL	Radnor-Haverford-Marple Sewer Authority	N	A	13	750,758	750,758	0	0	100
DEL	Ridley Park Borough	N	C	7	456,121	594,773	-138,652	-44	130
DEL	Ridley Park Borough	P	C	10	3,889,003	4,293,605	-404,602	-48	110
DEL	Ridley Township	N1	C	56	9,312,986	8,731,627	581,359	22	94
DEL	Ridley Township	N2	U	59	0	0	0	0	100
DEL	Ridley Township	P	C	33	16,784,871	14,939,742	1,845,129	75	89
DEL	Sharon Hill Borough	N	C	4	970,575	570,947	399,628	185	59
DEL	Sharon Hill Borough	P	C	10	4,178,439	3,096,016	1,082,423	151	74
DEL	Springfield Township	N	C	89	10,887,454	10,738,901	148,553	4	99
DEL	Springfield Township	P	C	32	18,451,138	10,899,148	7,551,990	273	59
DEL	Swarthmore Borough	N	C	8	1,542,001	943,283	598,718	138	61
DEL	Swarthmore Borough	P	C	9	3,773,230	2,491,695	1,281,535	170	66
DEL	Thornbury Township	N	A	4	388,803	388,803	0	0	100
DEL	Tinicum Township	N	C	19	1,872,649	1,713,161	159,488	15	91

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
DEL	Tinicum Township	P	C	15	4,897,376	4,008,506	888,870	70	82
DEL	Trainer Borough	N	C	5	454,102	413,203	40,899	19	91
DEL	Trainer Borough	P	C	6	3,245,011	1,975,108	1,269,903	266	61
DEL	Upland Borough	N	C	7	441,052	423,669	17,383	6	96
DEL	Upland Borough	P	C	4	407,185	441,454	-34,269	-19	108
DEL	Upper Chichester Township	N1	C	25	2,398,467	1,819,500	578,967	49	76
DEL	Upper Chichester Township	N2	A	4	20,775	20,775	0	0	100
DEL	Upper Chichester Township	P	C	23	11,777,979	9,073,774	2,704,205	129	77
DEL	Upper Darby Township	F	C	54	17,418,869	12,351,217	5,067,652	117	71
DEL	Upper Darby Township	N	C	203	50,555,043	52,712,985	-2,157,942	-22	104
DEL	Upper Darby Township	P	C	132	64,960,950	37,596,410	27,364,540	241	58
DEL	Upper Providence Township	N	C	11	989,057	783,089	205,968	43	79
DEL	Upper Providence Township	P	C	13	3,929,314	3,453,026	476,288	49	88
DEL	Yeadon Borough	N1	U	5	0	0	0	0	100
DEL	Yeadon Borough	N2	A	14	288,425	288,425	0	0	100
DEL	Yeadon Borough	P	C	15	6,259,108	4,227,508	2,031,600	184	68
ELK	Central Pa Area Transportation Authority	N	A	110	1,759,483	1,759,483	0	0	100
ELK	Elk County Housing Authority	N	A	11	665,401	665,401	0	0	100
ELK	Fox Township	N	A	8	510,095	510,095	0	0	100
ELK	Fox Township Water & Sewer Authority	N	A	3	25,253	25,253	0	0	100
ELK	Highland Township	N	C	1	71,744	72,716	-972	-4	101
ELK	Horton Township	N	A	2	116,216	116,216	0	0	100
ELK	Jay Township	N	A	5	110,119	110,119	0	0	100
ELK	Johnsonburg Borough	N	C	7	1,110,703	1,208,139	-97,436	-43	109
ELK	Johnsonburg Borough	P	C	2	1,018,648	1,106,896	-88,248	-75	109
ELK	Johnsonburg Municipal Authority	N	C	6	1,263,173	1,156,365	106,808	44	92
ELK	Jones Township	N	A	5	183,453	183,453	0	0	100
ELK	Ridgway Borough	N	A	15	635,657	635,657	0	0	100
ELK	Ridgway Borough	P	C	4	1,881,141	1,570,075	311,066	202	83
ELK	Ridgway Township	N	C	4	553,529	527,250	26,279	19	95
ELK	St Marys Area Water Authority	N	C	11	1,746,631	1,765,956	-19,325	-4	101
ELK	St Marys City	N	C	38	2,976,834	2,185,067	791,767	50	73
ELK	St Marys City	P	C	13	5,539,665	4,406,267	1,133,398	152	80
ERI	Albion Borough	N	C	12	594,051	582,550	11,501	3	98
ERI	Albion Borough	P	C	2	211,976	148,880	63,096	77	70
ERI	Amity Township	N	A	2	18,208	18,208	0	0	100
ERI	Corry City	F	C	6	2,261,770	1,608,105	653,665	236	71
ERI	Corry City	N	C	29	4,955,336	4,476,635	478,701	45	90
ERI	Corry City	P	C	12	4,187,930	3,428,123	759,807	113	82
ERI	Edinboro Borough	N1	C	8	1,487,368	1,223,207	264,161	77	82
ERI	Edinboro Borough	N2	A	7	135,904	135,904	0	0	100
ERI	Edinboro Borough	P	C	8	3,095,289	2,186,148	909,141	173	71
ERI	Elk Creek Township	N	A	4	52,397	52,397	0	0	100
ERI	Erie City	F	C	134	78,717,825	56,028,150	22,689,675	290	71
ERI	Erie City	N	C	360	88,757,151	70,560,169	18,196,982	114	79

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ERI	Erie City	P	C	161	99,787,719	74,279,908	25,507,811	240	74
ERI	Erie City Housing Authority	N	A	55	5,280,975	5,280,975	0	0	100
ERI	Erie City Water Authority	N1	C	97	17,406,052	12,203,513	5,202,539	105	70
ERI	Erie City Water Authority	N2	A	35	242,939	242,939	0	0	100
ERI	Erie County Housing Authority	N	C	26	3,548,922	3,377,140	171,782	17	95
ERI	Erie Metropolitan Transit Authority	N1	C	151	9,049,361	7,354,572	1,694,789	28	81
ERI	Erie Metropolitan Transit Authority	N2	C	15	1,294,978	762,489	532,489	77	59
ERI	Erie Metropolitan Transit Authority	N3	A	7	23,555	23,555	0	0	100
ERI	Erie Parking Authority	N1	C	19	725,836	530,468	195,368	37	73
ERI	Erie Parking Authority	N2	A	22	1,358,446	1,358,446	0	0	100
ERI	Erie Regional Airport Authority	N	C	29	1,658,243	1,277,215	381,028	28	77
ERI	Erie Western Port Authority	N	C	20	1,774,734	958,247	816,487	115	54
ERI	Fairview Township	N	C	12	2,712,401	2,330,957	381,444	62	86
ERI	Fairview Township	P	C	0	87,429	478,760	-391,331	*	548
ERI	Girard Borough	N1	C	6	116,164	159,212	-43,048	-15	137
ERI	Girard Borough	N2	C	2	0	0	0	0	*
ERI	Girard Borough	P	C	4	1,395,760	1,150,185	245,575	97	82
ERI	Girard Township	N	A	8	159,885	159,885	0	0	100
ERI	Greene Township	N	A	9	245,260	245,260	0	0	100
ERI	Greenfield Township	N	C	5	243,040	253,999	-10,959	-6	105
ERI	Harborcreek Township	N	C	26	4,229,925	2,507,931	1,721,994	161	59
ERI	Harborcreek Township Sewer Authority	N	A	4	34,027	34,027	0	0	100
ERI	Lake City Borough	N	A	5	111,150	111,150	0	0	100
ERI	Lake City Borough	P	C	3	519,077	590,126	-71,049	-50	114
ERI	Lawrence Park Township	N	C	4	413,076	500,399	-87,323	-65	121
ERI	Lawrence Park Township	P	C	7	1,933,174	2,070,911	-137,737	-36	107
ERI	Le Boeuf Township	N	A	3	147,668	147,668	0	0	100
ERI	McKean Township	N	C	7	462,354	324,361	137,993	49	70
ERI	Millcreek Township	N	C	120	18,983,094	16,881,530	2,101,564	34	89
ERI	Millcreek Township	P	C	52	26,215,129	22,879,821	3,335,308	91	87
ERI	North East Borough	N	C	28	3,951,800	3,627,937	323,863	25	92
ERI	North East Borough	P	C	7	2,591,690	2,254,235	337,455	74	87
ERI	North East Township	N	A	16	465,310	465,310	0	0	100
ERI	Springfield Township	N	A	3	65,146	65,146	0	0	100
ERI	Summit Township	N	A	20	776,049	776,049	0	0	100
ERI	Summit Township Water Authority	N	A	7	368,809	368,809	0	0	100
ERI	Union City Borough	N	C	3	245,002	142,885	102,117	97	58
ERI	Union City Borough	P	C	3	463,992	903,654	-439,662	-473	195
ERI	Union City Municipal Authority	N	A	7	218,755	218,755	0	0	100
ERI	Union Township	N	A	3	58,840	58,840	0	0	100
ERI	Venango Township	N	A	5	37,949	37,949	0	0	100
ERI	Washington Township	N	A	11	655,661	655,661	0	0	100
ERI	Waterford Borough	N	C	3	43,966	52,061	-8,095	-14	118
ERI	Waterford Borough Municipal Authority	N	C	3	253,714	256,812	-3,098	-3	101
ERI	Waterford Township	N	A	5	229,791	229,791	0	0	100

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ERI	Wayne Township	N	A	3	13,142	13,142	0	0	100
ERI	Wesleyville Borough	N	C	5	582,792	508,290	74,502	49	87
ERI	Wesleyville Borough	P	C	6	706,591	1,168,402	-461,811	-186	165
FAY	Belle Vernon Borough	N	C	1	92,043	58,371	33,672	134	63
FAY	Belle Vernon Borough Municipal Authority	N	A	7	285,819	285,819	0	0	100
FAY	Brownsville Borough	N	U	3	0	0	0	0	100
FAY	Brownsville Borough	P	C	2	855,430	815,143	40,287	58	95
FAY	Brownsville Municipal Authority	N	U	4	0	0	0	0	100
FAY	Bullskin Township	N1	A	4	278,955	278,955	0	0	100
FAY	Bullskin Township	N2	U	6	0	0	0	0	100
FAY	Connellsville City	F	C	3	1,572,808	1,251,380	321,428	241	80
FAY	Connellsville City	N	C	10	1,275,780	1,970,104	-694,324	-207	154
FAY	Connellsville City	P	C	15	5,748,700	4,428,878	1,319,822	164	77
FAY	Connellsville City Housing Authority	N	A	6	324,842	324,842	0	0	100
FAY	Connellsville City Redevelopment Authority	N	C	2	623,048	481,018	142,030	208	77
FAY	Connellsville Municipal Authority	N	C	7	1,495,187	1,372,718	122,469	43	92
FAY	Connellsville Township	N1	A	1	53,028	53,028	0	0	100
FAY	Connellsville Township	N2	U	2	0	0	0	0	100
FAY	Connellsville Township	P	C	0	44,437	229,546	-185,109	*	517
FAY	Dunbar Borough	P	C	0	40,390	393,625	-353,235	*	975
FAY	Dunbar Township	N1	A	3	232,557	232,557	0	0	100
FAY	Dunbar Township	N2	U	6	0	0	0	0	100
FAY	Fairchance Borough	N1	C	4	192,166	336,042	-143,876	-123	175
FAY	Fairchance Borough	N2	U	5	0	0	0	0	100
FAY	Fayette County Conservation District	N	A	5	56,110	56,110	0	0	100
FAY	Fayette County Housing Authority	N	A	82	6,829,931	6,829,931	0	0	100
FAY	Fayette County Redevelopment Authority	N	A	13	1,732,889	1,732,889	0	0	100
FAY	Franklin Township	N	A	5	223,677	223,677	0	0	100
FAY	Georges Township	N1	A	4	236,027	236,027	0	0	100
FAY	Georges Township	N2	U	5	0	0	0	0	100
FAY	German Township	N1	U	6	0	0	0	0	100
FAY	German Township	N2	A	3	238,564	238,564	0	0	100
FAY	Greater Uniontown Joint Sewage Plant Autho	N	U	7	0	0	0	0	100
FAY	Henry Clay Township	N	A	4	70,822	70,822	0	0	100
FAY	Indian Creek Valley Water Authority	N	A	10	527,575	527,575	0	0	100
FAY	Jefferson Township	N	A	4	202,204	202,204	0	0	100
FAY	Luzerne Township	N1	A	5	346,433	346,433	0	0	100
FAY	Luzerne Township	N2	U	2	0	0	0	0	100
FAY	Luzerne Township	P	C	1	146,561	918,773	-772,212	-2,427	627
FAY	Masontown Borough	N1	U	8	0	0	0	0	100
FAY	Masontown Borough	N2	C	1	137,941	162,037	-24,096	-67	117
FAY	Masontown Borough	P	C	5	1,493,572	1,369,995	123,577	63	92
FAY	Menallen Township	N1	U	3	0	0	0	0	100
FAY	Menallen Township	N2	A	4	336,844	336,844	0	0	100
FAY	Nicholson Township	N1	C	1	159,802	126,203	33,599	109	79

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FAY	Nicholson Township	N2	A	2	6,417	6,417	0	0	100
FAY	North Fayette County Municipal Authority	N	A	31	3,737,429	3,737,429	0	0	100
FAY	North Union Township	N1	A	3	350,259	350,259	0	0	100
FAY	North Union Township	N2	U	8	0	0	0	0	100
FAY	Perry Township	N	A	1	30,664	30,664	0	0	100
FAY	Perryopolis Borough	N	A	3	130,061	130,061	0	0	100
FAY	Perryopolis Borough	P	C	2	138,615	110,087	28,528	48	79
FAY	Point Marion Borough	N	U	6	0	0	0	0	100
FAY	Point Marion Borough	P	A	1	85,800	85,800	0	0	100
FAY	Redstone Township	N	A	8	627,015	627,015	0	0	100
FAY	Redstone Township	P	C	1	327,930	1,060,614	-732,684	-1,769	323
FAY	S Connellsville Borough	N	A	2	19,797	19,797	0	0	100
FAY	S Connellsville Borough	P	C	2	289,831	335,068	-45,237	-75	116
FAY	Saltlick Township	N	A	4	182,275	182,275	0	0	100
FAY	South Union Township	N	U	9	0	0	0	0	100
FAY	South Union Township Sewage Authority	N	U	2	0	0	0	0	100
FAY	Southwest Regional Police Department	P	C	2	179,028	518,902	-339,874	-561	290
FAY	Springfield Township	N	A	3	23,144	23,144	0	0	100
FAY	Springhill Township	N	C	3	490,609	434,351	56,258	86	89
FAY	Stewart Township	N	A	3	46,096	46,096	0	0	100
FAY	Uniontown City	F	C	13	4,590,732	4,587,166	3,566	1	100
FAY	Uniontown City	N	C	36	5,017,960	6,250,075	-1,232,115	-140	125
FAY	Uniontown City	P	C	17	7,020,416	7,762,445	-742,029	-99	111
FAY	Washington Township	N	C	2	239,622	323,342	-83,720	-94	135
FAY	Washington Township	P	C	2	461,576	482,478	-20,902	-28	105
FAY	Washington Township Municipal Authority	N	C	5	1,421,557	1,746,109	-324,552	-137	123
FAY	Wharton Township	N	A	6	107,482	107,482	0	0	100
FAY	Wharton Township	P	C	0	3,586	95,003	-91,417	*	2,649
FOR	Howe Township	N	A	4	141,854	141,854	0	0	100
FOR	Jenks Township	N	A	5	139,183	139,183	0	0	100
FOR	Tionesta Borough	N	A	4	124,429	124,429	0	0	100
FRA	Antrim Township	N	C	18	1,609,360	1,792,559	-183,199	-30	111
FRA	Bear Valley-Franklin Co. Joint Authority	N	A	6	128,625	128,625	0	0	100
FRA	Chambersburg Borough	F	C	24	4,619,052	3,584,099	1,034,953	84	78
FRA	Chambersburg Borough	N	C	142	17,342,609	15,984,144	1,358,465	20	92
FRA	Chambersburg Borough	P	C	34	9,833,514	7,840,209	1,993,305	99	80
FRA	Greencastle Borough	N	C	16	1,033,820	984,452	49,368	9	95
FRA	Greencastle Borough	P	C	4	436,249	876,786	-440,537	-245	201
FRA	Greene Township	N	A	19	521,896	521,896	0	0	100
FRA	Greene Township Municipal Authority	N	A	11	218,105	218,105	0	0	100
FRA	Guilford Township	N	A	11	514,350	514,350	0	0	100
FRA	Guilford Township Authority	N	C	10	674,758	737,467	-62,709	-15	109
FRA	Guilford Water Authority	N	C	14	1,850,666	1,868,030	-17,364	-2	101
FRA	Hamilton Township	N	A	8	424,084	424,084	0	0	100
FRA	Letterkenny Township	N	A	3	57,779	57,779	0	0	100

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FRA	Lurgan Township	N	A	3	142,463	142,463	0	0	100
FRA	Mercersburg Borough	N	C	7	432,998	270,496	162,502	71	62
FRA	Mercersburg Borough	P	C	1	156,224	295,511	-139,287	-373	189
FRA	Mont Alto Borough	N	A	7	141,117	141,117	0	0	100
FRA	Montgomery Township	N	A	5	216,676	216,676	0	0	100
FRA	Peters Township	N	C	4	431,029	434,041	-3,012	-2	101
FRA	Peters Township Municipal Authority	N	A	5	140,880	140,880	0	0	100
FRA	Quincy Township	N	A	9	299,034	299,034	0	0	100
FRA	Saint Thomas Township Municipal Authority	N	A	4	110,899	110,899	0	0	100
FRA	Southampton Township	N	A	6	188,897	188,897	0	0	100
FRA	St Thomas Township	N	A	4	57,655	57,655	0	0	100
FRA	Washington Township	N	A	20	617,626	617,626	0	0	100
FRA	Washington Township	P	C	16	2,654,165	1,924,958	729,207	85	73
FRA	Waynesboro Borough	N	C	44	3,022,301	3,246,790	-224,489	-14	107
FRA	Waynesboro Borough	P	C	20	2,309,486	2,178,715	130,771	15	94
FUL	McConnellsburg Borough	P	C	0	616,746	407,400	209,346	*	66
GRE	Aleppo Township	N	C	1	12,272	0	12,272	47	0
GRE	Carmichaels Borough Municipal Authority	N	U	5	0	0	0	0	100
GRE	Carmichaels-Cumberland Jt Sewer Authority	N1	U	2	0	0	0	0	100
GRE	Carmichaels-Cumberland Jt Sewer Authority	N2	C	2	355,864	567,657	-211,793	-253	160
GRE	Center Township	N	A	6	406,885	406,885	0	0	100
GRE	Cumberland Township	N	A	8	187,128	187,128	0	0	100
GRE	Cumberland Township	P	C	5	258,428	250,627	7,801	5	97
GRE	Dunkard Township	N	A	7	208,861	208,861	0	0	100
GRE	Franklin Township	N	A	10	1,436,466	1,436,466	0	0	100
GRE	Franklin Township Sewer Authority	N	C	9	796,052	815,938	-19,886	-5	102
GRE	Greene County Housing Authority	N	A	9	816,608	816,608	0	0	100
GRE	Jackson Township	N	A	4	28,156	28,156	0	0	100
GRE	Jefferson Township	N	A	6	307,470	307,470	0	0	100
GRE	Monongahela Township	N	A	6	214,377	214,377	0	0	100
GRE	Morgan Township	N	A	6	261,243	261,243	0	0	100
GRE	Morris Township	N	A	4	110,036	110,036	0	0	100
GRE	Perry Township	N	C	6	268,984	270,172	-1,188	-1	100
GRE	Richhill Township	N	C	5	290,429	274,718	15,711	10	95
GRE	Southwestern Penna Water Authority	N	C	36	7,128,113	6,984,429	143,684	8	98
GRE	Washington Township	N	A	3	147,753	147,753	0	0	100
GRE	Wayne Township	N	C	6	476,086	220,138	255,948	117	46
GRE	Waynesburg Borough	N1	C	4	327,030	844,345	-517,315	-274	258
GRE	Waynesburg Borough	N2	U	6	0	0	0	0	100
GRE	Waynesburg Borough	P	C	8	1,767,305	1,346,170	421,135	130	76
GRE	Whiteley Township	N	A	4	394,536	394,536	0	0	100
HUN	Henderson Township	N	A	2	5,723	5,723	0	0	100
HUN	Huntingdon Borough	N	C	34	6,384,097	6,341,493	42,604	3	99
HUN	Huntingdon Borough	P	C	12	4,221,408	4,112,538	108,870	17	97
HUN	Huntingdon County Housing Authority	N	A	17	331,571	331,571	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
HUN	Mount Union Borough	N	C	12	1,589,919	1,481,985	107,934	27	93
HUN	Mount Union Borough	P	C	4	578,640	1,074,241	-495,601	-331	186
HUN	Shirley Township	N	C	4	28,844	30,071	-1,227	-1	104
IND	Armstrong Township	N	C	3	208,247	143,233	65,014	66	69
IND	Blairsville Borough	N	U	12	0	0	0	0	100
IND	Blairsville Borough	P	C	4	764,939	1,873,539	-1,108,600	-696	245
IND	Blairsville/Indiana COG	N	C	2	161,437	145,763	15,674	21	90
IND	Brush Valley Township	N	A	3	82,003	82,003	0	0	100
IND	Burrell Townhip Sewer Authority	N	C	3	155,263	130,897	24,366	24	84
IND	Burrell Township	N	C	7	816,879	869,868	-52,989	-23	106
IND	Center Township	N	C	7	1,426,640	1,572,123	-145,483	-50	110
IND	Central Indiana County Joint Sanitary Auth	N	C	4	79,274	71,468	7,806	13	90
IND	Cherryhill Township	N	A	3	109,583	109,583	0	0	100
IND	Clymer Borough	N	C	3	182,274	195,996	-13,722	-20	108
IND	Clymer Borough	P	C	2	46,304	51,443	-5,139	-16	111
IND	Conemaugh Township	N	C	3	325,480	235,665	89,815	83	72
IND	Green Township	N	C	4	218,561	161,558	57,003	58	74
IND	Highridge Water Authority	N	A	13	200,928	200,928	0	0	100
IND	Homer City Borough	N	C	9	1,105,046	984,468	120,578	36	89
IND	Homer City Borough	P	C	2	536,567	722,771	-186,204	-243	135
IND	Indiana Borough	N1	C	26	1,713,084	1,431,782	281,302	30	84
IND	Indiana Borough	N2	C	10	1,923,943	1,356,906	567,037	132	71
IND	Indiana Borough	N3	A	2	34,596	34,596	0	0	100
IND	Indiana Borough	P	C	22	7,117,947	6,996,370	121,577	9	98
IND	Indiana Co Solid Waste Authority	N	A	10	254,410	254,410	0	0	100
IND	Indiana County Conservation District	N	A	5	165,533	165,533	0	0	100
IND	Indiana County Housing Authority	N	A	15	507,307	507,307	0	0	100
IND	Indiana County Municipal Services Authorit	N	A	21	548,992	548,992	0	0	100
IND	Lower Indiana County Municipal Authority	N	C	0	191,925	190,586	1,339	*	99
IND	Rayne Township	N	C	4	179,932	155,776	24,156	18	87
IND	Saltsburg Borough	N	C	3	181,870	159,777	22,093	25	88
IND	South Mahoning Township	N	A	3	66,257	66,257	0	0	100
IND	Washington Township	N	A	4	12,239	12,239	0	0	100
IND	West Mahoning Township	N	A	3	16,953	16,953	0	0	100
IND	West Wheatfield Township	N	C	4	179,605	155,708	23,897	23	87
IND	White Township	N	A	26	1,017,306	1,017,306	0	0	100
IND	Young Township	N	C	3	348,987	190,618	158,369	202	55
JEF	Brockway Area Sewage Authority	N	C	4	463,432	416,326	47,106	28	90
JEF	Brockway Borough	N	C	5	869,664	1,640,576	-770,912	-421	189
JEF	Brockway Borough	P	C	2	822,711	841,040	-18,329	-22	102
JEF	Brockway Borough Municipal Authority	N	C	4	614,711	764,647	-149,936	-85	124
JEF	Brookville Borough	N	C	11	1,951,120	1,834,670	116,450	27	94
JEF	Brookville Borough	P	C	6	1,469,384	2,269,573	-800,189	-296	154
JEF	Brookville Municipal Authority	N	C	12	1,771,186	1,859,006	-87,820	-15	105
JEF	Eldred Township	N	C	4	132,601	94,669	37,932	38	71

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
JEF	Falls Creek Borough	N	C	5	220,664	235,042	-14,378	-16	107
JEF	Falls Creek Borough	P	C	0	137,025	255,420	-118,395	*	186
JEF	Jefferson Conservation District	N	C	5	395,994	413,729	-17,735	-10	104
JEF	Pine Creek Township	N	C	3	44,779	12,981	31,798	35	29
JEF	Punxsutawney Borough	N	A	22	193,437	193,437	0	0	100
JEF	Punxsutawney Borough	P	C	8	2,114,274	1,394,082	720,192	185	66
JEF	Reynoldsville Borough	N	A	3	165,231	165,231	0	0	100
JEF	Reynoldsville Borough	P	C	0	806,065	787,826	18,239	*	98
JEF	Reynoldsville Water Authority	N	A	7	275,758	275,758	0	0	100
JEF	Rose Township	N	C	4	31,346	32,690	-1,344	-2	104
JEF	Snyder Township	N	A	3	26,153	26,153	0	0	100
JEF	Snyder Township	P	C	0	0	277,833	-277,833	*	*
JEF	Sykesville Borough	N	A	5	136,289	136,289	0	0	100
JEF	Sykesville Borough	P	C	2	31,463	160,372	-128,909	-248	510
JEF	Warsaw Township	N	A	3	133,985	133,985	0	0	100
JEF	Winslow Township	N	C	4	123,639	16,511	107,128	104	13
JUN	Fayette Township	N	C	3	133,440	109,497	23,943	26	82
JUN	Juniata County Conservation District	N	A	6	107,094	107,094	0	0	100
JUN	Mifflintown Borough	P	C	0	162,084	131,712	30,372	*	81
JUN	Mifflintown Municipal Authority	N	C	6	348,298	447,593	-99,295	-50	129
JUN	Twin Boroughs Sanitary Authority	N	A	3	33,231	33,231	0	0	100
LAC	Abington Township	N	A	6	512,866	512,866	0	0	100
LAC	Abington Township	P	C	2	14,453	83,700	-69,247	-80	579
LAC	Archbald Borough	N	A	11	284,838	284,838	0	0	100
LAC	Archbald Borough	P	C	5	1,211,427	1,210,367	1,060	0	100
LAC	Blakely Borough	N	C	15	1,726,740	1,054,784	671,956	112	61
LAC	Blakely Borough	P	C	3	1,618,804	930,587	688,217	442	57
LAC	Carbondale City	F	C	7	2,694,105	2,440,459	253,646	54	91
LAC	Carbondale City	N	A	13	705,821	705,821	0	0	100
LAC	Carbondale City	P	C	13	4,757,201	4,205,322	551,879	70	88
LAC	Carbondale City Housing Authority	N	A	12	765,841	765,841	0	0	100
LAC	Clarks Summit Borough	N	A	8	312,757	312,757	0	0	100
LAC	Clarks Summit Borough	P	C	5	1,499,812	1,350,813	148,999	45	90
LAC	Clarks Summit/S. Abington Joint Sewer Auth	N	A	4	102,895	102,895	0	0	100
LAC	Covington Township	N	C	4	185,935	153,304	32,631	22	82
LAC	Covington Township	P	C	1	41,882	110,924	-69,042	-177	265
LAC	Dalton Borough	N	C	3	174,140	181,296	-7,156	-9	104
LAC	Dalton Borough	P	C	2	322,388	221,231	101,157	111	69
LAC	Dalton Sewer Authority	N	A	1	13,052	13,052	0	0	100
LAC	Dickson City Borough	N	C	15	1,375,496	639,740	735,756	125	47
LAC	Dickson City Borough	P	C	4	3,433,049	2,752,711	680,338	275	80
LAC	Dunmore Borough	F	C	17	4,615,615	2,559,445	2,056,170	240	55
LAC	Dunmore Borough	N1	C	9	1,343,277	1,047,894	295,383	87	78
LAC	Dunmore Borough	N2	U	21	0	0	0	0	100
LAC	Dunmore Borough	P	C	15	6,360,184	2,739,469	3,620,715	458	43

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
LAC	Glenburn Township	N	C	2	53,160	42,455	10,705	18	80
LAC	Greenfield Township	N	A	2	46,445	46,445	0	0	100
LAC	Jermyn Borough	N	A	3	113,107	113,107	0	0	100
LAC	Jermyn Borough	P	C	1	232,905	281,813	-48,908	-139	121
LAC	Jessup Borough	N	A	3	46,067	46,067	0	0	100
LAC	Jessup Borough	P	C	2	661,646	493,096	168,550	208	75
LAC	Lackawanna Co Heritage Valley Authority	N	A	10	77,149	77,149	0	0	100
LAC	Lackawanna County Housing Authority	N	A	58	3,361,349	3,361,349	0	0	100
LAC	Lackawanna County Transit System Authority	N	C	70	3,494,489	2,508,004	986,485	35	72
LAC	Lackawanna River Basin Sewer Authority	N	A	33	2,198,649	2,198,649	0	0	100
LAC	Lower Lackawanna Valley Sanitary Authority	N	U	16	0	0	0	0	100
LAC	Moosic Borough	N	C	14	1,607,068	904,126	702,942	120	56
LAC	Moosic Borough	P	C	10	1,717,045	2,034,244	-317,199	-57	118
LAC	Moscow Borough	N	C	3	0	0	0	0	*
LAC	Moscow Borough	P	C	3	326,865	664,322	-337,457	-318	203
LAC	Newton Township	N	C	3	207,940	193,718	14,222	14	93
LAC	Newton Township	P	C	1	354,900	319,297	35,603	76	90
LAC	Old Forge Borough	N1	U	7	0	0	0	0	100
LAC	Old Forge Borough	N2	A	3	11,320	11,320	0	0	100
LAC	Old Forge Borough	P	C	4	2,105,286	2,211,294	-106,008	-54	105
LAC	Olyphant Borough	N	C	12	647,570	616,548	31,022	7	95
LAC	Olyphant Borough	P	C	5	1,414,858	1,047,235	367,623	145	74
LAC	Ransom Township	N	C	3	144,928	149,734	-4,806	-4	103
LAC	Roaring Brook Township	N	C	2	94,703	57,854	36,849	48	61
LAC	Roaring Brook Township	P	C	2	504,633	224,969	279,664	330	45
LAC	Scott Township	N	A	4	66,249	66,249	0	0	100
LAC	Scott Township	P	C	5	1,262,775	999,469	263,306	119	79
LAC	Scranton City	F	C	143	64,840,397	27,051,826	37,788,571	628	42
LAC	Scranton City	N1	C	180	12,007,430	3,408,337	8,599,093	157	28
LAC	Scranton City	N2	U	90	0	0	0	0	100
LAC	Scranton City	P	C	156	61,223,688	33,821,763	27,401,925	418	55
LAC	Scranton City Housing Authority	N	A	63	6,318,589	6,318,589	0	0	100
LAC	Scranton City Parking Authority	N	A	21	321,527	321,527	0	0	100
LAC	Scranton Sewer Authority	N1	U	78	0	0	0	0	100
LAC	Scranton Sewer Authority	N2	A	11	45,009	45,009	0	0	100
LAC	Scranton/Lackawanna Health & Welfare Auth	N	A	1	36,882	36,882	0	0	100
LAC	South Abington Township	N	C	14	1,284,423	1,318,712	-34,289	-6	103
LAC	South Abington Township	P	C	11	3,679,638	3,012,858	666,780	99	82
LAC	Taylor Borough	N	A	10	289,389	289,389	0	0	100
LAC	Taylor Borough	P	C	7	2,404,587	2,049,709	354,878	83	85
LAC	Throop Borough	N	C	13	891,729	699,749	191,980	41	78
LAC	Throop Borough	P	C	4	1,647,229	1,274,491	372,738	167	77
LAN	Adamstown Borough	N	A	3	97,320	97,320	0	0	100
LAN	Akron Borough	N	A	7	188,765	188,765	0	0	100
LAN	Akron Borough	P	C	3	881,055	925,958	-44,903	-22	105

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
LAN	Bart Township	N	A	3	124,303	124,303	0	0	100
LAN	Brecknock Township	N	C	6	304,016	416,078	-112,062	-45	137
LAN	Brecknock Township	P	C	0	645,869	804,212	-158,343	*	125
LAN	Caernarvon Township	N	A	5	321,050	321,050	0	0	100
LAN	Caernarvon Township	P	C	0	186,008	419,196	-233,188	*	225
LAN	Clay Township	N	A	4	123,035	123,035	0	0	100
LAN	Clay Township	P	C	4	525,006	347,280	177,726	80	66
LAN	Colerain Township	N	A	3	65,448	65,448	0	0	100
LAN	Columbia Borough	N	A	27	678,227	678,227	0	0	100
LAN	Columbia Borough	P	C	18	5,227,451	4,496,461	730,990	57	86
LAN	Conestoga Township	N	C	3	347,636	304,227	43,409	38	88
LAN	Conoy Township	N	A	3	55,255	55,255	0	0	100
LAN	Denver Borough	N	A	9	125,953	125,953	0	0	100
LAN	Drumore Township	N	A	1	9,222	9,222	0	0	100
LAN	Earl Township	N	A	7	180,003	180,003	0	0	100
LAN	East Cocalico Township	N	A	7	189,103	189,103	0	0	100
LAN	East Cocalico Township	P	C	21	6,649,545	4,567,432	2,082,113	131	69
LAN	East Donegal Township	N	C	8	1,667,826	1,013,747	654,079	168	61
LAN	East Drumore Township	N	A	2	12,698	12,698	0	0	100
LAN	East Earl Township	N	A	6	145,415	145,415	0	0	100
LAN	East Earl Township	P	C	7	185,461	1,052,858	-867,397	-248	568
LAN	East Hempfield Township	N	C	34	3,205,613	3,131,210	74,403	5	98
LAN	East Hempfield Township	P	C	32	7,746,049	6,330,299	1,415,750	66	82
LAN	East Lampeter Township	N	C	25	1,954,407	1,821,484	132,923	12	93
LAN	East Lampeter Township	P	C	40	11,969,228	10,501,782	1,467,446	53	88
LAN	East Petersburg Borough	N	A	8	211,180	211,180	0	0	100
LAN	Eden Township	N	A	2	38,131	38,131	0	0	100
LAN	Elizabeth Township	N	C	3	307,179	199,471	107,708	80	65
LAN	Elizabethtown Area Water Authority	N	A	8	170,199	170,199	0	0	100
LAN	Elizabethtown Borough	N	A	20	662,792	662,792	0	0	100
LAN	Elizabethtown Borough	P	C	16	6,078,430	4,631,602	1,446,828	124	76
LAN	Ephrata Borough	N	C	61	8,982,466	9,190,050	-207,584	-6	102
LAN	Ephrata Borough	P	C	29	11,155,000	9,753,322	1,401,678	64	87
LAN	Ephrata Township	N	A	6	346,546	346,546	0	0	100
LAN	Fulton Township	N	A	3	94,735	94,735	0	0	100
LAN	Lancaster Airport Authority	N	A	10	299,171	299,171	0	0	100
LAN	Lancaster Area Sewer Authority	N	C	42	4,754,493	3,648,635	1,105,858	52	77
LAN	Lancaster City	F	C	81	41,692,040	35,258,887	6,433,153	136	85
LAN	Lancaster City	N1	C	281	9,815,584	8,802,470	1,013,114	9	90
LAN	Lancaster City	N2	A	361	4,339,093	4,339,093	0	0	100
LAN	Lancaster City	P	C	160	57,157,584	49,259,219	7,898,365	78	86
LAN	Lancaster City Housing Authority	N	A	35	1,969,169	1,969,169	0	0	100
LAN	Lancaster City Parking Authority	N	C	10	1,224,520	1,441,908	-217,388	-53	118
LAN	Lancaster Co Solid Waste Management Author	N	A	82	8,174,035	8,174,035	0	0	100
LAN	Lancaster County Redevelopment Authority	N	A	17	1,313,824	1,313,824	0	0	100

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LAN	Lancaster Township	N	C	13	2,218,533	2,295,895	-77,362	-14	103
LAN	Leacock Township	N	A	7	227,632	227,632	0	0	100
LAN	Lititz Borough	N	C	17	1,829,659	770,323	1,059,336	157	42
LAN	Lititz Borough	P	C	13	4,298,016	3,535,611	762,405	90	82
LAN	Little Britain Township	N	A	3	88,368	88,368	0	0	100
LAN	Manheim Borough	N	C	7	278,942	340,855	-61,913	-25	122
LAN	Manheim Borough	P	C	8	1,885,363	1,857,447	27,916	6	99
LAN	Manheim Township	N	C	80	10,628,681	9,307,618	1,321,063	35	88
LAN	Manheim Township	P	C	52	21,599,511	21,040,582	558,929	14	97
LAN	Manor Township	N	C	16	3,546,199	2,845,616	700,583	95	80
LAN	Manor Township	P	C	20	4,975,503	4,495,256	480,247	36	90
LAN	Marietta Borough	N	A	4	288,522	288,522	0	0	100
LAN	Martic Township	N	A	1	7,659	7,659	0	0	100
LAN	Millersville Borough	N	C	16	1,668,294	1,270,261	398,034	57	76
LAN	Millersville Borough	P	C	12	2,771,825	2,845,906	-74,081	-9	103
LAN	Mount Joy Borough Authority	N	C	14	1,099,816	847,657	252,159	44	77
LAN	Mount Joy Township Authority	N	C	6	221,655	252,624	-30,969	-10	114
LAN	Mt Joy Borough	N	C	15	1,079,938	901,220	178,718	30	83
LAN	Mt Joy Borough	P	C	13	3,310,594	2,455,542	855,052	109	74
LAN	Mt Joy Township	N	C	10	847,343	956,842	-109,499	-24	113
LAN	New Holland Borough	N	A	20	1,876,309	1,876,309	0	0	100
LAN	New Holland Borough	P	C	12	3,087,476	2,337,503	749,973	77	76
LAN	Northern Lancaster County Authority	N	C	5	499,160	485,929	13,231	6	97
LAN	Northwest Regional Police Department	N	C	1	22,225	22,853	-628	-2	103
LAN	Northwest Regional Police Department	P	C	15	4,125,973	3,029,834	1,096,139	105	73
LAN	Paradise Township	N	C	4	360,850	345,982	14,868	8	96
LAN	Penn Township	N	C	9	654,708	641,468	13,240	4	98
LAN	Penn Township	P	C	11	2,065,092	1,631,932	433,160	67	79
LAN	Pequea Township	N	A	5	436,738	436,738	0	0	100
LAN	Providence Township	N	C	6	443,819	395,304	48,515	18	89
LAN	Quarryville Borough	N	C	6	367,584	300,199	67,385	25	82
LAN	Quarryville Borough	P	C	4	286,562	130,967	155,595	73	46
LAN	Rapho Township	N	C	7	438,603	384,356	54,247	19	88
LAN	Red Rose Transit Authority	N1	C	28	1,325,927	1,192,130	133,797	12	90
LAN	Red Rose Transit Authority	N2	C	74	4,612,266	3,343,254	1,269,012	43	72
LAN	Sadsbury Township	N	A	3	49,332	49,332	0	0	100
LAN	Salisbury Township	N	C	6	872,789	666,428	206,361	81	76
LAN	Southern Regional Police Department	P	C	9	931,644	1,231,626	-299,982	-62	132
LAN	Strasburg Borough	N	C	6	692,030	519,160	172,870	61	75
LAN	Strasburg Borough	P	C	4	1,047,657	701,854	345,803	134	67
LAN	Strasburg Township	N	C	2	145,692	151,087	-5,395	-6	104
LAN	Susquehanna Regional Police Department	N	A	1	7,846	7,846	0	0	100
LAN	Susquehanna Regional Police Department	P	C	14	2,214,355	1,940,760	273,595	33	88
LAN	Terre Hill Borough	N	C	2	384,832	355,626	29,206	30	92
LAN	Upper Leacock Township	N	A	18	1,086,001	1,086,001	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
LAN	Warwick Township	N	C	15	1,469,191	1,522,586	-53,395	-8	104
LAN	Warwick Township	P	C	16	3,688,169	2,886,758	801,411	71	78
LAN	Warwick Township Municipal Authority	N	C	7	911,038	1,041,417	-130,379	-40	114
LAN	West Cocalico Township	N	A	7	108,474	108,474	0	0	100
LAN	West Donegal Township	N	A	4	73,233	73,233	0	0	100
LAN	West Earl Township	N	C	10	672,084	473,563	198,521	42	70
LAN	West Earl Township	P	C	6	990,582	821,782	168,800	43	83
LAN	West Hempfield Township	N	C	14	1,080,362	824,722	255,640	50	76
LAN	West Hempfield Township	P	C	19	3,861,960	3,198,168	663,792	54	83
LAN	West Lampeter Township	N	C	16	788,233	803,923	-15,690	-3	102
LAN	West Lampeter Township	P	C	15	3,123,394	3,287,136	-163,742	-17	105
LAW	Ellwood City Borough	F	C	0	790,986	707,038	83,948	*	89
LAW	Ellwood City Borough	N	C	30	3,774,719	3,805,313	-30,594	-2	101
LAW	Ellwood City Borough	P	C	10	6,394,396	5,459,637	934,759	116	85
LAW	Hickory Township	N	A	2	15,949	15,949	0	0	100
LAW	Lawrence County Housing Authority	N	A	24	692,038	692,038	0	0	100
LAW	Mahoning Township	N	A	4	33,686	33,686	0	0	100
LAW	Neshannock Township	N	C	15	1,194,316	680,990	513,326	93	57
LAW	Neshannock Township	P	C	7	764,796	943,968	-179,172	-51	123
LAW	New Beaver Borough	N	A	2	16,018	16,018	0	0	100
LAW	New Castle Area Transit Authority	N	A	45	2,704,348	2,704,348	0	0	100
LAW	New Castle City	F	C	25	14,598,624	10,494,025	4,104,599	282	72
LAW	New Castle City	N	C	56	9,693,023	7,233,473	2,459,550	110	75
LAW	New Castle City	P	C	35	17,237,695	11,360,415	5,877,280	270	66
LAW	New Castle Sanitation Authority	N	U	17	0	0	0	0	100
LAW	New Wilmington Borough	N	A	9	1,177,467	1,177,467	0	0	100
LAW	New Wilmington Borough	P	C	4	764,176	1,284,233	-520,057	-190	168
LAW	North Beaver Township	N	A	5	50,265	50,265	0	0	100
LAW	Northwest Lawrence County Regional Police	P	C	2	295,505	543,709	-248,204	-292	184
LAW	Pulaski Township	N	A	3	193,269	193,269	0	0	100
LAW	Shenango Township	N1	U	3	0	0	0	0	100
LAW	Shenango Township	N2	A	2	170,715	170,715	0	0	100
LAW	Shenango Township	P	C	5	714,682	939,595	-224,913	-94	131
LAW	Taylor Township	N	A	5	67,340	67,340	0	0	100
LAW	Union Township	N	A	7	123,421	123,421	0	0	100
LAW	Union Township	P	C	3	133,908	91,475	42,433	37	68
LAW	Wilmington Township	N	C	4	413,977	363,137	50,840	35	88
LEB	Annville Township	N	C	10	1,123,499	712,834	410,665	101	63
LEB	Annville Township	P	C	5	955,684	547,066	408,618	160	57
LEB	Bethel Township	N	C	3	228,918	240,355	-11,437	-11	105
LEB	Bethel Township	P	C	0	180,369	632,889	-452,520	*	351
LEB	Cleona Borough	P	C	4	360,584	470,992	-110,408	-59	131
LEB	Cornwall Borough	N	C	10	1,206,029	929,713	276,316	67	77
LEB	Cornwall Borough	P	C	8	1,044,390	1,187,308	-142,918	-30	114
LEB	Fredericksburg Sewer & Water Authority	N	C	5	160,124	81,372	78,752	40	51

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LEB	Greater Lebanon Refuse Authority	N	C	25	3,184,753	3,214,339	-29,586	-2	101
LEB	Heidelberg Township	N	C	3	561,455	736,678	-175,223	-124	131
LEB	Heidelberg Township	P	C	2	340,199	814,322	-474,123	-388	239
LEB	Jackson Township	N	C	5	551,735	672,711	-120,976	-57	122
LEB	Jonestown Borough	N	A	1	4,669	4,669	0	0	100
LEB	Lebanon City	F	C	21	6,071,932	5,665,822	406,110	33	93
LEB	Lebanon City	N	C	39	9,123,578	13,031,013	-3,907,435	-286	143
LEB	Lebanon City	P	C	44	16,186,577	11,355,670	4,830,907	168	70
LEB	Lebanon City Authority	N	C	66	7,369,712	5,184,676	2,185,036	76	70
LEB	Lebanon Community Library	N	C	8	263,767	441,041	-177,274	-60	167
LEB	Lebanon County Redevelopment Authority	N	A	33	2,707,565	2,707,565	0	0	100
LEB	Millcreek Township	N	C	3	168,024	176,296	-8,272	-6	105
LEB	Millcreek Township	P	C	3	145,919	134,546	11,373	7	92
LEB	Millcreek/Richland Jt. Sewer Authority	N	A	1	99,423	99,423	0	0	100
LEB	Mt Gretna Borough	N	C	5	513,768	477,286	36,482	13	93
LEB	Myerstown Borough	N	A	10	986,665	986,665	0	0	100
LEB	Myerstown Borough	P	C	3	523,785	726,981	-203,196	-136	139
LEB	Myerstown Community Library Association	N	A	3	71,232	71,232	0	0	100
LEB	Myerstown Water Authority	N	A	2	110,280	110,280	0	0	100
LEB	North Annville Township	P	A	1	131,264	131,264	0	0	100
LEB	North Cornwall Township	N	C	9	290,659	207,828	82,831	25	72
LEB	North Cornwall Township	P	C	9	2,535,552	2,014,210	521,342	83	79
LEB	North Lebanon Township	N	C	17	1,484,887	1,108,185	376,702	59	75
LEB	North Lebanon Township	P	C	10	2,512,876	2,014,019	498,857	71	80
LEB	North Londonderry Township	N	C	14	1,321,818	847,447	474,371	68	64
LEB	North Londonderry Township	P	C	8	522,049	819,506	-297,457	-62	157
LEB	Palmyra Borough	N	C	21	2,397,153	2,101,770	295,383	41	88
LEB	Palmyra Borough	P	C	9	1,981,015	3,335,990	-1,354,975	-250	168
LEB	Richland Borough	N	C	2	184,970	171,272	13,698	16	93
LEB	Richland Borough	P	C	0	290,173	333,364	-43,191	*	115
LEB	South Lebanon Township	N	C	10	2,457,868	1,721,603	736,265	145	70
LEB	South Lebanon Township	P	C	6	2,412,225	2,054,510	357,715	83	85
LEB	South Londonderry Township	N	C	14	1,101,116	882,683	218,433	35	80
LEB	South Londonderry Township	P	C	6	1,441,531	1,145,116	296,415	80	79
LEB	Swatara Township	N	C	3	117,384	36,896	80,488	77	31
LEB	Union Township	N	C	4	153,310	122,730	30,580	20	80
LEB	West Cornwall Township	N	C	2	59,274	46,792	12,482	16	79
LEH	Alburtis Borough	N	A	6	75,957	75,957	0	0	100
LEH	Alburtis Borough	P	C	4	713,750	651,781	61,969	35	91
LEH	Allentown City	F	C	134	77,233,681	42,706,507	34,527,174	368	55
LEH	Allentown City	N1	C	7	23,095,953	17,238,602	5,857,351	1,580	75
LEH	Allentown City	N2	C	570	114,727,071	115,563,078	-836,007	-3	101
LEH	Allentown City	P	C	175	132,568,344	62,262,176	70,306,168	618	47
LEH	Allentown City Housing Authority	N	A	56	4,702,438	4,702,438	0	0	100
LEH	Allentown City Parking Authority	N1	A	21	180,533	180,533	0	0	100

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LEH	Allentown City Parking Authority	N2	C	12	2,687,113	2,140,629	546,484	88	80
LEH	Catasauqua Borough	N	C	19	1,443,410	1,564,889	-121,479	-14	108
LEH	Catasauqua Borough	P	C	7	3,033,080	2,785,675	247,405	58	92
LEH	Coopersburg Borough	N	C	5	1,174,796	1,266,260	-91,464	-36	108
LEH	Coopersburg Borough	P	C	7	455,014	1,003,268	-548,254	-134	220
LEH	Coplay Borough	N1	U	5	0	0	0	0	100
LEH	Coplay Borough	N2	A	2	38,363	38,363	0	0	100
LEH	Coplay Borough	P	C	4	814,275	1,072,935	-258,660	-147	132
LEH	Coplay/Whitehall Sewer Authority	N	C	9	1,564,778	1,459,260	105,518	25	93
LEH	Emmaus Borough	N	C	37	4,491,651	2,907,285	1,584,366	91	65
LEH	Emmaus Borough	P	C	19	5,669,829	4,301,893	1,367,936	107	76
LEH	Fountain Hill Borough	N	C	8	620,660	586,926	33,734	13	95
LEH	Fountain Hill Borough	P	C	9	2,712,910	1,961,543	751,367	135	72
LEH	Hanover Township	N	A	11	265,613	265,613	0	0	100
LEH	Heidelberg Township	N	A	5	94,129	94,129	0	0	100
LEH	Lehigh County Authority	N	C	40	12,706,348	13,610,916	-904,568	-38	107
LEH	Lehigh County Housing Authority	N	A	66	767,640	767,640	0	0	100
LEH	Lehigh Northampton Airport Authority	N1	C	78	4,064,749	3,220,510	844,239	24	79
LEH	Lehigh Northampton Airport Authority	N2	C	47	4,092,202	3,795,502	296,700	14	93
LEH	Lehigh Northampton Airport Authority	N3	A	32	325,325	325,325	0	0	100
LEH	Lehigh Northampton Airport Authority	N4	A	7	112,302	112,302	0	0	100
LEH	Lehigh Northampton Airport Authority	N5	A	8	47,492	47,492	0	0	100
LEH	Lehigh Northampton Airport Authority	N6	A	78	165,807	165,807	0	0	100
LEH	Lehigh/Northampton Transportation Authorit	N1	C	148	9,532,316	4,567,173	4,965,143	82	48
LEH	Lehigh/Northampton Transportation Authorit	N2	C	20	3,381,278	2,195,732	1,185,546	113	65
LEH	Lower Macungie Township	N	A	30	3,144,963	3,144,963	0	0	100
LEH	Lower Milford Township	N	A	5	189,787	189,787	0	0	100
LEH	Lower Milford Township	P	A	1	9,285	9,285	0	0	100
LEH	Lowhill Township	N	A	5	77,486	77,486	0	0	100
LEH	Lynn Township	N	C	8	344,636	245,265	99,371	36	71
LEH	Macungie Borough	N	C	9	928,210	1,067,208	-138,998	-41	115
LEH	Macungie Borough	P	C	5	614,031	587,193	26,838	10	96
LEH	North Whitehall Township	N	A	20	1,034,612	1,034,612	0	0	100
LEH	Salisbury Township	N	C	37	9,730,659	9,895,147	-164,488	-9	102
LEH	Salisbury Township	P	C	16	3,961,520	3,424,996	536,524	54	86
LEH	Slatington Borough	N	A	11	271,442	271,442	0	0	100
LEH	Slatington Borough	P	C	7	1,706,773	1,128,304	578,469	132	66
LEH	South Whitehall Township	N1	C	30	7,579,052	5,080,613	2,498,439	140	67
LEH	South Whitehall Township	N2	C	40	5,943,899	4,217,532	1,726,367	96	71
LEH	South Whitehall Township	P	C	33	11,478,927	9,988,902	1,490,025	62	87
LEH	Upper Macungie Township	N	C	37	4,109,128	3,552,138	556,990	33	86
LEH	Upper Milford Township	N	C	12	759,558	575,134	184,424	41	76
LEH	Upper Saucon Township	N	C	40	3,864,171	2,807,555	1,056,616	57	73
LEH	Upper Saucon Township	P	C	20	4,410,487	2,992,061	1,418,426	110	68
LEH	Washington Township	N	C	9	886,816	629,115	257,701	76	71

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LEH	Weisenberg Township	N	A	9	426,066	426,066	0	0	100
LEH	Whitehall Township	N	C	74	14,539,394	14,891,695	-352,301	-10	102
LEH	Whitehall Township	P	C	50	19,246,691	15,229,973	4,016,718	109	79
LEH	Whitehall Township Authority	N	C	7	1,728,713	1,688,096	40,617	11	98
LUZ	Ashley Borough	P	C	2	799,877	1,197,760	-397,883	-447	150
LUZ	Avoca Borough	N	A	2	39,683	39,683	0	0	100
LUZ	Avoca Borough	P	C	2	57,259	307,235	-249,976	-393	537
LUZ	Bear Creek Township	N	C	3	85,282	76,106	9,176	10	89
LUZ	Black Creek Township	N	A	2	288,809	288,809	0	0	100
LUZ	Butler Township	P	C	9	1,376,026	960,170	415,856	74	70
LUZ	Conyngham Borough	N	C	2	206,111	261,941	-55,830	-95	127
LUZ	Conyngham Borough	P	C	2	348,400	321,580	26,820	36	92
LUZ	Dallas Borough	N	C	3	150,190	169,934	-19,744	-17	113
LUZ	Dallas Borough	P	C	4	896,735	949,394	-52,659	-25	106
LUZ	Dallas Township	N	C	9	1,380,391	1,126,411	253,980	66	82
LUZ	Dallas Township	P	C	8	2,085,961	3,111,507	-1,025,546	-242	149
LUZ	Dorrance Township	N	A	4	88,646	88,646	0	0	100
LUZ	Dupont Borough	N	A	3	9,831	9,831	0	0	100
LUZ	Dupont Borough	P	C	1	180,235	716,553	-536,318	-861	398
LUZ	Duryea Borough	N	A	7	55,725	55,725	0	0	100
LUZ	Duryea Borough	P	C	1	676,803	821,284	-144,481	-345	121
LUZ	Edwardsville Borough	F	A	3	407,211	407,211	0	0	100
LUZ	Edwardsville Borough	N	A	4	163,316	163,316	0	0	100
LUZ	Edwardsville Borough	P	C	4	1,393,869	1,183,582	210,287	106	85
LUZ	Exeter Borough	N	A	6	112,580	112,580	0	0	100
LUZ	Exeter Borough	P	C	3	1,044,866	1,025,516	19,350	13	98
LUZ	Exeter Township	P	B	1	105,243	105,243	0	0	100
LUZ	Fairview Township	N	C	4	347,135	313,733	33,402	22	90
LUZ	Fairview Township	P	C	5	964,771	792,962	171,809	72	82
LUZ	Forty Fort Borough	F	C	4	1,151,268	1,061,137	90,131	50	92
LUZ	Forty Fort Borough	N	A	6	82,781	82,781	0	0	100
LUZ	Forty Fort Borough	P	C	2	2,170,398	1,516,886	653,512	708	70
LUZ	Foster Township	N	U	3	0	0	0	0	100
LUZ	Freeland Borough	N	C	3	178,907	292,682	-113,775	-112	164
LUZ	Freeland Borough	P	C	2	1,136,136	1,177,277	-41,141	-45	104
LUZ	Freeland Borough Municipal Authority	N	C	8	1,312,673	1,664,855	-352,182	-125	127
LUZ	Greater Hazleton Joint Sewer Authority	N	C	18	1,512,762	984,718	528,044	54	65
LUZ	Hanover Township	N	C	29	3,924,369	2,850,502	1,073,867	92	73
LUZ	Hanover Township	P	C	15	7,058,352	4,363,431	2,694,921	285	62
LUZ	Harveys Lake Borough	P	C	4	297,885	865,068	-567,183	-369	290
LUZ	Hazle Township	N1	U	7	0	0	0	0	100
LUZ	Hazle Township	N2	C	7	141,189	123,023	18,166	6	87
LUZ	Hazleton City	F	C	20	17,693,566	8,058,703	9,634,863	921	46
LUZ	Hazleton City	N	C	40	5,646,606	4,894,625	751,981	44	87
LUZ	Hazleton City	P	C	39	26,587,647	13,051,913	13,535,734	629	49

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LUZ	Hazleton City Housing Authority	N	A	15	738,798	738,798	0	0	100
LUZ	Hazleton City Water Authority	N	C	36	2,885,426	1,732,560	1,152,866	70	60
LUZ	Hazleton Public Transit Authority	N	C	0	140,058	174,062	-34,004	*	124
LUZ	Hughestown Borough	N	A	1	21,577	21,577	0	0	100
LUZ	Hughestown Borough	P	C	1	184,559	188,010	-3,451	-9	102
LUZ	Hunlock Township	N	C	4	327,791	217,605	110,186	70	66
LUZ	Huntington Township	N	C	3	419,956	498,163	-78,207	-81	119
LUZ	Jackson Township	N	A	3	263,120	263,120	0	0	100
LUZ	Jackson Township	P	C	3	339,512	237,386	102,126	86	70
LUZ	Jenkins Township	F	C	2	500,793	513,945	-13,152	-15	103
LUZ	Jenkins Township	P	C	2	474,861	483,350	-8,489	-10	102
LUZ	Kingston Borough	F	C	23	4,882,727	3,349,644	1,533,083	124	69
LUZ	Kingston Borough	N	C	33	4,351,748	3,543,664	808,084	67	81
LUZ	Kingston Borough	P	C	19	7,875,364	6,315,857	1,559,507	142	80
LUZ	Kingston Township	N	A	11	585,236	585,236	0	0	100
LUZ	Kingston Township	P	C	10	1,770,246	1,836,625	-66,379	-12	104
LUZ	Laflin Borough	N	C	1	65,059	57,063	7,996	34	88
LUZ	Laflin Borough	P	C	3	137,148	206,514	-69,366	-68	151
LUZ	Lake Township	N	C	3	162,503	93,389	69,114	85	57
LUZ	Lake Township	P	A	0	259,888	259,888	0	*	100
LUZ	Larksville Borough	F	C	3	380,434	736,541	-356,107	-272	194
LUZ	Larksville Borough	P	C	4	1,268,454	1,493,722	-225,268	-129	118
LUZ	Lehman Township	N	A	4	46,599	46,599	0	0	100
LUZ	Lehman Township	P	C	2	177,224	338,324	-161,100	-233	191
LUZ	Luzerne Borough	P	C	0	190,469	216,846	-26,377	*	114
LUZ	Luzerne County Conservation District	N	A	9	164,618	164,618	0	0	100
LUZ	Luzerne County Housing Authority	N	A	67	6,324,079	6,324,079	0	0	100
LUZ	Luzerne County Transportation Authority	N1	C	59	5,018,358	3,610,673	1,407,685	54	72
LUZ	Luzerne County Transportation Authority	N2	C	11	1,734,773	1,037,219	697,554	147	60
LUZ	Nanticoke City	F	C	10	2,930,222	2,071,624	858,598	169	71
LUZ	Nanticoke City	N	C	12	234,419	266,856	-32,437	-9	114
LUZ	Nanticoke City	P	C	13	4,302,331	4,396,755	-94,424	-14	102
LUZ	Nanticoke City Housing Authority	N	A	16	1,077,789	1,077,789	0	0	100
LUZ	Nescopeck Borough	N	A	3	56,762	56,762	0	0	100
LUZ	Newport Township	F	C	2	545,839	417,041	128,798	199	76
LUZ	Newport Township	N	C	1	251,543	226,286	25,257	77	90
LUZ	Newport Township	P	C	0	605,851	607,972	-2,121	*	100
LUZ	Pittston City	F	C	7	2,487,791	2,115,707	372,084	125	85
LUZ	Pittston City	N	C	20	2,491,828	2,520,764	-28,936	-5	101
LUZ	Pittston City	P	C	7	4,616,681	2,503,410	2,113,271	615	54
LUZ	Pittston City Housing Authority	N	A	11	747,734	747,734	0	0	100
LUZ	Pittston Township	N	A	7	210,002	210,002	0	0	100
LUZ	Pittston Township	P	C	3	271,567	276,664	-5,097	-4	102
LUZ	Plains Township	F	A	14	1,423,827	1,423,827	0	0	100
LUZ	Plains Township	N	C	17	2,152,893	1,476,263	676,630	98	69

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LUZ	Plains Township	P	C	16	4,344,778	2,985,223	1,359,555	155	69
LUZ	Plymouth Borough	F	A	2	165,591	165,591	0	0	100
LUZ	Plymouth Borough	N	A	4	85,656	85,656	0	0	100
LUZ	Plymouth Borough	P	C	4	1,071,649	1,156,226	-84,577	-67	108
LUZ	Pringle Borough	N	A	1	27,173	27,173	0	0	100
LUZ	Rice Township	N	C	3	193,269	125,854	67,415	69	65
LUZ	Rice Township	P	C	5	516,519	303,134	213,385	115	59
LUZ	Ross Township	N	C	3	346,659	252,104	94,555	77	73
LUZ	Salem Township	N	C	5	130,721	90,984	39,737	21	70
LUZ	Salem Township	P	C	3	132,503	124,594	7,909	7	94
LUZ	Shickshinny Borough	P	C	0	59,749	408,041	-348,292	*	683
LUZ	Shickshinny Borough Sewer & Sanitary Autho	N	A	3	57,381	57,381	0	0	100
LUZ	Sugarloaf Township	N	C	5	378,475	373,124	5,351	3	99
LUZ	Sugarloaf Township	P	C	5	479,525	362,838	116,687	55	76
LUZ	Swoyersville Borough	N	A	8	260,900	260,900	0	0	100
LUZ	Swoyersville Borough	P	C	8	1,019,985	1,350,617	-330,632	-100	132
LUZ	Union Township	N	C	3	124,025	98,766	25,259	27	80
LUZ	West Hazleton Borough	F	C	2	445,110	318,912	126,198	161	72
LUZ	West Hazleton Borough	N	C	4	353,317	249,248	104,069	70	71
LUZ	West Hazleton Borough	P	C	1	1,499,134	875,194	623,940	1,211	58
LUZ	West Pittston Borough	N	C	8	654,959	530,664	124,295	53	81
LUZ	West Pittston Borough	P	C	4	1,239,064	1,334,264	-95,200	-49	108
LUZ	West Wyoming Borough	N	C	3	274,403	194,234	80,169	55	71
LUZ	West Wyoming Borough	P	C	1	713,203	528,323	184,880	476	74
LUZ	White Haven Borough	N	C	0	133,063	143,609	-10,546	*	108
LUZ	White Haven Borough	P	C	2	414,649	585,929	-171,280	-201	141
LUZ	Wilkes Barre City	F1	C	2	19,619,067	13,616,262	6,002,805	4,106	69
LUZ	Wilkes Barre City	F2	C	70	16,625,406	16,405,936	219,470	5	99
LUZ	Wilkes Barre City	N	C	123	37,142,021	25,870,863	11,271,158	212	70
LUZ	Wilkes Barre City	P1	C	4	19,387,096	14,451,639	4,935,457	1,811	75
LUZ	Wilkes Barre City	P2	C	83	15,233,364	13,776,220	1,457,144	28	90
LUZ	Wilkes Barre City Housing Authority	N	A	41	2,693,309	2,693,309	0	0	100
LUZ	Wilkes Barre Township	N	A	12	502,010	502,010	0	0	100
LUZ	Wilkes Barre Township	P	C	16	3,706,202	2,768,507	937,695	105	75
LUZ	Wright Township	N	C	5	1,239,320	1,137,161	102,159	39	92
LUZ	Wright Township	P	C	7	1,882,777	1,493,216	389,561	87	79
LUZ	Wyoming Borough	P	C	4	1,210,109	698,758	511,351	280	58
LUZ	Wyoming Valley Sanitary Authority	N	A	119	7,610,370	7,610,370	0	0	100
LYC	Clinton Township	N	A	2	39,482	39,482	0	0	100
LYC	Duboistown Borough	N	C	2	130,860	117,540	13,320	21	90
LYC	Duboistown Borough	P	C	1	394,383	386,876	7,507	19	98
LYC	Fairfield Township	N	C	1	135,029	86,676	48,353	131	64
LYC	Hepburn Township	N	A	2	64,640	64,640	0	0	100
LYC	Hughesville Borough	N	C	4	409,408	266,984	142,424	95	65
LYC	Hughesville Borough	P	C	1	604,833	541,327	63,506	132	90

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
LYC	Hughesville-Wolf Twp. Joint Municipal Auth	N	A	3	93,803	93,803	0	0	100
LYC	Jersey Shore Borough	N	C	13	931,794	551,140	380,654	82	59
LYC	Jersey Shore Borough	P	C	6	1,300,154	866,232	433,922	178	67
LYC	Limestone Township	N	A	2	40,933	40,933	0	0	100
LYC	Loyalsock Township	N1	U	10	0	0	0	0	100
LYC	Loyalsock Township	N2	C	8	1,101,330	844,806	256,524	72	77
LYC	Lycoming County Housing Authority	N	A	37	896,792	896,792	0	0	100
LYC	Lycoming Sanitary Committee	N	C	4	469,637	329,522	140,115	96	70
LYC	Montgomery Borough	N	A	9	256,887	256,887	0	0	100
LYC	Montgomery Borough	P	C	3	625,688	531,312	94,376	72	85
LYC	Montoursville Borough	N	C	12	292,210	25,374	266,836	61	9
LYC	Montoursville Borough	P	C	6	1,524,157	1,670,227	-146,070	-55	110
LYC	Muncy Borough	N	C	8	981,574	666,535	315,039	109	68
LYC	Muncy Borough	P	C	3	514,893	491,452	23,441	19	95
LYC	Muncy Creek Township	N	A	4	232,608	232,608	0	0	100
LYC	Muncy Township	N	A	1	14,539	14,539	0	0	100
LYC	Muncy Township	P	C	3	83,711	60,510	23,201	19	72
LYC	Old Lycoming Township	N	C	14	1,841,290	1,719,805	121,485	24	93
LYC	Old Lycoming Township	P	C	8	2,124,454	2,648,180	-523,726	-131	125
LYC	Porter Township	N	A	4	104,728	104,728	0	0	100
LYC	Porter Township	P	C	1	13,449	22,487	-9,038	-22	167
LYC	South Williamsport Borough	N	C	7	1,221,087	1,078,446	142,641	54	88
LYC	South Williamsport Borough	P	C	7	2,036,277	2,997,038	-960,761	-266	147
LYC	Williamsport City	F	C	36	24,621,595	18,825,290	5,796,305	335	76
LYC	Williamsport City	N	C	117	14,557,541	12,910,034	1,647,507	39	89
LYC	Williamsport City	P	C	47	30,809,261	27,588,362	3,220,899	101	90
LYC	Williamsport Municipal Water Authority	N	C	9	1,561,934	1,419,340	142,594	39	91
LYC	Williamsport Sanitary Authority	N	C	8	1,179,155	1,201,632	-22,477	-6	102
LYC	Woodward Township	N	C	1	74,422	42,180	32,242	98	57
MCK	Annin Township	N	A	0	265	265	0	*	100
MCK	Bradford City	F	C	21	8,036,977	5,407,704	2,629,273	256	67
MCK	Bradford City	N	C	63	8,680,475	6,762,083	1,918,392	92	78
MCK	Bradford City	P	C	21	6,078,039	4,239,833	1,838,206	178	70
MCK	Bradford City Housing Authority	N	A	8	305,803	305,803	0	0	100
MCK	Bradford City Water Authority	N	A	15	2,539,933	2,539,933	0	0	100
MCK	Bradford Regional Airport Authority	N	C	6	254,840	407,729	-152,889	-68	160
MCK	Bradford Township	N	C	11	1,973,290	1,198,360	774,930	185	61
MCK	Bradford Township	P	C	5	1,286,463	1,342,420	-55,957	-18	104
MCK	Corydon Township	N	C	3	394,668	367,410	27,258	30	93
MCK	Eldred Borough	N	A	3	36,617	36,617	0	0	100
MCK	Eldred Township	N	A	2	56,739	56,739	0	0	100
MCK	Foster Township	N	C	7	281,450	282,972	-1,522	-1	101
MCK	Foster Township	P	C	4	891,201	677,953	213,248	114	76
MCK	Hamilton Township	N	A	2	79,626	79,626	0	0	100
MCK	Kane Borough	N	C	11	946,416	748,653	197,763	51	79

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MCK	Kane Borough	P	C	4	1,552,939	2,127,533	-574,594	-399	137
MCK	Keating Township	N	C	5	488,757	557,896	-69,139	-36	114
MCK	Lafayette Township	N	C	3	396,480	305,994	90,486	82	77
MCK	Liberty Township	N	C	4	184,938	145,743	39,195	31	79
MCK	McKean Co. Redevelopment & Housing Auth	N	A	18	856,291	856,291	0	0	100
MCK	McKean County Solid Waste Authority	N	C	0	489,089	783,339	-294,250	*	160
MCK	Mount Jewett Borough Authority	N	C	2	26,915	70,066	-43,151	-81	260
MCK	Mt Jewett Borough	N	C	3	92,825	142,293	-49,468	-52	153
MCK	Mt Jewett Borough	P	C	0	82,353	224,470	-142,117	*	273
MCK	Otto Township	N	A	2	43,948	43,948	0	0	100
MCK	Port Allegany Borough	N	C	11	1,227,849	998,361	229,488	51	81
MCK	Port Allegany Borough	P	C	4	784,964	797,225	-12,261	-7	102
MCK	Smethport Borough	N	C	7	900,420	878,828	21,592	7	98
MCK	Smethport Borough	P	C	1	77,518	281,344	-203,826	-535	363
MCK	Wetmore Township	N	A	4	42,746	42,746	0	0	100
MER	Coolspring Township	N	C	2	29,755	23,621	6,134	10	79
MER	Delaware Township	N	C	3	171,194	140,104	31,090	40	82
MER	Farrell City	F	C	2	1,809,536	1,200,497	609,039	719	66
MER	Farrell City	N	C	18	2,716,439	2,536,591	179,848	27	93
MER	Farrell City	P	C	0	928,510	703,759	224,751	*	76
MER	Greene Township	N	C	1	134,704	103,184	31,520	83	77
MER	Greenville Borough	F	C	6	2,455,410	2,358,861	96,549	33	96
MER	Greenville Borough	N	C	19	2,451,448	2,867,409	-415,961	-60	117
MER	Greenville Borough	P	C	9	5,814,465	6,127,275	-312,810	-70	105
MER	Greenville Borough Municipal Authority	N	C	11	551,921	571,047	-19,126	-5	103
MER	Grove City Borough	N	C	36	5,636,162	3,818,867	1,817,295	114	68
MER	Grove City Borough	P	C	9	1,869,216	1,777,281	91,935	20	95
MER	Hempfield Township	N	C	6	471,834	350,252	121,582	53	74
MER	Hempfield Township	P	C	6	1,394,262	1,322,640	71,622	28	95
MER	Hermitage City	N	C	71	11,879,845	11,681,103	198,742	6	98
MER	Hermitage City	P	C	30	11,015,000	10,698,115	316,885	17	97
MER	Jefferson Township	P	A	1	147,988	147,988	0	0	100
MER	Mercer Borough	N	C	8	1,729,567	1,388,065	341,502	127	80
MER	Mercer Borough	P	C	4	855,498	1,060,445	-204,947	-112	124
MER	Mercer County Housing Authority	N	A	44	2,359,600	2,359,600	0	0	100
MER	Mercer County Regional COG	N	A	28	302,228	302,228	0	0	100
MER	Mercer County Regional Planning Commission	N	C	8	1,402,264	1,607,337	-205,073	-64	115
MER	Pine Township	N	C	7	355,316	167,261	188,055	97	47
MER	Pymatuning Township	N	C	4	333,354	340,713	-7,359	-7	102
MER	Pymatuning Township	P	C	4	1,041,704	1,569,537	-527,833	-305	151
MER	Sandy Lake Borough	N	C	3	196,802	235,430	-38,628	-49	120
MER	Sandy Lake Borough	P	C	1	353,363	365,145	-11,782	-23	103
MER	Sharon City	F	C	17	8,085,246	6,159,473	1,925,773	238	76
MER	Sharon City	N	C	36	9,969,729	8,365,968	1,603,761	130	84
MER	Sharon City	P	C	25	10,223,026	8,573,807	1,649,219	118	84

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MER	Sharpsville Borough	N	C	14	3,866,230	3,696,617	169,613	24	96
MER	Sharpsville Borough	P	C	5	1,969,282	2,516,642	-547,360	-184	128
MER	Shenango Township	N	C	5	290,210	245,538	44,672	25	85
MER	Shenango Township	P	A	0	199,355	199,355	0	*	100
MER	South Pymatuning Township	N	C	3	480,340	365,600	114,740	88	76
MER	South Pymatuning Township	P	A	2	36,688	36,688	0	0	100
MER	Southwest Mercer County Regional Police	P	C	20	4,045,911	4,131,830	-85,919	-9	102
MER	Springfield Township	N	C	3	225,695	193,983	31,712	28	86
MER	Stoneboro Borough	N	C	3	142,084	187,570	-45,486	-50	132
MER	Stoneboro Borough	P	C	1	290,056	328,247	-38,191	-89	113
MER	West Middlesex Borough	N	C	2	108,272	71,279	36,993	55	66
MER	West Middlesex Borough	P	C	0	106,399	188,918	-82,519	*	178
MER	West Salem Township	N	C	3	480,186	330,584	149,602	145	69
MER	Wheatland Borough	N	C	2	323,371	255,158	68,213	124	79
MER	Wheatland Borough	P	C	0	94,833	102,421	-7,588	*	108
MIF	Armagh Township	N	A	4	125,399	125,399	0	0	100
MIF	Armagh Township	P	A	0	42,978	42,978	0	*	100
MIF	Brown Township	N	C	8	1,322,332	1,280,050	42,282	15	97
MIF	Burnham Borough	N	C	6	464,070	450,919	13,151	7	97
MIF	Decatur Township	N	A	2	135,491	135,491	0	0	100
MIF	Derry Township	N	A	11	507,102	507,102	0	0	100
MIF	Derry Township Sanitary Sewer Authority	N	A	4	97,428	97,428	0	0	100
MIF	Granville Township	N	C	12	1,324,467	928,259	396,208	96	70
MIF	Granville Township	P	C	7	1,655,492	1,202,867	452,625	126	73
MIF	Lewistown Borough	N	C	43	5,555,343	5,958,688	-403,345	-29	107
MIF	Lewistown Borough Municipal Authority	N	C	17	1,671,181	1,018,665	652,516	88	61
MIF	Mifflin County Housing Authority	N	A	12	1,096,807	1,096,807	0	0	100
MIF	Mifflin County Regional Police Department	N	C	1	117,236	108,417	8,819	17	92
MIF	Mifflin County Regional Police Department	P	C	27	8,824,742	8,460,152	364,590	25	96
MIF	Mifflin County Solid Waste Authority	N	A	10	268,112	268,112	0	0	100
MIF	Oliver Township	N	C	3	90,093	90,725	-632	-1	101
MIF	Union Township	N	A	6	114,165	114,165	0	0	100
MIF	Wayne Township	N	C	3	187,489	152,184	35,305	48	81
MNR	Barrett Township	N	C	9	886,404	609,511	276,893	75	69
MNR	Barrett Township	P	C	7	1,954,930	2,425,791	-470,861	-100	124
MNR	Brodhead Creek Regional Authority	N	C	16	1,130,642	1,174,873	-44,231	-6	104
MNR	Chestnuthill Township	N	A	17	314,166	314,166	0	0	100
MNR	Coolbaugh Township	N	A	17	792,748	792,748	0	0	100
MNR	East Stroudsburg Borough	N	C	25	4,823,635	3,942,994	880,641	68	82
MNR	Eldred Township	N	C	5	151,397	149,317	2,080	1	99
MNR	Hamilton Township	N	A	6	730,939	730,939	0	0	100
MNR	Jackson Township	N	A	11	183,080	183,080	0	0	100
MNR	Middle Smithfield Township	N	A	20	1,093,213	1,093,213	0	0	100
MNR	Monroe County Control Center	N	A	32	2,655,261	2,655,261	0	0	100
MNR	Monroe County Housing Authority	N	A	19	1,202,401	1,202,401	0	0	100

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MNR	Monroe County Redevelopment Authority	N	A	0	94,688	94,688	0	*	100
MNR	Monroe County Trans. Authority	N	A	56	727,178	727,178	0	0	100
MNR	Mount Pocono Borough	N	C	6	215,426	248,107	-32,681	-15	115
MNR	Mount Pocono Municipal Authority	N	A	6	212,742	212,742	0	0	100
MNR	Paradise Township	N	A	11	802,548	802,548	0	0	100
MNR	Pennsylvania Northeast Regional Railroad A	N	A	2	0	0	0	0	100
MNR	Pocono Mountain Regional Police Department	N	A	5	39,690	39,690	0	0	100
MNR	Pocono Mountain Regional Police Department	P	C	38	9,783,837	6,504,607	3,279,230	136	66
MNR	Pocono Township	N	A	15	192,385	192,385	0	0	100
MNR	Pocono Township	P	C	18	2,666,732	2,538,667	128,065	11	95
MNR	Polk Township	N	C	5	319,017	253,075	65,942	40	79
MNR	Price Township	N	A	6	66,794	66,794	0	0	100
MNR	Smithfield Township	N	A	7	434,732	434,732	0	0	100
MNR	Stroud Area Regional Police Department	N	A	6	56,371	56,371	0	0	100
MNR	Stroud Area Regional Police Department	P	C	56	12,509,204	10,502,996	2,006,208	53	84
MNR	Stroud Township	N	C	22	1,857,203	1,590,668	266,535	27	86
MNR	Stroudsburg Borough	N	C	23	2,828,232	2,323,138	505,094	53	82
MNR	Tobyhanna Township	N	C	14	536,379	567,475	-31,096	-5	106
MNR	Tunkhannock Township	N	C	8	257,341	246,821	10,520	3	96
MTG	Abington Township	N	C	184	38,479,508	37,409,954	1,069,554	11	97
MTG	Abington Township	P	C	81	53,244,781	50,558,334	2,686,447	38	95
MTG	Ambler Borough	N	C	30	2,969,139	2,922,576	46,563	3	98
MTG	Ambler Borough	P	C	14	5,175,738	6,743,684	-1,567,946	-149	130
MTG	Bridgeport Borough	N	C	9	838,515	571,810	266,705	54	68
MTG	Bridgeport Borough	P	C	9	3,911,526	3,283,318	628,208	89	84
MTG	Bryn Athyn Borough	P	C	5	1,078,322	576,906	501,416	156	54
MTG	Cheltenham Township	N1	C	64	9,333,443	7,234,505	2,098,938	72	78
MTG	Cheltenham Township	N2	C	83	14,393,339	9,952,470	4,440,869	108	69
MTG	Cheltenham Township	N3	C	7	265,824	214,360	51,464	121	81
MTG	Cheltenham Township	P	C	81	33,330,327	22,828,280	10,502,047	153	68
MTG	Collegeville Borough	N	C	9	1,977,074	1,789,684	187,390	33	91
MTG	Collegeville Borough	P	C	8	2,465,795	1,931,105	534,690	80	78
MTG	Conshohocken Borough	F	C	3	441,687	466,305	-24,618	-19	106
MTG	Conshohocken Borough	N	C	25	2,130,057	2,320,406	-190,349	-16	109
MTG	Conshohocken Borough	P	C	15	5,248,496	3,872,897	1,375,599	109	74
MTG	Conshohocken Borough Authority	N	C	9	838,057	1,029,135	-191,078	-46	123
MTG	Delaware Valley Municipal Management Assoc	N	C	20	2,771,234	2,343,591	427,643	30	85
MTG	Douglass Township	N	C	8	1,467,429	1,159,442	307,987	79	79
MTG	Douglass Township	P	C	11	4,665,699	4,627,550	38,149	4	99
MTG	East Greenville Borough	N	C	5	247,370	94,700	152,670	72	38
MTG	East Norriton Township	N	C	31	5,224,547	4,308,786	915,761	55	82
MTG	East Norriton Township	P	C	28	9,648,978	7,690,868	1,958,110	86	80
MTG	East Norriton-Plymouth- Whitpain Jt. Sew.	N	C	21	1,853,155	2,829,557	-976,402	-85	153
MTG	Franconia Township	N	C	17	1,201,528	1,040,595	160,933	16	87
MTG	Franconia Township	P	C	14	3,665,869	2,694,702	971,167	92	74

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MTG	Hatboro Borough	N	C	11	947,709	1,143,538	-195,829	-37	121
MTG	Hatboro Borough	P	C	12	6,601,389	4,669,108	1,932,281	202	71
MTG	Hatfield Borough	N1	C	6	1,265,515	913,471	352,044	128	72
MTG	Hatfield Borough	N2	A	6	173,007	173,007	0	0	100
MTG	Hatfield Township	N	C	25	1,508,727	1,586,213	-77,486	-6	105
MTG	Hatfield Township	P	C	26	11,273,011	8,721,749	2,551,262	112	77
MTG	Hatfield Township Municipal Authority	N	C	33	3,800,574	2,781,539	1,019,035	52	73
MTG	Horsham Township	N	C	49	4,967,692	5,088,194	-120,502	-4	102
MTG	Horsham Township	P	C	40	14,945,548	10,655,779	4,289,769	121	71
MTG	Horsham Water And Sewer Authority	N	C	17	1,856,564	1,617,021	239,543	26	87
MTG	Jenkintown Borough	N	C	10	463,314	309,719	153,595	39	67
MTG	Jenkintown Borough	P	C	11	3,718,066	3,390,541	327,525	42	91
MTG	Lansdale Borough	N1	A	53	1,689,996	1,689,996	0	0	100
MTG	Lansdale Borough	N2	A	15	768,744	768,744	0	0	100
MTG	Lansdale Borough	N3	A	15	988,126	988,126	0	0	100
MTG	Lansdale Borough	N4	A	15	446,548	446,548	0	0	100
MTG	Lansdale Borough	P	C	21	14,150,042	8,893,610	5,256,432	275	63
MTG	Limerick Township	N1	C	26	1,624,946	1,601,100	23,846	2	99
MTG	Limerick Township	N2	A	10	201,189	201,189	0	0	100
MTG	Limerick Township	P	C	20	2,708,433	2,482,477	225,956	14	92
MTG	Lower Frederick Township	P	C	3	86,290	67,581	18,709	10	78
MTG	Lower Gwynedd Township	N	C	24	2,681,386	1,561,672	1,119,714	85	58
MTG	Lower Gwynedd Township	P	C	17	8,746,351	5,006,501	3,739,850	254	57
MTG	Lower Merion Township	N	C	255	55,919,437	60,252,894	-4,333,457	-30	108
MTG	Lower Merion Township	P	C	135	64,136,622	73,581,638	-9,445,016	-88	115
MTG	Lower Moreland Township	N	A	28	765,988	765,988	0	0	100
MTG	Lower Moreland Township	P	C	20	11,658,923	14,318,782	-2,659,859	-162	123
MTG	Lower Perkiomen Valley Regional Sewer Auth	N	C	0	274,689	479,417	-204,728	*	175
MTG	Lower Pottsgrove Township	N	C	16	1,802,146	974,426	827,720	106	54
MTG	Lower Pottsgrove Township	P	C	17	2,913,863	2,281,068	632,795	55	78
MTG	Lower Providence Township	N1	C	12	3,070,823	2,380,743	690,080	97	78
MTG	Lower Providence Township	N2	A	27	265,642	265,642	0	0	100
MTG	Lower Providence Township	P	C	30	10,987,749	10,036,655	951,094	45	91
MTG	Lower Providence Township Sewer Authority	N	C	6	1,589,651	1,452,500	137,151	43	91
MTG	Lower Salford Township	N	C	30	2,807,688	2,052,973	754,715	48	73
MTG	Lower Salford Township	P	C	16	5,294,183	3,854,576	1,439,607	106	73
MTG	Marlborough Township	N	C	4	242,545	268,323	-25,778	-12	111
MTG	Marlborough Township	P	C	3	995,451	915,626	79,825	38	92
MTG	Montgomery County Housing Authority	N	A	47	3,608,343	3,608,343	0	0	100
MTG	Montgomery Township	N	A	46	2,041,614	2,041,614	0	0	100
MTG	Montgomery Township	P	C	32	10,982,041	8,817,923	2,164,118	78	80
MTG	Narberth Borough	N	C	9	2,174,211	2,176,893	-2,682	-1	100
MTG	Narberth Borough	P	C	5	2,635,324	2,324,189	311,135	67	88
MTG	New Hanover Township	N	C	19	1,992,329	1,594,886	397,443	44	80
MTG	New Hanover Township	P	C	10	1,634,697	1,236,287	398,410	54	76

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
MTG	Norristown Borough	F	C	18	7,229,530	5,676,212	1,553,318	101	79
MTG	Norristown Borough	N1	C	46	4,265,541	6,965,490	-2,699,949	-135	163
MTG	Norristown Borough	N2	U	17	0	0	0	0	100
MTG	Norristown Borough	N3	A	3	141,862	141,862	0	0	100
MTG	Norristown Borough	P	C	67	29,707,243	19,342,849	10,364,394	182	65
MTG	Norristown Municipal Waste Authority	N	C	0	179,350	178,606	744	*	100
MTG	North Penn Water Authority	N	A	55	5,798,446	5,798,446	0	0	100
MTG	North Wales Borough	N	A	5	266,159	266,159	0	0	100
MTG	North Wales Borough	P	C	4	1,016,204	1,063,092	-46,888	-15	105
MTG	North Wales Water Authority	N	A	43	4,578,656	4,578,656	0	0	100
MTG	Pennsburg Borough	N	C	3	293,912	353,277	-59,365	-43	120
MTG	Perkiomen Township	N	A	8	261,297	261,297	0	0	100
MTG	Plymouth Township	N	C	83	14,536,612	13,249,471	1,287,141	31	91
MTG	Plymouth Township	P	C	45	20,517,685	18,322,169	2,195,516	57	89
MTG	Pottstown Borough	N	C	87	14,595,963	14,859,503	-263,540	-6	102
MTG	Pottstown Borough	P	C	45	17,606,635	14,912,717	2,693,918	78	85
MTG	Rockledge Borough	P	C	5	1,545,740	1,138,172	407,568	112	74
MTG	Royersford Borough	N	C	11	1,926,958	2,129,415	-202,457	-36	111
MTG	Royersford Borough	P	C	6	2,010,141	2,019,752	-9,611	-2	100
MTG	Schwenksville Borough	P	C	0	480,377	364,235	116,142	*	76
MTG	Schwenksville Borough Authority	N	C	5	443,563	485,250	-41,687	-20	109
MTG	Skippack Township	N	A	8	215,198	215,198	0	0	100
MTG	Souderton Borough	N	C	14	3,444,959	3,251,934	193,025	25	94
MTG	Souderton Borough	P	C	6	3,178,648	3,813,275	-634,627	-137	120
MTG	Springfield Township	N1	C	21	5,617,791	3,018,942	2,598,849	197	54
MTG	Springfield Township	N2	C	24	2,883,331	1,902,903	980,428	81	66
MTG	Springfield Township	P	C	28	12,847,096	7,853,760	4,993,336	219	61
MTG	Telford Borough	N	C	18	4,277,978	4,005,245	272,733	28	94
MTG	Telford Borough	P	C	6	2,417,618	2,957,573	-539,955	-105	122
MTG	Towamencin Township	N	C	25	1,899,003	1,410,607	488,396	39	74
MTG	Towamencin Township	P	C	23	9,029,320	4,597,518	4,431,802	238	51
MTG	Upper Dublin Township	N	C	86	7,697,490	6,457,663	1,239,827	29	84
MTG	Upper Dublin Township	P	C	40	19,473,055	16,315,456	3,157,599	89	84
MTG	Upper Gwynedd Township	N	A	36	1,356,206	1,356,206	0	0	100
MTG	Upper Gwynedd Township	P	C	20	8,200,188	7,688,046	512,142	32	94
MTG	Upper Gwynedd-Towamencin Municipal Authori	N	A	12	692,449	692,449	0	0	100
MTG	Upper Hanover Township	N	A	7	392,785	392,785	0	0	100
MTG	Upper Merion Township	N	A	128	7,970,789	7,970,789	0	0	100
MTG	Upper Merion Township	P	C	62	35,792,022	37,455,129	-1,663,107	-32	105
MTG	Upper Montgomery Joint Authority	N	C	8	868,469	941,154	-72,685	-19	108
MTG	Upper Moreland Township	F	C	5	842,807	902,929	-60,122	-17	107
MTG	Upper Moreland Township	N	C	76	14,899,189	15,226,948	-327,759	-8	102
MTG	Upper Moreland Township	P	C	37	21,970,691	15,009,495	6,961,196	215	68
MTG	Upper Moreland-Hatboro Joint Sewer Authori	N	C	51	5,426,734	4,221,067	1,205,667	52	78
MTG	Upper Perk Police Department	P	C	9	927,813	1,011,657	-83,844	-15	109

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MTG	Upper Pottsgrove Township	N	C	8	415,805	371,034	44,771	11	89
MTG	Upper Pottsgrove Township	P	C	9	1,131,250	1,285,203	-153,953	-27	114
MTG	Upper Providence Township	N	C	29	3,384,038	1,703,290	1,680,748	102	50
MTG	Upper Providence Township	P	C	22	4,776,925	3,837,196	939,729	56	80
MTG	Upper Salford Township	N	A	4	23,917	23,917	0	0	100
MTG	West Conshohocken Borough	N	C	8	355,697	345,675	10,022	3	97
MTG	West Conshohocken Borough	P	C	9	2,602,373	2,543,837	58,536	8	98
MTG	West Norriton Township	N	C	28	3,918,713	2,510,412	1,408,301	104	64
MTG	West Norriton Township	P	C	28	10,191,486	7,156,941	3,034,545	127	70
MTG	West Pottsgrove Township	N	C	6	783,655	754,935	28,720	11	96
MTG	West Pottsgrove Township	P	C	9	3,044,630	3,778,174	-733,544	-117	124
MTG	Whitemarsh Township	N	A	59	3,534,313	3,534,313	0	0	100
MTG	Whitemarsh Township	P	C	36	15,132,082	12,070,364	3,061,718	102	80
MTG	Whitpain Township	N	C	58	8,290,151	5,424,985	2,865,166	85	65
MTG	Whitpain Township	P	C	29	10,609,721	8,383,816	2,225,905	92	79
MTG	Worcester Township	N	C	11	619,698	500,187	119,511	22	81
MTR	Danville Borough	N	C	24	4,263,288	3,690,557	572,731	52	87
MTR	Danville Borough	P	C	7	2,305,633	3,064,629	-758,996	-203	133
MTR	Mahoning Township	N	C	6	1,259,769	901,877	357,892	120	72
MTR	Mahoning Township	P	C	6	3,725,368	3,501,700	223,668	54	94
MTR	Mahoning Township Authority	N	C	2	178,222	124,222	54,000	59	70
MTR	Montour County Conservation District	N	A	5	83,965	83,965	0	0	100
MTR	Montour County Housing Authority	N	A	8	254,045	254,045	0	0	100
MTR	Valley Township	N	A	2	110,177	110,177	0	0	100
NHP	Allen Township	N	C	6	215,196	211,732	3,464	1	98
NHP	Bangor Borough	N	C	8	919,630	700,736	218,894	58	76
NHP	Bangor Borough	P	C	5	1,390,532	1,553,605	-163,073	-49	112
NHP	Bath Borough	N	A	10	328,743	328,743	0	0	100
NHP	Bethlehem Authority	N	C	3	256,107	273,304	-17,197	-11	107
NHP	Bethlehem City	F	C	108	55,305,397	48,780,258	6,525,139	100	88
NHP	Bethlehem City	N1	C	4	8,984,437	7,943,203	1,041,234	432	88
NHP	Bethlehem City	N2	C	449	97,711,787	77,369,815	20,341,972	88	79
NHP	Bethlehem City	P	C	155	74,423,894	64,399,190	10,024,704	100	87
NHP	Bethlehem City Housing Authority	N	A	57	5,108,015	5,108,015	0	0	100
NHP	Bethlehem City Redevelopment Authority	N	C	2	731,110	753,372	-22,262	-18	103
NHP	Bethlehem Township	N1	C	27	2,010,249	1,150,569	859,680	69	57
NHP	Bethlehem Township	N2	C	17	1,482,932	792,208	690,724	66	53
NHP	Bethlehem Township	N3	C	16	798,809	518,819	279,990	55	65
NHP	Bethlehem Township	P	C	32	11,353,339	6,595,791	4,757,548	205	58
NHP	Bushkill Township	N	C	10	689,892	494,142	195,750	46	72
NHP	Bushkill Township	P	C	11	1,786,104	1,457,827	328,277	50	82
NHP	Colonial Regional Police Department	N	A	2	26,713	26,713	0	0	100
NHP	Colonial Regional Police Department	P	C	23	2,803,338	2,596,418	206,920	14	93
NHP	East Allen Township	N	C	10	843,733	757,736	85,997	19	90
NHP	East Bangor Borough	P	C	1	3,905	69,712	-65,807	-204	1,785

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NHP	Easton City	F	C	41	18,209,105	16,463,283	1,745,822	63	90
NHP	Easton City	N1	C	7	11,610,437	9,891,444	1,718,993	449	85
NHP	Easton City	N2	C	118	13,492,021	13,901,427	-409,406	-8	103
NHP	Easton City	P	C	57	25,192,009	19,483,400	5,708,609	161	77
NHP	Easton City Housing Authority	N	A	22	1,795,983	1,795,983	0	0	100
NHP	Easton City Redevelopment Authority	N	A	1	70,578	70,578	0	0	100
NHP	Forks Township	N	C	28	2,248,074	2,606,984	-358,910	-27	116
NHP	Forks Township	P	C	23	3,346,934	2,646,059	700,875	50	79
NHP	Freemansburg Borough	N	A	4	79,181	79,181	0	0	100
NHP	Freemansburg Borough	P	C	3	293,230	347,136	-53,906	-34	118
NHP	Hanover Township	N1	C	20	5,997,904	4,270,616	1,727,288	178	71
NHP	Hanover Township	N2	A	6	22,325	22,325	0	0	100
NHP	Hellertown Borough	N	A	16	761,722	761,722	0	0	100
NHP	Hellertown Borough	P	C	8	3,308,159	4,566,515	-1,258,356	-254	138
NHP	Hellertown Borough Authority	N	C	5	862,361	1,028,057	-165,696	-60	119
NHP	Lehigh Township	N	A	13	735,402	735,402	0	0	100
NHP	Lehigh Township	P	C	12	2,821,684	2,456,855	364,829	48	87
NHP	Lower Mount Bethel Township	N	A	4	33,157	33,157	0	0	100
NHP	Lower Nazareth Township	N	C	11	966,614	653,914	312,700	57	68
NHP	Lower Saucon Township	N	C	21	1,139,351	971,143	168,208	18	85
NHP	Lower Saucon Township	P	C	13	4,341,068	3,738,283	602,785	63	86
NHP	Mary Meuser Memorial Library	N	A	5	165,359	165,359	0	0	100
NHP	Nazareth Borough	N	A	17	1,072,365	1,072,365	0	0	100
NHP	Nazareth Borough	P	C	6	1,617,377	3,346,829	-1,729,452	-450	207
NHP	North Catasauqua Borough	N	C	5	313,718	294,976	18,742	10	94
NHP	North Catasauqua Borough	P	C	4	1,036,411	1,127,090	-90,679	-47	109
NHP	Northampton Borough	N	C	23	3,241,289	2,802,513	438,776	39	86
NHP	Northampton Borough	P	C	11	3,074,339	2,741,059	333,280	45	89
NHP	Northampton Borough Municipal Authority	N1	C	26	6,175,792	6,338,896	-163,104	-11	103
NHP	Northampton Borough Municipal Authority	N2	A	2	14,174	14,174	0	0	100
NHP	Palmer Township	N	C	43	3,961,933	3,370,026	591,907	30	85
NHP	Palmer Township	P	C	31	8,977,759	6,553,360	2,424,399	106	73
NHP	Pen Argyl Borough	N	A	9	347,799	347,799	0	0	100
NHP	Pen Argyl Borough	P	C	5	798,561	874,630	-76,069	-29	110
NHP	Plainfield Township	N	C	7	507,395	389,172	118,223	37	77
NHP	Plainfield Township	P	C	10	1,123,764	1,210,380	-86,616	-16	108
NHP	Roseto Borough	N	A	1	8,171	8,171	0	0	100
NHP	Roseto Borough	P	C	2	78,251	146,625	-68,374	-84	187
NHP	Upper Mt Bethel Township	P	C	0	185,524	464,558	-279,034	*	250
NHP	Upper Nazareth Township	N	A	5	16,100	16,100	0	0	100
NHP	Upper Nazareth Township	P	C	8	518,365	614,933	-96,568	-22	119
NHP	Walnutport Borough	N	A	3	60,716	60,716	0	0	100
NHP	Walnutport Borough	P	C	4	951,189	741,785	209,404	102	78
NHP	Washington Township	N	C	5	233,942	318,809	-84,867	-38	136
NHP	Washington Township	P	C	5	778,146	667,478	110,668	46	86

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NHP	Williams Township	N	C	10	504,906	477,706	27,200	6	95
NHP	Wilson Borough	F	C	7	1,109,495	1,450,830	-341,335	-87	131
NHP	Wilson Borough	N	C	14	2,146,656	2,237,335	-90,679	-14	104
NHP	Wilson Borough	P	C	8	2,137,606	2,548,889	-411,283	-76	119
NHP	Wind Gap Borough	N	U	2	0	0	0	0	100
NHP	Wind Gap Borough	P	C	5	801,430	782,131	19,299	8	98
NMB	Coal Township	N	C	13	512,405	515,373	-2,968	-1	101
NMB	Coal Township	P	C	12	4,087,495	3,669,020	418,475	58	90
NMB	Delaware Township	N	A	6	481,106	481,106	0	0	100
NMB	Kulpmont Borough	N	C	4	291,614	373,103	-81,489	-95	128
NMB	Kulpmont Borough	P	C	1	197,859	217,717	-19,858	-56	110
NMB	Kulpmont-Marion Heights Jt. Municipal Auth	N	C	4	112,365	221,357	-108,992	-103	197
NMB	Lewis Township	N	A	2	26,258	26,258	0	0	100
NMB	Lower Mahanoy Township	N	C	1	54,846	67,009	-12,163	-35	122
NMB	Milton Borough	N1	C	7	1,585,702	1,046,149	539,553	132	66
NMB	Milton Borough	N2	A	16	925,000	925,000	0	0	100
NMB	Milton Borough	P	C	9	3,290,805	2,474,502	816,303	143	75
NMB	Milton Regional Sewer Authority	N	C	10	653,508	162,059	491,449	140	25
NMB	Mt Carmel Borough	N	C	16	1,263,736	879,216	384,520	63	70
NMB	Mt Carmel Borough	P	C	9	3,033,045	2,303,004	730,041	159	76
NMB	Mt Carmel Township	P	C	5	751,978	645,852	106,126	60	86
NMB	Northumberland Borough	N	C	4	367,706	499,813	-132,107	-83	136
NMB	Northumberland Borough	P	C	5	1,798,339	1,978,810	-180,471	-60	110
NMB	Northumberland County Housing Authority	N	A	13	511,043	511,043	0	0	100
NMB	Northumberland Sewer Authority	N	C	4	152,981	169,719	-16,738	-11	111
NMB	Point Township	N	C	4	288,845	270,627	18,218	15	94
NMB	Point Township	P	C	4	1,833,451	1,826,450	7,001	3	100
NMB	Ralpho Township	N	C	2	253,658	235,551	18,107	24	93
NMB	Ralpho Township	P	C	5	611,601	552,260	59,341	22	90
NMB	Riverside Borough	N	C	3	569,267	483,228	86,039	65	85
NMB	Riverside Borough	P	C	3	745,606	725,449	20,157	14	97
NMB	Shamokin City	N	C	8	625,194	718,305	-93,111	-37	115
NMB	Shamokin City	P	C	13	6,572,732	5,642,451	930,281	133	86
NMB	Shamokin City Housing Authority	N	A	11	693,005	693,005	0	0	100
NMB	Shamokin Township	N	C	2	5,389	3,000	2,389	3	56
NMB	Sunbury City	N	C	18	2,552,542	2,036,343	516,199	92	80
NMB	Sunbury City	P	C	12	8,519,940	6,563,815	1,956,125	263	77
NMB	Sunbury City Housing Authority	N	A	14	1,150,781	1,150,781	0	0	100
NMB	Sunbury City Municipal Authority	N	C	35	3,587,865	3,165,196	422,669	31	88
NMB	Turbotville Borough	N	C	0	239,687	408,496	-168,809	*	170
NMB	Watsontown Borough	N	C	9	1,173,171	624,397	548,774	165	53
NMB	Watsontown Borough	P	C	5	1,424,500	1,370,687	53,813	21	96
NMB	Zerbe Township	N	A	4	142,799	142,799	0	0	100
PER	Bloomfield Borough	N	C	2	217,989	201,647	16,342	25	93
PER	Carroll Township	N	C	2	63,423	42,488	20,935	29	67

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PER	Centre Township	N	A	3	135,219	135,219	0	0	100
PER	Duncannon Borough	N	C	6	813,842	882,763	-68,921	-30	108
PER	Duncannon Borough	P	C	2	144,442	394,657	-250,215	-273	273
PER	Liverpool Borough	N	A	2	22,401	22,401	0	0	100
PER	Liverpool Township	N	A	3	89,467	89,467	0	0	100
PER	Marysville Borough	N	C	5	1,033,928	1,029,444	4,484	2	100
PER	Marysville Borough	P	C	1	376,257	977,297	-601,040	-928	260
PER	Miller Township	N	C	1	12,144	0	12,144	45	0
PER	Millerstown Borough	N	C	3	42,434	95,951	-53,517	-63	226
PER	Newport Borough	N	C	4	273,375	299,886	-26,511	-23	110
PER	Newport Borough	P	C	2	395,963	1,048,501	-652,538	-736	265
PER	Newport Borough Water Authority	N	C	4	81,724	119,727	-38,003	-36	147
PER	Penn Township	N	C	3	117,284	247,839	-130,555	-126	211
PER	Penn Township	P	C	0	16,212	35,653	-19,441	*	220
PER	Rye Township	N	C	4	207,609	378,414	-170,805	-116	182
PER	Rye Township	P	C	1	202,854	418,233	-215,379	-511	206
PER	Wheatfield Township	N	C	2	246,997	195,943	51,054	82	79
PHI	Philadelphia City	F	C	2,042	1,062,732,000	458,574,000	604,158,000	482	43
PHI	Philadelphia City	N	C	20,021	5,094,017,000	2,324,283,000	2,769,734,000	296	46
PHI	Philadelphia City	P	C	6,569	2,818,295,000	1,259,255,000	1,559,040,000	387	45
PHI	Philadelphia City Housing Authority	N1	C	741	272,847,624	200,900,456	71,947,168	192	74
PHI	Philadelphia City Housing Authority	N2	A	205	3,029,662	3,029,662	0	0	100
PHI	Philadelphia City Redevelopment Authority	N	C	69	50,255,992	34,849,613	15,406,379	380	69
PIK	Blooming Grove Township	N	A	6	174,991	174,991	0	0	100
PIK	Delaware Township	N	C	11	565,718	252,784	312,934	67	45
PIK	Dingman Township	N	C	11	1,005,229	815,560	189,669	37	81
PIK	Eastern Pike Regional Police Department	P	C	8	754,288	759,603	-5,315	-2	101
PIK	Lackawaxen Township	N	C	9	369,045	213,428	155,617	37	58
PIK	Lehman Township	N	A	15	1,199,313	1,199,313	0	0	100
PIK	Matamoras Borough	N	C	4	89,704	203,749	-114,045	-96	227
PIK	Matamoras Municipal Authority	N	C	3	222,104	207,191	14,913	12	93
PIK	Milford Borough	N	C	4	140,872	85,133	55,739	44	60
PIK	Milford Borough	P	C	2	329,701	323,387	6,314	6	98
PIK	Milford Borough Municipal Authority	N	A	3	32,878	32,878	0	0	100
PIK	Milford Township	N	C	1	3,648	3,619	29	0	99
PIK	Palmyra Township	N	A	4	71,167	71,167	0	0	100
PIK	Shohola Township	N	C	5	76,104	55,246	20,858	17	73
PIK	Westfall Township	N	C	2	50,328	67,376	-17,048	-20	134
POT	Allegany Township	N	A	0	3,222	3,222	0	*	100
POT	Austin Borough	N	A	3	21,546	21,546	0	0	100
POT	Coudersport Borough	N	C	12	1,380,323	1,019,793	360,530	81	74
POT	Coudersport Borough	P	C	4	364,420	504,245	-139,825	-92	138
POT	Galeton Borough	N	C	6	329,657	236,658	92,999	49	72
POT	Galeton Borough	P	C	2	321,944	143,920	178,024	401	45
POT	Genesee Township	N	A	3	23,416	23,416	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
POT	Potter County Housing Authority	N	A	9	346,683	346,683	0	0	100
POT	Sharon Township	N	A	2	129,093	129,093	0	0	100
POT	Shinglehouse Borough	N	A	3	60,388	60,388	0	0	100
POT	Shinglehouse Borough	P	C	1	102,385	187,800	-85,415	-227	183
POT	Ulysses Borough	N	A	3	31,568	31,568	0	0	100
SCH	Ashland Borough	N	C	11	2,784,386	2,790,224	-5,838	-2	100
SCH	Ashland Borough	P	C	4	2,095,140	1,862,307	232,833	97	89
SCH	Auburn Borough	P	C	1	47,673	147,358	-99,685	-293	309
SCH	Blythe Township Municipal Authority	N	A	9	560,657	560,657	0	0	100
SCH	Butler Township	N	C	5	318,548	189,975	128,573	66	60
SCH	Butler Township	P	C	4	584,919	283,854	301,065	130	49
SCH	Cass Township	N	A	3	16,483	16,483	0	0	100
SCH	Cass Township	P	C	0	223,264	201,588	21,676	*	90
SCH	Coaldale Borough	N	A	3	27,074	27,074	0	0	100
SCH	Coaldale Borough	P	C	4	293,975	306,782	-12,807	-6	104
SCH	Cressona Borough	N	C	3	230,777	194,095	36,682	33	84
SCH	Cressona Borough	P	C	0	362,840	369,642	-6,802	*	102
SCH	Cressona Borough Authority	N	C	3	13,290	84,237	-70,947	-64	634
SCH	East Brunswick Township	N	C	4	131,892	153,351	-21,459	-13	116
SCH	East Norwegian Township	N	C	1	45,110	17,369	27,741	98	39
SCH	Foster Township	N	C	1	30,049	8,600	21,449	47	29
SCH	Frackville Borough	N2	A	2	59,925	59,925	0	0	100
SCH	Frackville Borough	P	C	4	2,074,576	1,304,494	770,082	440	63
SCH	Greater Pottsville Area Authority	N	A	20	2,512,064	2,512,064	0	0	100
SCH	Hegins Township	N	C	2	164,478	108,832	55,646	78	66
SCH	Hegins Township	P	C	2	517,021	390,526	126,495	132	76
SCH	Kline Township	P	C	1	184,268	120,462	63,806	196	65
SCH	Mahanoy City Borough	N	A	6	206,727	206,727	0	0	100
SCH	Mahanoy City Borough	P	C	4	1,405,698	1,306,863	98,836	56	93
SCH	Mahanoy Township Authority	N	C	11	1,001,099	811,773	189,326	40	81
SCH	McAdoo Borough	P	C	2	444,565	1,480,790	-1,036,225	-1,697	333
SCH	Mechanicsville Borough	P	A	0	86,103	86,103	0	*	100
SCH	Minersville Borough	N	C	19	2,322,966	2,479,922	-156,956	-23	107
SCH	Minersville Borough	P	C	5	1,793,088	1,023,566	769,522	303	57
SCH	New Castle Township	P	C	1	69,542	43,911	25,631	59	63
SCH	North Manheim Township	N	A	7	573,025	573,025	0	0	100
SCH	Norwegian Township	P	C	0	306,942	177,098	129,844	*	58
SCH	Orwigsburg Borough	N	C	9	1,244,562	977,037	267,525	85	79
SCH	Orwigsburg Borough	P	C	4	1,079,162	1,510,854	-431,692	-174	140
SCH	Palo Alto Borough	P	C	1	87,046	202,579	-115,533	-395	233
SCH	Pine Grove Borough	N	C	6	879,183	876,143	3,040	1	100
SCH	Pine Grove Borough	P	C	1	170,149	1,000,964	-830,815	-1,874	588
SCH	Pine Grove Township	N	C	6	310,870	320,197	-9,327	-5	103
SCH	Port Carbon Borough	P	C	2	680,139	503,352	176,787	170	74
SCH	Pottsville City	N	C	37	2,633,402	2,834,275	-200,873	-15	108

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
SCH	Pottsville City	P	C	27	10,681,309	8,534,514	2,146,795	137	80
SCH	Pottsville City Housing Authority	N	A	25	1,297,070	1,297,070	0	0	100
SCH	Rush Township	N	C	3	221,786	247,986	-26,200	-27	112
SCH	Rush Township	P	C	3	370,180	189,582	180,598	152	51
SCH	Saint Clair Sewer Authority	N	A	3	12,257	12,257	0	0	100
SCH	Schuylkill County Housing Authority	N	A	28	1,357,678	1,357,678	0	0	100
SCH	Schuylkill County Municipal Authority	N	C	23	3,892,301	2,745,082	1,147,219	93	71
SCH	Schuylkill Haven Borough	N	C	28	6,859,375	6,500,860	358,515	25	95
SCH	Schuylkill Haven Borough	P	C	8	3,286,754	1,731,531	1,555,223	259	53
SCH	Schuylkill Township	P	C	0	85,987	198,570	-112,583	*	231
SCH	Shenandoah Borough	N	C	15	3,254,626	2,826,508	428,118	71	87
SCH	Shenandoah Borough	P	C	7	2,471,050	1,561,910	909,140	235	63
SCH	Shenandoah Borough Municipal Authority	N	C	10	888,959	738,792	150,167	49	83
SCH	South Manheim Township	N	C	3	183,963	187,086	-3,123	-3	102
SCH	St Clair Borough	N1	A	4	122,947	122,947	0	0	100
SCH	St Clair Borough	N2	U	10	0	0	0	0	100
SCH	St Clair Borough	P	C	6	1,544,231	1,189,936	354,295	97	77
SCH	Tamaqua Borough	N	C	36	3,320,503	2,960,297	360,206	30	89
SCH	Tamaqua Borough	P	C	9	3,188,864	1,831,985	1,356,879	298	57
SCH	Tower City Borough Authority	N	C	2	89,595	88,465	1,130	2	99
SCH	Tremont Borough	N	A	3	57,216	57,216	0	0	100
SCH	Tremont Borough	P	A	2	47,357	47,357	0	0	100
SCH	Walker Township	P	C	1	94,353	88,039	6,314	27	93
SCH	Washington Township	N	A	3	38,295	38,295	0	0	100
SCH	Wayne Township	N	A	3	92,489	92,489	0	0	100
SCH	West Brunswick Township	N	C	4	237,770	300,870	-63,100	-43	127
SCH	West Mahanoy Township	N	A	4	68,373	68,373	0	0	100
SCH	West Mahanoy Township	P	C	3	652,705	461,008	191,697	173	71
SNY	Beavertown Borough	N	A	3	46,230	46,230	0	0	100
SNY	Center Township	N	A	1	60,320	60,320	0	0	100
SNY	Eastern Snyder County Regional Authority	N	C	11	1,646,265	1,757,829	-111,564	-24	107
SNY	Freeburg Borough	N	C	3	89,301	94,040	-4,739	-5	105
SNY	Jackson Township	N	A	3	62,772	62,772	0	0	100
SNY	McClure Municipal Authority	N	A	1	34,473	34,473	0	0	100
SNY	Middleburg Borough	N	C	7	733,026	811,996	-78,970	-37	111
SNY	Middleburg Borough	P	C	2	633,376	705,001	-71,625	-68	111
SNY	Monroe Township	N	A	5	70,672	70,672	0	0	100
SNY	Perry Township	N	A	4	83,846	83,846	0	0	100
SNY	Selinsgrove Borough	N	C	11	2,440,480	2,573,128	-132,648	-31	105
SNY	Selinsgrove Borough	P	C	5	1,848,528	1,878,788	-30,260	-12	102
SNY	Shamokin Dam Borough	N	C	6	1,539,202	1,607,320	-68,118	-29	104
SNY	Shamokin Dam Borough	P	C	3	640,444	1,007,735	-367,291	-290	157
SNY	Union Township	N	A	1	34,985	34,985	0	0	100
SOM	Addison Township	N	C	2	131,908	43,454	88,454	163	33
SOM	Berlin Borough	N1	C	11	944,105	775,499	168,606	48	82

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SOM	Berlin Borough	N2	A	0	23,626	23,626	0	*	100
SOM	Berlin Borough	P	C	2	346,447	389,636	-43,189	-79	112
SOM	Brothersvalley Township	N	A	7	109,042	109,042	0	0	100
SOM	Central City Borough	N	C	4	205,820	191,884	13,936	19	93
SOM	Central City Borough	P	C	0	209,083	757,121	-548,038	*	362
SOM	Conemaugh Township	N	C	14	1,527,868	1,375,274	152,594	32	90
SOM	Conemaugh Township	P	C	6	1,023,705	1,301,426	-277,721	-105	127
SOM	Conemaugh Township Municipal Authority	N	U	7	0	0	0	0	100
SOM	Elk Lick Township	N	C	4	193,710	90,376	103,334	101	47
SOM	Hooversville Borough	N	C	2	206,013	186,011	20,002	44	90
SOM	Hooversville Borough	P	C	1	149,351	106,579	42,772	149	71
SOM	Indian Lake Borough	N	C	7	208,767	128,351	80,416	36	61
SOM	Jenner Area Sewer Authority	N	A	4	127,884	127,884	0	0	100
SOM	Jenner Township	N	C	8	912,587	712,448	200,139	69	78
SOM	Lincoln Township	N	C	4	276,537	236,418	40,119	31	85
SOM	Meyersdale Borough	N	C	5	714,642	686,828	27,814	19	96
SOM	Meyersdale Borough	P	C	2	575,058	596,357	-21,299	-33	104
SOM	Meyersdale Municipal Authority	N	A	5	137,764	137,764	0	0	100
SOM	Middlecreek Township	N	A	4	49,398	49,398	0	0	100
SOM	Paint Township	N	A	6	245,832	245,832	0	0	100
SOM	Paint Township	P	C	3	74,221	49,681	24,540	22	67
SOM	Quemahoning Township	N	A	8	313,837	313,837	0	0	100
SOM	Salisbury Borough	N	C	3	132,726	130,347	2,379	3	98
SOM	Salisbury Borough	P	A	0	88,198	88,198	0	*	100
SOM	Seven Springs Borough	P	C	6	894,788	801,412	93,376	34	90
SOM	Shade Township	N	C	8	1,200,083	1,359,406	-159,323	-62	113
SOM	Shade Township	P	C	1	187,979	273,669	-85,690	-157	146
SOM	Shade-Central City Joint Authority	N	A	3	751	751	0	0	100
SOM	Somerset Borough	N1	C	9	1,994,262	1,457,219	537,043	138	73
SOM	Somerset Borough	N2	C	24	1,058,954	873,936	185,018	23	83
SOM	Somerset Borough	P	C	7	1,917,112	1,354,090	563,022	140	71
SOM	Somerset Conservation District	N	A	7	53,426	53,426	0	0	100
SOM	Somerset County Housing Authority	N	A	10	766,887	766,887	0	0	100
SOM	Somerset Township	N	A	16	1,256,994	1,256,994	0	0	100
SOM	Stonycreek Township	N	A	3	0	0	0	0	100
SOM	Summit Township	N	A	5	10,133	10,133	0	0	100
SOM	Summit Township	P	A	2	3,551	3,551	0	0	100
SOM	Windber Area Authority	N1	C	10	865,906	987,272	-121,366	-33	114
SOM	Windber Area Authority	N2	A	2	132,032	132,032	0	0	100
SOM	Windber Borough	N	A	7	121,977	121,977	0	0	100
SOM	Windber Borough	P	C	2	741,766	806,696	-64,930	-87	109
SUL	Dushore Borough	N	A	4	65,621	65,621	0	0	100
SUS	Auburn Township	N	A	4	207,669	207,669	0	0	100
SUS	Bridgewater Township	N	C	5	240,065	156,248	83,817	49	65
SUS	Forest City Borough	N	C	2	101,515	63,078	38,437	59	62

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SUS	Forest City Borough	P	C	2	394,969	342,640	52,329	64	87
SUS	Franklin Township	N	C	3	126,338	63,700	62,638	68	50
SUS	Great Bend Area Joint Police	P	C	0	113,673	65,725	47,948	*	58
SUS	Great Bend Township	N	C	3	16,660	26,746	-10,086	-11	161
SUS	Jackson Township	N	A	3	48,598	48,598	0	0	100
SUS	Montrose Borough	N	C	4	115,468	116,103	-635	-1	101
SUS	Montrose Borough	P	C	0	558,104	583,994	-25,890	*	105
SUS	Montrose Municipal Authority	N	C	3	28,036	32,550	-4,514	-6	116
SUS	New Milford Township	N	C	3	160,133	57,001	103,132	107	36
SUS	Susquehanna County Housing/Redev. Auth	N	A	13	342,104	342,104	0	0	100
SUS	Susquehanna Depot Borough	P	C	0	200,292	79,860	120,432	*	40
TIO	Blossburg Borough	N	C	9	765,915	721,256	44,659	15	94
TIO	Blossburg Borough	P	C	2	360,216	338,788	21,428	36	94
TIO	Charleston Township	N	C	4	364,124	239,156	124,968	80	66
TIO	Delmar Township	N	C	6	202,981	183,239	19,742	11	90
TIO	Elkland Borough	N	U	6	0	0	0	0	100
TIO	Elkland Borough	P1	U	2	0	0	0	0	100
TIO	Elkland Borough	P2	A	2	180,691	180,691	0	0	100
TIO	Farmington Township	N	C	2	113,095	63,867	49,228	99	56
TIO	Jackson Township	N	U	3	0	0	0	0	100
TIO	Knoxville Borough	N	A	3	62,230	62,230	0	0	100
TIO	Knoxville Borough	P	A	0	0	0	0	*	100
TIO	Lawrence Township	N	C	1	137,461	85,838	51,623	130	62
TIO	Mansfield Borough	N1	C	5	740,700	508,536	232,164	100	69
TIO	Mansfield Borough	N2	U	7	0	0	0	0	100
TIO	Mansfield Borough	P	C	5	832,595	721,356	111,239	64	87
TIO	Morris Township	N	A	2	0	0	0	0	100
TIO	Richmond Township	N	U	6	0	0	0	0	100
TIO	Rutland Township	N	C	3	63,887	56,940	6,947	9	89
TIO	Sullivan Township	N	A	4	72,445	72,445	0	0	100
TIO	Tioga Borough	N	A	4	25,298	25,298	0	0	100
TIO	Tioga County Housing Authority	N	A	43	3,516,947	3,516,947	0	0	100
TIO	Tioga Township	N	C	2	85,129	50,559	34,570	89	59
TIO	Wellsboro Borough	N1	C	3	832,819	470,473	362,346	229	56
TIO	Wellsboro Borough	N2	U	13	0	0	0	0	100
TIO	Wellsboro Borough	P	C	6	1,779,473	1,507,859	271,614	94	85
TIO	Westfield Borough	N	U	6	0	0	0	0	100
TIO	Westfield Borough	P	C	2	469,935	451,897	18,038	25	96
UNI	Buffalo Township	N	C	2	216,095	124,202	91,893	108	57
UNI	East Buffalo Township	N	C	10	587,351	448,177	139,174	32	76
UNI	East Buffalo Township	P	C	8	1,775,790	1,238,799	536,991	126	70
UNI	Gregg Township Municipal Authority	N	A	4	200,066	200,066	0	0	100
UNI	Kelly Township	N	C	1	1,279	0	1,279	4	0
UNI	Lewisburg Area Joint Sewer Authority	N	A	10	262,447	262,447	0	0	100
UNI	Lewisburg Borough	N	C	14	1,870,509	1,562,133	308,376	52	84

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UNI	Lewisburg Borough	P	C	8	2,733,034	2,360,065	372,969	82	86
UNI	Limestone Township	N	C	4	172,371	95,281	77,090	231	55
UNI	Mifflinburg Borough	N	C	14	1,501,307	1,258,279	243,028	42	84
UNI	Mifflinburg Borough	P	C	7	1,382,693	1,003,938	378,755	102	73
UNI	Union County Housing Authority	N	A	14	681,501	681,501	0	0	100
UNI	West Buffalo Township	N	C	3	354,417	328,286	26,131	26	93
UNI	White Deer Township	N1	C	0	87,456	67,285	20,171	*	77
UNI	White Deer Township	N2	A	1	28,086	28,086	0	0	100
VEN	Allegheny Township	N	A	2	6,267	6,267	0	0	100
VEN	Cherrytree Township	N	C	4	331,372	208,504	122,868	89	63
VEN	Cranberry Township	N	C	16	1,265,847	1,014,038	251,809	40	80
VEN	Emlenton Borough	N	A	3	119,227	119,227	0	0	100
VEN	Emlenton Borough	P	A	2	42,218	42,218	0	0	100
VEN	Franklin City	F	C	7	3,515,568	3,030,347	485,221	134	86
VEN	Franklin City	N	C	48	5,496,068	5,477,615	18,453	1	100
VEN	Franklin City	P	C	17	6,042,101	6,408,406	-366,305	-40	106
VEN	Franklin City Housing Authority	N	A	7	370,299	370,299	0	0	100
VEN	Frenchcreek Township	N	C	6	189,211	143,253	45,958	33	76
VEN	Oakland Township	N	C	2	139,549	147,072	-7,523	-11	105
VEN	Oil City City	F	C	16	5,791,207	4,329,713	1,461,494	199	75
VEN	Oil City City	N	C	57	9,773,944	10,291,487	-517,543	-27	105
VEN	Oil City City	P	C	17	7,473,194	6,900,810	572,384	76	92
VEN	Oil City Housing Authority	N	A	10	618,322	618,322	0	0	100
VEN	Oilcreek Township	N	C	1	41,818	24,041	17,777	49	57
VEN	Pleasantville Borough	N	A	3	23,308	23,308	0	0	100
VEN	Richland Township	N	A	1	37,064	37,064	0	0	100
VEN	Rockland Township	N	C	1	74,512	64,886	9,626	26	87
VEN	Rouseville Borough	N	C	2	135,033	151,306	-16,273	-24	112
VEN	Sugarcreek Borough	N1	C	3	70,895	116,303	-45,408	-55	164
VEN	Sugarcreek Borough	N2	C	9	684,233	566,322	117,911	33	83
VEN	Sugarcreek Borough	P	C	5	1,299,470	1,599,887	-300,417	-121	123
WAR	Brokenstraw Township	N	A	2	93,921	93,921	0	0	100
WAR	Clarendon Borough	N	A	1	31,771	31,771	0	0	100
WAR	Columbus Township	N	C	3	188,593	43,787	144,806	129	23
WAR	Conewango Township	N	C	4	600,513	478,062	122,451	71	80
WAR	Conewango Township	P	C	4	854,929	1,442,698	-587,769	-311	169
WAR	Eldred Township	N	A	2	116,918	116,918	0	0	100
WAR	Elk Township	N	A	2	55,125	55,125	0	0	100
WAR	Farmington Township	N	A	2	32,191	32,191	0	0	100
WAR	Freehold Township	N	C	3	54,254	84,611	-30,357	-32	156
WAR	Glade Township	N	A	4	404,197	404,197	0	0	100
WAR	Mead Township	N	A	4	327,121	327,121	0	0	100
WAR	Mead Township	P	C	0	38,812	584,612	-545,800	*	1,506
WAR	Pine Grove Township	N	A	4	55,837	55,837	0	0	100
WAR	Pittsfield Township	N	A	2	45,433	45,433	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
WAR	Pleasant Township	N	C	5	1,039,757	1,010,018	29,739	15	97
WAR	Sheffield Township	N	A	5	95,128	95,128	0	0	100
WAR	Sheffield Township	P	C	2	471,428	535,456	-64,028	-83	114
WAR	Sheffield Township Municipal Authority	N	C	4	295,896	339,163	-43,267	-26	115
WAR	Southwest Township	N	A	2	13,228	13,228	0	0	100
WAR	Spring Creek Township	N	A	3	100,755	100,755	0	0	100
WAR	Sugar Grove Township	N	A	3	159,003	159,003	0	0	100
WAR	Tidioute Borough	N	A	5	111,126	111,126	0	0	100
WAR	Warren City	F	C	16	1,200,322	812,665	387,657	55	68
WAR	Warren City	N	C	30	3,618,059	2,997,482	620,577	55	83
WAR	Warren City	P	C	16	6,062,150	6,031,216	30,934	4	99
WAR	Warren County Housing Authority	N	C	11	1,202,846	1,212,206	-9,360	-2	101
WAR	Warren County Solid Waste Authority	N	C	2	375,285	590,598	-215,313	-447	157
WAR	Youngsville Borough	N	A	9	378,193	378,193	0	0	100
WAR	Youngsville Borough	P	C	2	443,365	361,336	82,029	118	81
WAS	Amwell Township	N	C	7	317,814	266,457	51,357	26	84
WAS	Bentleyville Borough	N	C	3	312,038	313,487	-1,449	-1	100
WAS	Bentleyville Borough	P1	C	0	359,620	304,131	55,489	*	85
WAS	Bentleyville Borough	P2	A	0	54,604	54,604	0	*	100
WAS	Buffalo Township	N	C	4	114,195	114,567	-372	0	100
WAS	Burgettstown Borough	N	C	2	159,537	158,224	1,313	3	99
WAS	Burgettstown Borough	P	C	1	177,220	253,453	-76,233	-251	143
WAS	California Borough	N	C	11	1,929,197	1,869,140	60,057	16	97
WAS	California Borough	P	C	2	2,073,090	3,409,127	-1,336,037	-1,345	164
WAS	Canonsburg Borough	N	C	25	3,647,976	2,705,676	942,300	83	74
WAS	Canonsburg Borough	P	C	15	4,457,087	3,855,756	601,331	74	87
WAS	Canton Township	N	A	10	474,107	474,107	0	0	100
WAS	Carroll Township	N	C	5	834,614	581,274	253,340	97	70
WAS	Carroll Township	P	C	2	819,923	1,057,629	-237,706	-207	129
WAS	Carroll Township Authority	N	C	6	426,092	447,377	-21,285	-8	105
WAS	Cecil Township	N	C	17	1,639,533	1,299,277	340,256	45	79
WAS	Cecil Township	P	C	15	3,789,866	3,193,362	596,504	59	84
WAS	Centerville Borough	N	A	7	231,492	231,492	0	0	100
WAS	Centerville Borough	P	C	2	763,922	707,397	56,525	71	93
WAS	Centerville Borough Sanitary Authority	N	C	1	223,133	199,247	23,886	44	89
WAS	Charleroi Borough	N	C	11	952,842	803,113	149,729	45	84
WAS	Charleroi Borough	P	C	6	3,106,881	5,262,222	-2,155,341	-745	169
WAS	Charleroi Borough Authority	N	C	38	3,822,630	2,869,369	953,261	56	75
WAS	Chartiers Township	N	A	12	758,349	758,349	0	0	100
WAS	Chartiers Township	P	C	11	2,042,931	1,655,947	386,984	57	81
WAS	Claysville Borough	N	A	3	44,961	44,961	0	0	100
WAS	Cross Creek Township	N	C	3	250,745	269,920	-19,175	-19	108
WAS	Deemston Borough	N	A	2	2,843	2,843	0	0	100
WAS	Donegal Township	N1	C	1	133,914	173,981	-40,067	-101	130
WAS	Donegal Township	N2	U	3	0	0	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
WAS	Donegal Township	P	C	2	369,824	303,004	66,820	92	82
WAS	Donora Borough	N	A	8	259,316	259,316	0	0	100
WAS	Donora Borough	P	C	5	1,135,485	1,582,349	-446,864	-181	139
WAS	East Bethlehem Township	N	A	3	53,662	53,662	0	0	100
WAS	East Bethlehem Township	P	C	1	282,833	368,876	-86,043	-331	130
WAS	East Finley Township	N	C	4	284,344	185,815	98,529	76	65
WAS	East Washington Borough	N	C	1	141,525	181,285	-39,760	-114	128
WAS	East Washington Borough	P	C	1	1,215,307	1,268,065	-52,758	-118	104
WAS	Ellsworth Borough	N	C	3	60,713	46,749	13,964	25	77
WAS	Fallowfield Township	N	U	4	0	0	0	0	100
WAS	Fallowfield Township	P	C	2	783,790	1,139,680	-355,890	-439	145
WAS	Hanover Township	N	C	5	146,097	24,649	121,448	63	17
WAS	Hanover Township	P	C	2	41,178	42,734	-1,556	-2	104
WAS	Hopewell Township	N	A	3	85,112	85,112	0	0	100
WAS	Houston Borough	N	A	2	17,879	17,879	0	0	100
WAS	Independence Township	N	A	2	79,386	79,386	0	0	100
WAS	Jefferson Township	N	C	2	26,070	21,417	4,653	8	82
WAS	McDonald Borough	N	A	2	6,739	6,739	0	0	100
WAS	McDonald Borough	P	C	2	524,803	862,238	-337,435	-329	164
WAS	Mid Mon Valley Water Pollution Control Aut	N	C	2	129,166	237,693	-108,527	-149	184
WAS	Midway Sewage Authority	N	A	3	23,446	23,446	0	0	100
WAS	Mon Valley Sewage Authority	N	C	15	3,136,109	2,936,955	199,154	29	94
WAS	Monongahela City	N	A	11	871,466	871,466	0	0	100
WAS	Monongahela City	P	C	7	2,615,770	2,754,950	-139,180	-33	105
WAS	Monongahela City Municipal Authority	N	B	7	449,247	449,247	0	0	100
WAS	Morris Township	N	A	3	40,349	40,349	0	0	100
WAS	Mt Pleasant Township	N	A	10	478,862	478,862	0	0	100
WAS	New Eagle Borough	N	C	4	604,247	721,118	-116,871	-79	119
WAS	New Eagle Borough	P	C	0	159,052	244,706	-85,654	*	154
WAS	North Bethlehem Township	N	C	4	231,877	140,803	91,074	94	61
WAS	North Charleroi Borough	N	A	2	31,357	31,357	0	0	100
WAS	North Charleroi Borough	P	C	1	560,958	1,097,357	-536,399	-1,348	196
WAS	North Franklin Township	N1	U	2	0	0	0	0	100
WAS	North Franklin Township	N2	A	1	10,016	10,016	0	0	100
WAS	North Franklin Township	P	C	6	2,328,712	1,845,151	483,561	134	79
WAS	North Strabane Township	N1	U	11	0	0	0	0	100
WAS	North Strabane Township	N2	C	16	1,871,449	1,481,596	389,853	51	79
WAS	North Strabane Township	N3	A	0	188,809	188,809	0	*	100
WAS	North Strabane Township	P	C	21	4,103,863	3,951,638	152,225	12	96
WAS	North Strabane Township Municipal Authorit	N	A	6	441,050	441,050	0	0	100
WAS	Nottingham Township	N	C	6	435,377	412,049	23,328	9	95
WAS	Peters Creek Sanitary Authority	N	C	4	210,200	270,700	-60,500	-32	129
WAS	Peters Township	N1	A	41	1,407,041	1,407,041	0	0	100
WAS	Peters Township	N2	U	14	0	0	0	0	100
WAS	Peters Township	P	C	21	7,615,283	6,380,702	1,234,581	82	84

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WAS	Peters Township Sanitary Authority	N	U	8	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority	N1	U	5	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority	N2	U	5	0	0	0	0	100
WAS	Robinson Township	N	A	2	37,267	37,267	0	0	100
WAS	Smith Township	N	A	6	115,177	115,177	0	0	100
WAS	Smith Township	P	C	1	246,694	409,159	-162,465	-365	166
WAS	Somerset Township	N	A	7	174,272	174,272	0	0	100
WAS	South Franklin Township	N	C	7	466,408	485,409	-19,001	-7	104
WAS	South Strabane Township	F	C	7	213,744	195,151	18,593	6	91
WAS	South Strabane Township	N	C	11	887,594	717,339	170,255	35	81
WAS	South Strabane Township	P	C	12	3,224,133	2,926,502	297,631	45	91
WAS	Speers Borough	N	U	2	0	0	0	0	100
WAS	Tri-County Joint Municipal Authority	N	C	11	3,022,622	2,185,122	837,500	141	72
WAS	Union Township	N	U	4	0	0	0	0	100
WAS	Union Township	P	A	0	624,271	624,271	0	*	100
WAS	Washington Area Cog	N	C	0	375,135	395,102	-19,967	*	105
WAS	Washington City	F	C	22	14,070,089	6,546,865	7,523,224	665	47
WAS	Washington City	N	C	34	4,181,183	4,032,473	148,710	16	96
WAS	Washington City	P	C	31	12,413,749	8,707,968	3,705,781	225	70
WAS	Washington County Housing Authority	N	A	55	3,215,065	3,215,065	0	0	100
WAS	Washington County Redevelopment Authority	N	A	39	4,494,240	4,494,240	0	0	100
WAS	Washington County Transportation Authority	N	A	11	31,851	31,851	0	0	100
WAS	Washington-E. Washington Joint Authority	N	C	19	3,297,272	2,863,429	433,843	42	87
WAS	West Pike Run Township	N	C	2	101,066	87,118	13,948	16	86
WAS	West Pike Run Township	P	C	1	43,229	29,771	13,458	55	69
WAY	Berlin Township	N	A	0	0	0	0	*	100
WAY	Central Wayne Regional Authority	N	A	4	83,232	83,232	0	0	100
WAY	Hawley Area Authority	N	A	4	50,977	50,977	0	0	100
WAY	Honesdale Borough	N	A	8	286,981	286,981	0	0	100
WAY	Honesdale Borough	P	C	9	2,757,412	2,392,122	365,290	80	87
WAY	Lake Township	N	C	5	148,316	66,551	81,765	51	45
WAY	Paupack Township	N	C	4	221,721	195,316	26,405	19	88
WAY	Preston Township	N	A	4	22,905	22,905	0	0	100
WAY	Salem Township	N	C	3	107,861	34,397	73,464	123	32
WAY	Wayne County Housing Authority	N	A	9	528,327	528,327	0	0	100
WAY	Wayne County Redevelopment Authority	N	A	8	889,721	889,721	0	0	100
WES	Allegheny Township	N	C	13	1,270,205	1,469,320	-199,115	-35	116
WES	Allegheny Township	P	C	8	1,794,587	2,443,114	-648,527	-135	136
WES	Arnold City	N	C	23	2,755,469	1,998,032	757,437	115	73
WES	Arnold City	P	C	11	4,048,485	2,251,941	1,796,544	250	56
WES	Avonmore Borough	N	C	4	57,764	87,352	-29,588	-45	151
WES	Avonmore Borough	P	A	2	39,195	39,195	0	0	100
WES	Avonmore Borough Municipal Authority	N	C	0	104,203	145,331	-41,128	*	139
WES	Bell Township	N	C	5	367,422	449,614	-82,192	-92	122
WES	Cook Township	N	A	2	58,347	58,347	0	0	100

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WES	Delmont Borough	N	C	3	166,234	185,861	-19,627	-18	112
WES	Delmont Borough	P	C	4	842,860	787,534	55,326	27	93
WES	Derry Borough	N	C	5	523,739	529,520	-5,781	-3	101
WES	Derry Borough	P	C	3	287,757	382,952	-95,195	-103	133
WES	Derry Borough Municipal Authority	N	C	9	699,683	693,883	5,800	2	99
WES	Derry Township	N	C	17	4,803,033	5,364,069	-561,036	-66	112
WES	Derry Township Municipal Authority	N	C	7	513,326	478,541	34,785	12	93
WES	Donegal Township	N	C	4	845,477	903,025	-57,548	-41	107
WES	East Huntingdon Township	N	C	10	3,135,640	3,611,905	-476,265	-104	115
WES	Fairfield Township	N1	C	4	308,280	333,198	-24,918	-21	108
WES	Fairfield Township	N2	A	0	0	0	0	*	100
WES	Franklin Township Sanitary Authority	N	C	18	2,863,802	2,393,347	470,455	47	84
WES	Greater Greensburg Sewage Authority	N	B	19	1,289,202	1,289,202	0	0	100
WES	Greensburg City	N	C	57	9,097,539	9,416,176	-318,637	-14	104
WES	Greensburg City	P	C	27	15,600,858	12,478,147	3,122,711	149	80
WES	Hempfield Township	N	C	52	9,100,602	6,162,905	2,937,697	121	68
WES	Hempfield Township Municipal Authority	N	A	23	806,283	806,283	0	0	100
WES	Irwin Borough	N	C	5	453,007	385,091	67,916	37	85
WES	Irwin Borough	P	C	4	994,884	1,159,206	-164,322	-99	117
WES	Jeannette City	F	C	3	1,029,109	695,460	333,649	189	68
WES	Jeannette City	N	C	26	3,131,895	2,423,864	708,031	70	77
WES	Jeannette City	P	C	14	8,739,050	5,794,711	2,944,339	282	66
WES	Jeannette City Municipal Authority	N	C	9	930,267	969,070	-38,803	-8	104
WES	Latrobe Municipal Authority	N	C	30	2,110,507	2,270,863	-160,356	-12	108
WES	Latrobe City	N	C	22	3,942,124	4,631,319	-689,195	-75	117
WES	Latrobe City	P	C	13	4,036,300	3,148,867	887,433	96	78
WES	Ligonier Borough	N	U	9	0	0	0	0	100
WES	Ligonier Borough	P	C	3	420,031	345,413	74,618	64	82
WES	Ligonier Township	N	A	12	331,414	331,414	0	0	100
WES	Ligonier Township	P	C	3	689,340	1,057,221	-367,881	-305	153
WES	Lower Burrell City	N	C	30	5,530,553	5,840,446	-309,893	-29	106
WES	Lower Burrell City	P	C	16	7,607,141	4,340,911	3,266,230	269	57
WES	Loyalhanna Township	N1	C	4	199,392	210,943	-11,551	-12	106
WES	Loyalhanna Township	N2	A	0	77,674	77,674	0	*	100
WES	Manor Borough	N	A	2	74,816	74,816	0	0	100
WES	Manor Borough	P	C	3	209,808	441,890	-232,082	-156	211
WES	Monessen City	F	C	0	469,148	466,428	2,720	*	99
WES	Monessen City	N	A	21	1,235,725	1,235,725	0	0	100
WES	Monessen City	P	C	11	4,404,911	2,974,633	1,430,278	227	68
WES	Mt Pleasant Borough	N	A	7	445,110	445,110	0	0	100
WES	Mt Pleasant Borough	P	C	3	2,090,660	3,640,138	-1,549,478	-1,127	174
WES	Mt Pleasant Township	N	C	14	6,551,598	6,526,502	25,096	5	100
WES	Murrysville Borough	N	C	45	4,894,423	3,603,131	1,291,292	67	74
WES	Murrysville Borough	P	C	20	7,339,434	5,794,313	1,545,121	96	79
WES	New Kensington City	F	C	0	784,566	522,791	261,775	*	67

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WES	New Kensington City	N	C	40	5,533,766	6,445,968	-912,203	-77	116
WES	New Kensington City	P	C	23	12,452,785	7,907,750	4,545,035	257	64
WES	New Kensington City Municipal Authority	N1	C	21	2,499,748	2,634,080	-134,332	-11	105
WES	New Kensington City Municipal Authority	N2	C	7	1,716,635	1,347,024	369,611	82	78
WES	New Kensington City Redevelopment Authorit	N	A	2	51,717	51,717	0	0	100
WES	New Kensington City Sanitary Authority	N	C	18	3,884,830	4,050,732	-165,902	-16	104
WES	New Stanton Borough	N	C	5	251,921	238,485	13,436	9	95
WES	North Belle Vernon Borough	N	C	4	133,041	111,945	21,096	18	84
WES	North Belle Vernon Borough	P	C	2	380,374	281,495	98,879	158	74
WES	North Huntingdon Township	N	C	45	7,257,234	6,915,993	341,241	14	95
WES	North Huntingdon Township	P	C	29	12,254,734	13,092,955	-838,221	-34	107
WES	North Huntingdon Township Municipal Author	N	C	24	4,883,490	5,043,981	-160,491	-13	103
WES	Penn Township	N	U	28	0	0	0	0	100
WES	Penn Township	P	C	19	7,312,696	3,863,896	3,448,800	264	53
WES	Penn Township Sewage Authority	N	A	10	387,478	387,478	0	0	100
WES	Rostraver Township	N	A	22	1,894,314	1,894,314	0	0	100
WES	Rostraver Township	P	C	12	2,897,341	3,323,405	-426,064	-55	115
WES	Rostraver Township Sewage Authority	N	C	8	312,430	222,162	90,268	25	71
WES	S W Greensburg Borough	N	C	3	270,173	329,280	-59,107	-57	122
WES	S W Greensburg Borough	P	C	2	357,956	420,461	-62,505	-73	117
WES	Salem Township	N	C	10	1,170,390	781,409	388,981	93	67
WES	Scottdale Borough	N	U	4	0	0	0	0	100
WES	Scottdale Borough	P	C	7	2,544,263	3,555,932	-1,011,669	-243	140
WES	Seward-St. Clair Township Sanitary Authori	N	C	1	35,164	25,274	9,890	22	72
WES	Sewickley Township	N	C	8	2,033,597	2,375,874	-342,277	-105	117
WES	Smithton Borough	N	A	1	1,176	1,176	0	0	100
WES	Smithton Borough Municipal Authority	N	A	3	12,363	12,363	0	0	100
WES	South Greensburg Borough	N	A	3	65,687	65,687	0	0	100
WES	South Greensburg Borough	P	A	2	73,045	73,045	0	0	100
WES	South Huntingdon Township	N	C	10	2,203,780	2,565,419	-361,639	-92	116
WES	Trafford Borough	N	A	4	55,835	55,835	0	0	100
WES	Trafford Borough	P	C	2	661,334	492,720	168,614	222	75
WES	Unity Township	N	C	28	7,990,044	7,355,333	634,711	43	92
WES	Upper Burrell Township	N	A	3	90,073	90,073	0	0	100
WES	Upper Burrell Township	P	A	2	9,923	9,923	0	0	100
WES	Vandergrift Borough	P	C	8	2,394,398	2,542,405	-148,007	-34	106
WES	Washington Township	N1	A	5	111,311	111,311	0	0	100
WES	Washington Township	N2	U	5	0	0	0	0	100
WES	Washington Township	P	C	6	904,920	921,531	-16,611	-5	102
WES	West Newton Borough	N	C	4	417,983	377,964	40,019	25	90
WES	West Newton Borough	P	C	2	256,797	715,358	-458,561	-639	279
WES	Western Westmoreland Municipal Authority	N	C	14	2,794,846	3,040,029	-245,183	-28	109
WES	Westmoreland County Housing Authority	N	A	122	8,623,919	8,623,919	0	0	100
WES	Westmoreland County Municipal Authority	N	C	252	57,973,237	45,445,262	12,527,975	79	78
WES	Westmoreland County Redevelopment Authorit	N	A	5	500,411	500,411	0	0	100

TABLE I

General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	% OF PAY	FUNDED RATIO (%)
WES	Westmoreland County Transit Authority	N	A	11	430,266	430,266	0	0	100
WES	Westmoreland-Fayette Municipal Sewage Auth	N	C	3	177,666	258,858	-81,192	-70	146
WES	Youngwood Borough	N	C	8	953,321	995,991	-42,670	-14	104
WES	Youngwood Borough	P	C	0	23,123	26,507	-3,384	*	115
WYO	Eaton Township	N	A	3	35,056	35,056	0	0	100
WYO	Factoryville Borough	N	A	3	0	0	0	0	100
WYO	Factoryville Borough	P	A	0	0	0	0	*	100
WYO	Monroe Township	N	A	3	84,776	84,776	0	0	100
WYO	Tunkhannock Borough	N	A	3	116,459	116,459	0	0	100
WYO	Tunkhannock Borough	P	C	4	859,902	815,663	44,239	24	95
WYO	Tunkhannock Township	N	A	3	38,113	38,113	0	0	100
WYO	Tunkhannock Township	P	C	4	975,572	1,101,185	-125,613	-63	113
WYO	Washington Township	N	C	5	111,512	74,118	37,394	31	66
WYO	Wyoming Co. Housing\ Redevelopment Auth	N	A	10	430,123	430,123	0	0	100
YOR	Abbottstown-Paradise Joint Sewer Authority	N	A	2	34,011	34,011	0	0	100
YOR	Carroll Township	P	C	11	2,360,315	1,910,661	449,654	56	81
YOR	Chanceford Township	N	A	6	82,147	82,147	0	0	100
YOR	Codorus Township	N	C	5	201,510	172,714	28,796	15	86
YOR	Dallastown Borough	N	C	6	304,355	266,923	37,432	16	88
YOR	Dillsburg Area Authority	N	A	10	408,972	408,972	0	0	100
YOR	Dillsburg Borough	N	C	3	102,004	117,612	-15,608	-14	115
YOR	Dover Borough	N	A	3	47,698	47,698	0	0	100
YOR	Dover Township	N	A	37	1,102,651	1,102,651	0	0	100
YOR	East Hopewell Township	N	C	3	305,747	235,593	70,154	70	77
YOR	East Manchester Township	N	C	9	1,065,775	1,164,142	-98,367	-26	109
YOR	Fairview Township	N	C	29	5,015,972	4,017,318	998,654	75	80
YOR	Fairview Township	P	C	17	6,120,337	6,603,892	-483,555	-42	108
YOR	Fawn Township	N	A	3	61,062	61,062	0	0	100
YOR	Franklin Township	N	C	4	13,275	18,964	-5,689	-4	143
YOR	Franklintown Borough	N	A	1	54,896	54,896	0	0	100
YOR	Glen Rock Borough	N	A	2	19,011	19,011	0	0	100
YOR	Hanover Borough	F	C	16	5,048,732	4,530,099	518,633	51	90
YOR	Hanover Borough	N	C	115	19,271,506	18,768,887	502,619	10	97
YOR	Hanover Borough	P	C	20	9,227,283	8,247,786	979,497	76	89
YOR	Heidelberg Township	P	C	0	166,263	173,750	-7,487	*	105
YOR	Hellam Township	N	A	10	125,643	125,643	0	0	100
YOR	Hellam Township	P	C	7	1,769,566	1,986,883	-217,317	-52	112
YOR	Hopewell Township	N	C	6	361,020	340,871	20,149	8	94
YOR	Jackson Township	N	C	7	346,824	279,555	67,269	22	81
YOR	Jackson Township	P	C	0	1,146,129	614,403	531,726	*	54
YOR	Lower Chanceford Township	N	C	4	187,149	176,003	11,146	7	94
YOR	Lower Windsor Township	N	A	17	421,807	421,807	0	0	100
YOR	Lower Windsor Township	P	C	8	1,992,616	2,012,487	-19,871	-4	101
YOR	Manchester Township	F	C	25	2,031,404	1,822,321	209,083	17	90
YOR	Manchester Township	N	C	22	2,806,457	2,930,281	-123,824	-12	104

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General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
YOR	Manheim Township	N	C	5	377,879	230,384	147,495	69	61
YOR	New Freedom Borough	N	C	17	1,379,847	1,278,469	101,378	14	93
YOR	Newberry Township	N	C	18	1,195,006	1,002,048	192,958	25	84
YOR	Newberry Township	P	C	17	4,529,976	3,321,958	1,208,018	102	73
YOR	North Codorus Township	N	C	8	621,706	325,526	296,180	89	52
YOR	North Hopewell Township	N	A	4	44,586	44,586	0	0	100
YOR	North York Borough	F	A	3	46,901	46,901	0	0	100
YOR	Northeastern Regional Police	N	C	1	186,091	225,568	-39,477	-127	121
YOR	Northeastern Regional Police	P	C	11	4,635,406	4,612,700	22,706	3	100
YOR	Northern York County Regional Police	N	C	5	510,616	455,516	55,100	26	89
YOR	Northern York County Regional Police	P	C	43	17,367,501	13,755,652	3,611,849	121	79
YOR	Paradise Township	N	A	3	85,620	85,620	0	0	100
YOR	Peach Bottom Township	N	A	5	170,565	170,565	0	0	100
YOR	Penn Township	F	C	12	257,673	167,677	89,996	15	65
YOR	Penn Township	N	A	35	1,273,269	1,273,269	0	0	100
YOR	Penn Township	P	C	20	7,853,632	5,234,830	2,618,802	202	67
YOR	Red Lion Borough	N	C	25	1,564,750	1,614,928	-50,178	-5	103
YOR	Red Lion Borough	P	C	0	2,611,062	2,759,438	-148,376	*	106
YOR	Shrewsbury Borough	N	C	8	386,878	342,960	43,918	13	89
YOR	Shrewsbury Township	N	C	8	377,114	470,370	-93,256	-30	125
YOR	Southern York Police Commission	N	C	1	33,577	47,303	-13,726	-33	141
YOR	Southern York Police Commission	P	C	11	2,771,343	2,898,532	-127,189	-17	105
YOR	Southwestern Regional Police Dept.	N	A	1	31,869	31,869	0	0	100
YOR	Southwestern Regional Police Dept.	P	C	13	1,307,206	1,187,221	119,985	16	91
YOR	Spring Garden Township	F	A	15	377,307	377,307	0	0	100
YOR	Spring Garden Township	N	A	21	949,097	949,097	0	0	100
YOR	Spring Garden Township	P	C	17	5,024,878	4,368,157	656,721	54	87
YOR	Spring Grove Borough	N	C	6	281,813	307,978	-26,165	-11	109
YOR	Springettsbury Township	F	C	17	3,765,946	2,497,725	1,268,221	133	66
YOR	Springettsbury Township	N	A	65	5,013,778	5,013,778	0	0	100
YOR	Springettsbury Township	P	C	31	11,397,557	8,226,888	3,170,669	145	72
YOR	Springfield Township	N	C	5	736,621	556,323	180,298	79	76
YOR	Stewartstown Borough	N	A	10	419,783	419,783	0	0	100
YOR	Stewartstown Borough	P	C	5	224,108	275,576	-51,468	-20	123
YOR	Warrington Township	N	A	6	134,498	134,498	0	0	100
YOR	Washington Township	N	A	4	81,831	81,831	0	0	100
YOR	West Manchester Township	N	C	23	2,283,419	2,167,194	116,225	11	95
YOR	West Manchester Township	P	C	26	6,782,494	5,972,114	810,380	42	88
YOR	West Manheim Township	N	C	13	1,602,129	475,384	1,126,745	237	30
YOR	West Manheim Township	P	C	8	1,431,103	952,837	478,266	111	67
YOR	West York Borough	F	C	3	115,923	106,340	9,583	7	92
YOR	West York Borough	N	C	3	406,522	354,850	51,672	39	87
YOR	West York Borough	P	C	9	2,289,865	1,550,314	739,551	113	68
YOR	Windsor Borough	N	A	2	28,253	28,253	0	0	100
YOR	Windsor Borough	P	C	0	82,633	84,253	-1,620	*	102

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General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	UNFUNDED ACCRUED LIABILITY % OF PAY	FUNDED RATIO (%)
YOR	Windsor Township	N	C	15	1,908,700	1,774,690	134,010	20	93
YOR	Windsor Township	P	C	0	1,653,004	1,788,308	-135,304	*	108
YOR	Wrightsville Borough	P	C	3	36,335	62,298	-25,963	-19	171
YOR	Yoe Borough	N	A	1	5,126	5,126	0	0	100
YOR	York Area Regional Police Department	N	C	5	857,201	564,664	292,537	146	66
YOR	York Area Regional Police Department	P	C	46	16,631,639	15,882,595	749,044	22	95
YOR	York Area United Fire and Rescue	N	A	2	4,162	4,162	0	0	100
YOR	York City	F	C	68	42,684,783	23,246,959	19,437,824	511	54
YOR	York City	N	C	193	22,301,395	19,756,874	2,544,521	34	89
YOR	York City	P	C	105	71,734,278	36,453,921	35,280,357	567	51
YOR	York City Housing Authority	N	A	78	4,087,764	4,087,764	0	0	100
YOR	York County Planning Commission	N	C	41	6,914,902	6,287,879	627,023	31	91
YOR	York County Solid Waste & Refuse Authority	N	A	23	2,268,957	2,268,957	0	0	100
YOR	York Township	N	C	44	5,132,807	4,323,116	809,691	37	84

TABLE II

General County Pension Plan Data

COUNTY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED [1] LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	FUNDED[2] RATIO (%)
ADAMS	N1	C	419	31,846,302	31,121,218	725,084	98
ADAMS	N2	C	138	14,667,474	15,579,883	-912,409	106
ALLEGHENY	N1	C	7,325	979,599,000	798,203,000	181,396,000	81
ALLEGHENY	N2	C	209	42,901,408	44,226,060	-1,324,652	103
ALLEGHENY	N3	C	147	16,526,947	7,802,883	8,724,064	47
ALLEGHENY	N4	C	25	1,688,823	1,245,175	443,648	74
ARMSTRONG	N	C	431	47,377,253	47,377,253	0	*
BEAVER	N1	C	1,445	195,369,098	195,369,098	0	*
BEAVER	N2	C	30	2,763,187	4,644,092	-1,880,905	*
BEAVER	N3	C	14	7,439,593	8,662,019	-1,222,426	*
BEDFORD	N	C	196	14,453,434	12,315,429	2,138,005	85
BERKS	N	C	2,186	250,849,456	250,849,456	0	*
BLAIR	N	C	676	51,418,496	51,418,496	0	*
BRADFORD	N	C	543	45,191,479	45,191,480	0	*
BUCKS	N	C	2,463	477,674,469	477,674,469	0	*
BUTLER	N	C	742	134,672,189	106,174,910	28,497,279	79
CAMBRIA	N	C	1,265	177,531,712	177,531,712	0	*
CAMERON	N	C	45	1,953,745	1,953,745	0	*
CARBON	N	C	495	64,308,891	64,308,891	0	*
CENTRE	N	C	770	71,545,383	71,545,383	0	*
CHESTER	N	C	2,478	289,225,588	261,412,287	27,813,301	90
CLARION	N	C	291	15,962,820	15,962,820	0	*
CLEARFIELD	N	C	238	21,182,178	21,182,178	0	*
CLINTON	N	C	217	27,310,417	28,213,239	-902,822	103
COLUMBIA	N	C	213	17,597,726	17,597,726	0	*
CRAWFORD	N	C	587	46,873,125	45,333,128	1,539,997	97
CUMBERLAND	N	C	1,109	124,585,352	114,308,129	10,277,223	92
DAUPHIN	N	C	1,504	201,142,949	201,142,949	0	*
DELAWARE	N	C	3,031	354,951,113	354,951,113	0	*
ELK	N	C	137	12,863,806	13,680,932	-817,126	*
ERIE	N	C	1,160	161,920,406	160,306,138	1,614,268	*
FAYETTE	N	C	492	49,120,091	49,326,903	-206,812	*
FOREST	N	C	54	5,266,280	5,189,616	76,664	99
FRANKLIN	N	C	835	69,638,329	69,638,329	0	*
FULTON	N	C	64	6,872,321	6,872,321	0	*
GREENE	N	C	243	11,435,166	11,435,166	0	*
HUNTINGDON	N	C	136	11,871,224	11,871,224	0	*
INDIANA	N	C	410	25,968,269	25,968,268	0	*
JEFFERSON	N	C	145	17,102,935	17,896,875	-793,940	105
JUNIATA	N	C	103	6,124,057	6,124,056	0	*
LACKAWANNA	N	C	1,423	135,787,677	133,074,285	2,713,392	98
LANCASTER	N	C	1,828	175,412,277	175,412,278	0	*
LAWRENCE	N	C	389	41,585,754	41,585,755	0	*
LEBANON	N	C	1,032	95,102,313	95,102,312	0	*
LEHIGH	N	C	2,161	364,082,316	364,082,316	0	*

TABLE II

General County Pension Plan Data

COUNTY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED [1] LIABILITY ($)	ASSETS ($)	UNFUNDED ACCRUED LIABILITY ($)	FUNDED[2] RATIO (%)
LUZERNE	N	C	1,854	234,032,347	219,877,072	14,155,275	94
LYCOMING	N	C	481	71,615,991	77,487,405	-5,871,414	108
MCKEAN	N	C	191	23,989,778	24,871,262	-881,484	*
MERCER	N	C	399	48,124,680	48,124,680	0	*
MIFFLIN	N	C	203	13,837,357	12,527,530	1,309,827	91
MONROE	N	C	603	49,853,143	46,224,011	3,629,132	93
MONTGOMERY	N	C	3,403	492,760,609	518,798,929	-26,038,320	*
MONTOUR	N	C	85	8,630,331	8,630,330	0	*
NORTHAMPTON	N	C	1,977	280,057,898	280,057,898	0	*
NORTHUMBERLAND	N	C	765	80,566,080	83,272,050	-2,705,970	*
PERRY	N	C	167	15,862,084	15,862,083	0	*
PIKE	N	C	344	17,844,224	17,844,224	0	*
POTTER	N	C	175	9,909,975	9,909,974	0	*
SCHUYLKILL	N	C	718	97,213,001	97,213,001	0	*
SNYDER	N	C	164	14,169,126	14,169,126	0	*
SOMERSET	N	C	339	35,409,456	29,732,102	5,677,354	84
SULLIVAN	N	C	45	2,474,872	2,474,872	0	*
SUSQUEHANNA	N	C	192	12,382,636	12,382,636	0	*
TIOGA	N	C	330	35,299,091	35,299,091	0	*
UNION	N	C	149	14,488,366	14,815,185	-326,819	*
VENANGO	N	C	323	35,429,698	43,941,134	-8,511,436	*
WARREN	N	C	241	25,451,804	25,451,803	0	*
WASHINGTON	N	C	1,041	101,474,649	109,901,392	-8,426,743	108
WAYNE	N	C	348	29,129,262	29,129,262	0	*
WESTMORELAND	N	C	1,960	321,559,812	321,559,812	0	*
WYOMING	N	C	172	10,470,767	10,470,767	0	*
YORK	N	C	2,314	202,107,318	202,107,318	0	*

[1] Where the aggregate actuarial cost methodology is used, the amount shown in the column "Accrued Liability" represents the difference between the actuarial present value of future benefits and the actuarial present value of future normal costs.

[2] The term "Funded ratio" is calculated as a measure of funded condition, only where the entry age normal actuarial cost methodology is used.

TABLE III

General Data Summary for Local Government Pension Plans

	MUNICIPAL PENSION PLANS	COUNTY PENSION PLANS	TOTAL
Active Members	78,098	58,827	136,925
Actuarial Accrued Liabilities	$18,926,649,610	$7,202,907,183	$26,129,556,793
Assets	$11,957,415,704	$6,972,999,944	$18,930,415,648
Unfunded Actuarial Accrued Liabilities	$7,197,030,510	$290,730,513	$7,487,761,023
Assets Exceeding Actuarial Accrued Liabilities	$227,796,604	$60,823,278	$288,619,882

TABLE IV

Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2008

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY ($)	FUNDING DEFICIENCY AS A % OF MMO	TOTAL COST	PAY	FUNDED RATIO
ADA	Latimore Township	P	2,150	18	34	5	111
ALL	Aspinwall Borough	P	12,152	32	15	4	88
ALL	Aspinwall Borough	N	20,659	21	22	5	80
ALL	Avalon Borough	N	41,176	100	307	16	96
ALL	Avalon Borough	P	31,026	30	29	7	79
ALL	Churchill Borough	N	6,387	15	17	3	93
ALL	Crescent Township	N	8,738	100	56	6	129
ALL	Harrison Township	P	3,921	3	3	0	94
ALL	Mt Oliver Borough	P	11,282	12	17	3	100
ALL	North Versailles Township	P	74,831	29	18	6	72
ALL	Oakmont Borough	P	47,840	100	65	10	100
ALL	Oakmont Borough	N	39,496	100	66	13	87
ALL	Pleasant Hills Borough	N	15,620	21	13	2	101
ALL	Plum Borough	P	1,337	0	0	0	71
ALL	West Mifflin Borough	P	21,398	5	3	1	74
ALL	Sewickley Boro Water Authority	N	31,724	100	56	6	78
ALL	West Mifflin Sanitary Sewer Municipal Auth	N	375	0	0	0	75
ALL	Wilkinsburg-Penn Jt Water Authority	N1	76,152	29	25	2	95
ALL	Wilkinsburg-Penn Jt Water Authority	N2	22,013	8	6	1	74
ARM	Leechburg Borough	P	19,911	73	54	15	78
BEA	Ambridge Borough	F	1,168	1	1	0	83
BEA	Ambridge Borough	P	10,424	15	11	2	97
BEA	Ambridge Borough	N	895	6	2	0	69
BER	Albany Township	N	3,707	28	50	4	154
BER	Amity Township	P	39,363	34	21	5	70
BER	Amity Township	N	35,053	37	37	4	73
BER	Cumru Township	P	8,690	3	2	0	78
BER	Hamburg Borough	P	1,209	3	2	0	87
BER	Reading City	N	723,463	55	41	5	88
BER	Spring Township	F	6,630	25	13	2	20
BER	Muhlenberg Township Authority	N	2,017	3	4	0	86
BRA	Athens Borough	N	15,406	67	62	6	75
BUC	Yardley Borough	P	9,677	41	33	8	82
CMB	Johnstown City	F	101,800	7	9	5	34
CMB	Johnstown City	N1	58,214	7	12	3	62
CMB	Johnstown City	N2	4,421	2	4	1	64
CMB	Johnstown City	P	105,823	6	11	5	54
CMB	West Carroll Township	N	6,994	38	33	48	84
CMB	Johnstown City Housing Authority	N1	200,241	46	56	11	84
CEN	Philipsburg Borough	N	2,076	10	8	1	110
CHE	West Brandywine Township	P	49,993	49	29	9	74
CLE	Morris-Cooper Regional Police Commission	P	8,378	57	58	27	81
CLI	Lock Haven City	P	40,011	100	31	6	107
CUM	Lemoyne Borough	N	3,113	5	4	0	85
DEL	Chester City	P	784,175	35	32	13	55

TABLE IV

Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2008

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY ($)	FUNDING DEFICIENCY AS A % OF MMO	TOTAL COST	PAY	FUNDED RATIO
DEL	Chester City	N	91,078	24	19	2	19
DEL	Darby Borough	P	321,409	77	61	25	71
DEL	Norwood Borough	P	114,820	100	91	22	81
DEL	Delaware Co Reg Water Quality Control Auth	N2	17,688	3	3	0	63
ERI	Albion Borough	P	2,870	50	18	4	70
ERI	Erie City Water Authority	N1	505	0	0	0	70
ERI	Erie County Housing Authority	N	45,341	96	51	5	95
GRE	Waynesburg Borough	P	20,201	43	20	6	76
JEF	Washington Township	N	524	7	8	1	98
LAC	Dunmore Borough	P	185,433	63	32	23	43
LAN	Southern Regional Police Department	P	898	2	1	0	132
LEH	Coopersburg Borough	N	5,797	22	21	2	108
LEH	Fountain Hill Borough	P	25,716	17	14	5	72
LEH	Whitehall Township	P	398,359	100	37	11	79
LEH	Lehigh/Northampton Transportation Authorit	N2	127,004	46	58	12	65
LEH	Lehigh/Northampton Transportation Authorit	N1	418,027	54	46	7	48
LUZ	Edwardsville Borough	P	5,469	14	11	3	85
LUZ	Fairview Township	P	6,634	20	18	3	82
LUZ	Jenkins Township	F	5,910	20	118	7	103
LUZ	West Wyoming Borough	P	6,122	79	25	16	74
LUZ	West Wyoming Borough	N	46,261	100	187	31	71
LUZ	Wyoming Borough	P	2,067	14	2	1	58
MCK	Smethport Borough	N	9,976	26	39	3	98
MER	Coolspring Township	N	349	13	11	1	79
MTG	Ambler Borough	N	8,348	62	8	1	98
MTG	East Greenville Borough	N	591	6	2	0	38
MTG	Upper Pottsgrove Township	N	1,849	10	10	0	89
MTG	Upper Pottsgrove Township	P	12,128	18	17	2	114
MTG	West Norriton Township	P	75,245	13	10	3	70
NHP	Bethlehem City	N1	7,000	2	1	3	88
NHP	Bethlehem City	F	26,835	3	1	0	88
NHP	Bethlehem City	P	721,147	42	25	7	87
NHP	Roseto Borough	P	1,798	100	9	2	187
NMB	Mt Carmel Township	P	5,870	24	19	3	86
SCH	Cass Township	P	558	100	4	*	90
SCH	Port Carbon Borough	P	11,745	41	28	11	74
SOM	Paint Township	P	39,420	100	231	35	67
WES	Arnold City	P	13,322	7	5	2	56
WES	Irwin Borough	N	4,004	16	17	2	85
WES	Ligonier Borough	P	23,056	100	84	20	82
YOR	York City	P	1,986,149	65	49	32	51
YOR	York City	F	1,082,907	64	51	28	54

TABLE V

Listing of Defined Contribution Municipal Pension Plans
Reporting a Possible Funding Deficiency in 2008

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR ($)	CONTRIBUTION ($)	AMOUNT NOT FUNDED* ($)
ADA	Lake Meade Municipal Authority	N	15,916	15,916	15,916
ALL	Blawnox	N	8,616	8,616	24,379
ALL	Liberty	N	6,240	4,856	1,384
ALL	Allegheny County Housing Authority	N	568,375	434,994	133,381
BEA	Baden Borough Municipal Authority	N	2,080	4,669	3,569
BER	Richmond	N	10,417	7,624	2,793
BER	Rockland	N	14,261	11,314	2,947
BER	Reading Parking Authority	N	63,733	63,740	63,740
BRA	Canton	N	14,542	10,676	3,866
BUC	Chalfont	N	25,656	28,856	22,000
BUT	Clinton	N	7,524	8,829	8,829
CMB	Hastings	P	4,908	0	4,908
CMB	Cambria Co Bldg Code Enforcement Agency	N	13,049	9,369	3,680
CHE	West Vincent	N	44,283	26,403	17,880
CLE	Chester Hill	N	2,400	1,200	1,200
CLE	Girard	N	9,014	4,736	4,278
CLE	Clearfield Municipal Authority	N	61,220	61,220	61,220
CRA	Cambridge	N	4,240	1,619	2,621
CRA	Woodcock	N	18,847	14,405	4,442
CUM	Carlisle	N2	34,996	25,053	9,943
DAU	Royalton	N	8,621	8,621	8,621
ELK	Ridgway	N	27,578	20,176	7,402
ERI	Harborcreek Township Sewer Authority	N	12,827	7,756	5,071
FAY	Perryopolis	N	6,351	6,370	6,370
LAN	Elizabethtown Area Water Authority	N	23,519	23,519	23,519
LAN	Lancaster Airport Authority	N	40,527	30,862	9,665
LAW	Hickory	N	2,602	2,602	2,602
LAW	North Beaver	N	15,439	11,579	3,860
LEH	Alburtis	N	16,519	8,750	7,769
LEH	Lower Macungie	N	242,281	82,845	159,436
LUZ	Dorrance	N	5,996	3,903	2,093
LUZ	Dupont	N	780	1,789	1,014
LYC	Hepburn	N	4,221	4,221	4,221
MER	Mercer County Housing Authority	N	214,180	153,808	60,372
MTG	Upper Gwynedd	N	993,885	98,692	895,193
MTG	North Penn Water Authority	N	218,084	83,412	134,672
NMB	Shamokin City Housing Authority	N	45,550	35,798	9,752
SCH	Frackville	N2	6,555	6,555	6,555
SCH	North Manheim	N	78,940	42,000	36,940
SOM	Paint	N	14,894	14,649	14,649
SOM	Windber	N	15,324	7,389	7,935
WAS	Houston	N	2,400	1,700	700
WAS	Smith	N	14,400	10,800	3,600
WAS	Somerset	N	17,586	17,586	17,586
YOR	North York	F	12,307	17,963	9,614

TABLE V

Listing of Defined Contribution Municipal Pension Plans
Reporting a Possible Funding Deficiency in 2008

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR ($)	CONTRIBUTION ($)	AMOUNT NOT FUNDED* ($)
YOR	York County Solid Waste & Refuse Authority	N	119,169	115,468	115,468

* Where the calculated MMO minus the contribution does not calculate, it is because a reported contribution receivable from the AVR was used.

TABLE VI

Listing of Municipal Pension Plans
Delinquent in Filing an Actuarial Valuation Report as of September 24, 2010

CO.	MUNICIPALITY	PLAN TYPE	FORM TYPE
ADA	Cumberland Township Authority *	N	A
BEA	Bridgewater Borough *	P	A
BEA	Bridgewater Borough *	N	A
DAU	Cumb-Dau-Hbg Transportation Authority *	N	C
DEL	Chester City Housing Authority *	N	A
JEF	Washington Township *	N	C
LAC	Greenfield Township *	P	A
LAC	Mayfield Borough	P	A
LAC	Mayfield Borough	N	A
LUZ	Butler Township *	N	A
NHP	Moore Township*	P	C
NHP	Moore Township *	N	A
NMB	Shamokin City Redevelopment Authority *	N	C
SCH	Frackville Borough *	N	A
SNY	Spring Township Municipal Authority *	N	A
VEN	Emlenton Area Municipal Authority *	N	A

* Form received prior to printing.

SURVEY RESULTS

The Commission sent a questionnaire regarding Other Post-Employment Benefits (OPEBs) to all municipalities with a defined benefit pension plan. The data is being gathered to obtain an understanding of how many municipalities are offering OPEBs. The results as of November 2010 are listed below.

Survey Results on Municipalities' Other Post-Employment Benefits

Municipal Class	Yes	No	Response Not Filed
City	27	8	21
Borough	95	270	141
1st Class Township	44	16	29
2nd Class Township	79	315	143
Authority	34	126	75
Regional/COG	9	16	9