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## **The Distribution of State Aid to Volunteer Firefighters' Relief Associations**

**A Study Conducted  
Pursuant to HR 319 of 1998**

February 1999

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# Report Summary and Recommendations

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## Background

Pennsylvania has a rich tradition of volunteer citizen participation in providing fire protection services. As of late 1998, more than 2,500 volunteer fire companies and an estimated 75,000 volunteer firefighters were serving their communities.

Each year a portion of the revenues from the state's Gross Premiums Tax is allocated to the local level to help support these volunteer firefighting efforts. Revenues come from the foreign fire insurance premium tax, a 2 percent tax on insurance premiums written by foreign (i.e., out-of-state) companies operating in Pennsylvania. Over the past ten years, about \$395.0 million has been made available to local volunteer fire departments from this source.

For calendar year 1997, a total of \$54.2 million in foreign fire insurance premium tax revenues was available for allocation to the state's 2,570 municipalities. By law, the Department of the Auditor General is responsible for allocating this funding based on a formula which takes into account each municipality's population and the market value of its real estate.

Municipalities served by volunteer firefighters are required by law to distribute their share of this funding to local organizations known as volunteer firefighters' relief associations, or FRAs. FRAs were established by the Volunteer Firefighters' Relief Association Act to provide "financial protection" to volunteer firefighters against "the consequences of misfortune suffered as a result of their participation in the fire service." The state's 1,990 FRAs subsequently decide how to spend these monies in support of affiliated local volunteer fire companies. The formula also allocates monies to the General Municipal Pension State Aid Program for municipalities served by paid firefighters.<sup>1</sup>

The formula which currently governs the allocation of foreign fire insurance premium tax revenues was established in 1984 by the Foreign Fire Insurance Tax Distribution Law. Under this formula, each of the Commonwealth's municipalities is entitled to an allocation calculated 50 percent based on its population and 50 percent based on the market value of real estate within its boundaries.

House Resolution 319 of 1998 directed the LB&FC to examine the equity of this formula. The resolution essentially asks two questions: (1) Does the current formula allocation result in an equitable distribution of available state funding to

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<sup>1</sup>During calendar year 1997, the formula allocated \$11.7 million of the \$54.2 million available to municipal pension programs for paid firefighters.

volunteer firefighters' relief associations? and (2) Could any changes be made to the allocation formula to make it more equitable?

## Study Conclusions

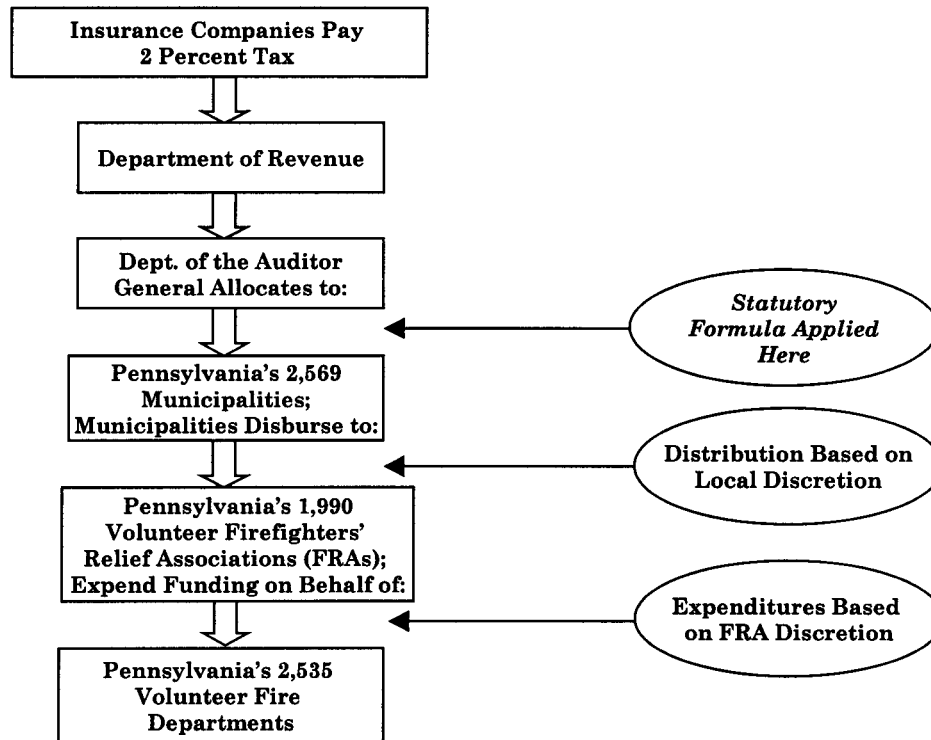
In 1997 the statutory formula based on population and market value of real estate allocated \$42.5 million to municipalities served exclusively by volunteers or some combination of paid and volunteer firefighters. Allocations ranged from a low of \$117 to a high of \$534,965. These variations reflect and vary as widely as the extremes which exist in population size and wealth among the Commonwealth's municipalities. The numbers of municipalities that received allocations for FRAs in various dollar ranges in 1997 are shown below:

<u>Amount of State Allocation</u>	<u>Number of Municipalities</u>	<u>Percent of Total</u>
Less than \$1,000.....	136	5.3%
\$ 1,000 to \$ 4,999.....	825	32.4
5,000 to 9,999.....	561	22.1
10,000 to 14,999 .....	284	11.2
15,000 to 24,999 .....	314	12.3
25,000 to 49,999 .....	246	9.7
50,000 to 99,999 .....	117	4.6
100,000 to 199,999 .....	49	1.9
\$200,000 or More .....	<u>12</u>	<u>0.5</u>
Total .....	2,544	100.0%

Despite the substantial variations in allocation amounts, it appears that population and market value of real estate are fair and equitable factors upon which to base such a funds distribution. Each municipality receives a share of the available revenues and the allocation which each receives is calculated using generally accepted factors for which standardized data sources are available. Further, it appears that population and market value are legitimate formula factors when viewed as indicators of the relative need for fire protection services (i.e., presumably, the greater the number of people residing in a given municipality and the greater the number and market value of buildings and structures, the greater the potential size and complexity of "exposures" (i.e., incidents) that require fire protection services).

We found that the current formula applies only to the allocation of monies to the municipal level. Neither the statutory formula nor any other state-imposed requirements or guidelines specify the manner in which municipalities are to distribute their share of state funding to individual FRAs. Each municipality is, therefore, given discretion in determining how it will distribute its state aid allocation. The FRAs are also given discretion in deciding how to expend these monies on behalf of one or more individual fire companies. Thus, even if the statutory formula yields an allocation which is "equitable" when applied at the state level, various factors and considerations may be present at the municipal and FRA level which could create

inequities in the local distribution and expenditure of funds. This process through which foreign fire insurance premium tax revenues are allocated and distributed is illustrated below:



Based on data available at the time of this study, the amounts which the municipalities subsequently distributed to FRAs in 1997 ranged from a low of \$147 to a high of \$534,965 (see below). In some cases the amounts awarded to FRAs appear insufficient to enable the associations to make a meaningful contribution at the fire company level.

<u>Amount of Award</u>	<u>Number of FRAs</u>	<u>Percent of Total</u>
Less than \$1,000.....	8	0.4%
\$ 1,000 to \$ 4,999.....	291	15.2
5,000 to 9,999.....	454	23.7
10,000 to 14,999 .....	361	18.9
15,000 to 24,999 .....	371	19.4
25,000 to 49,999 .....	272	14.2
50,000 to 99,999 .....	109	5.7
100,000 to 199,999 .....	41	2.1
\$200,000 or More .....	8	0.4
Total .....	1,915	100.0%

It appears that in enacting the Volunteer Firefighters' Relief Association (VFRA) Act in 1968, the Legislature sought to promote volunteerism in the fire service by (1) making funds available for the financial protection and welfare of those volunteer firefighters who are killed or injured in the line of duty and their dependents, survivors, and heirs, and (2) providing "safeguards" for preserving the life, health, and safety of volunteer firefighters. The primary purpose of the state funds allocated through the statutory formula is to enable firefighters' relief associations to accomplish these statutory objectives. Basically, this means the provision of insurance (medical, disability, and death) and other forms of non-government welfare benefits as well as the purchase of equipment and other "safeguard" items.

Moreover, the VFRA Act directs that an FRA is to be an organization formed primarily for the purpose of affording financial protections to volunteer firefighters. While FRAs may, by statute, serve other purposes, the act directs that they may do so provided only that adequate provisions are first made to meet the primary purpose of furnishing financial protection to volunteer firefighters. Although this language does not expressly restrict the expenditures that are authorized under the act, it does suggest that a reasonable interpretation of the VFRA Act is that the use of funds by FRAs for the financial protection of volunteer firefighters is to be a priority.

We found, however, that the primary focus of local spending of the state aid allocated through the statutory formula appears to be on "equipment purchases, repair and maintenance." Only about 27 percent of the FRA spending detailed in the audit reports we examined was for purposes which could be classified as "financial protections" for firefighters (e.g., insurance and death or relief benefits).

This, of course, does not mean that FRAs are not spending monies for financial protections or that the formula itself is inequitable. However, some persons, including the State Fire Commissioner, believe this spending pattern represents a shift from the original intent of the law. Over time, the definition of "equipment and safeguards" which may be purchased with formula funding has been expanded through interpretation to include a listing of more than 375 equipment and "safeguard" items. During the same period, foreign fire insurance premium monies have increasingly been used for equipment purchases. Recent amendments to the law have also made such items as hoses and nozzles, exercise and fitness equipment, and fire prevention public information materials eligible for funding with state foreign fire insurance premium tax monies.

While spending on equipment and "safeguard" items is clearly authorized in the law, it is presumably to occur after the basic "financial protections" have been adequately provided. Although no agency has information on the extent to which Pennsylvania's volunteer firefighters currently have adequate financial

protections, a representative of a statewide fire association stated that there are an undetermined number of Pennsylvania volunteer fire companies that do not have adequate resources to provide insurance and other necessary financial protections for their firefighters. This suggests that the current formula has not promoted equity in terms of the ability of individual FRAs to provide financial protections for their members.

The opinions and perspectives of those individuals and organizations most directly affected by the allocation formula are also relevant to the equity question. It is significant that while some persons referred to what they perceive to be inequities in the current system, none of the persons we contacted during this study articulated a strong need or desire for a change to the formula.

Some, however, expressed a belief that consideration should be given to the idea of amending the law to ensure that all FRAs receive a share of foreign fire insurance premium awards in an amount which constitutes a “meaningful” contribution to their operations. In at least some areas of the state, such a change may be one means of making participation in the volunteer fire service more attractive, especially at a time when declines in volunteerism are of increasing concern.

## ***Recommendations***

- 1. The State Fire Commissioner, in conjunction with the Governor’s Center for Local Government Services and the Pennsylvania Fire Services Institute should conduct a survey of all Pennsylvania volunteer fire departments to determine the extent to which they are presently able to provide for the “financial protection” of their volunteer firefighters. The State Fire Commissioner should submit the results of this survey to the pertinent standing committees of the General Assembly.*
- 2. If the survey recommended in #1 above finds that the amounts of foreign fire insurance revenues received by a significant number of FRAs under the current allocation process are not sufficient to provide for adequate financial protections for their volunteer firefighters, the General Assembly should consider amending the Foreign Fire Insurance Tax Distribution Law. Such an amendment would be intended to provide that a portion of the annual revenues available from the 2 percent foreign fire insurance premium tax be set aside to reimburse FRAs for the cost of providing a “basic level of financial protections” for all volunteer firefighters. We estimate that the statewide cost of providing for such coverage from foreign fire insurance premium revenues could range from \$5 million to \$10 million annually, depending on the level of coverage provided. The remainder could continue to be allocated using the current population and real estate market value-based formula.*

*To assist the General Assembly in accomplishing this change the State Fire Commissioner, in conjunction with members of the Pennsylvania Fire Services*



*Institute and representatives of the insurance industry knowledgeable about insurance coverage for firefighters, should develop a proposed minimum basic package of financial protections for Pennsylvania's volunteer firefighters along with associated cost estimates.*

# **I. Introduction**

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Each year a portion of the foreign fire insurance premium tax is distributed to volunteer firefighters' relief associations throughout the state. In calendar year 1997, Pennsylvania municipalities received a total of \$42.5 million from this source and, in turn, distributed this money to volunteer firefighters' relief associations in their respective areas.

House Resolution 319 of 1998 directed the Legislative Budget and Finance Committee to examine the formula which is currently used to allocate these state revenues. HR 319 requires that the LB&FC report on the equity of the existing formula including recommended changes, if any. This report responds to the resolution mandate.

## **Study Objectives**

The objectives of this study were:

1. To examine and document the formula process through which state revenues from the foreign fire insurance premium tax are allocated to volunteer firefighters' relief associations and to determine the state agencies involved and their respective roles in the process.
2. To document the calendar year 1997 distribution of foreign fire insurance premium tax revenues including the amounts distributed to each county, municipality, and volunteer firefighters' relief association.
3. To assess the equity of the current statutory formula which is used to allocate available foreign fire insurance premium tax monies to the local level.
4. To identify any changes which may be needed in the statutory allocation formula, and to provide recommendations, as appropriate, to the General Assembly.
5. To provide other related information on the program including, for example, the purposes for which the allocations can be used, the purposes for which these allocations of state aid are spent, and associated audit and oversight requirements and activities.

## Scope and Methodology

This study focused on the allocation of state aid to volunteer fire companies through organizations known as volunteer firefighters' relief associations. For purposes of this study, "state aid" is defined as:

allocations made annually to Pennsylvania municipalities from Foreign Fire Insurance Premiums Tax revenues, and the awards which are subsequently made to individual firefighters' relief associations.

These monies are derived from a special tax on fire insurance premiums collected in Pennsylvania by foreign (i.e., out-of-state) fire insurance companies. The scope of the study and the term "state aid" does not include financial assistance available to volunteer fire companies through other state programs such as the Volunteer Loan Assistance Program.

As directed by House Resolution 319, the study examined the statutory formula which is used to allocate this state aid and assessed the equity of the formula allocation process. The study used the calendar year 1997 state aid allocations as a case study period for illustration and analysis purposes.

Because of its extensive involvement with the foreign fire insurance tax distribution, many study activities required contacts with officials and staff of the Department of the Auditor General. The Auditor General's Municipal Pensions and Fire Relief Program Unit calculates the state aid allocations while the Auditor General's Bureau of Liquor/Firefighters' Relief Association Audits is responsible for auditing the volunteer firefighters' relief associations.

Study activities also involved the State Fire Commissioner in the Pennsylvania Emergency Management Agency, the Governor's Center for Local Government Services in the Department of Community and Economic Development (DCED), the Pennsylvania Fire Services Institute, and representatives of various statewide emergency services organizations.

To examine and document the formula and allocation process, we examined the Volunteer Firefighters' Relief Association Act (Act 1968-84, as amended, 53 P.S. §8501 *et seq.*), the Foreign Fire Insurance Tax Distribution Law (Act 1984-205, as amended, 53 P.S. §895.701 *et seq.*), the Insurance Premiums Tax Law (Act 1971-2, as amended, 72 P.S. §7901 *et seq.*), and related statutory provisions. We also received associated program materials and management guidelines and met with officials and staff of the Department of the Auditor General, and with a policy specialist in the Governor's Center for Local Government Services.

To document the calendar year 1997 state aid distribution, we verified with the Department of Revenue the total amount of tax revenues available and obtained from the Department of Auditor General both (1) the report of state aid distributed to each municipality for 1997 based on the statutory formula, and (2) the computerized listings of state aid received by each of the volunteer firefighters' relief associations for 1997. The data on FRA awards was retrieved from automated records maintained by the Auditor General based on reports submitted by over 95 percent of the municipalities which received the state aid.

Using the allocation data obtained from the Auditor General, we compiled detailed lists of allocation amounts by county, municipality, and volunteer firefighters' relief association. We also tested and replicated the application of the formula for selected municipalities using 1997 data and allocation factors. As part of this phase of the study, we also examined differences between amounts available for allocation and amounts reported as actually allocated.

The role of the Governor's Center for Local Government Services in DCED is limited to making preaudit determinations on expenditures. Because the Auditor General is prohibited from preapproving expenditures, the DCED provides advice on the use of relief funds. Due to its relationship to the program, LB&FC staff worked with an official from the Center to understand its role in the process and the nature of the expenditures which the relief associations are permitted to make with the state aid.

Although his office does not have a direct role in the program, we also solicited input and suggestions from the State Fire Commissioner. In addition to providing his perspectives on the current funding formula, the Fire Commissioner also provided explanatory information about a "Fire Information Reporting System" that is under development for Pennsylvania.

To assess the equity of the current statutory formula, we established a baseline definition of the term "equity" against which to measure the statutory formula. In this context, we examined prior allocation methodologies and the circumstances leading to the adoption in 1984 of the current formula.

Because of the difficulties inherent in identifying a single, clear-cut approach for judging equity, we assessed formula equity from several different perspectives. These included the nature and rationale of the current formula factors, equity in the context of the Legislature's purpose or intent in providing state aid, the equity of funds distribution at the local level, equity relative to the financial position or assets of recipient firefighters' relief associations, and equity from the perspective of the fire service community.

To provide information on the purposes for which allocations were spent, we examined expenditure data contained in a sample of 77 FRA audit reports completed by the Department of the Auditor General. The study also included an overview of the program's oversight and audit function as carried out by the Auditor General.

## **Acknowledgments**

We acknowledge the excellent cooperation and assistance which the Department of the Auditor General provided in this study. We especially thank Auditor General Robert P. Casey, Jr.; Paul Alpaugh, Assistant to the Deputy Auditor General for Audits; John H. Schultz, Coordinator of the Municipal Pensions and Fire Relief Program Unit; Thomas Gordon, Auditing Supervisor in the Bureau of Liquor/Firefighters' Relief Association Audits; and Denise Bell, Director of the Office of MIS.

We also acknowledge the input and assistance provided by David L. Smith, State Fire Commissioner; Marko G. Bourne, Press Secretary in the Pennsylvania Emergency Management Agency; Dean Fernsler, Local Government Policy Specialist in the Governor's Center for Local Government Services; John Brenner, Executive Director of the Pennsylvania Fire Services Institute; and Arthur J. Glatfelter and David F. Wyrwas of the Glatfelter Insurance Group.

## **Important Note**

*This report was developed by Legislative Budget and Finance Committee staff. The release of this report should not be construed as indicating that the Committee's members endorse all the report's findings and recommendations.*

*Any questions or comments regarding the contents of this report should be directed to Philip R. Durgin, Executive Director, Legislative Budget and Finance Committee, P.O. Box 8737, Harrisburg, Pennsylvania 17105-8737.*

## II. Background Information on State Aid for Volunteer Firefighters' Relief Associations

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The organization and funding of fire services in Pennsylvania are basically governed at the local level. This section provides an overview of a state-run program that allocates the proceeds from a special tax to every municipal government in the Commonwealth in order to benefit local community fire services. Before undertaking an examination of the allocation process, certain terms require definition. These include fire service, volunteer firefighter, and volunteer firefighters' relief association. This section also briefly discusses the program's purpose and source of funding.

### A. How Many Volunteer Fire Departments and Volunteer Firefighters Are There in Pennsylvania?

Three types of fire companies provide fire service in Pennsylvania. These include companies or departments which are entirely volunteer, companies staffed totally by paid firefighters, and companies which are made up of a mix of volunteer and paid firefighters. As Table 1 shows, the vast majority of these companies are purely volunteer.

Table 1

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#### Numbers and Types of Fire Departments in Pennsylvania

<u>Type</u>	<u>Number</u>	<u>% of Total</u>
Volunteer .....	2,535	97.4%
Paid/Volunteer .....	47	1.8
Paid .....	<u>21</u>	<u>.8</u>
Total.....	2,603	100.0%

Source: *Pennsylvania Local Fact Sheet*, Governor's Center for Local Government Services, Department of Community and Economic Development, April 1998.

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The term *fire service* encompasses those activities undertaken by organized groups of individuals to protect the public against fire as well as all other functions commonly performed by fire companies and their affiliated organizations. These other functions include fire protection; first aid; rescue and salvage; ambulance service; fire police work; radio communications; assistance at accidents; animal

rescue; abatement of conditions due to storm, flood, or general peril; and participation in public celebrations, parades, and fund raising campaigns. Volunteer participation in the fire service is a strong tradition in Pennsylvania.

A *volunteer firefighter* is any member of a Pennsylvania fire company, fire police unit, rescue squad, ambulance corps, or other like organization affiliated with a fire company, who participates in the fire service but does not look to that service as his or her primary means of livelihood. Although no public or private agency maintains a current, precise count, estimates place the number of volunteer firefighters in the Commonwealth at about 75,000.<sup>1</sup> These volunteers staff the more than 2,500 volunteer fire companies that are estimated to be operational in the state.

However, not all municipalities in the Commonwealth have a volunteer fire company located within their boundaries. Fire protection for these local governmental units is provided by a company or companies outside their corporate limits. In these cases service is normally provided on either a formal or informal contract basis. Service may also be rendered on a fee basis, which is usually defined in a written agreement. In some rural areas, service is provided without a formal agreement and recipient municipalities “pay” for the services in the form of an annual appropriation or payment of a portion of the company’s insurance or operating expenses.

Nationally, it is estimated that the number of volunteer fire companies range from 20,000 to 30,000. This means that Pennsylvania has about 10 percent of the total number of volunteer fire companies in the country while accounting for only 4.8 percent of the nation’s total population.

Several factors appear to account for the relatively high number of volunteer fire companies operating in Pennsylvania. Pennsylvania is the home of the first volunteer fire company and the concept developed early and spread rapidly throughout the state. Perhaps most significant, however, is the relatively large number of local governmental units (i.e., 2,569 townships, boroughs, cities, and towns) which comprise Pennsylvania’s local government structure. This structure has generated individual volunteer companies to represent and protect nearly every governmental unit. As a result, there is almost one volunteer fire company for each municipality in the state. Finally, most volunteer fire companies are firmly grounded in local lore and tradition, and consequently feel very strongly about maintaining their individual identities and resisting consolidation with nearby companies.

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<sup>1</sup>Based on 1994 data that is contained in a Pennsylvania Fire Services Institute document entitled *The Volunteer Fire Service in the Commonwealth of Pennsylvania, A Funding Study*, December 1994.

## **B. What Is a Volunteer Firefighters' Relief Association?**

A volunteer firefighters' relief association (FRA) is an entity that is legally separate from the fire company or companies with which it is associated. FRAs are reportedly unique to Pennsylvania.

Volunteer firefighters' relief associations were first established in 1895. Their development at that time followed the passage in 1889 of a state law which levied a 2 percent tax on foreign fire insurance tax premiums to provide benefits to protect volunteer firefighters and their families. Today, Pennsylvania has 1,990 volunteer firefighters' relief associations.

As defined in state law,<sup>2</sup> a firefighters' relief association, or FRA, is an organization formed primarily for the purpose of affording financial protection to volunteer firefighters against the consequences of misfortune suffered as a result of their participation in the fire service. As discussed earlier in this section, the term "fire service" encompasses various services and activities in addition to protecting the public against fire.

Act 1968-84, as amended, 53 P.S. §8501 et seq., the Volunteer Firefighters' Relief Association Act, further provided for FRAs by regulating their expenditure of funds and the administration of relief association affairs. For example, Act 84 requires that a relief association conduct its affairs as a separate legal entity, either as a body corporate governed by a charter and bylaws, or an unincorporated association of individuals governed by a constitution and bylaws. An FRA may not commingle its records with those of a fire company. Likewise, FRAs must maintain separate relief association accounts, and issue any investments in the name of the relief association.

Act 84 also sets forth minimum requirements for the operation, management, and administration of FRAs. These include requirements to establish bylaws, maintain meeting minutes, and keep detailed records of financial activities. The act also requires that the association's bylaws state the requirements for membership and meeting procedures. Act 84 also (1) provides that relief associations may solicit and receive gifts and contributions from any source; (2) specifies the purposes for which association funds may be spent; and (3) identifies general types of authorized expenditures as well as the types of benefits an FRA may provide its members.

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<sup>2</sup>53 P.S. §8501 et seq.



## **C. What Is the Source and Purpose of State Aid for Volunteer Firefighters' Relief Associations?**

State revenues distributed annually to volunteer firefighters' relief associations are derived from the Insurance or Gross Premiums Tax. Both domestic (i.e., in-state) and foreign (i.e., out-of-state) insurance companies are subject to this tax. The yearly gross premiums received from doing business in the Commonwealth form the tax base. The monies which are allocated to volunteer firefighters' relief associations come from a 2 percent tax imposed on the gross premiums of fire insurance policies written in Pennsylvania by foreign companies. In this case, the term "foreign fire insurance" means any insurance written by an insurance company which is not incorporated in the Commonwealth of Pennsylvania. In calendar year 1997, a total of \$54.2 million was available for distribution from this source.

The essential purpose of this state aid is best expressed in the context of the statement of purpose for a volunteer firefighters' relief association. The Legislature's stated purpose in enacting Act 1968-84, the Volunteer Firefighters' Relief Association Act, was to encourage individuals to participate in the fire service as volunteer firefighters. Act 84 establishes criteria and standards for the orderly administration and conduct of FRA affairs in order to ensure, "as far as circumstances will reasonably permit," that funds will be available for the protection of volunteer firefighters and their heirs.

As previously noted, FRAs are organized primarily for the purpose of affording "financial protection" to volunteer firefighters against the "consequences of misfortune suffered as a result of their participation in the fire service." Although FRAs may, by statute, also serve other purposes, such other purposes are to be pursued provided only that adequate provisions be first made to serve their primary purpose (i.e., "the financial protection" of firefighters). The accounts and records of each FRA which receives state aid are subject to a regular audit by the Department of the Auditor General.

Section IV of this report provides a more detailed discussion of statutorily authorized spending purposes and an overview of the FRA audit function performed by the Department of the Auditor General.

### III. The State Aid Allocation Formula

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#### A. What Is the Statutory Formula?

Act 1984-205, as amended, 53 P.S. §895.701 et seq., the Foreign Fire Insurance Tax Distribution Law, governs the allocation of state aid from the foreign fire insurance premium tax. Pursuant to the act, the net amount the Commonwealth receives from the tax on gross premiums paid by foreign fire insurance companies is deposited into the Fire Insurance Tax Fund. Fund monies are subsequently paid to the treasurer of each Commonwealth municipality according to a formula which is based on the municipality's population and real estate market value.

Fifty percent of a municipality's allocation is based on the municipality's population in proportion to the population of the entire Commonwealth (based upon the latest national census). The other 50 percent of a municipality's allocation is based on the market value of real estate in the municipality in proportion to the market value of real estate for the entire Commonwealth (according to the most recent statistics from the State Tax Equalization Board).

The formula works as follows:

1. The Department of the Auditor General determines from the Department of Revenue the total amount of state aid available for allocation from Foreign Fire Insurance Premium Tax revenues.
2. The Auditor General then calculates a "population factor" as follows:

$$\frac{\text{50\% of Total State Aid Available}}{\text{Total State Population}} = \text{Population Factor}$$

3. The Auditor General next calculates a "real estate market value factor" as follows:

$$\frac{\text{50\% of Total State Aid Available}}{\text{Total State Market Value of Real Estate}} = \text{Real Estate Market Value Factor}$$

4. To determine the maximum to be allocated to any municipality, the Auditor General then multiplies the municipality's population (based on the most recent national census) by the calculated "population factor" (#2 above); the product is then added to the product of the market value of the municipality's real estate (based upon the most recent statistics from the State Tax Equalization Board) multiplied by the real estate market value factor (#3 above).

Part B of this section illustrates the application of this formula using 1997 state aid data and allocation factors.

## **B. How Does the Formula Allocation and Distribution Process Work?**

Both the state's paid and volunteer firefighters receive state financial assistance in the form of proceeds from the Foreign Fire Insurance Premiums Tax. The process through which revenues from this source are allocated and distributed to municipalities is shown on the flowchart in Exhibit 1. The following narrative provides an overview of the process.

**1. By March 31: Annual Certification of Municipal Fire Services Type -** Annually, by March 31, each of the Commonwealth's 2,569<sup>1</sup> municipalities is required by law to notify the Auditor General of the type(s) of fire services provided in their respective jurisdictions. Municipalities are required to certify whether their residents and businesses are served solely by paid firefighters, solely by volunteer firefighters, or by some combination of the two. Additionally, those municipalities served by both volunteer and paid firefighters must certify the number of full-time paid firefighters as well as the proportion of fire services provided by paid versus volunteer companies.

**2. Early July: Determination of Available Revenues -** In early July the Department of Revenue notifies the Auditor General of the total amount of Foreign Fire Insurance Premiums Tax revenues available for allocation. (The amount available for allocation in CY 1997, \$54.2 million, was derived from FY 1996-97 revenue collections--see Part C of this section.)

**3. July-September: Application of the Allocation Formula -** The Auditor General's Municipal Pension and Fire Relief Program Unit then calculates an allocation amount for each of the Commonwealth's municipalities. This is done through the use of a statutory formula which is based on a municipality's population and the market value of its real estate. As shown on Exhibit 2, which focuses on the specifics of the 1997 allocation, 50 percent of the allocation is based on population and 50 percent on market value of real estate. The amount determined from this calculation represents the maximum that will be allocated to the municipality.

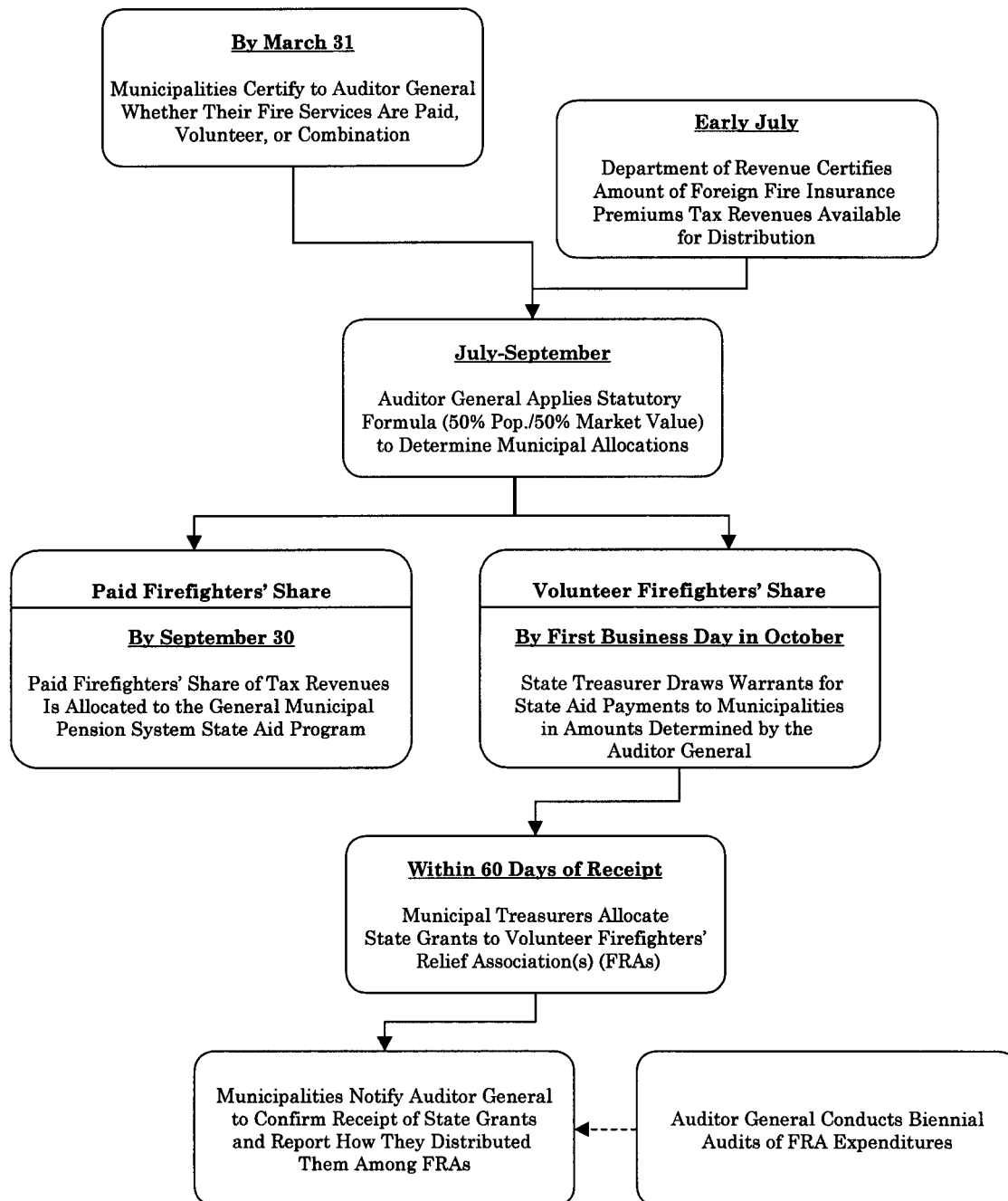
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<sup>1</sup>Appendix B lists Pennsylvania municipalities by type and population range as of April 1998.

## Exhibit 1

### The Process Used to Allocate State Aid to Volunteer Firefighters' Relief Associations

(From Foreign Fire Insurance Premiums Tax Revenues)



Source: Developed by LB&FC staff from pertinent statutes, program documents, and other information obtained from the Department of the Auditor General.

## Exhibit 2

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### Application of the Formula Used to Allocate State Aid to Municipalities, 1997\*

**Population Factor:** 50% of a municipality's allocation is based on its population in proportion to the population of the entire Commonwealth.

$$\begin{array}{rclcl} \text{50\% of total 1997 state aid available}^a & = & \$27,091,455 & = & \$2.28 \\ \text{Total state population}^b & = & 11,888,397 & & \end{array}$$

Thus, in 1997 each municipality received state aid in the amount of \$2.28 per person.

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**Real Estate Market Value Factor:** 50% of a municipality's allocation is based on the market value of real estate in the municipality in proportion to the market value of real estate for the entire Commonwealth.

$$\begin{array}{rclcl} \text{50\% of total 1997 state aid available}^a & = & \$27,091,455 & = & \$0.000076 \\ \text{Total state market value of real estate}^c & = & \$356,242,066,900 & & \end{array}$$

Thus, in 1997 each municipality received state aid in the amount of \$0.000076 per dollar of real estate market value.

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**Application of the Formula:** To determine the maximum that would be allocated to any municipality, the following formula was applied:

$$\text{Allocation} = \text{Municipal Population} \times \$2.28 + \text{Municipal Real Estate Value} \times \$0.000076$$

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\*Based on data used by the Auditor General for the 1997 allocations.

<sup>a</sup>The total amount available for distribution from the Foreign Fire Insurance Premiums Tax; \$54,182,909 in 1997.

<sup>b</sup>As reported in the 1990 national census.

<sup>c</sup>Based upon the most recent statistics available from the State Tax Equalization Board.

Source: Developed by LB&FC staff from the Foreign Fire Insurance Tax Distribution Law and Department of the Auditor General materials.

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The following illustrates calculations made using the formula shown on Exhibit 2 for three sample municipalities:

1. Municipality X has a population of 49,848 and real estate valued at \$2,139,560,000; it would receive state aid totaling \$276,260.

<u>Population</u>	+	<u>Market Value of Real Estate</u>	=	<u>Amount of State Aid</u>
49,848		\$2,139,560,000		
<u>x 2.28</u>		<u>x .000076</u>		
\$113,653	+	\$162,607	=	\$276,260

2. Municipality Y has a population of 10,976 and real estate valued at \$200,938,600; it would receive state aid totaling \$40,296.

<u>Population</u>	+	<u>Market Value of Real Estate</u>	=	<u>Amount of State Aid</u>
10,976		\$200,938,600		
<u>x 2.28</u>		<u>x .000076</u>		
\$25,025	+	\$15,271	=	\$40,296

3. Municipality Z has a population of 1,518 and real estate valued at \$17,972,000; it would receive state aid totaling \$4,827.

<u>Population</u>	+	<u>Market Value of Real Estate</u>	=	<u>Amount of State Aid</u>
1,518		\$17,972,000		
<u>x 2.28</u>		<u>x .000076</u>		
\$3,461	+	\$1,366	=	\$4,827

**4. By September 30: Allocation of Paid Firefighters' Share to the Pension System** - By September 30, the State Treasurer allocates the paid firefighters' share of available tax revenues to the General Municipal Pension System State Aid Program. This allocation applies to all municipalities in which 100 percent of fire services are provided by paid firefighters. The allocation results in the payment of

general municipal pension system state aid to municipalities for paid firefighters as required by Act 205.

***Example for a Municipality Served 100 Percent by Paid Firefighters:*** Assume that a municipality's share of the Foreign Fire Insurance Premium Tax revenues is \$80,000 and that 100 percent of the municipal fire protection is provided by paid firefighters. In this case, the Department of the Auditor General would allocate the entire \$80,000 to the General Municipal Pension System State Aid Program.

**5. By First Business Day in October: Transfer of Volunteer Firefighters' Share to Municipalities** - The Foreign Fire Insurance Premium Tax amount applicable to a municipality served solely by volunteer firefighters is paid in full to the municipality. The municipality then has a maximum of 60 days from the date of receipt of the monies from the State Treasurer to distribute them to the relief association(s) of the fire department(s) or fire company(ies) actively engaged in providing fire service to the municipality.

***Example for a Municipality Served 100 Percent by Volunteer Firefighters:*** Assume that a municipality's share of the Foreign Fire Insurance Premium Tax revenues is \$25,000 and that 100 percent of the municipal fire protection is provided by volunteer firefighters. In this case, the Department of the Auditor General would allocate the entire \$25,000 to the municipality for further distribution to the relief association(s).

**6. By September 30 or the First Business Day in October: Proportional Transfer for Those Municipalities Served by Both Paid and Volunteer Firefighters** - The Department of the Auditor General makes a "proportional allocation" for those municipalities which are served by both paid and volunteer firefighters. This is based on the relative proportion of municipal fire services provided by paid firefighters and volunteer firefighters as certified annually to the Auditor General.

For each municipality served by both paid and volunteer firefighters, the Department of the Auditor General examines the proportion of the fire service protection in a municipality provided by each type of firefighter (paid or volunteer) as certified by the municipality to determine the proportional division of the available money from the Foreign Fire Insurance Premium Tax. However, by law, in no case is the amount to be allocated to the General Municipal Pension System State Aid Program for paid firefighters to be less than the smaller of (a) the amount of Foreign Fire Insurance Premium Tax applicable to the municipality, or (b) \$1,100 per paid firefighter. Once this allocation is made the difference is paid to the municipality for

subsequent distribution to the relief association(s) of the fire department(s) or fire company(ies) actively engaged in providing fire service to the municipality.

**7. Within 60 Days Following Receipt of Municipality's Share of the Foreign Fire Insurance Premium Tax: Municipal Distribution to FRAs** - The treasurers of the several cities, incorporated towns, townships, and boroughs pay the proceeds or designated share of the state aid proceeds as determined by the governing body of the municipality to the Volunteer Firefighters' Relief Association(s) that serve(s) the municipality.

*Example for a Municipality Served by Both Paid and Volunteer Firefighters (Percentage Method):* Assume that the amount of state aid due a municipality which is served by both paid and volunteer firefighters is \$50,000. Also, assume that the municipality certifies that 30 percent of the municipal fire protection is protected by paid firefighters, and that the number of paid firefighters is 20.

In such cases the Department of the Auditor General must determine the portion of the allocation to be transferred for paid firefighters and the portion to be paid to municipalities for volunteer firefighters. This calculation is made as follows:

50% Paid Firefighters Portion: \$50,000 x .30	=	\$15,000
50% Volunteer Firefighters Portion: \$50,000 x .70	=	<u>35,000</u>
		\$50,000

At the same time, the Department of the Auditor General also calculates the paid firefighters share by multiplying the number of paid firefighters reported by the municipality (in this case, 20) by \$1,100. Multiplying 20 x \$1,100 results in an allocation amount of \$22,000.

As provided in Act 205, the Auditor General is then required to compare the amounts calculated for paid firefighters by the percentage method above (i.e., \$15,000) to the amount which results from the number of paid firefighters methods (i.e., \$22,000).

Act 205 provides that the share to be transferred for paid firefighters is to be the lesser of these two amounts. Thus, in this case, the Department of the Auditor General would allocate \$15,000 to the General Municipal Pension System State Aid Program (based on the percentage method) and pay \$35,000 to the municipality for distribution to the relief association(s).



*Example for a Municipality Served by Both Paid and Volunteer Firefighters*

*(Number of Paid Firefighters Method):* Assume that a municipality's share of the Foreign Fire Insurance Premium Tax monies is \$50,000 and that the municipality certifies that 50 percent of the municipal fire protection is provided by volunteer firefighters and that 50 percent is provided by paid firefighters. Again, assume that the municipality has 20 paid firefighters.

As in the previous example, the Department of the Auditor General must again determine the portion of the allocation to be transferred for paid firefighters and the portion to be paid to municipalities for volunteer firefighters.

$$\begin{array}{rcl} 50\% \text{ Paid Firefighters Portion: } \$50,000 \times .50 & = & \$25,000 \\ 50\% \text{ Volunteer Firefighters Portion: } \$50,000 \times .50 & = & \underline{25,000} \\ & & \$50,000 \end{array}$$

At the same time, the Department of the Auditor General also calculates the paid firefighters share by multiplying the number of paid firefighters reported by the municipality (in this case, 20) by \$1,100. Multiplying 20 x \$1,100 results in an allocation amount of \$22,000.

As provided in Act 205, the Auditor General is then required to compare the amounts calculated for paid firefighters by the percentage method above (i.e., \$25,000) to the amount which results from the number of paid firefighters method (i.e., \$22,000).

Act 205 provides that the share to be transferred for paid firefighters is to be the lesser of these two amounts. Thus, in this case, the Department of the Auditor General would allocate \$22,000 to the General Municipal Pension System State Aid Program (based on the paid firefighters method) and pay \$28,000 to the municipality for distribution to the volunteer firefighters' relief association(s).

**8. Following September 30: Municipal Confirmation of Funds Receipt and Distribution** - Municipalities provide written certification to the Department of the Auditor General confirming the receipt and distribution of Foreign Fire Insurance Premiums Tax money to volunteer firefighters' relief association(s) of the fire company(ies) which provide the municipality's fire protection.

## C. How Much Was Allocated and Distributed in 1997 and to Whom?

For 1997, the Department of Revenue certified that \$54,182,909 in Foreign Fire Insurance Tax revenues was available for distribution. By applying the formula discussed earlier in this section, the Department of the Auditor General calculated the share of this amount to which each of the Commonwealth's units of local government was entitled. Once received at the local level, the municipalities determine the manner in which the allocation is distributed to individual firefighters' relief associations.

### Allocations to Municipalities

Based on a review of Treasury voucher transmittals, we determined that in 1997 the formula allocated approximately \$11.7 million to the General Municipal Pension State Aid Program for municipalities served by paid firefighters. Additionally, about \$42.5 million was paid to municipalities served exclusively by volunteers or some combination of paid and volunteer firefighters (see Table 2).

Table 2

### Total 1997 Allocations for Paid and Volunteer Firefighters

<u>Allocated to:</u>	<u>Amount Allocated</u>
General Municipal State Aid Program for Paid Firefighters .....	\$11,661,691
Municipalities Served by Volunteer or Combination Paid/Volunteer Firefighters .....	<u>42,521,217</u>
Total Allocation .....	\$54,182,909 <sup>a</sup>

<sup>a</sup>Does not add due to rounding.

Source: Pennsylvania Department of Treasury voucher transmittals.

Using allocation records maintained by the Department of the Auditor General, we found that the amounts allocated to individual municipalities served by volunteer fire services ranged from a low of \$117 to a high of \$534,965. Statewide, the average municipality award was \$16,714. Table 3 shows the total award, average award, and range of awards to municipalities served by volunteer fire services within each of the Commonwealth's 67 counties. Appendix C lists the amount received by each municipality in 1997, alphabetically by county.

Table 3

**A County by County Breakdown of the Amount of  
State Aid Allocated to Municipalities in 1997**

<u>County</u>	<u>Total</u>	<u>Amounts Received by Municipalities</u>		
		<u>Average</u>	<u>Minimum</u>	<u>Maximum</u>
Adams .....	\$ 383,758	\$ 11,287	\$ 2,050	\$ 30,792
Allegheny .....	4,128,008	33,024	393	191,808
Armstrong .....	261,163	5,804	355	19,223
Beaver .....	671,728	12,674	201	55,346
Bedford .....	189,565	4,989	254	22,704
Berks .....	1,475,006	19,408	792	104,213
Blair .....	313,396	13,626	918	49,480
Bradford .....	248,615	4,875	539	22,715
Bucks .....	3,153,778	59,505	3,877	287,417
Butler .....	645,455	11,526	385	101,260
Cambria .....	483,298	7,671	534	59,389
Cameron .....	22,428	3,204	373	9,664
Carbon .....	270,843	11,776	1,020	37,127
Centre .....	567,736	15,770	1,036	144,007
Chester .....	2,449,890	33,560	2,074	250,221
Clarion .....	150,352	4,422	269	21,971
Clearfield .....	296,571	5,931	261	46,594
Clinton .....	143,774	4,958	228	29,322
Columbia .....	261,516	7,925	147	44,121
Crawford .....	277,291	5,546	496	26,063
Cumberland .....	1,011,765	29,758	1,215	127,569
Dauphin .....	957,322	23,933	835	210,246
Delaware .....	2,395,593	49,908	2,770	276,329
Elk .....	137,820	11,485	622	59,737
Erie .....	723,799	19,047	788	235,092
Fayette .....	465,779	11,090	420	47,778
Forest .....	23,261	2,585	1,576	5,398
Franklin .....	505,966	24,094	716	58,953
Fulton .....	53,514	4,116	124	8,898
Greene .....	166,483	6,403	599	23,469
Huntingdon .....	163,446	3,405	308	23,411
Indiana .....	327,463	8,617	240	64,924
Jefferson .....	165,713	4,874	2,118	21,835
Juniata .....	91,411	4,872	2,044	13,461
Lackawanna .....	546,046	14,001	1,256	38,284
Lancaster .....	1,922,426	32,583	4,418	179,962
Lawrence .....	254,284	9,780	219	40,169
Lebanon .....	503,287	19,357	117	68,922
Lehigh .....	976,135	42,441	7,327	126,972

**Table 3 (Continued)**

<u>County</u>	<u>Total</u>	<u>Amounts Received by Municipalities</u>		
		<u>Average</u>	<u>Minimum</u>	<u>Maximum</u>
Luzerne .....	\$ 966,147	\$ 13,056	\$ 377	\$ 44,137
Lycoming.....	370,807	7,271	1,003	53,004
McKean .....	129,044	6,145	1,439	18,640
Mercer .....	360,280	7,666	465	66,031
Mifflin .....	174,657	10,916	813	310,330
Monroe .....	681,352	34,068	3,870	72,733
Montgomery.....	4,283,290	69,085	2,514	534,965
Montour .....	79,114	7,192	746	20,016
Northampton .....	875,934	24,332	1,054	101,636
Northumberland....	360,972	10,027	1,046	38,259
Perry .....	179,222	5,974	512	19,579
Pike .....	276,707	21,285	3,485	42,074
Potter .....	71,065	2,292	202	10,837
Schuylkill.....	578,682	8,637	474	55,719
Snyder .....	157,174	7,484	2,446	21,813
Somerset .....	324,835	6,497	190	39,640
Sullivan.....	38,248	2,942	622	7,893
Susquehanna .....	170,467	4,371	383	11,460
Tioga .....	164,504	4,218	507	15,179
Union .....	155,685	11,120	957	27,581
Venango .....	144,997	5,000	721	26,122
Warren.....	128,096	4,927	576	17,586
Washington.....	710,191	10,926	170	75,827
Wayne .....	280,068	10,002	1,002	32,212
Westmoreland.....	1,503,074	23,124	728	188,603
Wyoming .....	123,398	5,365	960	20,597
York.....	<u>1,447,526</u>	20,105	1,043	108,962
State.....	\$42,521,217 <sup>a</sup>	\$16,714	\$117	\$534,965

<sup>a</sup>This total differs from the total amount of 1997 state aid awarded to volunteer firefighters' relief associations shown on Table 5. The \$42,521,217 total shown above as allocated to municipalities in 1997 is \$2,188,638 greater than the total shown on Table 5 as being awarded to FRAs. The difference is attributable to the following: (1) 112 municipalities did not report to the Auditor General on how they distributed their allocations; and (2) errors and discrepancies that were present in reports submitted by the municipalities.

Source: Developed by LB&FC staff from information obtained from the Department of the Auditor General.

Table 4 lists the top recipients of state aid allocations among all Pennsylvania municipalities in 1997. Each of the 61 local governments listed on the table received more than \$100,000 in Foreign Fire Insurance Premium Tax revenues.

Table 4

**Municipalities That Received State Allocations for FRAs  
in Excess of \$100,000 From Foreign Fire Insurance  
Premium Tax Revenues, 1997**

(As Allocated by the Department of the Auditor General)

<u>Municipality</u>	<u>Amount</u>	<u>Municipality</u>	<u>Amount</u>
Lower Merion Township .....	\$ 534,965	Springfield Twp. ( <i>Delaware</i> ).....	\$ 134,836
Abington Township ( <i>Montgomery</i> ) ..	314,268	Montgomery Twp. ( <i>Montgomery</i> )....	132,498
Bensalem Township .....	287,417	Upper Moreland Township .....	132,166
Haverford Township.....	276,329	Hampden Township .....	127,569
Tredyffrin Township.....	250,221	Upper St Clair Township.....	127,097
Bristol Township .....	244,579	Whitehall Township.....	126,972
Middletown Township ( <i>Bucks</i> ).....	241,402	Derry Township ( <i>Dauphin</i> ) .....	122,020
Millcreek Township .....	235,092	West Goshen Township .....	120,817
Northampton Township ( <i>Bucks</i> ) ....	221,327	East Hempfield Township .....	119,067
Upper Merion Township .....	213,368	Springfield Twp. ( <i>Montgomery</i> ) .....	118,416
Radnor Township .....	213,083	North Huntingdon Township .....	118,078
Lower Paxton Township.....	210,246	Whitemarsh Township.....	115,037
Penn Hills Township .....	191,808	Moon Township .....	113,291
Cheltenham Township .....	189,823	South Whitehall Township .....	111,767
Hempfield Twp. ( <i>Westmoreland</i> ) .....	188,603	West Mifflin Borough.....	111,261
Lower Makefield Township.....	186,977	Plymouth Twp. ( <i>Montgomery</i> ).....	109,809
Falls Township ( <i>Bucks</i> ).....	186,791	Swatara Township ( <i>Dauphin</i> ) .....	109,570
Manheim Twp. ( <i>Lancaster</i> ) .....	179,962	York Township .....	108,962
Ross Township ( <i>Allegheny</i> ) .....	172,025	Lower Providence Township.....	107,433
Upper Dublin Township .....	171,718	Plum Borough .....	107,383
Upper Darby Township .....	169,185	City of Reading.....	104,213
Bethel Park Borough.....	168,394	East Goshen Township .....	102,459
Monroeville Borough .....	167,238	Lower Macungie Township.....	102,394
Warminster Township.....	160,401	Lower Southampton Township ....	102,382
McCandless Township.....	159,920	Susquehanna Twp. ( <i>Dauphin</i> ) .....	101,749
State College Borough.....	144,007	Bethlehem Township .....	101,636
Marple Township.....	141,768	Mun. Murrysville Borough .....	101,591
Horsham Township .....	139,520	Norristown Borough .....	101,590
Ridley Township .....	139,291	Cranberry Township ( <i>Butler</i> ).....	101,260
Shaler Township.....	137,711	West Whiteland Township .....	100,921
Whitpain Township .....	136,084		

NOTE: In some cases, more than one Pennsylvania municipality has the same name. To avoid confusion, when one of these municipalities is listed on this table, the (*county name*) is also provided for further identification purposes.

Source: Developed by LB&FC staff from an examination of allocation records obtained from the Department of the Auditor General.

## **Distribution of State Funding to FRAs**

The statutory formula does not apply to funds distribution at the local level and each municipality is authorized to distribute its state allocation as it deems appropriate. An examination of the distribution methods used by individual municipalities was beyond the scope of this study. However, it appears that many municipalities attempt to base their distribution on the proportion of fire protection services they receive from a volunteer fire company or companies affiliated with particular FRAs. As a result, it is possible that any given FRA might receive state aid monies from more than one municipality. For example, consider that one FRA and the company with which it is affiliated is located in and serves Municipality X. This FRA will receive funding from Municipality X, but it may also receive funding from Municipalities Y and Z if the company provides either direct or back-up fire services to those communities.

Table 5 shows the total award, average award, and range of awards made to FRAs within each Commonwealth county in 1997. We found that the amounts awarded to individual FRAs ranged from a low of \$147 to a high of \$534,965. Statewide, the average award granted to FRAs was \$21,061. Appendix D shows the amount received by each FRA in 1997; this appendix lists FRAs alphabetically within counties.

Table 6 lists the top recipients of state funding among all FRAs in 1997. Each of the 49 FRAs listed on the table received more than \$100,000 in Foreign Fire Insurance Premium Tax revenues.

Table 5

**A County-by-County Breakdown of the Amount of State Aid  
Received by Volunteer Firefighters' Relief Associations in 1997**

<u>County</u>	<u>Total</u>	<u>Amounts Received by FRAs</u>		
		<u>Average</u>	<u>Minimum</u>	<u>Maximum</u>
Adams.....	\$ 381,987	\$14,148	\$ 3,266	\$ 40,267
Allegheny.....	3,673,939	24,493	1,605	172,025
Armstrong .....	253,641	9,059	1,170	23,610
Beaver.....	665,962	13,319	497	55,346
Bedford .....	183,460	15,288	6,168	47,845
Berks .....	1,351,525	20,793	4,510	82,223
Blair.....	312,045	19,503	3,985	49,480
Bradford .....	241,860	10,077	1,646	25,215
Bucks .....	2,795,321	51,765	3,877	221,327
Butler .....	651,895	18,626	3,200	101,260
Cambria.....	454,443	10,099	534	59,389
Cameron .....	22,410	7,470	1,005	19,810
Carbon .....	250,088	11,909	1,969	22,848
Centre.....	556,902	34,806	1,704	314,005
Chester .....	2,289,936	65,427	10,380	206,201
Clarion.....	150,854	8,874	1,503	30,286
Clearfield.....	293,031	10,465	1,238	46,594
Clinton.....	157,837	9,285	1,746	30,137
Columbia .....	237,299	14,831	147	44,121
Crawford.....	251,188	9,303	3,675	26,063
Cumberland.....	916,906	33,959	1,939	127,569
Dauphin.....	916,173	31,592	3,243	210,246
Delaware .....	2,393,822	49,871	2,770	276,329
Elk .....	137,197	17,150	2,046	59,737
Erie .....	471,051	17,446	1,640	46,146
Fayette.....	437,101	9,300	2,029	26,556
Forest.....	21,275	7,092	4,961	9,232
Franklin .....	501,608	29,506	7,079	68,104
Fulton .....	51,605	17,202	13,252	19,377
Greene .....	165,538	10,346	1,257	42,969
Huntingdon .....	154,766	8,598	1,909	24,697
Indiana .....	302,254	14,393	3,575	114,523
Jefferson .....	169,879	9,993	4,195	27,342
Juniata .....	88,911	9,879	4,753	18,991
Lackawanna .....	533,131	16,155	1,988	43,641
Lancaster.....	1,934,715	26,871	1,024	84,987
Lawrence .....	264,567	13,228	2,312	40,169
Lebanon.....	488,081	20,337	3,554	80,307

**Table 5 (Continued)**

<u>County</u>	<u>Total</u>	<u>Amounts Received by FRAs</u>		
		<u>Average</u>	<u>Minimum</u>	<u>Maximum</u>
Lehigh.....	\$ 925,095	\$42,050	\$8,759	\$126,972
Luzerne.....	961,082	11,579	2,419	43,634
Lycoming .....	350,241	11,675	600	53,004
McKean .....	125,000	7,353	1,439	21,105
Mercer .....	349,879	15,212	2,397	69,058
Mifflin.....	155,833	14,167	3,400	31,030
Monroe.....	632,598	35,144	2,914	72,733
Montgomery .....	4,151,617	63,871	2,514	534,965
Montour.....	73,951	14,790	5,897	22,144
Northampton.....	852,330	24,352	2,352	84,061
Northumberland .	309,992	13,478	1,046	44,303
Perry.....	190,053	15,838	5,394	28,118
Pike.....	305,262	21,804	4,341	61,676
Potter.....	77,240	7,724	2,463	21,685
Schuylkill .....	545,091	8,792	598	58,486
Snyder .....	153,667	10,976	3,812	26,300
Somerset.....	317,454	11,338	2,343	28,744
Sullivan .....	39,053	4,339	1,672	8,596
Susquehanna.....	144,352	8,020	1,768	22,752
Tioga .....	156,550	9,784	2,732	37,557
Union.....	147,726	21,104	4,211	61,547
Venango.....	142,377	8,375	1,955	26,122
Warren.....	127,671	7,093	1,147	15,211
Washington .....	709,455	13,911	1,816	75,827
Wayne.....	295,426	15,549	3,951	32,212
Westmoreland .....	1,457,421	14,721	1,183	118,078
Wyoming.....	129,326	14,370	5,047	43,570
York.....	<u>1,382,630</u>	25,139	2,897	84,778
State .....	\$40,332,579 <sup>a</sup>	\$21,061	\$ 147	\$534,965

<sup>a</sup>This total differs from the total shown on Table 3. Please refer to footnote a/ on page 19 for an explanation of this difference.

Source: Developed by LB&FC staff from information obtained from the Department of the Auditor General.



Table 6

**FRAs That Received State Aid Funding of \$100,000 or More  
From Foreign Fire Insurance Premium Tax Revenues, 1997**  
(As Distributed by Municipalities)

<u>FRA Name</u>	<u>Amount</u>	<u>FRA Name</u>	<u>Amount</u>
Lower Merion Twp. ....	\$ 534,965	Hampden Twp. ....	\$ 127,569
State College (Alpha) .....	314,005	Upper Saint Clair Vol. #1 .....	127,097
Haverford Twp. Vol. ....	276,329	Whitehall Twp. (Lehigh).....	126,972
Northampton Fire Co. (Bucks) .....	221,327	Hershey Vol. Fire Co. ....	124,836
Upper Merion Twp. ....	213,368	Longwood Pomarlin .....	120,450
Radnor Twp. ....	213,083	Upper Macungie Twp.....	119,820
Lower Paxton Twp. ....	210,246	Springfield Twp. Vol. (Montgomery).....	118,416
Goshen Fire Co. Vol. (Chester).....	206,201	North Huntingdon Twp. ....	118,078
Yardley Makefield .....	191,758	Whitemarsh Twp. ....	115,037
Berwyn Vol. ....	185,089	Newtown (Bucks) .....	114,847
Paoli .....	182,283	Indiana (Indiana).....	114,523
West Chester Vol. ....	177,097	Moon Twp. Vol. ....	113,291
Ross Twp. ....	172,025	S.Whitehall Twp. Vol. ....	111,767
Upper Dublin Twp. Vol. ....	171,718	Plymouth Twp. Union .....	109,809
Upper Darby Twp. Vol. ....	169,185	Swatara Twp. ....	109,570
Monroeville Vol. ....	167,238	Warminster Fire Co. #1 .....	109,073
McCandless Twp. Vol. ....	159,920	Lower Providence Twp. ....	107,433
Colmar Vol. ....	158,731	Concord Twp. Vol. ....	107,276
Doylestown .....	158,335	Lionville .....	106,465
Horsham Fire Co. #1 Vol.....	139,520	Broomall .....	106,326
Ridley Twp. Vol. ....	139,291	Susquehanna Twp. (Dauphin).....	101,749
Shaler Twp. Vol. ....	137,711	Cranberry Twp. ....	101,260
Centre Square .....	136,084	West Whiteland .....	100,921
Springfield Twp. (Delaware).....	134,836	Carlisle .....	100,405
Willow Grove Fire Co. #1 .....	132,166		

Source: Developed by LB&FC staff from an examination of allocation and grant records obtained from the Department of the Auditor General.

## IV. Use and Oversight of State Aid Allocations

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Each fall volunteer firefighters' relief associations receive state funding from the 2 percent state tax on foreign fire insurance premiums. As described in Section III, the Department of the Auditor General distributes these monies to municipalities using the state aid allocation formula established in the law. Table 7 shows that the amount available for distribution to the municipalities gradually increased from 1989 through 1996 but declined in 1997 and again in 1998.

Table 7

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### Amount of Foreign Fire Insurance Premium Tax Revenues Distributed Annually, 1989 to 1998

<u>Calendar Year</u>	<u>Allocation Amount for:</u>		<u>Total</u>
	<u>Volunteer Firefighters</u>	<u>Paid Firefighters</u>	
1989 .....	\$34,091,543	\$12,551,773	\$46,643,316
1990 .....	36,314,520	11,993,619	48,308,139
1991 .....	38,105,847	11,771,813	49,877,660
1992 .....	38,170,378	11,553,380	49,723,758
1993 .....	38,809,305	11,790,486	50,599,791
1994 .....	39,975,711	11,712,491	51,688,202
1995 .....	42,414,083	12,155,200	54,569,283
1996 .....	42,696,141	12,027,788	54,723,929
1997 .....	42,521,217	11,661,691	54,182,908
1998 .....	41,651,306	11,451,574	53,102,880

Source: Developed by LB&FC staff from voucher transmittals issued by the Pennsylvania Department of the Auditor General.

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This section discusses the purposes for which state aid allocations can be used, assesses spending of 1997 funds by a sample of FRAs, and examines the nature and extent of state level oversight of this funding.

#### A. For What Purposes Are Volunteer Firefighters' Relief Associations Authorized to Use This State Funding?

**Authorized Spending Purposes.** The purpose of the General Assembly in enacting the Volunteer Firefighters' Relief Association Act, Act 1968-84, was to encourage individual participation in the fire service and provide financial protection to volunteer firefighters against the consequences of misfortune suffered as a result of their participation in the fire service. The act specifies how FRA funds may be spent and identifies the types of benefits a relief association may provide its members.

The broad purposes for which FRAs are authorized to spend state funds are listed on Exhibit 3. As shown, the primary thrust of these statements is on the provision of financial assistance; insurance; safeguards for preserving life, health, and safety; and rehabilitation.

### Exhibit 3

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#### **Broad Purposes for Which FRAs May Expend State Funds**

- To provide financial assistance to volunteer firefighters who may suffer injury or misfortune by reason of their participation in the fire service;
- To provide financial assistance to the widow, children and/or other dependents of volunteer firefighters who lose their lives as a result of their participation in the fire service;
- To provide, either by insurance or by the operation of a beneficial fund, for the payment of a sum certain to the designated beneficiaries of a participating member in such fund following the death of such member for any cause, and to establish criteria which members must meet in order to qualify as participants in such death benefit fund;
- To provide safeguards for preserving life, health, and safety of volunteer firefighters, so as to ensure their availability to participate in the fire service;
- To provide financial assistance to volunteer firefighters who, after having actively participated in the fire service for a specified minimum term, are no longer physically able to continue such participation and are in need of financial assistance;
- To provide funds to aid the rehabilitation of volunteer firefighters who have suffered an impairment of their physical capacity to continue to perform their normal occupations; and
- In any event, to provide sufficient funds to ensure the efficient and economical handling of the business of the association, in accomplishing the objectives herein above set forth.

Source: 53 P.S. §8501 et seq., the Volunteer Firefighters Relief Association Act.

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Section 6(e) of the act lists specific expenses and benefits for which relief association monies can be used. These are described in Exhibit 4 beginning on the next page.

One provision listed on Exhibit 4, the “safeguards provision (#11),” authorizes spending for items for “preserving life, health, and safety of volunteer firefighters, so as to ensure their availability to participate in the fire service.” In many cases, whether certain of these purchases can be paid for using state funds is a matter of interpretation. However, because the Department of the Auditor General is responsible for auditing FRA expenditures, it cannot also make preaudit determinations on expenditures.

## **Specific Expenses and Benefits for Which FRAs Are Authorized to Spend State Funds**

(As Stated in Act 1968-84)

1. **General Administrative Expenses:** To pay for such normal and reasonable operating expenses as may be appropriate to the businesslike conduct of its affairs including legal fees and including but not by way of limitation the rental or purchase of offices, the payment of reasonable compensation of any needed employees, and the purchase of office equipment and supplies.
2. **Purchase of Insurance Contracts:** To purchase contracts of insurance which shall at the least afford financial assistance to active members of the fire service represented by the association against losses due to injury suffered in the fire service and which may also provide in the order named, (i) for payments to the surviving spouse or other dependents of a member in the event of the member's death, (ii) for protection of active firefighters against disease, (iii) for the replacement or purchase of prosthetic devices such as visual aids, hearing aids, dentures, braces, crutches, and the like, where such devices have been lost or damaged while the owner was engaged in the fire service or where the need for such devices arises because of functional impairment attributable to participation in the fire service, (iv) for the repair or replacement if necessary of articles of clothing or pocket pagers damaged or lost in the course of participation in the fire service, and (v) for disability incurred after service for a minimum of 20 years as a volunteer firefighter.
3. **Death Benefits:** To maintain a beneficiary or death benefit fund and to pay a sum certain from that fund to the beneficiary of any participant in that fund upon his or her death. In the event a beneficiary is not designated or a designated one has predeceased the participant, the sum certain shall be paid to the estate of the participant.
4. **Other Benefits:** To pay in full or in part for damage or loss in any of the categories mentioned in clause 2 above in any specific case in which (i) no policy of insurance is in force which covers the risk, or (ii) the amount payable under insurance policies in force is inadequate to cover the loss.
5. **Tokens of Sympathy and Goodwill:** To pay the costs of procuring and forwarding tokens of sympathy and goodwill to a volunteer firefighter who may be ill or hospitalized as a result of participation in the fire service or who may die or who may be seriously ill for any reason.
6. **Cash Payments:** To make cash payments to families in distressed circumstances by reason of age, infirmities, or other disabilities suffered by one of the family in the course of his or her participation in the fire service as a volunteer firefighter.
7. **Association Membership Fees:** To acquire and maintain membership in any statewide association or corporation which extends advice and assistance to firefighters' relief associations in the conduct of their affairs and to pay reasonable expenses of travel and maintenance to a duly elected delegate for attendance at such meetings of such statewide association or corporation.

## Exhibit 4 (Continued)

8. **Rehabilitation Insurance:** To contribute or to purchase contracts of insurance which will contribute towards the costs of rehabilitating and retraining volunteer firefighters who by reason of their participation in the fire service have suffered a major impairment of their ability to continue their vocation.
9. **Non-Covered Medical and Surgical Bills:** To pay for medical and surgical bills arising from injuries sustained by volunteer firefighters while engaged in activities of the fire company to the extent that said bills are not covered by insurance provided by the relief association.
10. **Training Expenses:** To pay reasonable expenses actually and necessarily incurred for attending bona fide firefighters' training schools.
11. **Purchase of "Safeguards":** To purchase safeguards for preserving life, health, and safety of volunteer firefighters, so as to ensure their availability to participate in the volunteer fire service.
12. **Liability Insurance:** To secure insurance against the legal liability of the volunteer firefighters for loss and expense from claims arising out of the performance of their official, authorized duties while going to, returning from, or attending fires or while performing their duties as special fire police.
13. **Health and Fitness Programs:** To maintain comprehensive health, physical fitness, and physical monitoring programs that provide for physical fitness activities, nutrition education and instruction, and health and fitness evaluation and monitoring. The programs shall be approved by the nearest state-licensed health care facility which is authorized to provide the service.<sup>a</sup>
14. **Exercise and Fitness Equipment:** To purchase exercise and fitness equipment for use by volunteer firefighters. Expenditures for exercise and fitness equipment shall not, however, exceed \$2,000 in any two-year period.<sup>a</sup>
15. **Fire Hose and Nozzles:** To purchase fire hose and nozzles.<sup>a</sup>
16. **Fire Prevention Materials:** To purchase fire prevention materials for public distribution.<sup>a</sup>

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<sup>a</sup>These spending purposes were authorized by Act 1993-78.

Under an informal working agreement with the Department of the Auditor General, this responsibility now resides within the Governor's Center for Local Government Services in the Department of Community and Economic Development (DCED). DCED reportedly receives about 1,000 preaudit determination requests per year. Volunteer FRAs who require a predetermination on eligibility of their proposed expenditures are directed to contact DCED. In most cases, the requesting FRA is then required to submit information in writing to DCED on the proposed purchase.

DCED considers the request and arrives at a preaudit determination, sometimes after consulting with the State Fire Commissioner and/or the Department of the Auditor General. DCED then sends written notification to the FRA of the determination. The DCED maintains and shares with the Department of the Auditor General a comprehensive list of all expenditure determinations. At the time of this study, this list included over 500 authorized items in such categories as "fire apparatus/equipment," "lighting equipment," "training," "rescue/medical equipment," "hazardous materials equipment," "boat equipment," "administrative," "insurance," and "investments."

### **Authorized Investments**

Volunteer firefighters' relief association officials, as part of their responsibility for the management of association assets, may purchase government and corporate securities. These purchases are governed by the Fiduciaries Investment Act. See Exhibit 5 for a list of investments which may be purchased.

#### **Exhibit 5**

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### **Investments Which May Be Purchased by Relief Associations**

- Government securities, e.g., treasury bills, treasury bonds, treasury notes.
- Bank, savings and loan, and credit union instruments, e.g., certificates of deposit, money market certificates.
- Corporate stock, e.g., corporate stock, corporate bonds, mutual funds.

Source: Management Guidelines for Volunteer Firefighters' Relief Associations, Department of Auditor General, 1998.

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Act 84 permits relief associations to lend funds or issue mortgages to volunteer fire companies as long as their bylaws do not prohibit this type of transaction. The fire company and relief association must enter into a formal agreement that sets forth the collateral provisions, an amortization schedule, and a rate of interest (minimum 3 percent).

Act 84 also permits relief associations to borrow funds to operate the association in a businesslike manner. The authorization for such a transaction must be given by the association's membership and recorded in the minutes. The loan agreement should set forth a specific payment schedule, a reasonable rate of interest, and the specific assets that have been secured as collateral for the loan.

## **B. Are Expenditures by Volunteer Firefighters' Relief Associations Subject to State-Level Oversight?**

In addition to administering the annual formula distribution of Foreign Fire Insurance Premium Tax revenues to each municipality, the Department of the Auditor General is also responsible for auditing the financial accounts of all volunteer firefighters' relief associations. The Volunteer Firefighters' Relief Association Act, Act 1968-84, as amended, states that:

The Department of the Auditor General shall have the power, and its duty shall be, to audit the accounts and records of every volunteer firefighters' relief association receiving any money under Chapter 7 of the act of December 18, 1984 (P.L. 1005, No.205), known as the "Municipal Pension Plan Funding Standard and Recovery Act," as amended, as far as may be necessary to satisfy the department that the money received was expended or is being expended for no purpose other than that authorized by this act. Copies of all such audits shall be furnished to the Governor.

The Auditor General's Bureau of Liquor/Firefighters' Relief Association Audits is charged with auditing all volunteer firefighters' relief associations. Approximately 30 auditors from this Bureau examine all financial and related business transactions involving the relief associations. The FRAs are generally audited on a two-year cycle.

Audit experience has shown that many relief associations fail to maintain records which sufficiently detail the FRA's financial transactions. The Auditor General's staff frequently found these records to be deficient in that they did not fully describe the source and purpose of association transactions. Also, supporting documentation required to verify those records was reportedly often unavailable.

To assist the FRAs, the Department of the Auditor General has established "management guidelines" for the program which include minimum recordkeeping requirements including a chart of accounts, journal, ledger, financial statements, investment roster, and equipment inventory. These guidelines are updated and issued every two years to the FRAs. Required documentation is examined by Auditor General audit staff during on-site audits of the FRA's financial operations. We found that as of December 1998, the Auditor General's staff had completed nearly all of the FRA biennial audits for the period ending December 31, 1996.

We examined copies of the audit reports issued for each of the 77 FRAs in our sample to establish a composite profile of audit finding outcomes. Findings in the Auditor General audit reports fall into two broad categories: compliance findings and internal controls findings. The first category relates to statutory requirements; the second, internal controls, uses criteria that might best be placed in the category of “good business practices.”

Further, audit reports state whether or not the Department of the Auditor General classified any of the findings as constituting a “material weakness.” A material weakness is a condition in which an internal control measure would not provide adequate assurance that assets are safeguarded against loss or unauthorized use. We found that the vast majority of the findings in our sample did not represent material weaknesses. Of the 77 audit reports we examined, there were 78 total findings (see Table 8), of which four findings (5 percent) were determined to involve a material weakness.

In one of these cases, the Auditor General found that a volunteer firefighters’ relief association had over \$21,000 of undocumented expenditures and reported findings describing inadequate financial and investment recordkeeping and other related deficiencies. If not resolved, the following year’s allocation for this FRA would be withheld.

Table 8

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**Nature of the Findings From a  
Sample of Recent Auditor General Audits of FRAs**

Unauthorized Expenditures .....	11
Noncompliance With Prior Audit Recommendation.....	10 <sup>a</sup>
Failure to Obtain PA Sales Tax Exemption .....	7
Insufficient Officer’s Bond Coverage .....	7
Failure to Provide/Prepare Financial Statements .....	5
Failure to Obtain Federal Tax Identification Number .....	5
Inadequate Relief Association Bylaws.....	5
Failure to Maintain Complete and Accurate Equipment Inventory .....	3
Undocumented Expenditures.....	3
Untimely Deposit of State Aid.....	3
Other Findings .....	<u>19<sup>b</sup></u>
Total .....	78

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<sup>a</sup>Includes, for example, failure to obtain sales tax exemption, insufficient officer’s bond coverage, inadequate FRA bylaws, unauthorized or undocumented expenditures, and failure to comply with certain financial agreements or requirements.

<sup>b</sup>Includes, for example, untimely deposit of dividend income, inadequate signatory authority for disbursement of funds; failure to maintain complete and accurate membership roster; inappropriate ownership and purchase of rescue vehicle; and failure to adequately monitor relief association receipts.

Source: Developed by LB&FC staff from an examination of a sample of FRA audit reports completed by the Department of the Auditor General.

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## **V. Equity of the State Aid Formula and Allocations**

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Pennsylvania's 2,569 units of local government have the power and authority to provide fire protection services to their residents. The volunteer fire companies situated in these local government entities finance their operations from a variety of funding sources including federal government grants, state funding grants (e.g. Farm Safety and Occupation Health Grant from the Pennsylvania Department of Agriculture), annual municipal appropriations, and grass-roots volunteer fund-raising efforts. Additionally, the state aid program that is the topic of this study has been distributing money for many years to municipalities for ultimate distribution to volunteer firefighters' relief associations for use in helping the volunteer fire companies they represent. While the volunteer fire companies do not receive money directly from this grant program to finance their operations, an FRA can help them by providing funding to pay for activities such as insurance coverage for firefighters, equipment and other "safeguard" items, as well as death and relief benefits for volunteer firefighters. A 1989 survey conducted by the then Department of Community Affairs found that municipal appropriations cover about 30 percent of the annual operational costs of volunteer fire companies. This highlights the dependence the volunteer fire companies have on other potential sources of revenues to fund their operations.

### **A. What Is the Rationale and Basis for the Current Formula?**

Since 1984 the amount of a municipality's annual allocation from Foreign Fire Insurance Premium Tax revenues has been entirely dependent upon its population size and the market value of its real estate. Prior to that time, monies were distributed based on the amounts of fire insurance written by foreign fire insurance companies in particular municipalities.

The legislative journal record shows there was concern by members of the General Assembly that the prior method of distribution was not operating properly. There was concern that insurance companies reported wrong zip codes resulting in an inappropriate distribution of the funds. The establishment of a formula incorporating population and market value or real estate factors removed the insurance companies from the operation of the formula and appears to have been based on a belief that a municipality's population size and the market value of its real estate were the most appropriate variables to use to allocate state financial assistance for local firefighters; presumably, the greater the number of people populating a given municipality and the greater the number and market value of buildings and structures, the greater the potential fire risk.

## B. Is the Current Formula Equitable?

HR 319 directs the LB&FC to “examine the equity of the current formula for funding volunteer firefighters’ relief associations.” “Equity” is generally defined as “freedom from bias or favoritism.” The word “equitable” means “dealing fairly and equally with all concerned.” A “bias” denotes “a highly personal and unreasoned distortion of judgment: prejudice” or “bent or tendency.” “Favoritism” signifies “the showing of special favor or partiality.” “Fairly” means “without bias or distortion.” And “equally” denotes “evenly” or “to an equal degree.” Therefore, the “equity” of the formula can be assessed in terms of the degree to which the formula is free of unreasoned distortions of judgment, bents, tendencies, or partialities. In other words, how well does it deal with all concerned without bias or distortion and in an even manner?

House Resolution 319 poses two questions concerning equity in relation to the allocation of state funding for volunteer firefighters’ relief associations:

- Does the current formula allocation result in an equitable distribution of available state funding to volunteer firefighters’ relief associations? and
- Could any changes be made to the allocation/distribution process to make it more equitable?

Because there is no single, clear-cut way in which to judge the equity of the formula used to distribute foreign fire insurance premium tax revenues, this section of the report addresses the question from several different perspectives. These include consideration of the equity of the current formula factors, equity in the context of legislative intent, equity in terms of funds distribution methods used at the local level, equity relative to FRA assets, and equity from the perspective of the fire service community.

### Equity of the Current Formula Factors

The Act 84 allocation formula stipulates that each Commonwealth municipality receives an annual share of available revenues from the Foreign Fire Insurance Premium Tax. Each municipality’s share is calculated based on a formula which provides that (1) one-half of available revenues be distributed based on the population of each municipality as a proportion of the total Pennsylvania population, and (2) one-half be distributed based upon the market value of each municipality’s real estate as a proportion of the total statewide market value of Pennsylvania real estate. (See Section III for a further explanation of the formula and how it works.)

### Prior Allocation Practices

To assess the equity of the present formula, it is helpful to first review the allocation methods and issues which preceded it. Prior to 1984, foreign fire insurance tax revenues were distributed based on the physical location at which the policy was written and premiums were collected. Foreign fire insurance companies were required to instruct their agents to place conspicuously upon said policies and in the applications for said policies, if any, the exact name of the city, borough, incorporated town, or township wherein the insured property is located in addition to the mailing address for said insured property. This information was to be used for revenue distribution purposes.

The Act of June 28, 1895, imposed the 2 percent tax on all foreign insurance companies for all business done within the Commonwealth by the company within the prior calendar year. The Act stated that the State Treasurer was to pay to the city and borough treasurers one-half of the net amount received from the 2 percent tax. The amount paid to each treasurer was based upon the return of the 2 percent tax "upon premiums received from foreign fire insurance companies doing business within the said cities and boroughs as shown by the Insurance Commissioner's report."

The distribution method was slightly amended by Act 1929-307, which required that the State Treasurer pay to city, township, and borough treasurers all (instead of one-half) of the net amount received from the 2 percent tax. At that time, the amount paid was based on the amount of tax collected as set forth in a report made to the Department of Revenue (instead of the Insurance Commissioner). The most significant change made in 1929 was that, for the first time each city, borough, or township receiving payment from the Treasurer under the act was statutorily required to "forthwith pay the amount received to the Relief Fund Association of the fire department[(s)] . . . paid or volunteer, now existing or hereafter organized" which provided duly recognized service to the city, township, or borough.

In the years immediately preceding passage of Act 1984-205, the 2 percent tax monies were distributed based on the mailing address of the location from which the fire insurance policy was written and premiums were collected. This method was problematic. For example, if in a given municipality, an agent was writing a substantial number of policies to an out-of-state company such as Aetna Insurance, which is headquartered in Connecticut, that municipality would have received a substantially greater share of the Fire Insurance Tax Fund based on the fact that the policies were written to an out-of-state, or foreign company. At the same time, if property owners in another adjoining municipality were insuring primarily with a company or companies that was headquartered in Pennsylvania, (e.g., Erie Insurance), that municipality would have received substantially less from the Fire Insurance Tax Fund. Inequities were also inherent in this method because locations may not have always been accurately reported to the insurance agents by their

policyholders, and, in some cases, foreign fire insurance companies may not have correctly reported the data to the state.

Additionally, calculating allocations on locations meant, in some cases, that larger municipal areas which encompassed various suburban areas or smaller municipalities, were apparently being credited with a share of the 2 percent tax applicable to other municipalities and to which they were not technically entitled. A common problem was that monies collected from rural locales may have had a rural delivery address based on a sizable municipality miles away. That larger municipality would then have received the 2 percent tax on foreign fire insurance premiums and, in many cases, the money would never get to the volunteer firefighters' relief association(s) serving the rural locale.

Other complications also prevented all municipalities from participating fairly and evenly in the final distribution. For example, questions arose as to how the monies should be used in municipalities in which no FRA had been established. A 1929 Attorney General decision stipulated that, in such cases, the monies must be returned to the Commonwealth since the law authorized only one use for the funds. Since all municipalities did not have an authorized firemen's relief association, there was usually an undistributed surplus in the foreign fire insurance fund. From time to time, amendments were made to the law to provide for the distribution of the surplus to eligible municipalities on a pro rata basis.

Another reported problem was that there was no way for relief associations to receive a share of funds from other municipalities to which they provided fire protection services. A 1933 amendment authorized the Auditor General to make such payments to boroughs and townships where no fire company was established, provided that the money was turned over to relief associations of fire companies in adjoining municipalities. In 1935, another amendment provided that the municipality giving the protection need not be "adjoining" but might be near or "adjacent."

In short, the allocation methods employed prior to 1984 did not deal with all municipalities in an even manner, and clearly did not meet the equity test.

### Current Allocation Practices

Under the current formula, it appears that municipalities are being treated fairly and equitably in the sense that each municipality receives a share of the available revenues and that the allocation which each receives is calculated using two common factors--population and market value of real estate. Generally accepted and standardized data sources<sup>1</sup> are available for each of these factors. We found that the Department of the Auditor General applies these factors as

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<sup>1</sup>These include the most recent national population census as reported by the U.S. Bureau of Census and the annual market valuation report issued by the State Tax Equalization Board.

stipulated in law to annually calculate an allocation amount for each Commonwealth municipality.

Further, it seems reasonable to assume that population and market value are legitimate formula factors when viewed as indicators of the relative need for fire protection services (i.e., presumably, the greater the number of people populating a given municipality and the greater the number and market value of buildings and structures, the greater the “exposure,” or fire potential and the greater the cost for fire protection services). A chief of a large all-volunteer fire company commented on the use of these factors in a letter submitted to LB&FC staff concerning the HR 319 study. He states in this letter that:

The formula is equitable in our eyes. We are a large community with big problems--highway, industrial, high-rise, rail yard exposures, etc., etc. It costs more to prepare and manage incidents in larger communities.

The fire chief also expressed the opinion that the current formula meets legislative intent by basing fund allocations on the “size and complexity of exposures produced in a community.” He further stated that the insurance driven (allocation) method supports his position because more complex “exposures” typically cost more to insure.

We examined and analyzed the allocations which result from the application of the current formula factors. For purposes of this analysis, we used the calendar year 1997 allocations, the most recent year for which complete allocation data was available. As would be expected, the use of the population and market value of real estate factors results in allocations which reflect and are as widely disparate as the extremes which exist in population size and wealth among Commonwealth municipalities.

Allocation using the current population and market value of real estate factors naturally concentrates funding in the densely populated and more heavily developed areas of the Commonwealth. This again, appears logical, given that more densely populated and developed areas have greater potential demand for fire protection services.

Based on 1997 allocation records we obtained from the Office of the Auditor General, we determined that \$42,521,217 was allocated to municipalities for further distribution to FRAs. The smallest allocation made to a municipality was \$117 to Cold Spring Township in Lebanon County; the largest single allocation, \$534,965, went to Lower Merion Township in Montgomery County.

Some persons have questioned how various issues related to the market value of real estate assessments affect formula equity. In particular, concerns have been expressed about assessments in many municipalities being out-of-date and

about the presence of large blocks of tax-exempt property in others. We discussed these issues with representatives of the State Tax Equalization Board as well as local officials in a sample of municipalities.

On the subject of tax-exempt property, we found that county assessors are to value all property to reflect current property values. However, since no tax revenues would be realized, there is not a strong incentive to comprehensively value tax-exempt property. Also, it is difficult to establish any basis of value for such property since it is sold at best infrequently. Because such properties would not be accounted for in the allocation formula, some municipalities could be disadvantaged in the process. We found, however, that large tax-exempt institutions often make “payments in lieu of taxes” to help offset the cost of services provided to the institutions for fire protection services. In some cases, these payments are made to the municipality while, in other cases, they are paid directly to the fire company that provides fire protection service to the institution.

Concerning market value and the data applied in the formula allocation, we found that the State Tax Equalization Board annually adjusts county data to reflect a “market value” of property for each municipality. This market value figure, not an assessed value, is used in the allocation formula.

Because the formula does not govern how monies are subsequently awarded to FRAs, we examined records from the Department of the Auditor General which show how the municipalities reported distributing their state allocations among the FRAs of the fire companies from which they receive fire protection services. Upon receipt of their allocations, municipalities are to notify the Department of the Auditor General confirming receipt of the state funds and report on how the state monies were distributed among local FRAs. The municipalities are to complete a form entitled “Receipt and Distribution of Foreign Fire Insurance Premium Tax” and return it to the Department of the Auditor General’s Comptroller’s Office.

From these forms the Department of the Auditor General maintains records of the amounts received by individual FRAs. From these records, we determined that in 1997, 2,432 municipalities had reported on FRA distributions totaling \$40,332,579, or about 95 percent of the total amount the Auditor General distributed to the municipalities.

We determined that 112 municipalities did not report to the Auditor General on how they distributed their 1997 allocations. This accounts for the large majority of the difference between the amount allocated to the municipalities and the amount reported as distributed to FRAs. We also determined that a smaller amount of the difference results from reporting errors and discrepancies.

Overall, about one-third of the state's municipalities received 80 percent of the total monies allocated in 1997. Table 9 shows state allocations to municipalities, by allocation range.

Table 9

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**Amounts of State Foreign Fire Insurance Premiums Tax  
Revenues Paid to Municipalities in 1997, by Allocation Range**  
(As Allocated by the Auditor General)

<u>Allocation Range</u>	<u>Number of Municipalities</u>	<u>Percent of Total</u>
\$ 1 to \$ 999.....	136	5.3%
1,000 to 4,999.....	825	32.4
5,000 to 9,999.....	561	22.1
10,000 to 14,999 .....	284	11.2
15,000 to 24,999 .....	314	12.3
25,000 to 49,999 .....	246	9.7
50,000 to 99,999 .....	117	4.6
100,000 to 199,999 .....	49	1.9
\$200,000 or More .....	<u>12</u>	<u>0.5</u>
Total .....	2,544	100.0%

Source: Developed by LB&FC staff from an examination of allocation records maintained by the Department of the Auditor General.

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We examined the Auditor General's allocation and distribution records in an effort to determine the amounts of 1997 state funding received by FRAs. We found that the amounts distributed to individual FRAs ranged from a low of \$147 (to the Centralia Fire Relief Association) to a high of \$534,965 (to the Lower Merion Township Firemens' Relief Association). Statewide the average FRA award was \$21,061. Overall, about 44 percent of the state's FRAs received 80 percent of the total amount awarded to all FRAs in 1997. Table 10 shows awards of state funds to FRAs by the range of the award amount.

Table 10

**Amounts of State Funding Received  
by Volunteer FRAs, by Award Range**  
(As Distributed by Municipalities)

<u>Range of Awards</u>	<u>Number of FRAs</u>	<u>Percent of Total</u>
\$ 1 to \$ 999.....	8	0.4%
1,000 to 4,999.....	291	15.2
5,000 to 9,999.....	454	23.7
10,000 to 14,999.....	361	18.9
15,000 to 24,999.....	371	19.4
25,000 to 49,999.....	272	14.2
50,000 to 99,999.....	109	5.7
100,000 to 199,999 .....	41	2.1
\$200,000 or More .....	<u>8</u>	<u>0.4</u>
Total <sup>a</sup> .....	1,915	100.0%

<sup>a</sup>The data on this table is based on the \$40,332,579 which the municipalities reported to the Auditor General as distributed to FRAs.

Source: Developed by LB&FC staff from an examination of allocation/distribution records maintained by the Department of the Auditor General.

*Equity in the Context of the Intended Purposes of FRAs*

Act 84, the “Volunteer Firefighters’ Relief Association Act,” states as follows concerning the Legislature’s intended purpose for volunteer firefighters’ relief associations:

A volunteer firefighters’ relief association is an organization formed ***primarily for the purpose of affording financial protection to volunteer firefighters*** against the consequences of misfortune suffered as a result of their participation in the fire service. Such an association may also serve other purposes, as hereinafter set forth, ***provided only that adequate provisions be first made to serve its primary purpose.*** (Emphasis added.) 53 P.S. §8502

The purpose section of Act 84 further states that in enacting this statute the Legislature intended to encourage individuals to take part in the fire service as volunteer firefighters. To accomplish this, the act established criteria and standards for the orderly administration and conduct of the affairs of firefighters’ relief associations, to ensure, as far as circumstances would reasonably permit, that funds are available for the protection of volunteer firefighters and their heirs.

It appears that in enacting Act 84, the Legislature sought to promote volunteerism in the fire service by making funds available for the financial protection and



welfare of those volunteer firefighters who are killed or injured in the line of duty. This is evidenced by many of the act's provisions which pertain to certain benefits intended for the "financial protection" of volunteer firefighters and their dependent family members and survivors, such as:

- financial assistance for firefighters who suffer injury or "misfortune" by virtue of their fire service;
- financial assistance for widows, children, and/or dependents;
- a death benefits fund; and
- disability and rehabilitation assistance.

Examining the equity of the allocation formula (as set forth in the Foreign Fire Insurance Tax Distribution Law) requires consideration of how evenly the formula contributes to the ability of the relief associations to accomplish their primary statutory purpose (as stated in the Volunteer Firefighters' Relief Association or VFRA Act). Because both laws pertain to volunteer firefighters' relief associations and because the Foreign Fire Insurance Distribution Law does not specify the purposes for which the allocations are to be spent, it is necessary to interpret the Tax Distribution Law together with the VFRA Act.

Legally, statutes or parts of statutes are considered "in pari materia" when they relate to the same persons or things or to the same class of persons or things. 1 Pa C.S.A. §1932(a). Statutes in pari materia are to be construed together, if possible, as one statute. *Id.* at §1932(b). The distribution formula relates both to municipalities with paid firefighters and those with volunteer firefighters. Section 706 of the Tax Distribution Law, however, specifically relates to volunteer firefighters' relief associations and provides that amounts applicable to municipalities served solely by volunteer firefighters, "shall be paid to the municipality, which shall . . . pay the amount received to the relief association fund of the fire department or departments." 53 P.S. §895.706(b)(3). (Emphasis added.) The point here is that to the extent the provisions of the Tax Distribution Law specifically relate to volunteer firefighters' relief associations, the law should be read together with the VFRA Act. Accordingly, the distributions made under the Tax Distribution Law are made within the context of the statutory purposes of the VFRA Act and the associations. As such, they are necessarily related and need to be examined together.

Moreover, the VFRA Act directs that an FRA is to be an organization formed primarily for the purpose of affording financial protections to volunteer firefighters. While FRAs may, by statute, serve other purposes, the act directs that they may do so provided only that adequate provisions are first made to meet the primary purpose of furnishing financial protection to volunteer firefighters. Although this language does not expressly condition the expenditures that are authorized under the act, it does suggest that a reasonable interpretation of the VFRA Act is that the use of funds by FRAs for the financial protection of volunteer firefighters is to be a priority.

“Financial protections” for volunteer firefighters are generally acknowledged to include life and disability insurance, health and accident insurance, and other forms of death and relief benefits. Such protections are distinct from equipment and other “safeguards” items which can also be purchased with state funding to FRAs, but presumably only after the associations have met their “primary” purpose (i.e., providing financial protections).

In this context, the existing formula and its factors of population and market value is most likely not yielding allocations which promote equity among the various associations in terms of their ability to provide the stated financial protections for their firefighters. On this subject, a representative of the Pennsylvania Fire Services Institute states that there are an undetermined number of Pennsylvania volunteer fire companies that do not have adequate resources to provide insurance and other necessary financial protections for their firefighters. No individual or agency, however, is currently able to document the extent to which the Commonwealth’s volunteer fire companies are providing adequate “financial protections” for their members. There are also no guidelines or standards on what constitutes an adequate package of “financial protections” or the costs involved in providing such protections.

In order to obtain a benefits and cost perspective on this matter, we discussed the statutory formula language and basic “financial protections” provisions of the law with key officials of an insurance agency which specializes in providing accident and sickness coverage for the volunteer fire and emergency service community. We learned that the company’s Accident and Sickness (A&S) coverage provides every member of a participating fire service organization with death, disability, and medical expense benefits designed to relieve financial hardship when a loss occurs due to participation in a covered activity. This coverage extends to volunteers and full-time paid employees when they are acting as a volunteer at the time of their participation in a covered activity. A covered activity is a normal duty of a member and includes activities such as firefighting, rescue operations, training (field and classroom), fund raising, meetings, and conventions. In part, this coverage is designed to fill the gaps left by Workers’ Compensation.

The cost of insurance for this type of coverage may vary, of course, among agencies, but cost is affected in all cases by similar factors such as extent of coverage, history of incidents and claims, etc. This particular agency also uses population density as a factor and scales its premium schedules according to five territories based on population. The annual premium rates generated by this agency ranged from a low of \$800 for minimal coverage in a low population municipality (0 to 2,000) to a high of about \$9,000 for a high population municipality (50,000 and over) for the most comprehensive coverage. Obviously, most areas in Pennsylvania served by volunteer fire services would be somewhere between these two points.

For example, an FRA in territory 2 (population range of 2,001 to 12,000) may wish to purchase a plan providing \$100,000 coverage for accidental death and dismemberment (i.e., moderate coverage). The cost of such a plan would be about \$2,700 annually.

Summary data on how the FRAs are using their state funding is not readily available. However, the Auditor General's biennial FRA audits classify expenditures into various specific categories. It is possible, therefore, to compile and analyze FRA spending within these categories in order to determine patterns of spending for "financial protections" versus spending for equipment and safeguards.

In order to develop a profile of FRA spending patterns, LB&FC staff examined and compiled expenditure data contained in a sample of the Auditor General's FRA audits conducted in 1997. This random sample consisted of 77 audit reports which included FRAs from 44 of Pennsylvania's 67 counties. Table 11 presents a profile of the spending patterns of the 77 FRAs in our sample.

As shown in Table 11, we found that nearly two-thirds of FRA spending was for equipment purchases, repairs, and maintenance. Only about 27 percent of the FRA spending detailed in these audit reports was for purposes which could be classified as "financial protections" for firefighters (e.g., insurance, death benefits, relief benefits).

Table 11

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**Purposes for Which the FRAs Spend State Funds**  
(Based on a Sample of Audits Conducted in 1997)

	<u>Expenditures</u>	<u>% of Total</u>
Equipment Purchases/Repairs.....	\$1,936,893	62.1%
Insurance .....	628,082	20.1
Death Benefits.....	180,153	5.8
Training Expenses .....	97,904	3.1
Principal Payments Bank Loan .....	79,035	2.5
Equipment Maintenance .....	52,469	1.7
Administrative Expenses .....	50,913	1.6
Relief Benefits .....	46,603	1.5
Fire Prevention Materials .....	13,279	0.5
Interest Payments Bank Loan .....	11,864	0.4
Loan Payment .....	10,000	0.3
Repayment of Fire Company Advance .....	5,000	0.2
Tokens of Sympathy/Goodwill.....	4,869	0.2
Accrued Interest Purchased .....	1,171	a
Other Miscellaneous Expenditures .....	<u>1,444</u>	<u>0.1</u>
Total.....	\$3,119,679	100.0%

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<sup>a</sup>Less than 0.1 percent.

Source: Developed by LB&FC staff from an examination of a sample of Auditor General FRA audit reports.

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The heavy focus on spending for equipment and safeguard items which this analysis shows is a concern among a number of persons involved with the program. Some believe that the program's direction has strayed from the original intent of the law. For example, the State Fire Commissioner commented that when enacted in 1968 the intent of the Volunteer Firefighters' Relief Association Act was to provide for the financial welfare of firefighters killed or injured in the line of duty and/or for the firefighters' dependents or survivors. Basically, this meant the provision of insurance (medical, disability, and death) and other forms of non-government welfare benefits. Over time, however, the definition of "safeguards" has been expanded through interpretation to include a listing of more than 375 equipment items. (See Section IV for a discussion of the process by which items are authorized.)

As a result, the Fire Insurance Tax Fund monies have increasingly been used for equipment purchases. Recent amendments to the law have also made hoses and nozzles, exercise and fitness equipment, and fire prevention public information materials eligible for funding with state fire insurance premium tax monies. The Fire Commissioner further stated that some municipalities see the state funds available through the relief associations as a means of buying needed fire-fighting items without using tax dollars for these purchases. In his opinion, the monies from this source should be used only for the original intent of the law and individual communities should retain responsibility for purchasing equipment and outfitting firefighters.

From this perspective, one could take the position that the formula is not entirely equitable if the primary purpose of the Volunteer Firefighters' Relief Association Act is viewed as promoting the "financial protection and welfare" of volunteer firefighters. This appears to have been the Legislature's intent.

#### Equity of Local Distribution of State Funding

HR 319 directs the LB&FC to examine the equity of the statutory formula for funding volunteer firefighters' relief associations. As discussed earlier in the report, the formula set forth in law is used only to calculate the amounts of state aid allocations to go to municipalities. The formula does not apply to or govern actual allocations to FRAs. As such, the formula outlined in statute governs only the first step in what is a two-step allocation and distribution process.

Once applied by the Auditor General, the formula provides only for an allocation to each of the Commonwealth's 2,569 municipalities. After a municipality receives this allocation it has 60 days to distribute this money to FRAs that represent the fire companies that serve the municipality. Neither the statutory formula nor any other state-imposed requirements or guidelines specify the manner in which municipalities are to distribute their funds to individual FRAs.

Thus, even if the statutory formula yields an allocation which is, at the state level, totally “equitable,” various factors and considerations which may be present at the municipal and FRA level could create inequities in the local distribution and expenditure of funds. This, however, is cited only as a possibility; LB&FC staff does not have information indicating that such inequities are present. An examination of the methods used by individual municipalities and FRAs to distribute and expend state aid at the local level was beyond the scope of this study.

### Equity Relative to FRA Assets

The Department of the Auditor General determines the “monetary assets” of each FRA as part of its biennial audit process. In the context of these audits, the term “monetary assets” refers to cash (checking, savings, and money market accounts) and investments (at cost). Since FRAs do not maintain general fixed asset inventories, the fixed assets (equipment) are recognized as expenditures when purchased and are not included in the asset valuation. We examined records from the Department of the Auditor General in order to compare the 1997 state awards to each FRA’s total monetary assets.

We found that while 182 FRAs had monetary assets of less than \$5,000, 35 had monetary assets of \$1 million or more, including 3 whose reserves were in excess of \$5 million. Table 12 depicts those FRAs having monetary assets in excess of \$1 million.

The accumulation of a large pool of monetary assets by some FRAs seems, at least in some cases, to have been related to the method used prior to 1984 to distribute Foreign Fire Insurance Premium Tax revenues. As discussed earlier in this section, not all municipalities received an allocation and, in some cases, municipalities received a greater amount than that to which they were entitled. Also, under the prior method, state aid to a municipality was split equally between the municipal pension fund program for paid firefighters and the volunteer FRAs. The current allocation method changes how the state aid is to be allocated between the two to more accurately reflect how fire service is provided (i.e., between paid firefighters and volunteers) to the municipality.

In discussing formula equity in the context of FRA assets, an official of the Department of Auditor General noted several other scenarios which contribute to FRAs accumulating monetary assets. For example, some FRAs had very conservative bylaws which place limits on how the state aid that they received could be spent. Because expenditures were limited, a portion of the state aid was invested and assets grew.

In other cases, municipalities have provided funding for much of the equipment and safety-related items needed by the volunteer fire companies. Because the

Table 12

### State Aid Distributed to Volunteer FRAs With Monetary Assets of \$1 Million or More

<u>FRA Name</u>	<u>County</u>	<u>Monetary Assets<sup>a</sup></u>	<u>1997 Award<sup>b</sup></u>
Harrisburg VFRA .....	Dauphin	\$7,355,409	\$ 9,875
Pittston VFRA.....	Luzerne	5,184,340	11,219
Lower Merion Twp. VFRA .....	Montgomery	5,091,595	534,965
York VFRA .....	York	4,297,483	62,465
West Chester VFRA.....	Chester	4,123,552	177,097
Yardley Makefield VFRA .....	Bucks	3,428,340	191,758
Reading VFRA .....	Berks	2,999,600	<sup>c</sup>
Upper Darby Twp. VFRA.....	Delaware	2,683,998	169,185
Radnor Twp VFRA.....	Delaware	2,616,348	213,083
Greensburg VFRA.....	Westmoreland	2,222,723	60,596
Jenkintown VFRA .....	Montgomery	2,217,095	27,055
Allentown VFRA .....	Lehigh	2,039,809	<sup>c</sup>
State College VFRA .....	Centre	2,005,820	314,005
East Stroudsburg VFRA.....	Monroe	1,851,300	<sup>c</sup>
Haverford Twp. VFRA.....	Delaware	1,613,581	276,329
Huntingdon Valley VFRA .....	Montgomery	1,600,568	82,445
Paoli VFRA.....	Chester	1,550,127	182,283
Indiana VFRA .....	Indiana	1,517,287	114,523
Springfield Twp. VFRA .....	Montgomery	1,443,219	118,416
Parkland VFRA.....	Bucks	1,415,746	54,051
Coatesville VFRA.....	Chester	1,350,107	35,175
Broomall VFRA.....	Delaware	1,307,658	106,326
Upper Dublin Twp. VFRA.....	Montgomery	1,301,919	171,718
Langhorne VFRA .....	Bucks	1,246,947	54,050
Latrobe Volunteer Fire Dept. FRA .....	Westmoreland	1,181,791	<sup>c</sup>
Pottsville Firemen's Relief Assoc.....	Schuylkill	1,173,840	58,486
Bethel Park VFRA .....	Allegheny	1,162,827	<sup>c</sup>
Coraopolis VFRA.....	Allegheny	1,146,456	23,390
Springfield Twp. VFRA .....	Delaware	1,144,626	134,836
Pottstown VFRA .....	Montgomery	1,143,853	94,572
Norristown (Union) VFRA .....	Montgomery	1,099,244	<sup>c</sup>
Phoenix VFRA.....	Monroe	1,070,694	27,289
Enterprise (Hatboro) VFRA .....	Montgomery	1,066,663	38,097
Hazleton VFRA .....	Luzerne	1,054,681	43,634
Upper Merion VFRA.....	Montgomery	1,025,859	213,368

<sup>a</sup>Monetary assets are defined as cash (checking, savings, and money market accounts) and investments (at cost). Since FRAs do not maintain general fixed asset inventories, fixed assets (i.e., equipment) are recognized as expenditures when purchased and are not included in the asset valuation. The monetary assets listed are from the most recent FRA audit reports published and released by the Department of the Auditor General.

<sup>b</sup>"Award" represents the amount of state funds distributed to the listed FRAs by the municipality(ies) which receive fire protection service from companies affiliated with that FRA.

<sup>c</sup>Not available because the municipality(ies) in the service areas of these FRAs did not submit a report to the Auditor General on how much they awarded to individual FRAs.

Source: Developed by LB&FC staff from an examination of records maintained by the Department of the Auditor General.

FRAs did not have to use the state aid for these purposes, monies were again available for investment. Investment of state allocations can also occur when, under current authorized expenditure guidelines, some FRAs receive more state aid than they are able to expend in support of their fire companies. Again, the difference can be invested.

Perceptions of inequities in the current formula likely arise when individuals from one area or fire company or association see another association receiving substantial state award amounts even though they may have large monetary reserves and other reliable revenue sources. Others view with disfavor the fact that some FRAs were able to make significant additions to their monetary reserves under the funding distribution process which preceded the current formula method.

### *Equity From the Perspective of the Fire Service Community*

The opinions and perspectives of those individuals and organizations who are most directly affected by the allocation formula appear especially relevant to the equity question. To obtain such input we contacted and, in some cases, met with state-level fire officials and representatives of statewide organizations who represent firefighters and emergency personnel.

During the course of the study, we solicited input on the formula and related funding matters from the State Fire Commissioner,<sup>2</sup> the Director of the Pennsylvania Fire Services Institute, and representatives of various fire and emergency service organizations.

The State Fire Commissioner expressed the opinion that the current formula does not provide for an equitable distribution of available monies. He noted that some municipalities receive funding that, when distributed to individual FRAs, is inadequate to fund any of the purposes for which the money may be used. He estimates that from 10 to 15 percent of the FRAs are not receiving enough funding from this program to adequately support a "bona fide function." On the other hand, he said that some municipalities receive funding in amounts which may be in excess of the needs of the relief associations that ultimately receive them. He also observed that a problem with the current formula is that it rewards the growth areas of the state to the detriment of the areas that may be economically less viable or in decline.

Despite these shortcomings the Commissioner believes that the current formula is clearly more equitable now that at least some funds are allocated to each

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<sup>2</sup>Act 1995-61, the State Fire Commissioner Act, established the State Fire Commissioner within the Pennsylvania Emergency Management Agency and transferred the Volunteer Loan Assistance Program and State Fire Academy to the State Fire Commissioner's office. The State Fire Commissioner reports through the Lieutenant Governor to the Governor on all matters concerning fire safety in the Commonwealth.

municipality. Under the previous allocation method, some municipalities and a larger number of associations reportedly never received any of the available funding.

We also sought comments and perspectives on the allocation formula and distribution process from the Pennsylvania Fire Services Institute. The Institute is a statewide, nonprofit, education and research group charged with educating the public about fire and emergency services. Various state, regional, and local emergency service groups serve on the Institute's advisory board and set its policies and priorities.

Through meetings and discussion with the Institute's Executive Director, we arranged for the distribution of correspondence regarding the project to certain organizations which serve on the Institute's advisory board. The organizations contacted for comments and suggestions on the formula and allocation process included: the Ambulance Association of Pennsylvania; the Firemen's Association-State of Pennsylvania; the Firemen's Legislative Federation of Pennsylvania; the Keystone Chapter Fire Service Instructors; the Pennsylvania Association of Arson Investigators; the Pennsylvania Professional Firefighters Association; the Pennsylvania Fire Police Association; and the Pennsylvania Emergency Health Services Council. We did not receive input or feedback from any of these organizations in response to this correspondence.

Two individuals affiliated with statewide associations that represent the interests of firefighters did, however, offer some comments on the formula. The Pennsylvania Fire Service Institute's Executive Director indicated that the Fire Service Institute did not have an official position on the equity of the formula. However, he stated it is an improvement over the allocation method used prior to the enactment of Act 205. We also met with the Legislative Director of the Pennsylvania Firemen's Legislative Federation of Pennsylvania. This person expressed his belief that the formula is as equitable as possible without creating a costly method of determining funding needs.

Overall, while some persons referred to certain inequities in the current allocation process, none of the representatives of the fire service community we contacted stated there is a clear and urgent need to change the current formula. To the contrary, some expressed the opinion that a great deal of time and effort went into establishing the current formula and that changing it now would actually create further problems.





## **VI. Appendices**

# APPENDIX A

## House Resolution 319

PRINTER'S NO. 2777

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE RESOLUTION

No. 319 Session of  
1998

INTRODUCED BY MAITLAND, NICKOL, HALUSKA, ALLEN, BEBKO-JONES,  
BELFANTI, DeWEESE, EGOLF, FARGO, FICHTER, FLEAGLE, GEORGE,  
GIGLIOTTI, HENNESSEY, JOSEPHS, LaGROTTA, LAUGHLIN, MARKOSEK,  
MASLAND, McNAUGHTON, MELIO, NAILOR, OLASZ, ORIE, PESCI,  
SAYLOR, SEYFERT, SHANER, B. SMITH, STEELMAN, VAN HORNE,  
VANCE, C. WILLIAMS, YOUNGBLOOD AND TRELLO, JANUARY 21, 1998

REFERRED TO COMMITTEE ON RULES, JANUARY 21, 1998

### A RESOLUTION

1 Directing the Legislative Budget and Finance Committee to  
2 examine the equity of the current formula for funding  
3 volunteer firefighters' relief associations.

4 WHEREAS, State funding of volunteer fire departments through  
5 firefighters' relief associations is generated by a 2% tax on  
6 fire insurance purchased by Commonwealth citizens from companies  
7 not incorporated in Pennsylvania; and

8 WHEREAS, More than \$360 million has been distributed to  
9 volunteer firefighters' relief associations during the past ten  
10 years; and

11 WHEREAS, Over \$42 million was distributed to volunteer fire  
12 departments through firefighters' relief associations in 1997;  
13 and

14 WHEREAS, The allocation of each volunteer firefighters'  
15 relief association is determined by a formula based on the  
16 population and market value of real estate in the municipality

## Appendix A (Continued)

1 served by the relief association; and

2 WHEREAS, The Foreign Fire Insurance Tax Distribution Law  
3 (Chapter 7 of the Municipal Pension Plan Funding Standard and  
4 Recovery Act) requires that 50% of the funding generated by the  
5 fire insurance tax be distributed based on the population of a  
6 municipality in proportion to the population of the entire  
7 Commonwealth and the remaining 50% be distributed based on the  
8 market value of the real estate of a municipality in proportion  
9 to the market value of real estate for the entire Commonwealth;  
10 and

11 WHEREAS, A change to the formula for the distribution of  
12 funds to volunteer firefighters' relief association may result  
13 in greater equity in funding volunteer fire departments;  
14 therefore be it

15 RESOLVED, That the House of Representatives direct the  
16 Legislative Budget and Finance Committee to examine the equity  
17 of the current formula for funding volunteer firefighters'  
18 relief associations and report its findings to the House of  
19 Representatives along with any recommended changes to the  
20 distribution formula.

## APPENDIX B

### Pennsylvania Municipalities, by Type and Population Range

#### Type

<u>Type</u>	<u>Number</u>	<u>% of Total</u>
1 <sup>st</sup> Class Cities .....	1	.04%
2 <sup>nd</sup> Class Cities .....	1	.04
2 <sup>nd</sup> Class A Cities.....	1	.04
3 <sup>rd</sup> Class Cities .....	53	2.06
Boroughs.....	964	37.52
1 <sup>st</sup> Class Townships .....	91	3.54
2 <sup>nd</sup> Class Townships .....	1,457	56.71
Towns .....	<u>1</u>	<u>.04</u>
Total Municipalities .....	2,569 <sup>a</sup>	100.00% <sup>b</sup>

#### Population Range

<u>Range</u>	<u>Number</u>	<u>% of Total</u>
Under 1,000 .....	793	30.9%
1,000 - 2,499 .....	772	30.1
2,500 - 4,999 .....	491	19.1
5,000 - 9,999 .....	310	12.1
10,000 - 14,999 .....	91	3.5
15,000 - 19,999 .....	48	1.9
20,000 and Above .....	<u>64</u>	<u>2.5</u>
Total.....	2,569 <sup>a</sup>	100.0% <sup>b</sup>

<sup>a</sup>The reduction in municipalities (1997 to 1998) from 2,570 to 2,569 was the result of the merger in Cumberland County of West Fairview Borough with East Pennsboro Township.

<sup>b</sup>Does not add due to rounding.

Source: Developed by LB&FC staff from information obtained from the Governor's Center for Local Government Services, Department of Community and Economic Development.

## APPENDIX C

### State Allocations of Foreign Fire Insurance Premiums Tax Revenues to Municipalities (CY 1997, by County)

<b>MUNICIPALITY</b>	<b>AMOUNT</b>	<b>MUNICIPALITY</b>	<b>AMOUNT</b>
<b>ADAMS COUNTY</b>			
ABBOTTSTOWN BOROUGH.....	\$ 2,787	BRIDGEVILLE BOROUGH.....	\$ 21,479
ARENDTSTVILLE BOROUGH.....	3,083	CARNEGIE BOROUGH.....	34,975
BENDERSVILLE BOROUGH.....	2,247	CASTLE SHANNON BOROUGH.....	35,777
BERWICK TOWNSHIP.....	8,742	CHALFANT BOROUGH.....	3,288
BIGLERVILLE BOROUGH.....	5,100	CHESWICK BOROUGH.....	8,718
BONNEAUVILLE BOROUGH.....	5,175	CHURCHILL BOROUGH.....	23,920
BUTLER TOWNSHIP.....	11,518	CLAIRTON CITY.....	27,774
CARROLL VALLEY BOROUGH.....	11,486	COLLIER TOWNSHIP.....	30,141
CONEWAGO TOWNSHIP.....	23,034	CORAOPOLIS BOROUGH.....	23,390
CUMBERLAND TOWNSHIP.....	29,218	CRAFTON BOROUGH.....	26,715
EAST BERLIN BOROUGH.....	5,481	CRESCENT TOWNSHIP.....	9,250
FAIRFIELD BOROUGH.....	2,782	DORMONT BOROUGH.....	28,105
FRANKLIN TOWNSHIP.....	18,985	DRAVOSBURG BOROUGH.....	7,451
FREEDOM TOWNSHIP.....	4,245	DUQUESNE CITY.....	23,231
GERMANY TOWNSHIP.....	9,063	EAST DEER TOWNSHIP.....	5,988
GETTYSBURG BOROUGH.....	30,792	EAST MCKEESPORT BOROUGH.....	8,695
HAMILTON TOWNSHIP.....	8,326	EAST PITTSBURGH BOROUGH.....	6,572
HAMILTONBAN TOWNSHIP.....	9,943	EDGEWOOD BOROUGH.....	18,409
HIGHLAND TOWNSHIP.....	4,398	EDGEWORTH BOROUGH.....	18,503
HUNTINGTON TOWNSHIP.....	9,273	ELIZABETH BOROUGH.....	5,522
LATIMORE TOWNSHIP.....	11,069	ELIZABETH TOWNSHIP.....	56,707
LIBERTY TOWNSHIP.....	5,340	EMSWORTH BOROUGH.....	10,464
LITTLESTOWN BOROUGH.....	14,225	ETNA BOROUGH.....	14,841
MCSHERRYSTOWN BOROUGH.....	10,989	FAWN TOWNSHIP.....	10,800
MENALLEN TOWNSHIP.....	13,291	FINDLAY TOWNSHIP.....	32,434
MT. JOY TOWNSHIP.....	14,862	FOREST HILLS BOROUGH.....	33,236
MT. PLEASANT TOWNSHIP.....	18,451	FORWARD TOWNSHIP.....	15,277
NEW OXFORD BOROUGH.....	7,149	FOX CHAPEL BOROUGH.....	65,148
OXFORD TOWNSHIP.....	17,533	FRANKLIN PARK BOROUGH.....	66,587
READING TOWNSHIP.....	19,630	FRAZER TOWNSHIP.....	5,460
STRABAN TOWNSHIP.....	22,559	GLASSPORT BOROUGH.....	17,073
TYRONE TOWNSHIP.....	8,895	GLENFIELD BOROUGH.....	833
UNION TOWNSHIP.....	12,039	GREEN TREE BOROUGH.....	38,143
YORK SPRINGS BOROUGH.....	2,050	HAMPTON TOWNSHIP.....	88,341
<b>TOTAL ADAMS COUNTY.....</b>	<b>\$383,758</b>	HARMAR TOWNSHIP.....	23,587
		HARRISON TOWNSHIP.....	45,594
		HAYSVILLE BOROUGH.....	393
<b>ALLEGHENY COUNTY</b>		HEIDELBERG BOROUGH.....	4,906
ALEPPO TOWNSHIP.....	\$ 7,496	HOMESTEAD BOROUGH.....	11,807
ASPINWALL BOROUGH.....	14,081	INDIANA TOWNSHIP.....	31,868
AVALON BOROUGH.....	20,220	INGRAM BOROUGH.....	13,834
BALDWIN BOROUGH.....	88,917	JEFFERSON BOROUGH.....	45,044
BALDWIN TOWNSHIP.....	10,371	KENNEDY TOWNSHIP.....	34,586
BELL ACRES BOROUGH.....	8,930	KILBUCK TOWNSHIP.....	4,124
BELLEVUE BOROUGH.....	25,933	LEET TOWNSHIP.....	8,025
BEN AVON BOROUGH.....	8,780	LEETSDALE BOROUGH.....	6,617
BEN AVON HEIGHTS BOROUGH.....	2,400	LIBERTY BOROUGH.....	9,646
BETHEL PARK BOROUGH.....	168,394	LINCOLN BOROUGH.....	4,434
BLAWNOX BOROUGH.....	6,762	MARSHALL TOWNSHIP.....	35,964
BRACKENRIDGE BOROUGH.....	12,642	MCCANDLESS TOWNSHIP.....	159,920
BRADDOCK BOROUGH.....	13,288	MCKEES ROCKS BOROUGH.....	23,920
BRADDOCK HILLS BOROUGH.....	9,136	MILLVALE BOROUGH.....	14,142
BRADFORD WOODS BOROUGH.....	7,628	MONROEVILLE BOROUGH.....	167,238
BRENTWOOD BOROUGH.....	41,341	MOON TOWNSHIP.....	113,291

## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>	<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>ALLEGHENY COUNTY (CONTINUED)</b>			
MT LEBANON TOWNSHIP.....	\$ 93,528	APPLEWOLD BOROUGH.....	\$ 1,170
MT OLIVER BOROUGH.....	12,493	ATWOOD BOROUGH.....	499
MUNHALL BOROUGH.....	44,581	BETHEL TOWNSHIP.....	4,581
NEVILLE TOWNSHIP.....	8,112	BOGGS TOWNSHIP.....	3,518
NORTH BRADDOCK BOROUGH.....	19,726	BRADYS BEND TOWNSHIP.....	3,218
NORTH FAYETTE TOWNSHIP.....	49,528	BURRELL TOWNSHIP.....	2,909
NORTH VERSAILLES TOWNSHIP.....	44,732	CADOGAN TOWNSHIP.....	1,288
OAKDALE BOROUGH.....	6,591	COWANSHANNOCK TOWNSHIP.....	9,727
OAKMONT BOROUGH.....	31,467	DAYTON BOROUGH.....	1,721
OHARA TOWNSHIP.....	64,834	EAST FRANKLIN TOWNSHIP.....	17,490
OHIO TOWNSHIP.....	14,176	ELDERTON BOROUGH.....	1,354
OSBORNE BOROUGH.....	4,138	FORD CITY BOROUGH.....	11,018
PENN HILLS TOWNSHIP.....	191,808	FORD CLIFF BOROUGH.....	1,391
PENNSBURY VILLAGE BOROUGH.....	3,363	FREEPORT BOROUGH.....	6,372
PINE TOWNSHIP.....	34,486	GILPIN TOWNSHIP.....	10,457
PITCAIRN BOROUGH.....	12,620	HOVEY TOWNSHIP.....	355
PLEASANT HILLS BOROUGH.....	44,285	KISKIMINETAS TOWNSHIP.....	19,223
PLUM BOROUGH.....	107,383	KITTANNING BOROUGH.....	15,314
PORT VUE BOROUGH.....	14,802	KITTANNING TOWNSHIP.....	8,295
RANKIN BOROUGH.....	6,785	LEECHBURG BOROUGH.....	8,105
RESERVE TOWNSHIP.....	14,648	MADISON TOWNSHIP.....	3,070
RICHLAND TOWNSHIP.....	45,187	MAHONING TOWNSHIP.....	4,887
ROBINSON TOWNSHIP.....	71,761	MANOR TOWNSHIP.....	16,734
ROSS TOWNSHIP.....	172,025	MANORVILLE BOROUGH.....	1,344
ROSSLYN FARMS BOROUGH.....	3,467	NORTH APOLLO BOROUGH.....	4,879
SCOTT TOWNSHIP.....	76,785	NORTH BUFFALO TOWNSHIP.....	11,448
SEWICKLEY BOROUGH.....	24,463	PARKER CITY.....	2,584
SEWICKLEY HEIGHTS BOROUGH.....	14,319	PARKS TOWNSHIP.....	9,669
SEWICKLEY HILLS BOROUGH.....	4,010	PERRY TOWNSHIP.....	1,371
SHALER TOWNSHIP.....	137,711	PINE TOWNSHIP.....	1,533
SHARPSBURG BOROUGH.....	13,581	PLUMCREEK TOWNSHIP.....	9,224
SOUTH FAYETTE TOWNSHIP.....	50,518	RAYBURN TOWNSHIP.....	5,929
SOUTH PARK TOWNSHIP.....	58,822	REDBANK TOWNSHIP.....	3,527
SOUTH VERSAILLES TOWNSHIP.....	1,605	RURAL VALLEY BOROUGH.....	3,200
SPRINGDALE BOROUGH.....	15,411	SOUTH BEND TOWNSHIP.....	4,507
SPRINGDALE TOWNSHIP.....	7,590	SOUTH BETHLEHEM BOROUGH.....	1,547
STOWE TOWNSHIP.....	25,444	SOUTH BUFFALO TOWNSHIP.....	11,537
SWISSVALE BOROUGH.....	18,344	SUGARCREEK TOWNSHIP.....	5,237
TARENTUM BOROUGH.....	17,334	VALLEY TOWNSHIP.....	2,473
THORNBURG BOROUGH.....	3,382	WASHINGTON TOWNSHIP.....	3,931
TURTLE CREEK BOROUGH.....	20,025	WAYNE TOWNSHIP.....	3,878
UPPER ST CLAIR TOWNSHIP.....	127,097	WEST FRANKLIN TOWNSHIP.....	7,940
VERONA BOROUGH.....	11,306	WEST KITTANNING BOROUGH.....	4,778
VERSAILLES BOROUGH.....	6,293	WORTHINGTON BOROUGH.....	2,380
WALL BOROUGH.....	2,508	<b>TOTAL ARMSTRONG COUNTY.....</b>	<b>\$261,163</b>
WEST DEER TOWNSHIP.....	45,273		
WEST ELIZABETH BOROUGH.....	1,968	<b>BEAVER COUNTY</b>	
WEST HOMESTEAD BOROUGH.....	10,076	ALIQUIPPA CITY.....	\$ 20,830
WEST MIFFLIN BOROUGH.....	111,261	AMBRIDGE BOROUGH.....	13,334
WEST VIEW BOROUGH.....	29,961	BADEN BOROUGH.....	16,923
WHITAKER BOROUGH.....	4,562	BEAVER BOROUGH.....	22,243
WHITE OAK BOROUGH.....	33,942	BEAVER FALLS CITY.....	22,237
WHITEHALL BOROUGH.....	67,701	BIG BEAVER BOROUGH.....	8,933
WILKINS TOWNSHIP.....	34,557	BRIDGEWATER BOROUGH.....	3,681
WILMERDING BOROUGH.....	7,125	BRIGHTON TOWNSHIP.....	33,191
<b>TOTAL ALLEGHENY COUNTY.....</b>	<b>\$4,128,008</b>	CENTER TOWNSHIP.....	49,836
		CHIPPEWA TOWNSHIP.....	32,181
<b>ARMSTRONG COUNTY</b>		CONWAY BOROUGH.....	8,739
APOLLO BOROUGH.....	\$ 5,546	DARLINGTON BOROUGH.....	943
		DARLINGTON TOWNSHIP.....	7,728

## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>BEAVER COUNTY (CONTINUED)</b>	
DAUGHERTY TOWNSHIP .....	\$ 13,651
EAST ROCHESTER BOROUGH.....	2,319
EASTVALE BOROUGH.....	914
ECONOMY BOROUGH.....	41,470
FALLSTON BOROUGH.....	1,451
FRANKFORT SPRINGS BOROUGH.....	406
FRANKLIN TOWNSHIP.....	16,560
FREEDOM BOROUGH.....	5,535
GEORGETOWN BOROUGH.....	564
GLASGOW BOROUGH.....	201
GREENE TOWNSHIP.....	10,103
HANOVER TOWNSHIP.....	13,990
HARMONY TOWNSHIP.....	14,208
HOMWOOD BOROUGH.....	497
HOOKSTOWN BOROUGH.....	501
HOPEWELL TOWNSHIP.....	55,346
INDEPENDENCE TOWNSHIP.....	10,956
INDUSTRY BOROUGH.....	8,211
KOPPEL BOROUGH.....	3,407
MARION TOWNSHIP.....	4,484
MIDLAND BOROUGH.....	10,506
MONACA BOROUGH.....	23,101
NEW BRIGHTON BOROUGH.....	21,191
NEW GALILEE BOROUGH.....	1,513
NEW SEWICKLEY TOWNSHIP.....	27,920
NORTH SEWICKLEY TOWNSHIP.....	23,267
OHIOVILLE BOROUGH.....	14,357
PATTERSON HEIGHTS BOROUGH.....	2,601
PATTERSON TOWNSHIP.....	12,148
POTTER TOWNSHIP.....	5,829
PULASKI TOWNSHIP.....	5,213
RACCOON TOWNSHIP.....	13,410
ROCHESTER BOROUGH.....	13,397
ROCHESTER TOWNSHIP.....	11,860
SHIPPINGPORT BOROUGH.....	9,921
SOUTH BEAVER TOWNSHIP.....	11,892
SOUTH HEIGHTS BOROUGH.....	2,069
VANPORT TOWNSHIP.....	6,625
WEST MAYFIELD BOROUGH.....	4,445
WHITE TOWNSHIP.....	4,885
<b>TOTAL BEAVER COUNTY.....</b>	<b>\$671,728</b>

<b>BEDFORD COUNTY</b>	
BEDFORD BOROUGH.....	\$ 11,977
BEDFORD TOWNSHIP.....	22,704
BLOOMFIELD TOWNSHIP.....	3,839
BROAD TOP TOWNSHIP.....	5,894
COALDALE BOROUGH.....	394
COLERAIN TOWNSHIP.....	5,178
CUMBERLAND VALLEY TOWNSHIP.....	6,168
EAST PROVIDENCE TOWNSHIP.....	7,519
EAST ST CLAIR TOWNSHIP.....	10,118
EVERETT BOROUGH.....	5,821
HARRISON TOWNSHIP.....	4,105
HOPEWELL BOROUGH.....	572
HOPEWELL TOWNSHIP.....	6,998
HYNDMAN BOROUGH.....	3,154
JUNIATA TOWNSHIP.....	3,755
KIMMEL TOWNSHIP.....	5,708

<u>MUNICIPALITY</u>	<u>AMOUNT</u>
KING TOWNSHIP .....	\$ 4,264
LIBERTY TOWNSHIP .....	5,338
LINCOLN TOWNSHIP .....	1,430
LONDONDERRY TOWNSHIP.....	6,814
MANN TOWNSHIP.....	2,195
MANNS CHOICE BOROUGH.....	758
MONROE TOWNSHIP .....	5,877
NAPIER TOWNSHIP .....	8,588
NEW PARIS BOROUGH.....	636
PAVIA TOWNSHIP.....	1,348
PLEASANTVILLE BOROUGH.....	700
RAINSBURG BOROUGH.....	532
SAXTON BOROUGH.....	2,681
SCHELLSBURG BOROUGH.....	977
SNAKE SPRING TOWNSHIP.....	7,274
SOUTH WOODBURY TOWNSHIP.....	7,558
SOUTHAMPTON TOWNSHIP.....	4,223
ST CLAIRSVILLE BOROUGH.....	254
WEST PROVIDENCE TOWNSHIP.....	12,571
WEST ST CLAIR TOWNSHIP.....	5,874
WOODBURY BOROUGH.....	887
WOODBURY TOWNSHIP.....	4,882
<b>TOTAL BEDFORD COUNTY.....</b>	<b>\$189,565</b>

<b>BERKS COUNTY</b>	
ALBANY TOWNSHIP .....	\$ 9,063
ALSACE TOWNSHIP.....	16,256
AMITY TOWNSHIP .....	34,921
BALLY BOROUGH.....	5,404
BECHTELSVILLE BOROUGH.....	4,027
BERN TOWNSHIP .....	33,764
BERNVILLE BOROUGH.....	3,334
BETHEL TOWNSHIP .....	17,736
BIRDSBORO BOROUGH.....	18,914
BOYERTOWN BOROUGH.....	18,277
BRECKNOCK TOWNSHIP.....	19,956
CAERNARVON TOWNSHIP .....	14,303
CENTERPORT BOROUGH.....	1,080
CENTRE TOWNSHIP.....	15,036
COLEBROOKDALE TOWNSHIP.....	26,435
CUMRU TOWNSHIP.....	73,247
DISTRICT TOWNSHIP.....	6,843
DOUGLASS TOWNSHIP.....	17,615
EARL TOWNSHIP.....	16,479
EXETER TOWNSHIP.....	93,710
FLEETWOOD BOROUGH.....	16,566
GREENWICH TOWNSHIP .....	15,516
HAMBURG BOROUGH.....	18,440
HEIDELBERG TOWNSHIP .....	9,188
HEREFORD TOWNSHIP .....	13,738
JEFFERSON TOWNSHIP .....	8,230
KENHORST BOROUGH.....	13,633
KUTZTOWN BOROUGH.....	20,948
LAURELDALE BOROUGH.....	16,371
LEESPORT BOROUGH.....	8,407
LENHARTSVILLE BOROUGH.....	792
LONGSWAMP TOWNSHIP.....	24,764
LOWER ALSACE TOWNSHIP .....	20,280
LOWER HEIDELBERG TOWNSHIP.....	15,700
LYONS BOROUGH.....	2,036



MUNICIPALITY	AMOUNT	MUNICIPALITY	AMOUNT
<b>BERKS COUNTY (CONTINUED)</b>		<b>NORTH WOODBURY TOWNSHIP.....</b>	
MAIDENCREEK TOWNSHIP .....	\$ 23,418		\$ 10,239
MARION TOWNSHIP .....	7,275	ROARING SPRING BOROUGH.....	9,427
MAXATAWNY TOWNSHIP .....	23,845	SNYDER TOWNSHIP .....	11,412
MOHNTON BOROUGH.....	11,766	TAYLOR TOWNSHIP .....	10,274
MT PENN BOROUGH.....	12,330	TYRONE BOROUGH .....	18,934
MUHLENBERG TOWNSHIP .....	82,223	TYRONE TOWNSHIP .....	7,644
NEW MORGAN BOROUGH.....	1,352	WILLIAMSBURG BOROUGH.....	4,711
NORTH HEIDELBERG TOWNSHIP.....	6,813	WOODBURY TOWNSHIP .....	5,338
OLEY TOWNSHIP.....	19,396	<b>TOTAL BLAIR COUNTY.....</b>	<b>\$313,396</b>
ONTELAUNEE TOWNSHIP.....	10,309		
PENN TOWNSHIP .....	9,492	<b>BRADFORD COUNTY</b>	
PERRY TOWNSHIP .....	12,899	ALBA BOROUGH.....	\$ 539
PIKE TOWNSHIP.....	8,915	ALBANY TOWNSHIP .....	3,800
READING CITY .....	104,213	ARMENIA TOWNSHIP .....	831
RICHMOND TOWNSHIP .....	18,639	ASYLUM TOWNSHIP.....	4,135
ROBESON TOWNSHIP .....	31,620	ATHENS BOROUGH.....	12,481
ROBESONIA BOROUGH.....	8,747	ATHENS TOWNSHIP.....	21,231
ROCKLAND TOWNSHIP.....	15,906	BURLINGTON BOROUGH.....	561
RUSCOMMANOR TOWNSHIP .....	17,252	BURLINGTON TOWNSHIP.....	2,926
SHILLINGTON BOROUGH .....	23,681	CANTON BOROUGH.....	6,197
SHOEMAKERSVILLE BOROUGH .....	5,996	CANTON TOWNSHIP .....	7,927
SINKING SPRING BOROUGH.....	12,717	COLUMBIA TOWNSHIP.....	4,332
SOUTH HEIDELBERG TOWNSHIP .....	23,613	FRANKLIN TOWNSHIP.....	2,302
SPRING TOWNSHIP.....	98,943	GRANVILLE TOWNSHIP .....	3,170
ST LAWRENCE BOROUGH .....	7,576	HERRICK TOWNSHIP .....	2,798
STRAUSSTOWN BOROUGH .....	1,835	LERAYSVILLE BOROUGH.....	1,103
TEMPLE BOROUGH.....	6,397	LEROY TOWNSHIP .....	2,453
TILDEN TOWNSHIP .....	13,583	LITCHFIELD TOWNSHIP.....	4,920
TOPTON BOROUGH.....	9,213	MONROE BOROUGH.....	1,979
TULPEHOCKEN TOWNSHIP.....	13,035	MONROE TOWNSHIP .....	4,446
UNION TOWNSHIP.....	17,180	NEW ALBANY BOROUGH.....	967
UPPER BERN TOWNSHIP .....	7,749	NORTH TOWANDA TOWNSHIP.....	8,093
UPPER TULPEHOCKEN TOWNSHIP.....	7,311	ORWELL TOWNSHIP .....	4,398
WASHINGTON TOWNSHIP.....	15,354	OVERTON TOWNSHIP.....	1,230
WERNERSVILLE BOROUGH.....	9,526	PIKE TOWNSHIP .....	2,770
WEST LAWN BOROUGH.....	6,993	RIDGEBURY TOWNSHIP .....	7,459
WEST READING BOROUGH.....	19,392	ROME BOROUGH .....	1,476
WINDSOR TOWNSHIP .....	10,210	ROME TOWNSHIP.....	4,286
WOMELSDORF BOROUGH .....	9,592	SAYRE BOROUGH.....	22,715
WYOMISSING BOROUGH.....	62,962	SHEESHEQUIN TOWNSHIP.....	4,865
WYOMISSING HILLS BOROUGH.....	14,725	SMITHFIELD TOWNSHIP .....	6,099
<b>TOTAL BERKS COUNTY .....</b>	<b>\$1,475,006</b>	SOUTH CREEK TOWNSHIP.....	4,517
		SOUTH WAVERLY BOROUGH .....	4,044
<b>BLAIR COUNTY</b>		SPRINGFIELD TOWNSHIP.....	4,581
ALLEGHENY TOWNSHIP .....	\$ 30,479	STANDING STONE TOWNSHIP.....	1,796
ANTIS TOWNSHIP.....	24,803	STEVENS TOWNSHIP.....	1,723
BELLWOOD BOROUGH.....	6,559	SYLVANIA BOROUGH.....	686
BLAIR TOWNSHIP.....	17,849	TERRY TOWNSHIP .....	3,814
CATHARINE TOWNSHIP .....	2,868	TOWANDA BOROUGH.....	11,775
DUNCANSVILLE BOROUGH.....	5,395	TOWANDA TOWNSHIP .....	4,255
FRANKSTOWN TOWNSHIP .....	34,281	TROY BOROUGH .....	4,903
FREEDOM TOWNSHIP .....	10,987	TROY TOWNSHIP .....	6,798
GREENFIELD TOWNSHIP.....	13,631	TUSCARORA TOWNSHIP .....	4,219
HOLLIDAYSBURG BOROUGH.....	21,092	ULSTER TOWNSHIP .....	4,869
HUSTON TOWNSHIP .....	5,362	WARREN TOWNSHIP.....	4,067
JUNIATA TOWNSHIP .....	3,985	WELLS TOWNSHIP .....	3,833
LOGAN TOWNSHIP.....	49,480	WEST BURLINGTON TOWNSHIP.....	2,567
MARTINSBURG BOROUGH.....	7,726	WILMOT TOWNSHIP .....	4,907
NEWRY BOROUGH.....	918	WINDHAM TOWNSHIP.....	3,537
		WYALUSING BOROUGH.....	2,822

## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>BRADFORD COUNTY (CONTINUED)</b>	
WYALUSING TOWNSHIP.....	\$ 5,835
WYSOX TOWNSHIP.....	10,579
<b>TOTAL BRADFORD COUNTY .....</b>	<b>\$ 248,615</b>

<b>BUCKS COUNTY</b>	
BEDMINSTER TOWNSHIP.....	\$ 30,795
BENSALEM TOWNSHIP.....	287,417
BRIDGETON TOWNSHIP.....	8,491
BRISTOL BOROUGH.....	43,971
BRISTOL TOWNSHIP.....	244,579
BUCKINGHAM TOWNSHIP.....	92,507
CHALFONT BOROUGH.....	19,804
DOYLESTOWN BOROUGH.....	52,390
DOYLESTOWN TOWNSHIP.....	99,475
DUBLIN BOROUGH.....	8,716
DURHAM TOWNSHIP.....	9,101
EAST ROCKHILL TOWNSHIP.....	24,234
FALLS TOWNSHIP.....	186,791
HAYCOCK TOWNSHIP.....	13,141
HILLTOWN TOWNSHIP.....	65,114
HULMEVILLE BOROUGH.....	4,408
IVYLAND BOROUGH.....	3,877
LANGHORNE BOROUGH.....	7,433
LANGHORNE MANOR BOROUGH.....	5,229
LOWER MAKEFIELD TOWNSHIP.....	186,977
LOWER SOUTHAMPTON TOWNSHIP.....	102,382
MIDDLETOWN TOWNSHIP.....	241,402
MILFORD TOWNSHIP.....	43,226
MORRISVILLE BOROUGH.....	41,523
NEW BRITAIN BOROUGH.....	13,772
NEW BRITAIN TOWNSHIP.....	59,302
NEW HOPE BOROUGH.....	15,767
NEWTOWN BOROUGH.....	16,712
NEWTOWN TOWNSHIP.....	98,134
NOCKAMIXON TOWNSHIP.....	20,825
NORTHAMPTON TOWNSHIP.....	221,327
PENNDDEL BOROUGH.....	11,781
PERKASIE BOROUGH.....	39,699
PLUMSTEAD TOWNSHIP.....	56,178
QUAKERTOWN BOROUGH.....	42,853
RICHLAND TOWNSHIP.....	45,731
RICHLANDTOWN BOROUGH.....	5,562
RIEGELSVILLE BOROUGH.....	4,963
SELLERSVILLE BOROUGH.....	21,487
SILVERDALE BOROUGH.....	4,585
SOLEBURY TOWNSHIP.....	66,697
SPRINGFIELD TOWNSHIP.....	33,867
TINICUM TOWNSHIP.....	33,868
TRUMBAUERSVILLE BOROUGH.....	4,023
TULLYTOWN BOROUGH.....	15,332
UPPER MAKEFIELD TOWNSHIP.....	60,249
UPPER SOUTHAMPTON TOWNSHIP.....	92,506
WARMINSTER TOWNSHIP.....	160,401
WARRINGTON TOWNSHIP.....	74,595
WARWICK TOWNSHIP.....	47,278
WEST ROCKHILL TOWNSHIP.....	28,638
WRIGHTSTOWN TOWNSHIP.....	19,784
YARDLEY BOROUGH.....	14,878
<b>TOTAL BUCKS COUNTY.....</b>	<b>\$3,153,778</b>

<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>BUTLER COUNTY</b>	
ADAMS TOWNSHIP.....	\$ 26,188
ALLEGHENY TOWNSHIP.....	2,082
BRADY TOWNSHIP.....	3,928
BRUIN BOROUGH.....	1,925
BUFFALO TOWNSHIP.....	28,689
BUTLER TOWNSHIP.....	77,594
CALLERY BOROUGH.....	1,900
CENTER TOWNSHIP.....	33,113
CHERRY TOWNSHIP.....	3,816
CHERRY VALLEY BOROUGH.....	385
CHICORA BOROUGH.....	3,499
CLAY TOWNSHIP.....	8,974
CLEARFIELD TOWNSHIP.....	10,163
CLINTON TOWNSHIP.....	12,652
CONCORD TOWNSHIP.....	5,139
CONNOQUENESSING BOROUGH.....	2,007
CONNOQUENESSING TOWNSHIP.....	14,614
CRANBERRY TOWNSHIP.....	101,260
DONEGAL TOWNSHIP.....	5,949
EAST BUTLER BOROUGH.....	3,492
EAU CLAIRE BOROUGH.....	1,211
EVANS CITY BOROUGH.....	7,507
FAIRVIEW BOROUGH.....	666
FAIRVIEW TOWNSHIP.....	7,730
FORWARD TOWNSHIP.....	12,023
FRANKLIN TOWNSHIP.....	9,800
HARMONY BOROUGH.....	4,886
HARRISVILLE BOROUGH.....	3,118
JACKSON TOWNSHIP.....	16,838
JEFFERSON TOWNSHIP.....	21,775
KARNS CITY BOROUGH.....	893
LANCASTER TOWNSHIP.....	11,481
MARION TOWNSHIP.....	4,204
MARS BOROUGH.....	6,387
MERCER TOWNSHIP.....	4,069
MIDDLESEX TOWNSHIP.....	26,463
MUDDYCREEK TOWNSHIP.....	9,757
OAKLAND TOWNSHIP.....	11,149
PARKER TOWNSHIP.....	2,175
PENN TOWNSHIP.....	26,194
PETROLIA BOROUGH.....	1,107
PORTERSVILLE BOROUGH.....	1,269
PROSPECT BOROUGH.....	4,259
SAXONBURG BOROUGH.....	6,389
SEVEN FIELDS BOROUGH.....	5,493
SLIPPERY ROCK BOROUGH.....	10,211
SLIPPERY ROCK TOWNSHIP.....	16,300
SUMMIT TOWNSHIP.....	17,905
VALENCIA BOROUGH.....	1,183
VENANGO TOWNSHIP.....	2,593
WASHINGTON TOWNSHIP.....	4,611
WEST LIBERTY BOROUGH.....	1,119
WEST SUNBURY BOROUGH.....	637
WINFIELD TOWNSHIP.....	14,016
WORTH TOWNSHIP.....	4,605
ZELIENOPLE BOROUGH.....	18,065
<b>TOTAL BUTLER COUNTY .....</b>	<b>\$645,455</b>

## Appendix C (Continued)

<b>MUNICIPALITY</b>	<b>AMOUNT</b>	<b>MUNICIPALITY</b>	<b>AMOUNT</b>
<b>CAMBRIA COUNTY</b>		<b>WEST TAYLOR TOWNSHIP</b>	
ADAMS TOWNSHIP	\$ 23,816	WESTMONT BOROUGH	\$ 3,139
ALLEGHENY TOWNSHIP	8,141	WHITE TOWNSHIP	26,296
ASHVILLE BOROUGH	948	WILMORE BOROUGH	2,535
BARNESBORO BOROUGH	7,741	<b>TOTAL CAMBRIA COUNTY</b>	<b>849</b>
BARR TOWNSHIP	7,865		<b>\$483,298</b>
BLACKLICK TOWNSHIP	7,592	<b>CAMERON COUNTY</b>	
BROWNSTOWN BOROUGH	2,705	DRIFTWOOD BOROUGH	\$ 373
CAMBRIA TOWNSHIP	25,439	EMPORIUM BOROUGH	8,177
CARROLLTOWN BOROUGH	4,047	GIBSON TOWNSHIP	1,263
CASSANDRA BOROUGH	534	GROVE TOWNSHIP	982
CHEST SPRINGS BOROUGH	542	LUMBER TOWNSHIP	1,141
CHEST TOWNSHIP	1,355	PORTAGE TOWNSHIP	828
CLEARFIELD TOWNSHIP	6,254	SHIPPEN TOWNSHIP	9,664
CONEMAUGH TOWNSHIP	7,966	<b>TOTAL CAMERON COUNTY</b>	<b>\$ 22,428</b>
CRESSON BOROUGH	5,985	<b>CARBON COUNTY</b>	
CRESSON TOWNSHIP	10,954	BEAVER MEADOWS BOROUGH	\$ 3,274
CROYLE TOWNSHIP	8,749	BOWMANSTOWN BOROUGH	3,511
DAISYTOWN BOROUGH	1,147	EAST PENN TOWNSHIP	9,413
DALE BOROUGH	4,480	EAST SIDE BOROUGH	1,202
DEAN TOWNSHIP	1,389	FRANKLIN TOWNSHIP	17,026
EAST CARROLL TOWNSHIP	6,740	JIM THORPE BOROUGH	19,783
EAST CONEMAUGH BOROUGH	3,966	KIDDER TOWNSHIP	21,549
EAST TAYLOR TOWNSHIP	9,558	LANSFORD BOROUGH	13,878
EBENSBURG BOROUGH	14,749	LAUSANNE TOWNSHIP	1,020
EHRENFELD BOROUGH	812	LEHIGH TOWNSHIP	2,279
ELDER TOWNSHIP	3,873	LEIGHTON BOROUGH	21,315
FERNDAL BOROUGH	6,635	LOWER TOWAMENSING TOWNSHIP	13,297
FRANKLIN BOROUGH	2,246	MAHONING TOWNSHIP	19,577
GALLITZIN BOROUGH	5,806	NESQUEHONING BOROUGH	13,986
GALLITZIN TOWNSHIP	4,372	PACKER TOWNSHIP	4,385
GEISTOWN BOROUGH	11,166	PALMERTON BOROUGH	21,693
HASTINGS BOROUGH	4,391	PARRYVILLE BOROUGH	1,969
JACKSON TOWNSHIP	18,448	PENN FOREST TOWNSHIP	37,127
LILLY BOROUGH	3,392	BANKS TOWNSHIP	5,857
LORAIN BOROUGH	2,416	SUMMIT HILL BOROUGH	11,447
LORETTO BOROUGH	2,814	TOWAMENSING TOWNSHIP	16,704
LOWER YODER TOWNSHIP	12,484	WEATHERLY BOROUGH	9,019
MIDDLE TAYLOR TOWNSHIP	2,708	WEISSPORT BOROUGH	1,534
MUNSTER TOWNSHIP	3,676	<b>TOTAL CARBON COUNTY</b>	<b>\$270,843</b>
NANTY GLO BOROUGH	9,354	<b>CENTRE COUNTY</b>	
PATTON BOROUGH	6,755	BELLEFONTE BOROUGH	\$ 24,850
PORTAGE BOROUGH	9,444	BENNER TOWNSHIP	19,525
PORTAGE TOWNSHIP	13,775	BOGGS TOWNSHIP	11,355
READE TOWNSHIP	5,552	BURNSIDE TOWNSHIP	1,704
RICHLAND TOWNSHIP	59,389	CENTRE HALL BOROUGH	5,275
SANKERTOWN BOROUGH	2,355	COLLEGE TOWNSHIP	55,849
SCALP LEVEL BOROUGH	3,350	CURTIN TOWNSHIP	2,416
SOUTH FORK BOROUGH	3,215	FERGUSON TOWNSHIP	60,300
SOUTHMONT BOROUGH	9,908	GREGG TOWNSHIP	8,637
SPANGLER BOROUGH	6,271	HAINES TOWNSHIP	5,934
STONYCREEK TOWNSHIP	12,388	HALFMOON TOWNSHIP	8,409
SUMMERHILL BOROUGH	2,110	HARRIS TOWNSHIP	24,224
SUMMERHILL TOWNSHIP	9,609	HOWARD BOROUGH	2,761
SUSQUEHANNA TOWNSHIP	7,315	HOWARD TOWNSHIP	3,719
TUNNELHILL BOROUGH	1,017	HUSTON TOWNSHIP	5,315
UPPER YODER TOWNSHIP	21,526	LIBERTY TOWNSHIP	6,532
VINTONDALE BOROUGH	1,612	MARION TOWNSHIP	3,706
WASHINGTON TOWNSHIP	3,039		
WEST CARROLL TOWNSHIP	4,593		

<u>MUNICIPALITY</u>	<u>AMOUNT</u>	<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>CENTRE COUNTY (CONTINUED)</b>		OXFORD BOROUGH.....	\$ 16,040
MILES TOWNSHIP .....	\$ 6,440	PARKESBURG BOROUGH.....	14,151
MILESBURG BOROUGH.....	4,100	PENN TOWNSHIP .....	13,178
MILLHEIM BOROUGH.....	3,356	PENNSBURY TOWNSHIP .....	29,764
PATTON TOWNSHIP.....	52,871	PHOENIXVILLE BOROUGH.....	67,385
PENN TOWNSHIP .....	4,354	POCOPSON TOWNSHIP.....	20,282
PHILIPSBURG BOROUGH.....	10,479	SADSBURY TOWNSHIP.....	11,886
PORT MATILDA BOROUGH.....	2,282	SCHUYLKILL TOWNSHIP.....	40,628
POTTER TOWNSHIP.....	15,600	SOUTH COATESVILLE BOROUGH.....	4,847
RUSH TOWNSHIP .....	12,627	SOUTH COVENTRY TOWNSHIP .....	11,495
SNOW SHOE BOROUGH.....	2,812	SPRING CITY BOROUGH .....	14,490
SNOW SHOE TOWNSHIP .....	7,861	THORNBURY TOWNSHIP .....	12,709
SOUTH PHILIPSBURG BOROUGH.....	1,387	TREDYFFRIN TOWNSHIP .....	250,221
SPRING TOWNSHIP.....	24,991	UPPER OXFORD TOWNSHIP.....	10,805
STATE COLLEGE BOROUGH.....	144,007	UPPER UWCHLAN TOWNSHIP .....	34,593
TAYLOR TOWNSHIP.....	3,134	UWCHLAN TOWNSHIP .....	89,861
UNION TOWNSHIP.....	4,148	VALLEY TOWNSHIP.....	21,832
UNIONVILLE BOROUGH.....	1,036	WALLACE TOWNSHIP .....	17,995
WALKER TOWNSHIP .....	12,537	WARWICK TOWNSHIP.....	16,043
WORTH TOWNSHIP.....	3,201	WEST BRADFORD TOWNSHIP .....	54,068
<b>TOTAL CENTRE COUNTY.....</b>	<b>\$567,736</b>	WEST BRANDYWINE TOWNSHIP .....	31,446
		WEST CALN TOWNSHIP.....	30,695
<b>CHESTER COUNTY</b>		WEST CHESTER BOROUGH.....	77,804
ATGLEN BOROUGH.....	\$ 3,982	WEST FALLOWFIELD TOWNSHIP.....	12,911
AVONDALE BOROUGH.....	4,131	WEST GOSHEN TOWNSHIP.....	120,817
BIRMINGHAM TOWNSHIP .....	29,456	WEST GROVE BOROUGH.....	9,616
CALN TOWNSHIP.....	55,888	WEST MARLBOROUGH TOWNSHIP .....	7,472
CHARLESTOWN TOWNSHIP.....	28,866	WEST NANTMEAL TOWNSHIP.....	11,388
COATESVILLE CITY.....	35,175	WEST NOTTINGHAM TOWNSHIP .....	11,685
DOWNINGTOWN BOROUGH.....	35,426	WEST PIKELAND TOWNSHIP.....	24,421
EAST BRADFORD TOWNSHIP .....	50,607	WEST SADSBURY TOWNSHIP.....	13,872
EAST BRANDYWINE TOWNSHIP.....	32,269	WEST VINCENT TOWNSHIP.....	23,025
EAST CALN TOWNSHIP .....	16,513	WEST WHITELAND TOWNSHIP .....	100,921
EAST COVENTRY TOWNSHIP .....	24,937	WESTTOWN TOWNSHIP .....	61,002
EAST FALLOWFIELD TOWNSHIP .....	23,885	WILLISTOWN.....	82,044
EAST GOSHEN TOWNSHIP.....	102,459	<b>TOTAL CHESTER COUNTY.....</b>	<b>\$2,449,890</b>
EAST MARLBOROUGH TOWNSHIP .....	38,027		
EAST NANTMEAL TOWNSHIP.....	12,150	<b>CLARION COUNTY</b>	
EAST NOTTINGHAM TOWNSHIP .....	19,488	ASHLAND TOWNSHIP.....	\$ 3,796
EAST PIKELAND TOWNSHIP.....	38,451	BRADY TOWNSHIP.....	269
EAST VINCENT TOWNSHIP .....	26,969	CALLENSBURG BOROUGH.....	567
EAST WHITELAND TOWNSHIP .....	74,642	CLARION BOROUGH .....	21,971
EASTTOWN TOWNSHIP .....	88,968	CLARION TOWNSHIP .....	12,331
ELK TOWNSHIP .....	7,416	BEAVER TOWNSHIP.....	6,677
ELVERSON BOROUGH.....	3,776	EAST BRADY BOROUGH.....	3,164
FRANKLIN TOWNSHIP.....	18,130	ELK TOWNSHIP .....	5,635
HIGHLAND TOWNSHIP.....	9,320	FARMINGTON TOWNSHIP .....	8,021
HONEY BROOK BOROUGH.....	5,971	FOXBURG BOROUGH.....	805
HONEY BROOK TOWNSHIP.....	27,294	HAWTHORN BOROUGH .....	1,715
KENNETT SQUARE BOROUGH.....	23,673	HIGHLAND TOWNSHIP.....	2,380
KENNETT TOWNSHIP.....	46,811	KNOX BOROUGH.....	4,098
LONDON BRITAIN TOWNSHIP .....	17,253	KNOX TOWNSHIP .....	4,478
LONDON GROVE TOWNSHIP .....	24,439	LICKING TOWNSHIP .....	1,738
LONDONDERRY TOWNSHIP.....	7,979	LIMESTONE TOWNSHIP.....	6,419
LOWER OXFORD TOWNSHIP.....	14,895	MADISON TOWNSHIP.....	4,595
MALVERN BOROUGH.....	16,773	MILLCREEK TOWNSHIP .....	1,929
MODENA BOROUGH .....	2,074	MONROE TOWNSHIP .....	6,029
NEW GARDEN TOWNSHIP.....	41,377	NEW BETHLEHEM BOROUGH .....	4,263
NEW LONDON TOWNSHIP.....	18,425	PAINT TOWNSHIP.....	7,894
NEWLIN TOWNSHIP .....	9,351	PERRY TOWNSHIP.....	3,740
NORTH COVENTRY TOWNSHIP .....	41,247	PINEY TOWNSHIP.....	1,917

## Appendix C (Continued)

<b>MUNICIPALITY</b>	<b>AMOUNT</b>
<b>CLARION COUNTY (CONTINUED)</b>	
PORTER TOWNSHIP .....	\$ 5,459
REDBANK TOWNSHIP .....	5,258
RICHLAND TOWNSHIP .....	1,770
RIMERSBURG BOROUGH .....	3,059
SALEM TOWNSHIP .....	3,125
SHIPPENVILLE BOROUGH .....	1,603
SLIGO BOROUGH .....	2,239
ST PETERSBURG BOROUGH .....	1,052
STRATTANVILLE BOROUGH .....	1,769
TOBY TOWNSHIP .....	3,689
WASHINGTON TOWNSHIP .....	6,897
<b>TOTAL CLARION COUNTY .....</b>	<b>\$150,352</b>

<b>CLEARFIELD COUNTY</b>	
BECCARIA TOWNSHIP .....	\$ 6,338
BELL TOWNSHIP .....	3,515
BIGLER TOWNSHIP .....	4,799
BLOOM TOWNSHIP .....	1,708
BOGGS TOWNSHIP .....	6,404
BRADFORD TOWNSHIP .....	10,398
BRADY TOWNSHIP .....	7,082
BRISBIN BOROUGH .....	1,191
BURNSIDE BOROUGH .....	1,028
BURNSIDE TOWNSHIP .....	4,038
CHEST TOWNSHIP .....	1,899
CHESTER HILL BOROUGH .....	3,350
CLEARFIELD BOROUGH .....	23,246
COALPORT BOROUGH .....	1,654
COOPER TOWNSHIP .....	8,855
COVINGTON TOWNSHIP .....	2,625
CURWENSVILLE BOROUGH .....	9,786
DECATUR TOWNSHIP .....	10,996
DUBOIS CITY .....	31,939
FERGUSON TOWNSHIP .....	1,551
GIRARD TOWNSHIP .....	2,555
GLEN HOPE BOROUGH .....	604
GOSHEN TOWNSHIP .....	1,580
GRAHAM TOWNSHIP .....	4,514
GRAMPIAN BOROUGH .....	1,199
GREENWOOD TOWNSHIP .....	1,549
GULICH TOWNSHIP .....	4,343
HOUTZDALE BOROUGH .....	3,697
HUSTON TOWNSHIP .....	5,202
IRVONA BOROUGH .....	1,999
JORDAN TOWNSHIP .....	1,846
KARTHAUS TOWNSHIP .....	2,195
KNOX TOWNSHIP .....	2,414
LAWRENCE TOWNSHIP .....	32,581
LUMBER CITY BOROUGH .....	316
MAHAFFEY BOROUGH .....	996
MORRIS TOWNSHIP .....	8,817
NEW WASHINGTON BOROUGH .....	261
NEWBURG BOROUGH .....	335
OSCEOLA BOROUGH .....	3,880
PENN TOWNSHIP .....	4,782
PIKE TOWNSHIP .....	7,817
PINE TOWNSHIP .....	318
RAMEY BOROUGH .....	1,763
SANDY TOWNSHIP .....	46,594

<b>MUNICIPALITY</b>	<b>AMOUNT</b>
TROUTVILLE BOROUGH .....	\$ 693
UNION TOWNSHIP .....	3,270
WALLACETON BOROUGH .....	975
WESTOVER BOROUGH .....	1,328
WOODWARD TOWNSHIP .....	5,746
<b>TOTAL CLEARFIELD COUNTY .....</b>	<b>\$296,571</b>

<b>CLINTON COUNTY</b>	
ALLISON TOWNSHIP .....	\$ 814
AVIS BOROUGH .....	5,333
BALD EAGLE TOWNSHIP .....	7,546
BEECH CREEK BOROUGH .....	2,510
BEECH CREEK TOWNSHIP .....	4,845
CASTANEA TOWNSHIP .....	5,593
CHAPMAN TOWNSHIP .....	3,697
COLEBROOK TOWNSHIP .....	792
CRAWFORD TOWNSHIP .....	3,030
DUNNSTABLE TOWNSHIP .....	3,730
EAST KEATING TOWNSHIP .....	228
FLEMINGTON BOROUGH .....	4,778
GALLAGHER TOWNSHIP .....	1,746
GREENE TOWNSHIP .....	5,651
GRUGAN TOWNSHIP .....	698
LAMAR TOWNSHIP .....	9,631
LEIDY TOWNSHIP .....	1,704
LOCK HAVEN CITY .....	29,322
LOGAN TOWNSHIP .....	3,076
LOGANTON BOROUGH .....	1,558
MILL HALL BOROUGH .....	5,969
NOYES TOWNSHIP .....	1,625
PINE CREEK TOWNSHIP .....	13,156
PORTER TOWNSHIP .....	5,990
RENOVO BOROUGH .....	4,113
SOUTH RENOVOR BOROUGH .....	1,564
WAYNE TOWNSHIP .....	4,277
WEST KEATING TOWNSHIP .....	462
WOODWARD TOWNSHIP .....	10,334
<b>TOTAL CLINTON COUNTY .....</b>	<b>\$143,774</b>

<b>COLUMBIA COUNTY</b>	
BEAVER TOWNSHIP .....	\$ 3,832
BENTON BOROUGH .....	3,387
BENTON TOWNSHIP .....	5,046
BERWICK BOROUGH .....	40,297
BLOOMSBURG BOROUGH .....	44,121
BRIAR CREEK BOROUGH .....	2,479
BRIAR CREEK TOWNSHIP .....	12,656
CATAWISSA BOROUGH .....	5,780
CATAWISSA TOWNSHIP .....	4,366
CENTRALIA BOROUGH .....	147
CLEVELAND TOWNSHIP .....	4,867
CONYNGHAM TOWNSHIP .....	3,419
FISHING CREEK TOWNSHIP .....	6,154
FRANKLIN TOWNSHIP .....	2,789
GREENWOOD TOWNSHIP .....	7,631
HEMLOCK TOWNSHIP .....	9,468
JACKSON TOWNSHIP .....	2,655
LOCUST TOWNSHIP .....	5,764
MADISON TOWNSHIP .....	6,806
MAIN TOWNSHIP .....	5,040

## Appendix C (Continued)

<b>MUNICIPALITY</b>	<b>AMOUNT</b>
<b>COLUMBIA COUNTY (CONTINUED)</b>	
MIFFLIN TOWNSHIP .....	\$ 9,455
MILLVILLE BOROUGH .....	3,955
MONTOUR TOWNSHIP .....	6,179
MT PLEASANT TOWNSHIP .....	6,009
NORTH CENTRE TOWNSHIP .....	7,716
ORANGE TOWNSHIP .....	5,362
ORANGEVILLE BOROUGH .....	1,825
PINE TOWNSHIP .....	4,181
ROARING CREEK TOWNSHIP .....	2,295
SCOTT TOWNSHIP .....	22,260
SOUTH CENTRE TOWNSHIP .....	10,533
STILLWATER BOROUGH .....	883
SUGARLOAF TOWNSHIP .....	4,156
<b>TOTAL COLUMBIA COUNTY .....</b>	<b>\$261,516</b>

<b>CRAWFORD COUNTY</b>	
ATHENS TOWNSHIP .....	\$ 2,615
BEAVER TOWNSHIP .....	2,855
BLOOMFIELD TOWNSHIP .....	7,298
BLOOMING VALLEY BOROUGH .....	1,387
CAMBRIDGE SPRINGS BOROUGH .....	6,024
CAMBRIDGE TOWNSHIP .....	5,472
CENTERVILLE BOROUGH .....	790
COCHRANTON BOROUGH .....	4,071
CONNEAUT LAKE BOROUGH .....	2,688
CONNEAUT TOWNSHIP .....	5,256
CONNEAUTVILLE BOROUGH .....	2,667
CUSSEWAGO TOWNSHIP .....	5,328
EAST FAIRFIELD TOWNSHIP .....	3,543
EAST FALLOWFIELD TOWNSHIP .....	4,394
EAST MEAD TOWNSHIP .....	5,052
FAIRFIELD TOWNSHIP .....	3,748
GREENWOOD TOWNSHIP .....	5,425
HAYFIELD TOWNSHIP .....	10,473
HYDETOWN BOROUGH .....	2,215
LINESVILLE BOROUGH .....	3,841
MEADVILLE CITY .....	26,063
NORTH SHENANGO TOWNSHIP .....	4,851
OIL CREEK TOWNSHIP .....	7,421
PINE TOWNSHIP .....	1,944
RANDOLPH TOWNSHIP .....	5,692
RICHMOND TOWNSHIP .....	5,141
ROCKDALE TOWNSHIP .....	3,985
ROME TOWNSHIP .....	4,939
SADSBURY TOWNSHIP .....	14,219
SAEGERTOWN BOROUGH .....	3,869
SOUTH SHENANGO TOWNSHIP .....	7,772
SPARTA TOWNSHIP .....	5,142
SPARTANSBURG BOROUGH .....	1,558
SPRING TOWNSHIP .....	5,529
SPRINGBORO BOROUGH .....	1,417
STEBEN TOWNSHIP .....	2,804
SUMMERHILL TOWNSHIP .....	4,307
SUMMIT TOWNSHIP .....	8,071
TOWNVILLE BOROUGH .....	1,175
TROY TOWNSHIP .....	4,230
UNION TOWNSHIP .....	3,232
VENANGO BOROUGH .....	879
VENANGO TOWNSHIP .....	3,066

<b>MUNICIPALITY</b>	<b>AMOUNT</b>
VERNON TOWNSHIP .....	\$ 25,007
WAYNE TOWNSHIP .....	5,410
WEST FALLOWFIELD TOWNSHIP .....	2,509
WEST MEAD TOWNSHIP .....	20,261
WEST SHENANGO TOWNSHIP .....	1,955
WOODCOCK BOROUGH .....	496
WOODCOCK TOWNSHIP .....	9,203
<b>TOTAL CRAWFORD COUNTY .....</b>	<b>\$ 277,291</b>

<b>CUMBERLAND COUNTY</b>	
CAMP HILL BOROUGH .....	\$ 44,093
CARLISLE BOROUGH .....	81,291
COOKE TOWNSHIP .....	1,256
DICKINSON TOWNSHIP .....	21,635
EAST PENNSBORO TOWNSHIP .....	81,093
HAMPDEN TOWNSHIP .....	127,569
HOPEWELL TOWNSHIP .....	8,766
LEMOYNE BOROUGH .....	23,307
LOWER ALLEN TOWNSHIP .....	81,847
LOWER FRANKFORD TOWNSHIP .....	7,075
LOWER MIFFLIN TOWNSHIP .....	6,686
MECHANICSBURG BOROUGH .....	45,080
MIDDLESEX TOWNSHIP .....	36,772
MONROE TOWNSHIP .....	28,659
MT HOLLY SPRINGS BOROUGH .....	7,754
NEW CUMBERLAND BOROUGH .....	34,770
NEWBURG BOROUGH .....	1,215
NEWVILLE BOROUGH .....	4,921
NORTH MIDDLETON TOWNSHIP .....	40,685
NORTH NEWTON TOWNSHIP .....	9,031
PENN TOWNSHIP .....	11,265
SHIPPENSBURG BOROUGH .....	21,812
SHIPPENSBURG TOWNSHIP .....	14,710
SHIREMANSTOWN BOROUGH .....	7,975
SILVER SPRING TOWNSHIP .....	60,805
SOUTH MIDDLETON TOWNSHIP .....	55,067
SOUTH NEWTON TOWNSHIP .....	5,222
SOUTHAMPTON TOWNSHIP .....	18,499
UPPER ALLEN TOWNSHIP .....	68,845
UPPER FRANKFORD TOWNSHIP .....	7,329
UPPER MIFFLIN TOWNSHIP .....	4,766
WEST FAIRVIEW BOROUGH .....	4,760
WEST PENNSBORO TOWNSHIP .....	23,109
WORMLEYSBURG BOROUGH .....	14,096
<b>TOTAL CUMBERLAND COUNTY .....</b>	<b>\$1,011,765</b>

<b>DAUPHIN COUNTY</b>	
BERRYSBURG BOROUGH .....	\$ 1,309
CONEWAGO TOWNSHIP .....	14,078
DAUPHIN BOROUGH .....	3,255
DERRY TOWNSHIP .....	122,020
EAST HANOVER TOWNSHIP .....	25,376
ELIZABETHVILLE BOROUGH .....	5,504
GRATZ BOROUGH .....	2,625
HALIFAX BOROUGH .....	3,045
HALIFAX TOWNSHIP .....	15,037
HARRISBURG CITY .....	19,750
HIGHSPIRE BOROUGH .....	10,035
HUMMELSTOWN BOROUGH .....	16,870
JACKSON TOWNSHIP .....	7,670

## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>	<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>DAUPHIN COUNTY (CONTINUED)</b>		NORWOOD BOROUGH.....	\$ 24,644
JEFFERSON TOWNSHIP.....	\$ 1,818	PARKSIDE BOROUGH.....	9,438
LONDONDERRY TOWNSHIP.....	23,001	PROSPECT PARK BOROUGH.....	26,731
LOWER PAXTON TOWNSHIP.....	210,246	RADNOR TOWNSHIP.....	213,083
LOWER SWATARA TOWNSHIP.....	38,118	RIDLEY PARK BOROUGH.....	34,460
LYKENS BOROUGH.....	6,870	RIDLEY TOWNSHIP.....	139,291
LYKENS TOWNSHIP.....	5,501	ROSE VALLEY BOROUGH.....	7,417
MIDDLE PAXTON TOWNSHIP.....	24,599	RUTLEDGE BOROUGH.....	3,896
MIDDLETOWN BOROUGH.....	34,530	SHARON HILL BOROUGH.....	22,774
MIFFLIN TOWNSHIP.....	3,365	SPRINGFIELD TOWNSHIP.....	134,836
MILLERSBURG BOROUGH.....	10,282	SWARTHMORE BOROUGH.....	33,150
PAXTANG BOROUGH.....	7,355	THORNBURY TOWNSHIP.....	27,428
PENBROOK BOROUGH.....	10,798	TINICUM TOWNSHIP.....	35,980
PILLOW BOROUGH.....	1,187	TRAINER BOROUGH.....	9,380
REED TOWNSHIP.....	1,312	UPLAND BOROUGH.....	11,381
ROYALTON BOROUGH.....	3,704	UPPER CHICHESTER TOWNSHIP.....	71,207
RUSH TOWNSHIP.....	835	UPPER DARBY TOWNSHIP.....	169,185
SOUTH HANOVER TOWNSHIP.....	23,129	UPPER PROVIDENCE TOWNSHIP.....	65,201
STEELTON BOROUGH.....	20,052	YEADON BOROUGH.....	45,665
SUSQUEHANNA TOWNSHIP.....	101,749	<b>TOTAL DELAWARE COUNTY.....</b>	<b>\$2,395,593</b>
SWATARA TOWNSHIP.....	109,570		
UPPER PAXTON TOWNSHIP.....	16,206	<b>ELK COUNTY</b>	
WASHINGTON TOWNSHIP.....	8,869	BENEZETTE TOWNSHIP.....	\$ 1,429
WAYNE TOWNSHIP.....	4,409	FOX TOWNSHIP.....	13,323
WEST HANOVER TOWNSHIP.....	29,966	HIGHLAND TOWNSHIP.....	2,046
WICONISCO TOWNSHIP.....	4,378	HORTON TOWNSHIP.....	5,718
WILLIAMS TOWNSHIP.....	4,246	JAY TOWNSHIP.....	7,418
WILLIAMSTOWN BOROUGH.....	4,654	JOHNSONBURG BOROUGH.....	11,288
<b>TOTAL DAUPHIN COUNTY.....</b>	<b>\$957,322</b>	JONES TOWNSHIP.....	7,238
		MILLSTONE TOWNSHIP.....	622
<b>DELAWARE COUNTY</b>		RIDGWAY BOROUGH.....	16,827
ALDAN BOROUGH.....	\$ 20,407	RIDGWAY TOWNSHIP.....	10,990
ASTON TOWNSHIP.....	76,553	SPRING CREEK TOWNSHIP.....	1,185
BETHEL TOWNSHIP.....	24,188	ST. MARYS CITY.....	59,737
BROOKHAVEN BOROUGH.....	40,532	<b>TOTAL ELK COUNTY.....</b>	<b>\$ 137,820</b>
CHADDS FORD TOWNSHIP.....	27,409		
CHESTER HEIGHTS BOROUGH.....	15,891	<b>ERIE COUNTY</b>	
CHESTER TOWNSHIP.....	18,503	ALBION BOROUGH.....	\$ 5,552
CLIFTON HEIGHTS BOROUGH.....	28,285	AMITY TOWNSHIP.....	4,065
COLLINGDALE BOROUGH.....	33,169	CONCORD TOWNSHIP.....	5,015
COLWYN BOROUGH.....	8,312	CONNEAUT TOWNSHIP.....	6,835
CONCORD TOWNSHIP.....	53,454	CORRY CITY.....	15,268
DARBY BOROUGH.....	34,541	CRANESVILLE BOROUGH.....	2,046
DARBY TOWNSHIP.....	41,752	EDINBORO BOROUGH.....	24,352
EAST LANSDOWNE BOROUGH.....	9,430	ELGIN BOROUGH.....	788
EDDYSTONE BOROUGH.....	10,871	ELK CREEK TOWNSHIP.....	6,996
EDGMONT TOWNSHIP.....	23,483	FAIRVIEW BOROUGH.....	8,248
FOLCROFT BOROUGH.....	30,550	FAIRVIEW TOWNSHIP.....	44,979
GLENOLDEN BOROUGH.....	29,632	FRANKLIN TOWNSHIP.....	6,093
HAVERFORD TOWNSHIP.....	276,329	GIRARD BOROUGH.....	11,783
LANSDOWNE BOROUGH.....	48,507	GIRARD TOWNSHIP.....	19,732
LOWER CHICHESTER TOWNSHIP.....	14,189	GREENE TOWNSHIP.....	20,497
MARCUS HOOK BOROUGH.....	10,670	GREENFIELD TOWNSHIP.....	7,359
MARPLE TOWNSHIP.....	141,768	HARBORCREEK TOWNSHIP.....	63,718
MEDIA BOROUGH.....	33,272	LAKE CITY BOROUGH.....	9,579
MIDDLETOWN TOWNSHIP.....	84,971	LAWRENCE PARK TOWNSHIP.....	17,136
MILLBOURNE BOROUGH.....	2,770	LE BOEUF TOWNSHIP.....	6,442
MORTON BOROUGH.....	12,812	MCKEAN BOROUGH.....	1,671
NETHER PROVIDENCE TOWNSHIP.....	75,188	MCKEAN TOWNSHIP.....	19,665
NEWTOWN TOWNSHIP.....	83,008	MILL VILLAGE BOROUGH.....	1,472

## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>	<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>ERIE COUNTY (CONTINUED)</b>		<b>WHARTON TOWNSHIP.....</b>	
MILLCREEK TOWNSHIP.....	\$235,092		<b>\$ 15,147</b>
NORTH EAST BOROUGH.....	17,475	<b>TOTAL FAYETTE COUNTY.....</b>	<b>\$465,779</b>
NORTH EAST TOWNSHIP.....	28,671		
PLATEA BOROUGH.....	1,640	<b>FOREST COUNTY</b>	
SPRINGFIELD TOWNSHIP.....	11,991	BARNETT TOWNSHIP.....	\$ 2,384
SUMMIT TOWNSHIP.....	33,462	GREEN TOWNSHIP.....	1,990
UNION CITY BOROUGH.....	11,410	HARMONY TOWNSHIP.....	2,404
UNION TOWNSHIP.....	6,882	HICKORY TOWNSHIP.....	2,557
VENANGO TOWNSHIP.....	9,011	HOWE TOWNSHIP.....	1,576
WASHINGTON TOWNSHIP.....	19,619	JENKS TOWNSHIP.....	5,398
WATERFORD BOROUGH.....	5,710	KINGSLEY TOWNSHIP.....	1,718
WATERFORD TOWNSHIP.....	14,425	TIONESTA BOROUGH.....	2,216
WATTSBURG BOROUGH.....	1,474	TIONESTA TOWNSHIP.....	3,018
WAYNE TOWNSHIP.....	5,511	<b>TOTAL FOREST COUNTY.....</b>	<b>\$ 23,261</b>
WESLEYVILLE BOROUGH.....	12,134		
<b>TOTAL ERIE COUNTY.....</b>	<b>\$723,799</b>	<b>FRANKLIN COUNTY</b>	
<b>FAYETTE COUNTY</b>		ANTRIM TOWNSHIP.....	\$ 52,111
BELLE VERNON BOROUGH.....	\$ 3,601	CHAMBERSBURG BOROUGH.....	52,566
BROWNSVILLE BOROUGH.....	8,744	FANNETT TOWNSHIP.....	9,578
BROWNSVILLE TOWNSHIP.....	2,534	GREENCASTLE BOROUGH.....	15,993
BULLSKIN TOWNSHIP.....	26,556	GREENE TOWNSHIP.....	56,865
CONNELLSVILLE CITY.....	20,705	GUILFORD TOWNSHIP.....	58,953
CONNELLSVILLE TOWNSHIP.....	8,959	HAMILTON TOWNSHIP.....	34,045
DAWSON BOROUGH.....	1,507	LETTERKENNY TOWNSHIP.....	9,490
DUNBAR BOROUGH.....	3,568	LURGAN TOWNSHIP.....	8,948
DUNBAR TOWNSHIP.....	24,755	MERCERSBURG BOROUGH.....	6,714
EVERSON BOROUGH.....	2,688	METAL TOWNSHIP.....	7,079
FAIRCHANCE BOROUGH.....	6,029	MONT ALTO BOROUGH.....	5,302
FAYETTE CITY BOROUGH.....	2,063	MONTGOMERY TOWNSHIP.....	21,028
FRANKLIN TOWNSHIP.....	8,848	ORRSTOWN BOROUGH.....	716
GEORGES TOWNSHIP.....	20,387	PETERS TOWNSHIP.....	18,557
GERMAN TOWNSHIP.....	17,134	QUINCY TOWNSHIP.....	21,923
HENRY CLAY TOWNSHIP.....	6,991	SOUTHAMPTON TOWNSHIP.....	25,242
JEFFERSON TOWNSHIP.....	7,221	ST THOMAS TOWNSHIP.....	23,909
LOWER TYRONE TOWNSHIP.....	4,151	WARREN TOWNSHIP.....	1,669
LUZERNE TOWNSHIP.....	15,332	WASHINGTON TOWNSHIP.....	52,130
MARKLEYSBURG BOROUGH.....	934	WAYNESBORO BOROUGH.....	23,147
MASONTOWN BOROUGH.....	12,034	<b>TOTAL FRANKLIN COUNTY.....</b>	<b>\$505,966</b>
MENALLEN TOWNSHIP.....	16,278		
NEWELL BOROUGH.....	1,622	<b>FULTON COUNTY</b>	
NICHOLSON TOWNSHIP.....	6,295	AYR TOWNSHIP.....	\$ 8,898
NORTH UNION TOWNSHIP.....	46,895	BELFAST TOWNSHIP.....	4,689
OHIOPOLE BOROUGH.....	420	BETHEL TOWNSHIP.....	5,056
PERRY TOWNSHIP.....	9,533	BRUSH CREEK TOWNSHIP.....	2,830
PERRYOPOLIS BOROUGH.....	6,635	DUBLIN TOWNSHIP.....	4,372
POINT MARION BOROUGH.....	3,971	LICKING CREEK TOWNSHIP.....	5,196
REDSTONE TOWNSHIP.....	19,589	MCCONNELLSBURG BOROUGH.....	4,209
SALTICK TOWNSHIP.....	12,400	TAYLOR TOWNSHIP.....	4,228
SMITHFIELD BOROUGH.....	3,146	THOMPSON TOWNSHIP.....	4,068
SOUTH CONNELLSVILLE BOROUGH.....	7,466	TODD TOWNSHIP.....	5,516
SOUTH UNION TOWNSHIP.....	47,778	UNION TOWNSHIP.....	2,417
SPRINGFIELD TOWNSHIP.....	9,499	VALLEY-HI BOROUGH.....	124
SPRINGHILL TOWNSHIP.....	8,666	WELLS TOWNSHIP.....	1,911
STEWART TOWNSHIP.....	2,727	<b>TOTAL FULTON COUNTY.....</b>	<b>\$ 53,514</b>
UNIONTOWN CITY.....	19,372		
UPPER TYRONE TOWNSHIP.....	6,594	<b>GREENE COUNTY</b>	
VANDERBILT BOROUGH.....	1,519	ALEPPO TOWNSHIP.....	\$ 3,007
WASHINGTON TOWNSHIP.....	15,489	CARMICHAELS BOROUGH.....	1,780
		CENTER TOWNSHIP.....	6,178
		CLARKSVILLE BOROUGH.....	599



## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>GREENE COUNTY (CONTINUED)</b>	
CUMBERLAND TOWNSHIP .....	\$ 22,395
DUNKARD TOWNSHIP.....	7,834
FRANKLIN TOWNSHIP.....	23,469
FREEPORT TOWNSHIP .....	1,263
GILMORE TOWNSHIP.....	2,894
GRAY TOWNSHIP.....	1,257
GREENE TOWNSHIP.....	2,193
GREENSBORO BOROUGH.....	868
JACKSON TOWNSHIP .....	3,502
JEFFERSON BOROUGH.....	1,068
JEFFERSON TOWNSHIP .....	10,545
MONONGAHELA TOWNSHIP .....	6,221
MORGAN TOWNSHIP .....	9,052
MORRIS TOWNSHIP .....	5,866
PERRY TOWNSHIP.....	9,265
RICES LANDING BOROUGH .....	1,530
RICHHILL TOWNSHIP .....	11,306
SPRINGHILL TOWNSHIP .....	2,005
WASHINGTON TOWNSHIP.....	4,500
WAYNE TOWNSHIP .....	9,068
WAYNESBURG BOROUGH .....	13,071
WHITELEY TOWNSHIP.....	5,749
<b>TOTAL GREENE COUNTY.....</b>	<b>\$166,483</b>

<b>HUNTINGDON COUNTY</b>	
ALEXANDRIA BOROUGH.....	\$ 1,282
BARREE TOWNSHIP.....	1,822
BIRMINGHAM BOROUGH.....	308
BRADY TOWNSHIP.....	3,816
BROAD TOP CITY BOROUGH.....	1,133
CARBON TOWNSHIP.....	1,578
CASS TOWNSHIP .....	3,954
CASSVILLE BOROUGH.....	609
CLAY TOWNSHIP.....	3,297
COALMONT BOROUGH.....	337
CROMWELL TOWNSHIP.....	5,905
DUBLIN TOWNSHIP.....	4,634
DUDLEY BOROUGH.....	731
FRANKLIN TOWNSHIP.....	2,272
HENDERSON TOWNSHIP.....	3,859
HOPEWELL TOWNSHIP .....	2,234
HUNTINGDON BOROUGH.....	23,411
JACKSON TOWNSHIP .....	3,846
JUNIATA TOWNSHIP .....	2,169
LINCOLN TOWNSHIP.....	1,628
LOGAN TOWNSHIP.....	2,664
MAPLETON BOROUGH .....	1,452
MARKESBURG BOROUGH.....	756
MILL CREEK BOROUGH.....	1,112
MILLER TOWNSHIP .....	1,909
MORRIS TOWNSHIP.....	1,404
MOUNT UNION BOROUGH.....	8,635
ONEIDA TOWNSHIP.....	4,540
ORBISONIA BOROUGH .....	1,510
PENN TOWNSHIP .....	4,508
PETERSBURG BOROUGH.....	1,466
PORTER TOWNSHIP .....	7,815
ROCKHILL BOROUGH .....	1,327
SALTILLO BOROUGH .....	1,083

<u>MUNICIPALITY</u>	<u>AMOUNT</u>
SHADE GAP BOROUGH .....	\$ 320
SHIRLEY TOWNSHIP .....	8,837
SHIRLEYSBURG BOROUGH .....	402
SMITHFIELD TOWNSHIP .....	12,918
SPRINGFIELD TOWNSHIP.....	2,344
SPRUCE CREEK TOWNSHIP .....	1,244
TELL TOWNSHIP.....	2,307
THREE SPRINGS BOROUGH.....	1,481
TODD TOWNSHIP .....	3,951
UNION TOWNSHIP.....	3,766
WALKER TOWNSHIP .....	6,381
WARRIORS MARK TOWNSHIP.....	6,015
WEST TOWNSHIP .....	2,128
WOOD TOWNSHIP.....	2,347
<b>TOTAL HUNTINGDON COUNTY.....</b>	<b>\$163,446</b>

<b>INDIANA COUNTY</b>	
ARMAGH BOROUGH .....	\$ 317
ARMSTRONG TOWNSHIP .....	11,395
BANKS TOWNSHIP .....	3,240
BLACK LICK TOWNSHIP.....	5,340
BLAIRSVILLE BOROUGH.....	12,311
BRUSH VALLEY TOWNSHIP.....	7,141
BUFFINGTON TOWNSHIP .....	4,141
BURRELL TOWNSHIP.....	13,368
CANOE TOWNSHIP.....	5,839
CENTER TOWNSHIP.....	18,236
CHERRY TREE BOROUGH.....	1,239
CHERRYHILL TOWNSHIP .....	9,882
CLYMER BOROUGH .....	4,538
CONEMAUGH TOWNSHIP .....	9,317
CREEKSIDE BOROUGH.....	1,018
EAST MAHONING TOWNSHIP.....	4,112
EAST WHEATFIELD TOWNSHIP .....	9,481
ERNEST BOROUGH.....	1,431
GLEN CAMPBELL BOROUGH.....	883
GRANT TOWNSHIP.....	2,605
GREEN TOWNSHIP.....	12,913
HOMER CITY BOROUGH.....	6,410
INDIANA BOROUGH.....	50,690
MARION CENTER BOROUGH .....	1,554
MONTGOMERY TOWNSHIP .....	5,865
NORTH MAHONING TOWNSHIP .....	4,461
PINE TOWNSHIP .....	6,926
PLUMVILLE BOROUGH.....	1,151
RAYNE TOWNSHIP .....	12,698
SALTSBURG BOROUGH.....	2,981
SHELOCTA BOROUGH.....	404
SMICKSBURG BOROUGH .....	240
SOUTH MAHONING TOWNSHIP .....	6,133
WASHINGTON TOWNSHIP.....	6,687
WEST MAHONING TOWNSHIP.....	3,482
WEST WHEATFIELD TOWNSHIP .....	8,254
WHITE TOWNSHIP.....	64,924
YOUNG TOWNSHIP .....	5,859
<b>TOTAL INDIANA COUNTY .....</b>	<b>\$327,463</b>

<b>JEFFERSON COUNTY</b>	
BARNETT TOWNSHIP.....	\$ 1,752
BEAVER TOWNSHIP.....	2,091

## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>	<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>JEFFERSON COUNTY (CONTINUED)</b>			
BELL TOWNSHIP .....	\$ 7,349	CARBONDALE CITY.....	\$ 20,312
BIG RUN BOROUGH.....	2,131	CARBONDALE TOWNSHIP.....	3,975
BROCKWAY BOROUGH.....	7,698	CLARKS GREEN BOROUGH.....	8,712
BROOKVILLE BOROUGH.....	16,418	CLARKS SUMMIT BOROUGH.....	26,034
CLOVER TOWNSHIP.....	1,890	CLIFTON TOWNSHIP.....	8,680
CORSICA BOROUGH.....	1,039	COVINGTON TOWNSHIP.....	13,024
ELDRED TOWNSHIP.....	4,876	DALTON BOROUGH.....	6,037
FALLS CREEK BOROUGH.....	3,446	DICKSON CITY BOROUGH.....	25,381
GASKILL TOWNSHIP.....	2,700	DUNMORE BOROUGH.....	31,627
HEATH TOWNSHIP.....	872	ELMHURST TOWNSHIP.....	3,238
HENDERSON TOWNSHIP.....	4,739	FELL TOWNSHIP.....	9,522
KNOX TOWNSHIP.....	3,625	GLENBURN TOWNSHIP.....	6,844
MCCALMONT TOWNSHIP.....	3,362	GREENFIELD TOWNSHIP.....	8,752
OLIVER TOWNSHIP.....	4,085	JEFFERSON TOWNSHIP.....	15,206
PERRY TOWNSHIP.....	4,691	JERMYN BOROUGH.....	8,026
PINE CREEK TOWNSHIP.....	5,592	JESSUP BOROUGH.....	18,105
POLK TOWNSHIP.....	1,337	LAPLUME TOWNSHIP.....	2,268
PORTER TOWNSHIP.....	1,137	MADISON TOWNSHIP.....	8,861
PUNXSUTAWNEY BOROUGH.....	21,835	MAYFIELD BOROUGH.....	7,217
REYNOLDSVILLE BOROUGH.....	8,832	MOOSIC BOROUGH.....	23,931
RINGGOLD TOWNSHIP.....	2,774	MOSCOW BOROUGH.....	7,094
ROSE TOWNSHIP.....	4,368	NEWTON TOWNSHIP.....	12,266
SNYDER TOWNSHIP.....	9,938	NORTH ABINGTON TOWNSHIP.....	4,056
SUMMERVILLE BOROUGH.....	1,987	OLD FORGE BOROUGH.....	35,209
SYKESVILLE BOROUGH.....	4,207	OLYPHANT BOROUGH.....	21,151
TIMBLIN BOROUGH.....	465	RANSOM TOWNSHIP.....	6,951
UNION TOWNSHIP.....	2,918	ROARING BROOK TOWNSHIP.....	8,627
WARSAW TOWNSHIP.....	4,759	SCOTT TOWNSHIP.....	23,391
WASHINGTON TOWNSHIP.....	7,228	SOUTH ABINGTON TOWNSHIP.....	38,284
WINSLOW TOWNSHIP.....	8,978	SPRING BROOK TOWNSHIP.....	9,315
WORTHVILLE BOROUGH.....	218	TAYLOR BOROUGH.....	24,922
YOUNG TOWNSHIP.....	6,378	THORNHURST TOWNSHIP.....	3,280
<b>TOTAL JEFFERSON COUNTY .....</b>	<b>\$165,713</b>	THROOP BOROUGH.....	18,072
		VANDLING BOROUGH.....	2,644
		WEST ABINGTON TOWNSHIP.....	1,256
		<b>TOTAL LACKAWANNA COUNTY.....</b>	<b>\$546,046</b>
<b>JUNIATA COUNTY</b>			
BEALE TOWNSHIP.....	\$ 3,090	<b>LANCASTER COUNTY</b>	
DELAWARE TOWNSHIP.....	6,761	ADAMSTOWN BOROUGH.....	\$ 5,534
FAYETTE TOWNSHIP.....	13,461	AKRON BOROUGH.....	17,339
FERMANAGH TOWNSHIP.....	11,389	BART TOWNSHIP.....	12,959
GREENWOOD TOWNSHIP.....	2,286	BRECKNOCK TOWNSHIP.....	26,413
LACK TOWNSHIP.....	3,760	CAERNARVON TOWNSHIP.....	19,270
MIFFLIN BOROUGH.....	2,044	CHRISTIANA BOROUGH.....	4,418
MIFFLINTOWN BOROUGH.....	2,865	CLAY TOWNSHIP.....	23,907
MILFORD TOWNSHIP.....	6,254	COLERAIN TOWNSHIP.....	15,297
MONROE TOWNSHIP.....	7,222	COLUMBIA BOROUGH.....	39,487
PORT ROYAL BOROUGH.....	3,086	CONESTOGA TOWNSHIP.....	15,550
SPRUCE HILL TOWNSHIP.....	3,325	CONOY TOWNSHIP.....	12,157
SUSQUEHANNA TOWNSHIP.....	4,559	DENVER BOROUGH.....	13,859
THOMPSONTOWN BOROUGH.....	2,247	DRUMORE TOWNSHIP.....	10,745
TURBETT TOWNSHIP.....	3,457	EARL TOWNSHIP.....	29,983
TUSCARORA TOWNSHIP.....	5,079	EAST COCALICO TOWNSHIP.....	42,212
WALKER TOWNSHIP.....	10,526	EAST DONEGAL TOWNSHIP.....	24,538
<b>TOTAL JUNIATA COUNTY .....</b>	<b>\$ 91,411</b>	EAST DRUMORE TOWNSHIP.....	17,442
		EAST EARL TOWNSHIP.....	29,033
		EAST HEMPFIELD TOWNSHIP.....	119,067
		EAST LAMPETER TOWNSHIP.....	87,095
		EAST PETERSBURG BOROUGH.....	19,899
		EDEN TOWNSHIP.....	8,062
<b>LACKAWANNA COUNTY</b>			
ABINGTON TOWNSHIP.....	\$ 10,946		
ARCHBALD BOROUGH.....	25,624		
BENTON TOWNSHIP.....	8,488		
BLAKELY BOROUGH.....	28,716		

## Appendix C (Continued)

<b>MUNICIPALITY</b>	<b>AMOUNT</b>	<b>MUNICIPALITY</b>	<b>AMOUNT</b>
<b>LANCASTER COUNTY (CONTINUED)</b>		<b>LAWRENCE COUNTY</b>	
ELIZABETH TOWNSHIP.....	\$ 18,121	BESSEMER BOROUGH.....	\$ 3,839
ELIZABETH TOWN BOROUGH.....	43,652	ELLPORT BOROUGH.....	4,283
EPHRATA BOROUGH.....	58,210	ELLWOOD CITY BOROUGH.....	28,873
EPHRATA TOWNSHIP.....	36,247	ENON VALLEY BOROUGH.....	1,175
FULTON TOWNSHIP.....	12,387	HICKORY TOWNSHIP.....	8,792
LANCASTER TOWNSHIP.....	65,179	LITTLE BEAVER TOWNSHIP.....	4,386
LEACOCK TOWNSHIP.....	23,679	MAHONING TOWNSHIP.....	11,886
LITITZ BOROUGH.....	39,468	NESHANNOCK TOWNSHIP.....	40,169
LITTLE BRITAIN TOWNSHIP.....	14,773	NEW BEAVER BOROUGH.....	6,058
MANHEIM BOROUGH.....	22,877	NEW WILMINGTON BOROUGH.....	9,045
MANHEIM TOWNSHIP.....	179,962	NORTH BEAVER TOWNSHIP.....	14,830
MANOR TOWNSHIP.....	74,250	PERRY TOWNSHIP.....	7,035
MARIETTA BOROUGH.....	10,237	PLAIN GROVE TOWNSHIP.....	2,848
MARTIC TOWNSHIP.....	20,729	PULASKI TOWNSHIP.....	12,453
MILLERSVILLE BOROUGH.....	30,937	S.N.P.J. BOROUGH.....	219
MOUNTVILLE BOROUGH.....	8,877	SCOTT TOWNSHIP.....	8,299
MT JOY BOROUGH.....	29,325	SHENANGO TOWNSHIP.....	27,172
MT JOY TOWNSHIP.....	34,257	SLIPPERY ROCK TOWNSHIP.....	11,789
NEW HOLLAND BOROUGH.....	24,312	SOUTH NEW CASTLE BOROUGH.....	2,312
PARADISE TOWNSHIP.....	23,267		
PENN TOWNSHIP.....	35,427		
PEQUEA TOWNSHIP.....	22,746		
PROVIDENCE TOWNSHIP.....	27,064		
QUARRYVILLE BOROUGH.....	8,816		
RAPHO TOWNSHIP.....	42,874		
SADSBURY TOWNSHIP.....	13,515		
SALISBURY TOWNSHIP.....	42,499		
STRASBURG BOROUGH.....	12,728		
STRASBURG TOWNSHIP.....	21,107		
TERRE HILL BOROUGH.....	5,368		
UPPER LEACOCK TOWNSHIP.....	40,344		
WARWICK TOWNSHIP.....	60,474		
WEST COCALICO TOWNSHIP.....	28,024		
WEST DONEGAL TOWNSHIP.....	32,312		
WEST EARL TOWNSHIP.....	32,084		
WEST HEMPFIELD TOWNSHIP.....	67,068		
WEST LAMPETER TOWNSHIP.....	64,965		
<b>TOTAL LANCASTER COUNTY.....</b>	<b>\$1,922,426</b>		
		<b>LEHIGH COUNTY</b>	
		ALBURTIS BOROUGH.....	\$ 7,327
		CATASAUQUA BOROUGH.....	26,994
		COOPERSBURG BOROUGH.....	12,581
		COPLAY BOROUGH.....	14,678
		EMMAUS BOROUGH.....	55,729
		FOUNTAIN HILL BOROUGH.....	19,138
		HANOVER TOWNSHIP.....	18,963
		HEIDELBERG TOWNSHIP.....	15,479
		LOWER MACUNGIE TOWNSHIP.....	102,394
		LOWER MILFORD TOWNSHIP.....	18,913
		LOWHILL TOWNSHIP.....	10,065
		LYNN TOWNSHIP.....	17,518
		MACUNGIE BOROUGH.....	13,314
		NORTH WHITEHALL TOWNSHIP.....	66,737
		SALISBURY TOWNSHIP.....	76,438
		SLATINGTON BOROUGH.....	17,532
		SOUTH WHITEHALL TOWNSHIP.....	111,767
		UPPER MACUNGIE TOWNSHIP.....	95,058
		UPPER MILFORD TOWNSHIP.....	36,861
		UPPER SAUCON TOWNSHIP.....	62,332
		WASHINGTON TOWNSHIP.....	29,811
		<b>TOTAL LAWRENCE COUNTY.....</b>	<b>\$254,284</b>
		<b>LEBANON COUNTY</b>	
		ANNVILLE TOWNSHIP.....	\$ 16,202
		BETHEL TOWNSHIP.....	22,035
		CLEONA BOROUGH.....	9,935
		COLD SPRING TOWNSHIP.....	117
		CORNWALL BOROUGH.....	17,181
		EAST HANOVER TOWNSHIP.....	13,917
		HEIDELBERG TOWNSHIP.....	20,827
		JACKSON TOWNSHIP.....	29,430
		JONESTOWN BOROUGH.....	3,554
		LEBANON CITY.....	68,922
		MILLCREEK TOWNSHIP.....	12,477
		MT GRETNAL BOROUGH.....	2,336
		MYERSTOWN BOROUGH.....	13,451
		NORTH ANNVILLE TOWNSHIP.....	11,898
		NORTH CORNWALL TOWNSHIP.....	29,742
		NORTH LEBANON TOWNSHIP.....	44,950
		NORTH LONDONDERRY TOWNSHIP.....	30,110
		PALMYRA BOROUGH.....	30,623
		RICHLAND BOROUGH.....	6,584
		SOUTH ANNVILLE TOWNSHIP.....	16,729
		SOUTH LEBANON TOWNSHIP.....	35,357
		SOUTH LONDONDERRY TOWNSHIP.....	22,949
		SWATARA TOWNSHIP.....	15,382
		UNION TOWNSHIP.....	12,160
		WEST CORNWALL TOWNSHIP.....	11,691
		WEST LEBANON TOWNSHIP.....	4,728
		<b>TOTAL LEBANON COUNTY.....</b>	<b>\$503,287</b>

## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>	<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>LEHIGH COUNTY (CONTINUED)</b>			
WEISENBERG TOWNSHIP .....	\$ 19,535	PLYMOUTH TOWNSHIP .....	\$ 6,993
WHITEHALL TOWNSHIP .....	126,972	PRINGLE BOROUGH .....	4,601
<b>TOTAL LEHIGH COUNTY .....</b>	<b>\$976,135</b>	RICE TOWNSHIP .....	8,787
		ROSS TOWNSHIP .....	10,463
<b>LUZERNE COUNTY</b>		SALEM TOWNSHIP .....	18,786
ASHLEY BOROUGH .....	\$ 10,087	SHICKSHINNY BOROUGH .....	3,267
AVOCA BOROUGH .....	10,259	SLOCUM TOWNSHIP .....	4,526
BEAR CREEK TOWNSHIP .....	12,193	SUGAR NOTCH BOROUGH .....	3,311
BEAR CREEK VILLAGE BOROUGH .....	2,049	SUGARLOAF TOWNSHIP .....	17,172
BLACK CREEK TOWNSHIP .....	9,097	SWOYERSVILLE BOROUGH .....	20,689
BUCK TOWNSHIP .....	1,954	UNION TOWNSHIP .....	7,995
BUTLER TOWNSHIP .....	28,732	WARRIOR RUN BOROUGH .....	2,974
CONYNGHAM BOROUGH .....	8,386	WEST HAZLETON BOROUGH .....	12,922
CONYNGHAM TOWNSHIP .....	5,378	WEST PITTSTON BOROUGH .....	21,568
COURTDALE BOROUGH .....	3,161	WEST WYOMING BOROUGH .....	12,239
DALLAS BOROUGH .....	12,645	WHITE HAVEN BOROUGH .....	4,268
DALLAS TOWNSHIP .....	35,647	WILKES BARRE TOWNSHIP .....	21,014
DENNISON TOWNSHIP .....	3,655	WRIGHT TOWNSHIP .....	24,136
DORRANCE TOWNSHIP .....	8,390	WYOMING BOROUGH .....	13,708
DUPONT BOROUGH .....	11,275	YATESVILLE BOROUGH .....	2,419
DURYEA BOROUGH .....	19,070	<b>TOTAL LUZERNE COUNTY .....</b>	<b>\$966,147</b>
EDWARDSVILLE BOROUGH .....	13,654		
EXETER BOROUGH .....	22,767	<b>LYCOMING COUNTY</b>	
EXETER TOWNSHIP .....	10,114	ANTHONY TOWNSHIP .....	\$ 3,216
FAIRMOUNT TOWNSHIP .....	5,048	ARMSTRONG TOWNSHIP .....	3,064
FAIRVIEW TOWNSHIP .....	15,845	BASTRESS TOWNSHIP .....	2,193
FOSTER TOWNSHIP .....	13,824	BRADY TOWNSHIP .....	2,660
FRANKLIN TOWNSHIP .....	6,783	BROWN TOWNSHIP .....	1,200
FREELAND BOROUGH .....	12,693	CASCADE TOWNSHIP .....	1,727
HANOVER TOWNSHIP .....	43,521	CLINTON TOWNSHIP .....	12,137
HARVEYS LAKE BOROUGH .....	13,978	COGAN HOUSE TOWNSHIP .....	3,767
HAZLE TOWNSHIP .....	44,137	CUMMINGS TOWNSHIP .....	2,276
HAZLETON CITY .....	43,634	DUBOISTOWN BOROUGH .....	4,805
HOLLENBACK TOWNSHIP .....	4,735	ELDRED TOWNSHIP .....	8,776
HUGHESTOWN BOROUGH .....	7,120	FAIRFIELD TOWNSHIP .....	12,173
HUNLOCK TOWNSHIP .....	9,199	FRANKLIN TOWNSHIP .....	3,662
HUNTINGTON TOWNSHIP .....	7,742	GAMBLE TOWNSHIP .....	3,648
JACKSON TOWNSHIP .....	19,586	HEPBURN TOWNSHIP .....	11,865
JEDDO BOROUGH .....	377	HUGHESVILLE BOROUGH .....	7,900
JENKINS TOWNSHIP .....	17,119	JACKSON TOWNSHIP .....	1,799
KINGSTON BOROUGH .....	41,787	JERSEY SHORE BOROUGH .....	14,378
KINGSTON TOWNSHIP .....	31,642	JORDAN TOWNSHIP .....	3,498
LAFLIN BOROUGH .....	7,840	LEWIS TOWNSHIP .....	4,361
LAKE TOWNSHIP .....	8,058	LIMESTONE TOWNSHIP .....	7,842
LARKSVILLE BOROUGH .....	8,595	LOYALSOCK TOWNSHIP .....	53,004
LAUREL RUN BOROUGH .....	2,691	LYCOMING TOWNSHIP .....	6,390
LEHMAN TOWNSHIP .....	14,163	MCHENRY TOWNSHIP .....	1,586
LUZERNE BOROUGH .....	10,946	MCINTYRE TOWNSHIP .....	1,993
NANTICOKE CITY .....	28,977	MCNETT TOWNSHIP .....	1,036
NESCOPECK BOROUGH .....	5,847	MIFFLIN TOWNSHIP .....	4,341
NESCOPECK TOWNSHIP .....	4,589	MILL CREEK TOWNSHIP .....	2,219
NEW COLUMBUS BOROUGH .....	804	MONTGOMERY BOROUGH .....	5,313
NEWPORT TOWNSHIP .....	11,963	MONTOURSVILLE BOROUGH .....	22,145
NUANGOLA BOROUGH .....	3,284	MORELAND TOWNSHIP .....	4,425
PENN LAKE PARK BOROUGH .....	1,443	MUNCY BOROUGH .....	10,770
PITTSTON CITY .....	22,438	MUNCY CREEK TOWNSHIP .....	14,938
PITTSTON TOWNSHIP .....	11,033	MUNCY TOWNSHIP .....	9,468
FORTY FORT BOROUGH .....	16,102	NIPPENOSE TOWNSHIP .....	2,718
PLYMOUTH BOROUGH .....	18,256	OLD LYCOMING TOWNSHIP .....	22,968
		PENN TOWNSHIP .....	3,222

## Appendix C (Continued)

<b>MUNICIPALITY</b>	<b>AMOUNT</b>	<b>MUNICIPALITY</b>	<b>AMOUNT</b>
<b>LYCOMING COUNTY (CONTINUED)</b>		<b>JEFFERSON TOWNSHIP .....</b>	
PIATT TOWNSHIP .....	\$ 4,385	LACKAWANNOCK TOWNSHIP .....	\$ 7,538
PICTURE ROCKS BOROUGH .....	2,558	LAKE TOWNSHIP .....	9,079
PINE TOWNSHIP .....	1,875	LIBERTY TOWNSHIP .....	2,539
PLUNKETTS CREEK TOWNSHIP .....	4,130	MERCER BOROUGH .....	5,044
PORTER TOWNSHIP .....	6,089	MILL CREEK TOWNSHIP .....	8,648
SALLADASBURG BOROUGH .....	1,003	NEW LEBANON BOROUGH .....	2,356
SHREWSBURY TOWNSHIP .....	1,888	NEW VERNON TOWNSHIP .....	672
SOUTH WILLIAMSPORT BOROUGH .....	25,325	OTTER CREEK TOWNSHIP .....	2,069
SUSQUEHANNA TOWNSHIP .....	4,066	PERRY TOWNSHIP .....	2,089
UPPER FAIRFIELD TOWNSHIP .....	7,591	PINE TOWNSHIP .....	5,269
WASHINGTON TOWNSHIP .....	6,446	PYMATUNING TOWNSHIP .....	17,922
WATSON TOWNSHIP .....	2,392	SALEM TOWNSHIP .....	13,222
WOLF TOWNSHIP .....	10,815	SANDY CREEK TOWNSHIP .....	2,476
WOODWARD TOWNSHIP .....	8,762	SANDY LAKE BOROUGH .....	2,892
<b>TOTAL LYCOMING COUNTY .....</b>	<b>\$370,807</b>	SANDY LAKE TOWNSHIP .....	2,833
<b>MCKEAN COUNTY</b>		SHARPSVILLE BOROUGH .....	4,203
ANNIN TOWNSHIP .....	\$ 2,800	SHEAKLEYVILLE BOROUGH .....	15,914
BRADFORD TOWNSHIP .....	18,640	SHENANGO TOWNSHIP .....	465
CERES TOWNSHIP .....	3,223	SOUTH PYMATUNING TOWNSHIP .....	18,059
CORYDON TOWNSHIP .....	1,466	SPRINGFIELD TOWNSHIP .....	10,970
ELDRED BOROUGH .....	2,656	STONEBORO BOROUGH .....	7,276
ELDRED TOWNSHIP .....	5,772	SUGAR GROVE TOWNSHIP .....	3,592
FOSTER TOWNSHIP .....	16,078	WEST MIDDLESEX BOROUGH .....	4,137
HAMILTON TOWNSHIP .....	2,561	WEST SALEM TOWNSHIP .....	3,450
HAMLIN TOWNSHIP .....	3,230	WHEATLAND BOROUGH .....	12,135
KANE BOROUGH .....	14,327	WILMINGTON TOWNSHIP .....	3,212
KEATING TOWNSHIP .....	10,270	WOLF CREEK TOWNSHIP .....	4,724
LAFAYETTE TOWNSHIP .....	6,281	WORTH TOWNSHIP .....	2,576
LEWIS RUN BOROUGH .....	1,911	<b>TOTAL MERCER COUNTY .....</b>	<b>\$360,280</b>
LIBERTY TOWNSHIP .....	6,349	<b>MIFFLIN COUNTY</b>	
MT JEWETT BOROUGH .....	3,325	ARMAGH TOWNSHIP .....	\$ 14,812
NORWICH TOWNSHIP .....	2,219	BRATTON TOWNSHIP .....	5,152
OTTO TOWNSHIP .....	5,561	BROWN TOWNSHIP .....	13,774
PORT ALLEGANY BOROUGH .....	8,254	BURNHAM BOROUGH .....	7,884
SERGEANT TOWNSHIP .....	1,439	DECATUR TOWNSHIP .....	10,132
SMETHPORT BOROUGH .....	5,904	DERRY TOWNSHIP .....	31,030
WETMORE TOWNSHIP .....	6,779	GRANVILLE TOWNSHIP .....	19,799
<b>TOTAL MCKEAN COUNTY .....</b>	<b>\$129,044</b>	JUNIATA TERRACE BOROUGH .....	1,750
<b>MERCER COUNTY</b>		KISTLER BOROUGH .....	896
CLARK BOROUGH .....	\$ 2,397	LEWISTOWN BOROUGH .....	30,545
COOLSPRING TOWNSHIP .....	9,140	MCVEYTOWN BOROUGH .....	1,309
DEER CREEK TOWNSHIP .....	1,807	MENNO TOWNSHIP .....	6,736
DELAWARE TOWNSHIP .....	8,000	NEWTON HAMILTON BOROUGH .....	813
EAST LACKAWANNOCK TOWNSHIP .....	6,664	OLIVER TOWNSHIP .....	7,193
FAIRVIEW TOWNSHIP .....	3,375	UNION TOWNSHIP .....	13,601
FARRELL CITY .....	8,438	WAYNE TOWNSHIP .....	9,231
FINDLEY TOWNSHIP .....	7,237	<b>TOTAL MIFFLIN COUNTY .....</b>	<b>\$174,657</b>
FREDONIA BOROUGH .....	2,056	<b>MONROE COUNTY</b>	
FRENCH CREEK TOWNSHIP .....	2,789	BARRETT TOWNSHIP .....	\$ 25,886
GREENE TOWNSHIP .....	4,494	CHESTNUTHILL TOWNSHIP .....	58,274
GREENVILLE BOROUGH .....	6,426	COOLBAUGH TOWNSHIP .....	70,818
GROVE CITY BOROUGH .....	27,610	DELAWARE WATER GAP BOROUGH .....	3,870
HEMPFIELD TOWNSHIP .....	16,579	EAST STROUDSBURG BOROUGH .....	40,108
HERMITAGE CITY .....	66,031	ELDRED TOWNSHIP .....	11,892
JACKSON CENTER BOROUGH .....	748	HAMILTON TOWNSHIP .....	36,980
JACKSON TOWNSHIP .....	5,224	JACKSON TOWNSHIP .....	26,055
JAMESTOWN BOROUGH .....	2,512	MIDDLE SMITHFIELD TOWNSHIP .....	56,329

## Appendix C (Continued)

<b>MUNICIPALITY</b>	<b>AMOUNT</b>
<b>MONROE COUNTY (CONTINUED)</b>	
MOUNT POCONO BOROUGH .....	\$ 12,661
PARADISE TOWNSHIP .....	18,693
POCONO TOWNSHIP .....	52,095
POLK TOWNSHIP .....	26,656
PRICE TOWNSHIP .....	11,313
ROSS TOWNSHIP .....	19,114
SMITHFIELD TOWNSHIP .....	34,306
STROUD TOWNSHIP .....	72,733
STROUDSBURG BOROUGH .....	27,289
TOBYHANNA TOWNSHIP .....	56,112
TUNKHANNOCK TOWNSHIP .....	20,169
<b>TOTAL MONROE COUNTY .....</b>	<b>\$681,352</b>

<b>MONTGOMERY COUNTY</b>	
ABINGTON TOWNSHIP .....	\$314,268
AMBLER BOROUGH .....	30,820
BRIDGEPORT BOROUGH .....	19,243
BRYN ATHYN BOROUGH .....	8,554
CHELTENHAM TOWNSHIP .....	189,823
COLLEGEVILLE BOROUGH .....	24,014
CONSHOHOCKEN BOROUGH .....	36,629
DOUGLASS TOWNSHIP .....	41,148
EAST GREENVILLE BOROUGH .....	12,736
EAST NORRITON TOWNSHIP .....	75,149
FRANCONIA TOWNSHIP .....	48,863
GREEN LANE BOROUGH .....	2,514
HATBORO BOROUGH .....	38,097
HATFIELD BOROUGH .....	12,025
HATFIELD TOWNSHIP .....	82,945
HORSHAM TOWNSHIP .....	139,520
JENKINTOWN BOROUGH .....	27,055
LANSDALE BOROUGH .....	77,434
LIMERICK TOWNSHIP .....	50,082
LOWER FREDERICK TOWNSHIP .....	20,646
LOWER GWYNEDD TOWNSHIP .....	85,673
LOWER MERION TOWNSHIP .....	534,965
LOWER MORELAND TOWNSHIP .....	82,445
LOWER POTTSBORO TOWNSHIP .....	47,778
LOWER PROVIDENCE TOWNSHIP .....	107,433
LOWER SALFORD TOWNSHIP .....	63,312
MARLBOROUGH TOWNSHIP .....	16,611
MONTGOMERY TOWNSHIP .....	132,498
NARBERTH BOROUGH .....	26,512
NEW HANOVER TOWNSHIP .....	35,441
NORRISTOWN BOROUGH .....	101,590
NORTH WALES BOROUGH .....	17,688
PENNSBURG BOROUGH .....	11,422
PERKIOMEN TOWNSHIP .....	22,699
PLYMOUTH TOWNSHIP .....	109,809
POTTSTOWN BOROUGH .....	94,572
RED HILL BOROUGH .....	8,516
ROCKLEDGE BOROUGH .....	13,233
ROYERSFORD BOROUGH .....	19,208
SALFORD TOWNSHIP .....	13,339
SCHWENKSVILLE BOROUGH .....	5,501
SKIPPACK TOWNSHIP .....	38,779
SOUDERTON BOROUGH .....	29,792
SPRINGFIELD TOWNSHIP .....	118,416
TELFORD BOROUGH .....	22,204

<b>MUNICIPALITY</b>	<b>AMOUNT</b>
TOWAMENCIN TOWNSHIP .....	\$ 82,690
TRAPPE BOROUGH .....	13,702
UPPER DUBLIN TOWNSHIP .....	171,718
UPPER FREDERICK TOWNSHIP .....	14,079
UPPER GWYNEDD TOWNSHIP .....	96,113
UPPER HANOVER TOWNSHIP .....	27,326
UPPER MERION TOWNSHIP .....	213,368
UPPER MORELAND TOWNSHIP .....	132,166
UPPER POTTSBORO TOWNSHIP .....	16,654
UPPER PROVIDENCE TOWNSHIP .....	83,053
UPPER SALFORD TOWNSHIP .....	16,112
WEST CONSHOHOCKEN BOROUGH .....	12,513
WEST NORRITON TOWNSHIP .....	80,827
WEST POTTSBORO TOWNSHIP .....	17,079
WHITEMARSH TOWNSHIP .....	115,037
WHITPAIN TOWNSHIP .....	136,084
WORCESTER TOWNSHIP .....	43,764
<b>TOTAL MONTGOMERY COUNTY .....</b>	<b>\$4,283,290</b>

<b>MONTOUR COUNTY</b>	
ANTHONY TOWNSHIP .....	\$ 5,599
COOPER TOWNSHIP .....	4,256
DANVILLE BOROUGH .....	19,208
DERRY TOWNSHIP .....	5,185
LIBERTY TOWNSHIP .....	5,897
LIMESTONE TOWNSHIP .....	4,269
MAHONING TOWNSHIP .....	20,016
MAYBERRY TOWNSHIP .....	1,237
VALLEY TOWNSHIP .....	10,622
WASHINGTONVILLE BOROUGH .....	746
WEST HEMLOCK TOWNSHIP .....	2,080
<b>TOTAL MONTOUR COUNTY .....</b>	<b>\$ 79,114</b>

<b>NORTHAMPTON COUNTY</b>	
ALLEN TOWNSHIP .....	\$ 13,861
BANGOR BOROUGH .....	20,431
BATH BOROUGH .....	10,072
BETHLEHEM TOWNSHIP .....	101,636
BUSHKILL TOWNSHIP .....	32,435
CHAPMAN BOROUGH .....	1,054
EAST ALLEN TOWNSHIP .....	27,483
EAST BANGOR BOROUGH .....	3,835
FORKS TOWNSHIP .....	39,662
FREEMANSBURG BOROUGH .....	8,049
GLENDON BOROUGH .....	1,941
HANOVER TOWNSHIP .....	54,227
HELLERTOWN BOROUGH .....	25,983
LEHIGH TOWNSHIP .....	44,690
LOWER MT BETHEL TOWNSHIP .....	16,410
LOWER NAZARETH TOWNSHIP .....	33,230
LOWER SAUCON TOWNSHIP .....	52,361
MOORE TOWNSHIP .....	41,134
NAZARETH BOROUGH .....	25,908
NORTH CATASAUQUA BOROUGH .....	12,089
NORTHAMPTON BOROUGH .....	39,666
PALMER TOWNSHIP .....	84,061
PEN ARGYL BOROUGH .....	13,926
PLAINFIELD TOWNSHIP .....	30,359
PORTLAND BOROUGH .....	2,352
ROSETO BOROUGH .....	6,584

## Appendix C (Continued)

<b>MUNICIPALITY</b>	<b>AMOUNT</b>
<b>NORTHAMPTON COUNTY (CONTINUED)</b>	
STOCKERTOWN BOROUGH.....	\$ 4,178
TATAMY BOROUGH.....	4,137
UPPER MT BETHEL TOWNSHIP.....	27,620
UPPER NAZARETH TOWNSHIP.....	17,652
WALNUTPORT BOROUGH.....	8,678
WASHINGTON TOWNSHIP.....	19,492
WEST EASTON BOROUGH.....	5,152
WILLIAMS TOWNSHIP.....	23,210
WILSON BOROUGH.....	9,573
WIND GAP BOROUGH.....	12,803
<b>TOTAL NORTHAMPTON COUNTY.....</b>	<b>\$875,934</b>

<b>NORTHUMBERLAND COUNTY</b>	
COAL TOWNSHIP.....	\$ 30,824
DELAWARE TOWNSHIP.....	16,579
EAST CAMERON TOWNSHIP.....	2,346
EAST CHILLISQUAQUE TOWNSHIP.....	3,049
HERNDON BOROUGH.....	1,468
JACKSON TOWNSHIP.....	3,404
JORDAN TOWNSHIP.....	3,389
KULPMONT BOROUGH.....	9,975
LEWIS TOWNSHIP.....	8,217
LITTLE MAHANoy TOWNSHIP.....	1,683
LOWER AUGUSTA TOWNSHIP.....	4,334
LOWER MAHANoy TOWNSHIP.....	6,587
MARION HEIGHTS BOROUGH.....	2,486
MCEWENSVILLE BOROUGH.....	1,046
MILTON BOROUGH.....	26,607
MT CARMEL BOROUGH.....	21,456
MT CARMEL TOWNSHIP.....	10,526
NORTHUMBERLAND BOROUGH.....	14,910
POINT TOWNSHIP.....	15,725
RALPHO TOWNSHIP.....	18,352
RIVERSIDE BOROUGH.....	10,337
ROCKEFELLER TOWNSHIP.....	9,200
RUSH TOWNSHIP.....	5,433
SHAMOKIN CITY.....	26,180
SHAMOKIN TOWNSHIP.....	8,169
SNYDERTOWN BOROUGH.....	1,587
SUNBURY CITY.....	38,259
TURBOT TOWNSHIP.....	8,656
TURBOTVILLE BOROUGH.....	2,621
UPPER AUGUSTA TOWNSHIP.....	12,029
UPPER MAHANoy TOWNSHIP.....	2,983
WASHINGTON TOWNSHIP.....	3,002
WATSONTOWN BOROUGH.....	8,835
WEST CAMERON TOWNSHIP.....	2,003
WEST CHILLISQUAQUE TOWNSHIP.....	11,923
ZERBE TOWNSHIP.....	6,791
<b>TOTAL NORTHUMBERLAND COUNTY ..</b>	<b>\$360,972</b>

<b>PERRY COUNTY</b>	
BLAIN BOROUGH.....	\$ 930
BLOOMFIELD BOROUGH.....	4,132
BUFFALO TOWNSHIP.....	4,982
CARROLL TOWNSHIP.....	19,579
CENTRE TOWNSHIP.....	9,389
DUNCANNON BOROUGH.....	4,927
GREENWOOD TOWNSHIP.....	4,897

<b>MUNICIPALITY</b>	<b>AMOUNT</b>
HOWE TOWNSHIP.....	\$ 2,384
JACKSON TOWNSHIP.....	2,984
JUNIATA TOWNSHIP.....	6,023
LANDISBURG BOROUGH.....	682
LIVERPOOL BOROUGH.....	3,670
LIVERPOOL TOWNSHIP.....	4,186
MARYSVILLE BOROUGH.....	9,548
MILLER TOWNSHIP.....	3,703
MILLERSTOWN BOROUGH.....	2,667
NEW BUFFALO BOROUGH.....	512
NEWPORT BOROUGH.....	5,413
NORTHEAST MADISON TOWNSHIP.....	3,640
OLIVER TOWNSHIP.....	7,637
PENN TOWNSHIP.....	13,285
RYE TOWNSHIP.....	9,963
SAVILLE TOWNSHIP.....	8,787
SOUTHWEST MADISON TOWNSHIP.....	3,869
SPRING TOWNSHIP.....	8,625
TOBOYNE TOWNSHIP.....	2,395
TUSCARORA TOWNSHIP.....	4,672
TYRONE TOWNSHIP.....	7,616
WATTS TOWNSHIP.....	4,881
WHEATFIELD TOWNSHIP.....	13,243
<b>TOTAL PERRY COUNTY.....</b>	<b>\$179,222</b>

<b>PIKE COUNTY</b>	
BLOOMING GROVE TOWNSHIP.....	\$ 28,631
DELAWARE TOWNSHIP.....	29,005
DINGMAN TOWNSHIP.....	38,926
GREENE TOWNSHIP.....	18,264
LACKAWAXEN TOWNSHIP.....	32,784
LEHMAN TOWNSHIP.....	42,074
MATAMORAS BOROUGH.....	9,278
MILFORD BOROUGH.....	6,996
MILFORD TOWNSHIP.....	7,471
PALMYRA TOWNSHIP.....	31,661
PORTER TOWNSHIP.....	3,485
SHOHOLA TOWNSHIP.....	14,567
WESTFALL TOWNSHIP.....	13,564
<b>TOTAL PIKE COUNTY.....</b>	<b>\$276,707</b>

<b>POTTER COUNTY</b>	
ABBOTT TOWNSHIP.....	\$ 1,549
ALLEGANY TOWNSHIP.....	2,114
AUSTIN BOROUGH.....	1,760
BINGHAM TOWNSHIP.....	2,403
CLARA TOWNSHIP.....	671
COUDERSPORT BOROUGH.....	10,837
EAST FORK TOWNSHIP.....	202
EULALIA TOWNSHIP.....	3,686
GALETON BOROUGH.....	4,282
GENESEE TOWNSHIP.....	2,970
HARRISON TOWNSHIP.....	3,881
HEBRON TOWNSHIP.....	2,515
HECTOR TOWNSHIP.....	1,769
HOMER TOWNSHIP.....	1,517
KEATING TOWNSHIP.....	1,420
OSWAYO BOROUGH.....	478
OSWAYO TOWNSHIP.....	1,140
PIKE TOWNSHIP.....	1,372

## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>	<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>POTTER COUNTY (CONTINUED)</b>		<b>PORT CLINTON BOROUGH.....</b>	
PLEASANT VALLEY TOWNSHIP .....	\$ 458	PORTER TOWNSHIP .....	\$ 1,305
PORTAGE TOWNSHIP .....	746	POTTSVILLE CITY .....	9,506
ROULETTE TOWNSHIP .....	4,394	POTTSVILLE CITY .....	55,719
SHARON TOWNSHIP .....	3,159	REILLY TOWNSHIP .....	2,961
SHINGLEHOUSE BOROUGH .....	3,893	RINGTOWN BOROUGH .....	3,674
STEWARTSON TOWNSHIP .....	645	RUSH TOWNSHIP .....	17,986
SUMMIT TOWNSHIP .....	992	RYAN TOWNSHIP .....	7,843
SWEDEN TOWNSHIP .....	3,188	SCHUYLKILL HAVEN BOROUGH .....	19,792
SYLVANIA TOWNSHIP .....	686	SCHUYLKILL TOWNSHIP .....	4,498
ULYSSES BOROUGH .....	2,092	SHENANDOAH BOROUGH .....	18,001
ULYSSES TOWNSHIP .....	2,990	SOUTH MANHEIM TOWNSHIP .....	9,428
WEST BRANCH TOWNSHIP .....	2,177	ST CLAIR BOROUGH .....	11,055
WHARTON TOWNSHIP .....	1,080	TAMAQUA BOROUGH .....	25,484
<b>TOTAL POTTER COUNTY .....</b>	<b>\$ 71,065</b>	TOWER CITY BOROUGH .....	4,826
<b>SCHUYLKILL COUNTY</b>		TREMONT BOROUGH .....	5,980
ASHLAND BOROUGH .....	\$ 12,089	TREMONT TOWNSHIP .....	1,310
AUBURN BOROUGH .....	3,111	UNION TOWNSHIP .....	5,959
BARRY TOWNSHIP .....	3,801	UPPER MAHANTANGO TOWNSHIP .....	3,106
BLYTHE TOWNSHIP .....	3,794	WALKER TOWNSHIP .....	4,867
BRANCH TOWNSHIP .....	8,378	WASHINGTON TOWNSHIP .....	10,260
BUTLER TOWNSHIP .....	16,212	WAYNE TOWNSHIP .....	18,683
CASS TOWNSHIP .....	7,126	WEST BRUNSWICK TOWNSHIP .....	16,116
COALDALE BOROUGH .....	8,133	WEST MAHANOEY TOWNSHIP .....	13,468
CRESSONA BOROUGH .....	6,757	WEST PENN TOWNSHIP .....	18,664
DEER LAKE BOROUGH .....	2,290	<b>TOTAL SCHUYLKILL COUNTY .....</b>	<b>\$578,682</b>
DELANO TOWNSHIP .....	2,323	<b>SNYDER COUNTY</b>	
EAST BRUNSWICK TOWNSHIP .....	6,977	ADAMS TOWNSHIP .....	\$ 3,455
EAST NORWEGIAN TOWNSHIP .....	4,617	BEAVER TOWNSHIP .....	2,586
EAST UNION TOWNSHIP .....	5,335	BEAVERTOWN BOROUGH .....	3,381
ELDRED TOWNSHIP .....	3,558	CENTER TOWNSHIP .....	7,830
FOSTER TOWNSHIP .....	1,156	CHAPMAN TOWNSHIP .....	5,372
FRACKVILLE BOROUGH .....	15,975	FRANKLIN TOWNSHIP .....	9,544
FRAILEY TOWNSHIP .....	1,951	FREEBURG BOROUGH .....	2,446
GILBERTON BOROUGH .....	2,717	JACKSON TOWNSHIP .....	5,796
GIRARDVILLE BOROUGH .....	5,213	MCCLURE BOROUGH .....	3,812
GORDON BOROUGH .....	2,617	MIDDLEBURG BOROUGH .....	5,422
HEGINS TOWNSHIP .....	14,430	MIDDLECREEK TOWNSHIP .....	8,653
HUBLEY TOWNSHIP .....	3,605	MONROE TOWNSHIP .....	21,813
KLINE TOWNSHIP .....	6,973	PENN TOWNSHIP .....	13,478
LANDINGVILLE BOROUGH .....	692	PERRY TOWNSHIP .....	7,929
MAHANOEY CITY BOROUGH .....	14,682	SELINGSGROVE BOROUGH .....	19,561
MAHANOEY TOWNSHIP .....	4,897	SHAMOKIN DAM BOROUGH .....	8,418
MCADOO BOROUGH .....	7,789	SPRING TOWNSHIP .....	6,554
MECHANICSVILLE BOROUGH .....	1,824	UNION TOWNSHIP .....	5,741
MIDDLEPORT BOROUGH .....	1,696	WASHINGTON TOWNSHIP .....	6,183
MINERSVILLE BOROUGH .....	15,125	WEST BEAVER TOWNSHIP .....	4,523
MT CARBON BOROUGH .....	474	WEST PERRY TOWNSHIP .....	4,675
NEW CASTLE TOWNSHIP .....	5,022	<b>TOTAL SNYDER COUNTY .....</b>	<b>\$157,174</b>
NEW PHILADELPHIA BOROUGH .....	4,191	<b>SOMERSET COUNTY</b>	
NEW RINGGOLD BOROUGH .....	1,163	ADDISON BOROUGH .....	\$ 753
NORTH MANHEIM TOWNSHIP .....	16,604	ADDISON TOWNSHIP .....	4,718
NORTH UNION TOWNSHIP .....	5,539	ALLEGHENY TOWNSHIP .....	3,395
NORWEGIAN TOWNSHIP .....	11,329	BENSON BOROUGH .....	799
ORWIGSBURG BOROUGH .....	12,697	BERLIN BOROUGH .....	7,793
PALO ALTO BOROUGH .....	3,822	BLACK TOWNSHIP .....	3,676
PINE GROVE BOROUGH .....	8,365	BOSWELL BOROUGH .....	4,308
PINE GROVE TOWNSHIP .....	16,290	BROTHERSVALLEY TOWNSHIP .....	10,284
PORT CARBON BOROUGH .....	6,853	CALLIMONT BOROUGH .....	190



## Appendix C (Continued)

MUNICIPALITY	AMOUNT	MUNICIPALITY	AMOUNT
<b>SOMERSET COUNTY (CONTINUED)</b>		<b>SUSQUEHANNA COUNTY</b>	
CASSELMAN BOROUGH.....	\$ 264	APOLACON TOWNSHIP.....	\$ 2,168
CENTRAL CITY BOROUGH .....	3,814	ARARAT TOWNSHIP.....	2,748
CONEMAUGH TOWNSHIP.....	28,527	AUBURN TOWNSHIP .....	7,105
CONFLUENCE BOROUGH.....	2,696	BRIDGEWATER TOWNSHIP.....	11,460
ELK LICK TOWNSHIP.....	8,793	BROOKLYN TOWNSHIP.....	3,601
FAIRHOPE TOWNSHIP.....	488	CHOCONUT TOWNSHIP.....	3,510
GARRETT BOROUGH.....	1,515	CLIFFORD TOWNSHIP.....	10,850
GREENVILLE TOWNSHIP.....	2,648	DIMOCK TOWNSHIP .....	5,278
HOOVERVILLE BOROUGH.....	2,280	FOREST CITY BOROUGH.....	6,472
INDIAN LAKE BOROUGH.....	5,012	FOREST LAKE TOWNSHIP.....	5,063
JEFFERSON TOWNSHIP.....	15,098	FRANKLIN TOWNSHIP.....	3,928
JENNER TOWNSHIP .....	15,459	FRIENDSVILLE BOROUGH.....	383
JENNERSTOWN BOROUGH.....	2,795	GIBSON TOWNSHIP .....	5,124
LARIMER TOWNSHIP .....	2,070	GREAT BEND BOROUGH.....	2,421
LINCOLN TOWNSHIP .....	7,089	GREAT BEND TOWNSHIP .....	7,835
LOWER TURKEYFOOT TOWNSHIP .....	2,635	HALLSTEAD BOROUGH .....	4,149
MEYERSDALE BOROUGH.....	7,918	HARFORD TOWNSHIP.....	5,558
MIDDLECREEK TOWNSHIP.....	10,463	HARMONY TOWNSHIP .....	2,467
MILFORD TOWNSHIP .....	6,247	HERRICK TOWNSHIP .....	4,749
NEW BALTIMORE BOROUGH.....	499	HOP BOTTOM BOROUGH .....	1,110
NEW CENTERVILLE BOROUGH.....	765	JACKSON TOWNSHIP.....	3,816
NORTHAMPTON TOWNSHIP .....	1,571	JESSUP TOWNSHIP .....	2,237
OGLE TOWNSHIP .....	2,258	LANESBORO BOROUGH.....	2,009
PAINT BOROUGH .....	3,292	LATHROP TOWNSHIP.....	3,360
PAINT TOWNSHIP.....	13,360	LENOX TOWNSHIP .....	7,468
QUEMAHONING TOWNSHIP .....	8,826	LITTLE MEADOWS BOROUGH.....	1,268
ROCKWOOD BOROUGH .....	3,145	MIDDLETOWN TOWNSHIP.....	1,759
SALISBURY BOROUGH.....	2,514	MONTROSE BOROUGH.....	7,766
SEVEN SPRINGS BOROUGH.....	2,343	NEW MILFORD BOROUGH.....	3,501
SHADE TOWNSHIP .....	11,579	NEW MILFORD TOWNSHIP .....	8,327
SHANKSVILLE BOROUGH.....	751	OAKLAND BOROUGH .....	1,924
SOMERSET BOROUGH.....	28,744	OAKLAND TOWNSHIP .....	2,264
SOMERSET TOWNSHIP .....	39,640	RUSH TOWNSHIP .....	4,714
SOUTHAMPTON TOWNSHIP.....	2,399	SILVER LAKE TOWNSHIP.....	8,131
STONYCREEK TOWNSHIP.....	9,311	SPRINGVILLE TOWNSHIP .....	5,916
STOYSTOWN BOROUGH .....	1,284	SUSQUEHANNA DEPOT BOROUGH.....	5,438
SUMMIT TOWNSHIP .....	9,196	THOMPSON BOROUGH.....	1,028
UPPER TURKEYFOOT TOWNSHIP.....	4,709	THOMPSON TOWNSHIP.....	2,358
URSINA BOROUGH.....	938	UNIONDALE BOROUGH .....	1,204
WELLERSBURG BOROUGH.....	701	<b>TOTAL SUSQUEHANNA COUNTY.....</b>	<b>\$170,467</b>
WINDBER BOROUGH .....	15,283		
<b>TOTAL SOMERSET COUNTY.....</b>	<b>\$324,835</b>		
<b>SULLIVAN COUNTY</b>		<b>TIOGA COUNTY</b>	
CHERRY TOWNSHIP .....	\$ 7,893	BLOSS TOWNSHIP .....	\$ 1,365
COLLEY TOWNSHIP .....	3,828	BLOSSBURG BOROUGH.....	5,448
DAVIDSON TOWNSHIP.....	3,268	BROOKFIELD TOWNSHIP .....	1,899
DUSHORE BOROUGH .....	2,787	CHARLESTON TOWNSHIP.....	13,040
EAGLES MERE BOROUGH.....	3,748	CHATHAM TOWNSHIP.....	2,732
ELKLAND TOWNSHIP.....	3,192	CLYMER TOWNSHIP .....	2,695
FORKS TOWNSHIP .....	2,265	COVINGTON TOWNSHIP.....	4,053
FORKSVILLE BOROUGH.....	622	DEERFIELD TOWNSHIP .....	2,671
FOX TOWNSHIP .....	2,185	DELMAR TOWNSHIP .....	12,935
HILLSGROVE TOWNSHIP.....	1,672	DUNCAN TOWNSHIP .....	995
LAPORTE BOROUGH .....	1,930	ELK TOWNSHIP .....	507
LAPORTE TOWNSHIP.....	2,686	ELKLAND BOROUGH.....	5,981
SHREWSBURY TOWNSHIP.....	2,171	FARMINGTON TOWNSHIP .....	2,785
<b>TOTAL SULLIVAN COUNTY.....</b>	<b>\$ 38,248</b>	GAINES TOWNSHIP .....	3,192
		HAMILTON TOWNSHIP .....	1,775
		JACKSON TOWNSHIP.....	7,481
		KNOXVILLE BOROUGH.....	1,814

## Appendix C (Continued)

<b>MUNICIPALITY</b>	<b>AMOUNT</b>	<b>MUNICIPALITY</b>	<b>AMOUNT</b>
<b>TIOGA COUNTY (CONTINUED)</b>		<b>PLEASANTVILLE BOROUGH.....</b>	
LAWRENCE TOWNSHIP.....	\$ 5,986	PLUM TOWNSHIP.....	\$ 3,170
LAWRENCEVILLE BOROUGH.....	1,794	POLK BOROUGH.....	3,529
LIBERTY BOROUGH.....	720	PRESIDENT TOWNSHIP.....	3,249
LIBERTY TOWNSHIP.....	4,128	RICHLAND TOWNSHIP.....	2,432
MANSFIELD BOROUGH.....	11,367	ROCKLAND TOWNSHIP.....	3,047
MIDDLEBURY TOWNSHIP.....	5,274	ROUSEVILLE BOROUGH.....	5,747
MORRIS TOWNSHIP.....	3,399	SANDYCREEK TOWNSHIP.....	1,955
NELSON TOWNSHIP.....	2,085	SCRUBGRASS TOWNSHIP.....	9,086
OSCEOLA TOWNSHIP.....	2,629	SUGARCREEK BOROUGH.....	3,847
PUTNAM TOWNSHIP.....	1,486	UTICA BOROUGH.....	19,336
RICHMOND TOWNSHIP.....	9,905	VICTORY TOWNSHIP.....	721
ROSEVILLE BOROUGH.....	700	<b>TOTAL VENANGO COUNTY.....</b>	<b>1,396</b>
RUTLAND TOWNSHIP.....	2,918		<b>\$144,997</b>
SHIPPEN TOWNSHIP.....	2,314	<b>WARREN COUNTY</b>	
SULLIVAN TOWNSHIP.....	5,046	BEAR LAKE BOROUGH.....	\$ 576
TIOGA BOROUGH.....	2,092	BROKENSTRAW TOWNSHIP.....	7,169
TIOGA TOWNSHIP.....	3,835	CHERRY GROVE TOWNSHIP.....	726
UNION TOWNSHIP.....	4,030	CLARENDON BOROUGH.....	1,913
WARD TOWNSHIP.....	808	COLUMBUS TOWNSHIP.....	6,411
WELLSBORO BOROUGH.....	15,179	CONEWANGO TOWNSHIP.....	17,586
WESTFIELD BOROUGH.....	3,723	DEERFIELD TOWNSHIP.....	1,550
WESTFIELD TOWNSHIP.....	3,718	ELDRED TOWNSHIP.....	2,626
<b>TOTAL TIOGA COUNTY.....</b>	<b>\$164,504</b>	ELK TOWNSHIP.....	2,446
<b>UNION COUNTY</b>		FARMINGTON TOWNSHIP.....	4,509
BUFFALO TOWNSHIP.....	\$ 13,424	FREEHOLD TOWNSHIP.....	4,277
EAST BUFFALO TOWNSHIP.....	27,581	GLADE TOWNSHIP.....	9,451
GREGG TOWNSHIP.....	4,211	LIMESTONE TOWNSHIP.....	1,751
HARTLETON BOROUGH.....	957	MEAD TOWNSHIP.....	5,922
HARTLEY TOWNSHIP.....	8,313	PINE GROVE TOWNSHIP.....	10,702
KELLY TOWNSHIP.....	18,128	PITTSFIELD TOWNSHIP.....	5,458
LEWIS TOWNSHIP.....	5,539	PLEASANT TOWNSHIP.....	11,808
LEWISBURG BOROUGH.....	20,610	SHEFFIELD TOWNSHIP.....	7,935
LIMESTONE TOWNSHIP.....	5,931	SOUTHWEST TOWNSHIP.....	2,428
MIFFLINBURG BOROUGH.....	14,977	SPRING CREEK TOWNSHIP.....	3,251
NEW BERLIN BOROUGH.....	3,416	SUGAR GROVE BOROUGH.....	2,118
UNION TOWNSHIP.....	6,485	SUGAR GROVE TOWNSHIP.....	5,872
WEST BUFFALO TOWNSHIP.....	9,705	TIDIOUTE BOROUGH.....	2,527
WHITE DEER TOWNSHIP.....	16,408	TRIUMPH TOWNSHIP.....	1,725
<b>TOTAL UNION COUNTY.....</b>	<b>\$155,685</b>	WATSON TOWNSHIP.....	1,265
<b>VENANGO COUNTY</b>		YOUNGSRVILLE BOROUGH.....	6,095
ALLEGHENY TOWNSHIP.....	\$ 1,199	<b>TOTAL WARREN COUNTY.....</b>	<b>\$128,096</b>
BARKEYVILLE BOROUGH.....	1,336	<b>WASHINGTON COUNTY</b>	
CANAL TOWNSHIP.....	3,834	ALLENPORT BOROUGH.....	\$ 2,064
CHERRYTREE TOWNSHIP.....	5,941	AMWELL TOWNSHIP.....	15,358
CLINTON TOWNSHIP.....	2,881	BEALLSVILLE BOROUGH.....	1,718
CLINTONVILLE BOROUGH.....	1,633	BENTLEYVILLE BOROUGH.....	8,745
COOPERSTOWN BOROUGH.....	1,612	BLAINE TOWNSHIP.....	2,688
CORNPLANTER TOWNSHIP.....	10,573	BUFFALO TOWNSHIP.....	8,405
CRANBERRY TOWNSHIP.....	26,122	BURGETTSTOWN BOROUGH.....	5,420
EMLENTON BOROUGH.....	2,782	CALIFORNIA BOROUGH.....	17,136
FRENCHCREEK TOWNSHIP.....	6,139	CANONSBURG BOROUGH.....	32,257
IRWIN TOWNSHIP.....	4,239	CANTON TOWNSHIP.....	33,885
JACKSON TOWNSHIP.....	3,672	CARROLL TOWNSHIP.....	23,263
MINERAL TOWNSHIP.....	1,712	CECIL TOWNSHIP.....	37,614
OAKLAND TOWNSHIP.....	5,462	CENTERVILLE BOROUGH.....	12,499
OILCREEK TOWNSHIP.....	3,404	CHARLEROI BOROUGH.....	16,247
PINEGROVE TOWNSHIP.....	4,940	CHARTIERS TOWNSHIP.....	30,179
		CLAYSVILLE BOROUGH.....	2,826

## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>	<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>WASHINGTON COUNTY (CONTINUED)</b>			
COAL CENTER BOROUGH.....	\$ 510	DREHER TOWNSHIP.....	\$ 7,334
COKEBURG BOROUGH.....	2,168	DYBERRY TOWNSHIP.....	7,186
CROSS CREEK TOWNSHIP.....	6,139	HAWLEY BOROUGH.....	5,191
DEEMSTON BOROUGH.....	2,663	HONESDALE BOROUGH.....	21,930
DONEGAL TOWNSHIP.....	8,668	LAKE TOWNSHIP.....	28,170
DONORA BOROUGH.....	17,990	LEBANON TOWNSHIP.....	4,423
DUNLEVY BOROUGH.....	1,323	LEHIGH TOWNSHIP.....	11,903
EAST BETHLEHEM TOWNSHIP.....	8,306	MANCHESTER TOWNSHIP.....	5,554
EAST FINLEY TOWNSHIP.....	6,825	MT PLEASANT TOWNSHIP.....	7,902
ELCO BOROUGH.....	1,092	OREGON TOWNSHIP.....	4,504
ELLSWORTH BOROUGH.....	3,099	PALMYRA TOWNSHIP.....	6,197
FALLOWFIELD TOWNSHIP.....	17,485	PAUPACK TOWNSHIP.....	32,212
FINLEYVILLE BOROUGH.....	1,594	PRESTON TOWNSHIP.....	9,030
GREEN HILLS BOROUGH.....	170	PROMPTON BOROUGH.....	1,002
HANOVER TOWNSHIP.....	10,663	SALEM TOWNSHIP.....	25,612
HOPEWELL TOWNSHIP.....	3,678	SCOTT TOWNSHIP.....	4,015
HOUSTON BOROUGH.....	4,788	SOUTH CANAAN TOWNSHIP.....	7,675
INDEPENDENCE TOWNSHIP.....	6,511	STARRUCCA BOROUGH.....	1,044
JEFFERSON TOWNSHIP.....	4,555	STERLING TOWNSHIP.....	8,063
LONG BRANCH BOROUGH.....	1,681	TEXAS TOWNSHIP.....	13,758
MARIANNA BOROUGH.....	1,715	WAYMART BOROUGH.....	5,449
MCDONALD BOROUGH.....	7,377	<b>TOTAL WAYNE COUNTY.....</b>	<b>\$280,068</b>
MIDWAY BOROUGH.....	3,357		
MONONGAHELA CITY.....	15,871	<b>WESTMORELAND COUNTY</b>	
MORRIS TOWNSHIP.....	4,807	ADAMSBURG BOROUGH.....	\$ 1,084
MT PLEASANT TOWNSHIP.....	13,783	ALLEGHENY TOWNSHIP.....	34,114
NEW EAGLE BOROUGH.....	7,259	ARNOLD CITY.....	19,187
NORTH BETHLEHEM TOWNSHIP.....	6,584	ARONA BOROUGH.....	1,328
NORTH CHARLEROI BOROUGH.....	4,667	AVONMORE BOROUGH.....	3,867
NORTH FRANKLIN TOWNSHIP.....	21,203	BELL TOWNSHIP.....	9,349
NORTH STRABANE TOWNSHIP.....	33,205	BOLIVAR BOROUGH.....	1,673
NOTTINGHAM TOWNSHIP.....	10,615	COOK TOWNSHIP.....	9,802
PETERS TOWNSHIP.....	75,827	DELMONT BOROUGH.....	9,110
ROBINSON TOWNSHIP.....	8,014	DERRY BOROUGH.....	9,680
ROSCOE BOROUGH.....	2,777	DERRY TOWNSHIP.....	57,028
SMITH TOWNSHIP.....	16,124	DONEGAL BOROUGH.....	728
SOMERSET TOWNSHIP.....	11,667	DONEGAL TOWNSHIP.....	10,669
SOUTH FRANKLIN TOWNSHIP.....	13,753	EAST HUNTINGDON TOWNSHIP.....	30,458
SOUTH STRABANE TOWNSHIP.....	37,620	EAST VANDERGRIFT BOROUGH.....	2,311
SPEERS BOROUGH.....	5,375	EXPORT BOROUGH.....	3,479
STOCKDALE BOROUGH.....	1,816	FAIRFIELD TOWNSHIP.....	9,637
TWILIGHT BOROUGH.....	892	GREENSBURG CITY.....	60,596
UNION TOWNSHIP.....	23,232	HEMPFIELD TOWNSHIP.....	188,603
WEST ALEXANDER BOROUGH.....	966	HUNKER BOROUGH.....	1,183
WEST BETHLEHEM TOWNSHIP.....	5,308	HYDE PARK BOROUGH.....	1,884
WEST BROWNSVILLE BOROUGH.....	3,422	IRWIN BOROUGH.....	16,741
WEST FINLEY TOWNSHIP.....	6,222	JEANNETTE CITY.....	34,237
WEST MIDDLETOWN BOROUGH.....	558	LATROBE BOROUGH.....	34,209
WEST PIKE RUN TOWNSHIP.....	5,964	LAUREL MOUNTAIN BOROUGH.....	825
<b>TOTAL WASHINGTON COUNTY.....</b>	<b>\$710,191</b>	LIGONIER BOROUGH.....	7,779
		LIGONIER TOWNSHIP.....	36,202
<b>WAYNE COUNTY</b>		LOWER BURRELL CITY.....	51,597
BERLIN TOWNSHIP.....	\$ 10,941	LOYALHANNA TOWNSHIP.....	7,947
BETHANY BOROUGH.....	1,293	MADISON BOROUGH.....	1,884
BUCKINGHAM TOWNSHIP.....	5,432	MANOR BOROUGH.....	10,128
CANAAN TOWNSHIP.....	5,402	MESHOPPEN BOROUGH.....	1,475
CHERRY RIDGE TOWNSHIP.....	9,058	MONESSEN CITY.....	28,732
CLINTON TOWNSHIP.....	9,005	MT PLEASANT BOROUGH.....	16,772
DAMASCUS TOWNSHIP.....	20,785	MT PLEASANT TOWNSHIP.....	42,283
		MURRYSVILLE BOROUGH.....	101,591

## Appendix C (Continued)

<b>MUNICIPALITY</b>	<b>AMOUNT</b>	<b>MUNICIPALITY</b>	<b>AMOUNT</b>
<b>WESTMORELAND CO. (CONTINUED)</b>		CHANCEFORD TOWNSHIP .....	\$ 22,599
NEW ALEXANDRIA BOROUGH .....	\$ 2,507	CODORUS TOWNSHIP .....	19,261
NEW FLORENCE BOROUGH .....	2,622	CONEWAGO TOWNSHIP .....	21,469
NEW KENSINGTON CITY .....	55,350	CROSS ROADS BOROUGH .....	1,745
NEW STANTON BOROUGH .....	10,734	DALLASTOWN BOROUGH .....	15,559
NORTH BELLE VERNON BOROUGH .....	7,158	DELTA BOROUGH .....	2,897
NORTH HUNTINGDON TOWNSHIP .....	118,078	DILLSBURG BOROUGH .....	8,669
NORTH IRWIN BOROUGH .....	3,046	DOVER BOROUGH .....	7,117
OKLAHOMA BOROUGH .....	3,354	DOVER TOWNSHIP .....	72,997
PENN BOROUGH .....	1,595	EAST HOPEWELL TOWNSHIP .....	9,797
PENN TOWNSHIP .....	74,417	EAST MANCHESTER TOWNSHIP .....	22,028
ROSTRAVER TOWNSHIP .....	48,031	EAST PROSPECT BOROUGH .....	2,140
SALEM TOWNSHIP .....	28,716	FAIRVIEW TOWNSHIP .....	67,624
SCOTTDAL E BOROUGH .....	17,644	FAWN GROVE BOROUGH .....	2,154
SEWARD BOROUGH .....	1,680	FAWN TOWNSHIP .....	10,777
SEWICKLEY TOWNSHIP .....	25,293	FELTON BOROUGH .....	1,710
SMITHTON BOROUGH .....	1,456	FRANKLIN TOWNSHIP .....	17,988
SOUTH GREENSBURG BOROUGH .....	9,276	FRANKLINTOWN BOROUGH .....	1,415
SOUTH HUNTINGDON TOWNSHIP .....	23,691	GLEN ROCK BOROUGH .....	7,296
SOUTHWEST GREENSBURG BOROUGH .....	9,157	GOLDSBORO BOROUGH .....	2,618
ST CLAIR TOWNSHIP .....	5,649	HALLAM BOROUGH .....	5,734
SUTERSVILLE BOROUGH .....	2,439	HANOVER BOROUGH .....	49,648
TRAFFORD BOROUGH .....	12,463	HEIDELBERG TOWNSHIP .....	14,290
UNITY TOWNSHIP .....	88,778	HELLAM TOWNSHIP .....	27,164
UPPER BURRELL TOWNSHIP .....	11,056	HOPEWELL TOWNSHIP .....	19,135
VANDERGRIFT BOROUGH .....	18,370	JACKSON TOWNSHIP .....	27,419
WASHINGTON TOWNSHIP .....	33,573	JACOBUS BOROUGH .....	6,248
WEST LEECHBURG BOROUGH .....	4,993	JEFFERSON BOROUGH .....	2,874
WEST NEWTON BOROUGH .....	10,490	LEWISBERRY BOROUGH .....	1,239
YOUNGSTOWN BOROUGH .....	1,267	LOGANVILLE BOROUGH .....	4,348
YOUNGWOOD BOROUGH .....	13,498	LOWER CHANCEFORD TOWNSHIP .....	11,518
<b>TOTAL WESTMORELAND COUNTY .....</b>	<b>\$1,503,074</b>	LOWER WINDSOR TOWNSHIP .....	30,110
<b>WYOMING COUNTY</b>		MANCHESTER BOROUGH .....	7,577
BRAINTRIM TOWNSHIP .....	\$ 1,873	MANCHESTER TOWNSHIP .....	43,824
CLINTON TOWNSHIP .....	5,005	MANHEIM TOWNSHIP .....	13,798
EATON TOWNSHIP .....	8,304	MONAGHAN TOWNSHIP .....	11,081
EXETER TOWNSHIP .....	3,149	MT WOLF BOROUGH .....	5,705
FACTORYVILLE BOROUGH .....	4,187	NEW FREEDOM BOROUGH .....	15,818
FALLS TOWNSHIP .....	8,266	NEW SALEM BOROUGH .....	3,097
FORKSTON TOWNSHIP .....	1,782	NEWBERRY TOWNSHIP .....	53,204
LACEYVILLE BOROUGH .....	1,459	NORTH CODORUS TOWNSHIP .....	35,031
LEMON TOWNSHIP .....	5,728	NORTH HOPEWELL TOWNSHIP .....	10,642
MEHOOPANY TOWNSHIP .....	3,573	NORTH YORK BOROUGH .....	6,817
MESHOPPEN TOWNSHIP .....	3,629	PARADISE TOWNSHIP .....	14,510
MONROE TOWNSHIP .....	7,005	PEACH BOTTOM TOWNSHIP .....	16,824
NICHOLSON BOROUGH .....	3,131	PENN TOWNSHIP .....	64,984
NICHOLSON TOWNSHIP .....	5,522	RAILROAD BOROUGH .....	1,253
NORTH BRANCH TOWNSHIP .....	960	RED LION BOROUGH .....	24,452
NORTHMORELAND TOWNSHIP .....	6,041	SEVEN VALLEYS BOROUGH .....	1,946
NOXEN TOWNSHIP .....	3,296	SHREWSBURY BOROUGH .....	16,071
OVERFIELD TOWNSHIP .....	8,162	SHREWSBURY TOWNSHIP .....	30,559
TUNKHANNOCK BOROUGH .....	8,941	SPRING GARDEN TOWNSHIP .....	25,460
TUNKHANNOCK TOWNSHIP .....	20,597	SPRING GROVE BOROUGH .....	9,520
WASHINGTON TOWNSHIP .....	8,088	SPRINGETTSBURY TOWNSHIP .....	82,185
WINDHAM TOWNSHIP .....	3,224	SPRINGFIELD TOWNSHIP .....	19,608
<b>TOTAL WYOMING COUNTY .....</b>	<b>\$ 123,398</b>	STEWARTSTOWN BOROUGH .....	6,645
<b>YORK COUNTY</b>		WARRINGTON TOWNSHIP .....	19,371
CARROLL TOWNSHIP .....	\$ 19,518	WASHINGTON TOWNSHIP .....	11,015
		WELLSVILLE BOROUGH .....	1,302
		WEST MANCHESTER TOWNSHIP .....	84,778

## Appendix C (Continued)

<u>MUNICIPALITY</u>	<u>AMOUNT</u>
<b>YORK COUNTY (CONTINUED)</b>	
WEST MANHEIM TOWNSHIP .....	\$ 22,174
WEST YORK BOROUGH.....	6,836
WINDSOR BOROUGH.....	4,733
WINDSOR TOWNSHIP .....	49,687
WINTERSTOWN BOROUGH.....	2,630
WRIGHTSVILLE BOROUGH.....	8,985
YOE BOROUGH .....	3,450
YORK CITY .....	62,465
YORK HAVEN BOROUGH.....	2,379
YORK TOWNSHIP .....	108,962
YORKANA BOROUGH.....	1,043
<b>TOTAL YORK COUNTY .....</b>	<b>\$ 1,447,526</b>
 <b>STATE TOTAL .....</b>	 <b>\$42,521,217<sup>a</sup></b>

<sup>a</sup>This total differs from the total amount of 1997 state aid awarded to volunteer firefighters' relief associations shown on Appendix D. The \$42,521,217 total shown above as allocated to municipalities in 1997 is \$2,188,638 greater than the total shown on Appendix D as being awarded to FRAs. The difference is attributable to the following: (1) 112 municipalities did not report to the Auditor General on how they distributed their allocations; and (2) errors and discrepancies that were present in reports submitted by the municipalities.

## APPENDIX D

### Amounts of State Funding Distributed by Municipalities to Volunteer Firefighters' Relief Associations (FRAs)

(CY 1997, by County)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>ADAMS COUNTY</b>			
ABBOTTSTOWN BOROUGH FRA.....	\$ 17,476	CITIZENS HOSE CO. #2 FRA.....	\$ 15,463
ALPHA FIRE CO. #1 INC. FRA.....	22,838	CLAIRTON VOL. FRA.....	27,774
ARENDTSTOWN FIRE CO. FRA.....	10,120	COCHRAN HOSE CO. FRA.....	43,077
ASPERS FIRE CO. FRA.....	9,546	COLUMBIA FRA.....	25,933
BARLOW FIRE CO. FRA.....	29,218	CORAOPOLIS VOL. FRA.....	23,390
BENDERSVILLE COMM. FIRE CO. FRA.....	9,832	COULTER VOL. FIRE CO. & RELIEF ASSOC.....	1,605
BIGLERVILLE FIRE CO. FRA.....	13,162	CRAFTON VOL. FIRE DPT. & RELIEF ASSOC.....	33,563
BONNEAUVILLE FIRE CO. FRA.....	11,162	CRESCENT TOWNSHIP VOL. FRA.....	11,319
BRUSHTOWN VOL. FIRE CO. FRA.....	7,956	DORMONT VOL. FRA.....	28,105
BUCHANAN VALLEY FIRE DPT. FRA.....	8,543	DRAVOSBURG VOL. #1 FRA.....	3,725
CASHTOWN COMM. FIRE CO. FRA.....	10,033	DRAVOSBURG VOL. #2 FRA.....	3,725
CENTENNIAL FRA.....	3,266	DUQUESNE ANNEX VOL. #2 FRA.....	51,046
CONEWAGO VOL. FIRE CO. FRA.....	7,678	EAST DEER FRA.....	5,988
EAST BERLIN FIRE CO. FRA.....	16,205	EAST MCKEESPORT VOL. FRA.....	8,695
FAIRFIELD COMM. FIRE CO. FRA.....	21,448	EAST PITTSBURGH FRA.....	6,572
FOUNTAINDALE VOL. FIRE DPT. FRA.....	10,015	EDGEWOOD VOL. FRA.....	18,409
GERMANY (KINGSDALE) FRA.....	9,063	EDGEWORTH VOL. FRA.....	18,503
GETTYSBURG FIRE DPT. FRA.....	40,267	ELIZABETH BORO VOL. FRA.....	5,522
GREENMOUNT COMM. FIRE CO. FRA.....	4,245	EMSWORTH VOL. FRA.....	11,297
HAMPTON FRA.....	14,336	ETNA FRA.....	14,841
HEIDELSBURG FIRE CO. FRA.....	16,585	FAIR OAKS VOL. FRA.....	8,025
IRISHTOWN FRA.....	8,766	FAIRVIEW VOL. FRA.....	12,630
LAKE MEADE FRA.....	9,310	FAWN TWP. #1 FRA.....	5,400
MCSHERRYSTOWN FRA.....	10,989	FAWN TWP. #2 FRA.....	5,400
MIDWAY VOL. FIRE CO. FRA.....	7,678	FLOREFFE VOL. FIRE CO. & RELIEF ASSOC.....	11,261
NEW OXFORD FIRE CO. FRA.....	35,722	FOREST GROVE VOL. FRA.....	23,920
YORK SPRINGS FIRE CO. FRA.....	16,527	FOREST HILLS VOL. FRA.....	33,236
<b>ADAMS COUNTY TOTAL.....</b>	<b>\$381,987</b>	FORWARD TOWNSHIP FRA.....	5,092
		FOX CHAPEL VOL. FRA.....	65,148
		FRANKLIN PARK VOL. #1 FRA.....	66,587
<b>ALLEGHENY COUNTY</b>		FRAZER FIRE CO. #1 FRA.....	2,730
ALEPPO TOWNSHIP VOL. FRA.....	\$ 7,653	FRAZER VOL. #2 FRA.....	2,730
ASPINWALL FRA.....	14,081	GALLATIN SUNNYSIDE FRA.....	5,092
AVALON VOL. FIRE CO. FRA.....	20,220	GILL HALL VOL. FRA.....	11,261
BALDWIN BOROUGH FRA.....	88,917	GREEN TREE FRA.....	38,143
BEN AVON VOL. FIRE CO. FRA.....	11,181	GREENOCK VOL. FRA.....	7,088
BIG SEWICKLEY CREEK VOL. FRA.....	8,930	GUYASUTA VOL. FRA.....	21,611
BLAINE HILL FRA.....	7,088	HAMPTON TOWNSHIP VOL. FRA.....	44,170
BLAWNOX GLENOVER VOL. FRA.....	6,762	HARMAR TOWNSHIP VOL. FRA.....	23,587
BLYTHEDALE VOL. FRA.....	7,088	HARRISON HILLS FRA.....	15,463
BOSTON VOL. FRA.....	7,088	HEIDELBERG VOL. FRA.....	4,906
BRADDOCK HILLS VOL. FRA.....	9,136	HILLTOP HOSE CO. #3 FRA.....	15,463
BRADFORD WOODS VOL. FRA.....	7,628	HOLIDAY PARK VOL. FRA.....	26,846
BRENTWOOD VOL. FRA.....	41,341	HOMESTEAD VOL. FRA.....	11,807
BRIDGEVILLE BOROUGH VOL. FRA.....	21,479	HOMEVILLE VOL. #1 FRA.....	27,815
BROUGHTON VOL. FRA.....	29,411	INDIANA TOWNSHIP VOL. #1 FRA.....	7,967
BUENA VISTA FRA.....	7,088	INDIANOLA VOL. FRA.....	7,967
BUNOLA FRA.....	5,092	INDUSTRY VOL. FRA.....	7,088
CARNEGIE VOL. FRA.....	38,338	INGRAM VOL. FRA.....	13,834
CASTLE SHANNON VOL. FRA.....	46,148	JEFFERSON VOL. FRA.....	11,261
CENTRAL VOL. FRA.....	7,088	KENNEDY TWP. INDEPENDENT FRA.....	34,586
CHALFANT FIREMEN'S FRA.....	3,288	KILBUCK TOWNSHIP VOL. FRA.....	4,124
CHESWICK VOL. FRA.....	8,718	KIRWAN HEIGHTS VOL. FRA.....	10,047
CHURCHILL VOL. FRA.....	23,920	LARGE VOL. FRA.....	11,261
CITIZENS HOSE CO. #1 FRA.....	8,536	LEETSDALE FRA.....	6,617

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>ALLEGHENY COUNTY (CONTINUED)</b>	
LIBERTY BORO VOL. FRA.....	\$ 9,646
LIBRARY VOL. FRA.....	29,411
LINCOLN BOROUGH VOL. FRA.....	4,434
LOGANS FERRY VOL. FRA.....	26,846
MARSHALL TOWNSHIP VOL. FRA.....	35,964
MCCANDLESS TOWNSHIP VOL. FRA.....	159,920
MCKEES ROCKS VOL. FRA.....	23,920
MIDDLE ROAD VOL. FRA.....	7,967
MILLVALE VOL. FRA.....	14,142
MONROEVILLE VOL. FRA.....	167,238
MONTOUR VALLEY FRA.....	32,434
MOON RUN VOL. FRA.....	23,920
MOON TOWNSHIP VOL. FRA.....	113,291
MOUNT LEBANON FRA.....	93,528
MOUNT OLIVER HOOK & LADDER CO. #1 FRA....	12,493
MUNHALL VOL. FRA.....	44,581
NEVILLE ISLAND GENERAL VOL. FRA.....	8,112
NORTH BRADDOCK FRA.....	19,726
NORTH FAYETTE TOWNSHIP VOL. FRA.....	49,528
NORTH HAMPTON VOL. FRA.....	44,170
OAK RIDGE VOL. FRA.....	12,630
OAKDALE VOL. FRA.....	6,591
OAKMONT VOL. FRA.....	31,467
OHIO TOWNSHIP VOL. FRA.....	18,185
PARKVIEW VOL. FRA.....	21,611
PIONEER HOSE CO. #1 FRA.....	12,642
PITCAIRN FIREMENS FRA.....	12,620
PLEASANT HILLS VOL. FRA.....	44,285
PLEASANT VALLEY FRA.....	21,611
PRESTO VOL. FRA.....	10,047
RAINBOW VOL. FRA.....	16,971
RANKIN VOL. FRA.....	6,785
RELIANCE HOSE CO. #2 FRA.....	8,536
RENNERDALE VOL. FRA.....	10,047
RENTON VOL. FRA.....	26,846
RESERVE TOWNSHIP FRA.....	14,648
RICHLAND TOWNSHIP FRA.....	33,890
ROBINSON TOWNSHIP VOL. #1 FRA.....	23,920
ROSS TOWNSHIP FRA.....	172,025
RURAL RIDGE VOL. FRA.....	7,967
SCOTT TOWNSHIP VOL. FRA.....	76,785
SHALER TOWNSHIP VOL. FRA.....	137,711
SHARPSBURG VOL. FRA.....	13,581
SKYVIEW VOL. #4 FRA.....	27,815
SOUTH FAYETTE TOWNSHIP FRA.....	12,630
SPRINGDALE TOWNSHIP FRA.....	7,590
SPRINGDALE VOL. FRA.....	5,411
STOWE TOWNSHIP GENERAL VOL. FRA.....	25,444
STURGEON VOL. FRA.....	12,630
SWISSVALE VOL. FRA.....	18,344
TURTLE CREEK #1 FRA.....	20,025
UNITY VOL. FRA.....	26,846
UPPER SAINT CLAIR VOL. #1 FRA.....	127,097
VERONA VOL. FRA.....	11,306
VERSAILLES VOL. #1 FRA.....	6,293
VICTORY VOL. FRA.....	7,088
VIGILANT HOSE CO. FRA OF PORT VUE.....	14,802
WALL VOL. FRA.....	2,508
WEST DEER VOL. #1 FRA.....	15,091
WEST DEER VOL. #2 FRA.....	15,091

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
WEST DEER VOL. #3 FRA.....	\$ 15,091
WEST ELIZABETH FRA.....	1,968
WEST HOMESTEAD VOL. FRA.....	10,076
WEST MIFFLIN BOROUGH VOL. #3 FRA.....	27,815
WEST VIEW VOL. FRA.....	29,961
WEXFORD VOL. FRA.....	34,486
WHITAKER VOL. FRA.....	4,562
WHITE OAK VOL. FRA.....	16,971
WHITEHALL FIRE CO. FRA.....	67,701
WILKINS TOWNSHIP VOL. FRA.....	34,557
WILMERDING FRA.....	7,125
<b>ALLEGHENY COUNTY TOTAL.....</b>	<b>\$3,673,939</b>

<b>ARMSTRONG COUNTY</b>	
APOLLO NO. 2 FRA.....	\$ 2,773
APOLLO NO. 3 VOL. FRA.....	2,773
APPLEWOLD FRA.....	1,170
BETHEL TWP. FRA.....	4,581
BURRELL TWP. VOL. FIRE CO. FRA.....	2,909
DAYTON DISTRICT FIRE CO. FRA.....	10,535
DISTANT FIRE CO. FRA.....	6,622
EAST FRANKLIN TOWNSHIP FRA.....	19,780
ELDERTON VOL. FRA.....	19,787
FORD CITY HOSE CO. #1 FRA.....	2,357
FORD CLIFF VOL. FRA.....	2,457
FREEPORT VOL. FRA.....	6,372
GILPIN TOWNSHIP VOL. FRA.....	10,457
KISKIMINETAS TOWNSHIP FRA.....	19,223
KITTANNING BOROUGH FRA.....	23,610
LEECHBURG VOL. FRA.....	8,105
MANOR TWP. VOL. FIRE CO. FRA.....	18,232
NORTH APOLLO FRA.....	4,879
PARKER CITY VOL. FRA.....	3,582
PARKS TOWNSHIP VOL. FRA.....	9,669
PINE TOWNSHIP VOL. FRA.....	6,587
RAYBURN TOWNSHIP VOL. FRA.....	8,402
RURAL VALLEY FRA.....	11,954
SOUTH BUFFALO TOWNSHIP FRA.....	13,827
SUGARCREEK FRA.....	6,847
WASHINGTON TOWNSHIP FRA.....	3,931
WEST KITTANNING FRA.....	7,068
WORTHINGTON WEST FRANKLIN FRA.....	15,151
<b>ARMSTRONG COUNTY TOTAL.....</b>	<b>\$253,641</b>

<b>BEAVER COUNTY</b>	
ALIQUIPPA FRA.....	\$ 20,830
AMBRIDGE FRA.....	13,334
BADEN FRA.....	16,923
BEAVER FALLS VOL. FRA.....	22,237
BEAVER VOL. FIRE CO. FRA.....	22,243
BIG BEAVER BOROUGH VOL. FRA.....	8,933
BIG KNOB FRA.....	18,444
BRIDGEWATER FRA.....	3,681
BRIGHTON TOWNSHIP FRA.....	33,191
CENTER TOWNSHIP FRA.....	49,836
CHIPPEWA TOWNSHIP VOL. FRA.....	32,181
CONWAY VOL. FRA.....	8,739
DARLINGTON COMM. FRA.....	8,672
DAUGHERTY TOWNSHIP VOL. FRA.....	13,651
EAST ROCHESTER FRAS.....	2,319
EASTVALE BOROUGH VOL. FRAS.....	914

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>BEAVER COUNTY (CONTINUED)</b>			
ECONOMY VOL. FRA.....	\$ 41,470	CEDAR TOP FRA.....	\$ 24,416
FALLSTON VOL. FRA.....	1,451	CENTRAL BERKS FIRE CO. FRA.....	16,116
FRANKLIN TOWNSHIP VOL. FRA.....	16,560	CENTRAL FIRE CO. FRA.....	16,371
FREEDOM VOL. FRA.....	5,535	COMM. FIRE CO. OF VINEMONT FRA.....	7,124
HANOVER TOWNSHIP VOL. FRA.....	14,396	FRA OF EARL TOWNSHIP.....	18,708
HARMONY TOWNSHIP VOL. FRA.....	14,208	FRA OF FLEETWOOD VOL. FIRE CO.#1.....	16,566
HOMWOOD VOL. FRA.....	497	FRIENDSHIP NO. 1 - BIRDSBORO FRA.....	23,836
HOOKSTOWN FRA.....	11,169	FRITZTOWN COMM. FIRE CO. FRA.....	14,168
HOPEWELL TOWNSHIP VOL. FRA.....	55,346	FRYSTOWN COMM. FRA.....	8,868
INDEPENDENCE TOWNSHIP VOL. FRA.....	10,956	GEIGERTOWN FRA.....	15,810
INDUSTRY FRA.....	8,211	GIBRALTAR FIRE CO. FRA.....	15,810
KOPPEL FRA.....	3,407	GOODWILL KEMPTON FIRE CO. FRA.....	21,465
MIDLAND FRA.....	10,506	GOUGLERSVILLE FRA.....	24,416
MONACA NO. 1 FRA.....	7,700	GREENFIELDS FIRE CO. FRA.....	24,479
MONACA VOL. #4 FRA.....	7,700	GRILL #1 FRA.....	24,416
MONACA VOL. #5 FRA.....	7,700	HAMBURG VOL. FRA.....	14,198
NEW BRIGHTON FRA.....	21,191	HEREFORD ESTATES VOL. FRA.....	6,869
NEW GALILEE VOL. FRA.....	1,513	KENHORST FRA.....	13,633
NORTH SEWICKLEY TOWNSHIP VOL. FRA.....	23,267	KEYSTONE #1 (SHILLINGTON) FRA.....	23,381
OHIOVILLE VOL. FRA.....	14,558	KEYSTONE (REHRERSBURG) FRA.....	10,633
PATTERSON HEIGHTS FRA.....	2,601	KEYSTONE FIRE CO. #1 OF BECHTELSTVILLE FRA.....	8,537
PATTERSON TOWNSHIP VOL. FRA.....	12,148	KUTZTOWN FIRE CO. #1 FRA.....	43,148
PINE RUN VOL. FRA.....	13,960	LEESPORT FRA.....	24,287
POTTER TOWNSHIP VOL. FRA.....	5,829	LIBERTY FRA.....	39,152
PULASKI TOWNSHIP FRA.....	5,213	LINCOLN PARK FIRE CO. FRA.....	34,136
RACCOON TWP. VOL. FIRE DPT. RELIEF ASSOC.....	13,410	LOWER ALSACE FRA.....	20,280
ROCHESTER BOROUGH VOL. FRA.....	13,397	LOWER HEIDELBERG TOWNSHIP VOL. FRA.....	15,700
ROCHESTER TOWNSHIP VOL. FIRE DPT. #1.....	5,930	LYONS FRA.....	15,156
SHIPPINGPORT VOL. FRA.....	9,921	MARION FIRE CO. FRA.....	7,275
SOUTH BEAVER TOWNSHIP VOL. FRA.....	11,892	MOHNTON FIRE CO. FRA.....	11,766
SOUTH SIDE FRA.....	2,233	MONARCH FRA.....	19,222
VANPORT TOWNSHIP VOL. FRA.....	6,625	MORGANTOWN FRA (FRIENDSHIP).....	14,303
WEST MAYFIELD VOL. FRA.....	4,445	MT. PENN FIRE CO. FRA.....	14,603
WHITE TOWNSHIP FRAS.....	4,885	MT. PLEASANT FIRE CO. FRA.....	10,731
<b>BEAVER COUNTY TOTAL</b> .....	<b>\$665,962</b>	MUHLNBERG FRA.....	82,223
		OLEY FRA.....	21,625
<b>BEDFORD COUNTY</b>		PIONEER FRA (ROBESONIA).....	18,369
ALUM BANK VOL. FRA.....	\$ 12,713	REIFFTON (EXETER) FRA.....	52,158
BEDFORD VOL. FRA.....	47,845	RESCUE #1 MOUNT AETNA FIRE CO. FRA.....	6,518
BREEZEWOOD FRA.....	11,101	RUSCOMBANOR FIRE CO. FRA.....	23,614
CHANEYSVILLE FRA.....	6,790	SEISHOLTZVILLE FRA.....	12,865
CUMBERLAND VALLEY TOWNSHIP FRA.....	6,168	SHARTLESVILLE FIRE CO. FRA.....	12,503
EVERETT FIRE CO. #1 RELIEF ASSOC.....	31,491	SHOEMAKERSVILLE VOL. FRA.....	16,315
HYNDMAN VOL. FRA.....	10,828	STONERSVILLE VOL. FRA.....	46,855
IMLER AREA VOL. FRA.....	10,045	STRAUSSTOWN VOL. FIRE CO. FRA.....	7,311
SAXTON FRA.....	11,811	TEMPLE VOL. FRA.....	6,397
SHAWNEE VALLEY VOL. FRA.....	14,355	TOPTON VOL. FIRE CO. #1 FRA.....	33,840
SIX MILE RUN VOL. FIRE CO.....	7,649	UNION FIRE CO. #1 OF KULPTOWN FRA.....	18,440
SOUTHERN COVE VOL. FRA.....	12,663	UNION FIRE CO. OF BETHEL FRA.....	8,868
<b>BEDFORD COUNTY TOTAL</b> .....	<b>\$183,460</b>	VIRGINVILLE COMM. FRA.....	20,542
		WALNUTTOWN UNION CO. FRA.....	9,319
<b>BERKS COUNTY</b>		WERNERSVILLE VOL. BENEVOLENT FRA.....	18,971
ALSACE MANOR FRA.....	\$ 16,256	WEST LAWN FIRE CO. #1 FRA.....	21,718
AMITY FIRE CO. RELIEF ASSOC.....	20,984	WEST READING FRA.....	19,392
BALLY GOODWILL FIRE CO. ....	4,510	WEST WYOMISSING FIRE CO. FRA.....	57,684
BARTO FIRE CO. FRA.....	15,354	WOMELSDORF VOL. FIRE CO. FRA.....	11,429
BERNVILLE VOL. FRA.....	14,466	WYOMISSING FRA.....	62,962
BLANDON FIRE CO. FRA.....	23,418	<b>BERKS COUNTY TOTAL</b> .....	<b>\$1,351,525</b>
BOYERTOWN FRA.....	27,084		
BRECKNOCK FIRE CO. FRA.....	19,956	<b>BLAIR COUNTY</b>	
		BALD EAGLE VOL. FRA.....	\$ 12,979



## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>BLAIR COUNTY (CONTINUED)</b>	
BLUE KNOB VOL. FRA.....	\$ 3,985
CANAN STATION FRA.....	30,479
CLAYSBURG VOL. FRA.....	17,056
EXCELSIOR NO. 1 (BELLWOOD)FRA.....	6,559
FRANKSTOWN TOWNSHIP FRA.....	37,851
FREEDOM TOWNSHIP VOL. FRA.....	14,557
LOGAN TOWNSHIP VOL. FRA.....	49,480
MARTINSBURG FRA.....	28,636
PHOENIX VOL. FRA (HOLIDAYSBURG).....	24,662
PINECROFT VOL. FRA.....	12,402
ROARING SPRINGS VOL. FRA.....	21,194
SINKING VALLEY VOL. FRA.....	7,644
TIPTON ANTIS VOL. FRA.....	12,402
TYRONE VOL. FRA.....	19,243
WILLIAMSBURG FRA.....	12,917
<b>BLAIR COUNTY TOTAL</b> .....	<b>\$312,045</b>

<b>BRADFORD COUNTY</b>	
ATHENS BOROUGH FRA.....	\$ 12,481
ATHENS TOWNSHIP VOL. FRA.....	21,231
CANTON VOL. FRA.....	22,842
FRANKLIN TOWNSHIP VOL. FRA.....	2,302
HERRICK TOWNSHIP VOL. FRA.....	1,646
LERAYSVILLE PIKE VOL. FRA.....	7,502
LITCHFIELD TOWNSHIP FRA.....	4,920
MONROE BORO FRA.....	8,327
NEW ALBANY VOL. FRA.....	7,269
NORTH TOWANDA FRA.....	8,093
RIDGEBURY TOWNSHIP VOL. FRA.....	9,108
ROME VIGILANTE FRA.....	7,228
SAYRE VOL. FRA.....	22,715
SMITHFIELD VOL. FRA.....	8,688
SOUTH CREEK TOWNSHIP FRA.....	4,517
SOUTH WAVERLY FRA.....	4,044
TOWANDA FRA.....	16,030
TROY VOL. FRA.....	25,215
ULSTER SHESHEQUIN FRA.....	4,616
WARREN TOWNSHIP VOL. FRA.....	4,067
WILMOT TOWNSHIP FRA.....	4,907
WINDHAM TOWNSHIP VOL. FRA.....	3,537
WYALUSING VOL. FRA.....	13,997
WYSOX VOL. FRA.....	16,579
<b>BRADFORD COUNTY TOTAL</b> .....	<b>\$241,860</b>

<b>BUCKS COUNTY</b>	
AMERICAN HOSE FIRE CO. #2 FRA.....	\$ 22,672
BRISTOL BOROUGH FIRE CO. #1 FRA.....	8,794
BRISTOL CONSOLIDATED FRA.....	8,794
BRISTOL VOL. FIRE CO. #6 FRA.....	8,794
CAPITAL VIEW FIRE CO. FRA.....	25,810
CHALFONT FRA.....	82,357
CROYDON FIRE CO. #1 FRA.....	48,916
DELAWARE VALLEY VOL. FRA.....	16,845
DOYLESTOWN FRA.....	158,335
DUBLIN FRA.....	26,795
EAGLE FIRE CO. FRA.....	49,116
EDGELY FIRE CO. FRA.....	48,916
FAIRLESS HILLS FRA.....	62,264
FALLS TOWNSHIP #1 FRA.....	62,264
FEASTERVILLE FRA.....	51,191

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
GOODWILL HOSE #3 FRA.....	\$ 8,794
HARTSVILLE FIRE CO. #1 FRA.....	51,328
HAYCOCK FIRE CO. FRA.....	15,385
HILLTOWN TOWNSHIP FRA.....	39,987
IVYLAND FRA.....	3,877
LANGHORNE BOROUGH FRA.....	54,050
LEVITTOWN FIRE CO. #2 FRA.....	48,916
LINGOHOCKEN FIRE CO. FRA.....	38,285
LOWER SOUTHAMPTON FIRE CO. FRA.....	51,191
MIDWAY FIRE CO. FRA.....	81,989
MILFORD TOWNSHIP FRA.....	27,232
MORRISVILLE (UNION) FRA (UNION FIRE).....	25,810
NEWPORTVILLE VOL. FRA.....	48,916
NEWTOWN FRA.....	114,847
NORTHAMPTON FIRE CO. FRA.....	221,327
OTTSVILLE FIRE CO. FRA.....	40,604
PARKLAND VOL. FRA.....	54,051
PENNDDEL FIRE CO. FRA.....	54,051
PENNDDEL-MIDDLETOWN EMERGENCY SQUAD.....	54,051
PERKASIE FIRE CO. #1 FRA.....	60,420
PLUMSTEAD FRA.....	80,122
QUAKERTOWN FIRE CO. FRA.....	63,408
RICHLANDTOWN VOL. FRA.....	17,614
RIEGELSVILLE COMM. VOL. FRA.....	19,670
SELLERSVILLE VOL. FRA.....	39,410
SHELLY FIRE CO. FRA.....	19,637
SILVERDALE FRA.....	16,302
SOUTHAMPTON FIRE CO. FRA.....	92,506
SPRINGTOWN FIRE CO. FRA.....	20,907
THIRD DISTRICT FIRE CO. FRA.....	48,916
TRUMBBAUERSVILLE FIRE CO. FRA.....	27,318
TULLYTOWN VOL. FIRE CO. FRA.....	15,332
UPPER BLACK EDDY FIRE CO. FRA.....	10,053
UPPER MAKEFIELD TOWNSHIP FRA.....	60,249
WARMINSTER FIRE CO. #1 FRA.....	109,073
WARRINGTON TOWNSHIP FIRE CO. FRA.....	84,742
WARWICK TOWNSHIP FRA.....	47,278
WILLIAM PENN FRA.....	54,050
YARDLEY MAKEFIELD FRA.....	191,758
<b>BUCKS COUNTY TOTAL</b> .....	<b>\$2,795,321</b>

<b>BUTLER COUNTY</b>	
BRUIN VOL. FRA.....	\$ 3,200
BUFFALO TOWNSHIP VOL. FRA.....	14,344
CALLERY VOL. FRA.....	13,634
CHICORA INDEPENDENT HOSE FRA.....	19,084
CONNOQUENESSING VOL. FRA.....	19,627
CRANBERRY TOWNSHIP FRA.....	101,260
EAST BUTLER VOL. FRA.....	7,532
EAU CLAIRE VOL. FRA.....	4,710
EVANS CITY AREA VOL. FRA.....	13,519
GREENWOOD VILLAGE VOL. FRA.....	15,519
HARMONY VOL. FRA.....	33,205
HARRISVILLE VOL. FRA.....	5,406
HERMAN VOL. FRA.....	11,493
LICK HILL COMM. VOL. FRA.....	10,453
LYNDORA VOL. FRA.....	15,519
MARION TOWNSHIP VOL. FRA.....	5,476
MARS VOL. FRA.....	20,609
MERCER ROAD VOL. FRA.....	15,519
MERIDIAN COMM. VOL. FRA.....	15,519

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>BUTLER COUNTY (CONTINUED)</b>		<b>CAMBRIA COUNTY</b>	
MIDDLESEX TOWNSHIP VOL. FRA.....	\$ 26,463	ADAMS TOWNSHIP NO. 1 FRA.....	\$ 11,908
NORTH WASHINGTON VOL. FRA.....	6,195	ADAMS TOWNSHIP NO. 2 VOL. FRA.....	14,095
ONEIDA VALLEY VOL. FRA.....	14,875	ASHVILLE VOL. FRA.....	7,192
PENN TOWNSHIP VOL. FRA.....	26,194	BROWNSTOWN VOL. FRA.....	2,705
PETROLIA VOL. FRA.....	7,070	CARROLLTOWN FIRE ENGINE CO. FRA.....	9,714
PORTERSVILLE MUDDY CREEK TWP. VFRA.....	11,197	CASSANDRA VOL. FRA.....	534
PROSPECT VOL. FRA.....	12,099	COLVER VOL. FRA.....	12,719
SARVER VOL. FRA.....	14,344	CONEMAUGH VOL. FRA.....	12,238
SAXONBURG VOL. FRA.....	40,817	COVER HILL VOL. FRA.....	7,966
SLIPPERY ROCK VOL. FRA.....	33,976	CRESSON VOL. FRA.....	24,428
SOUTH BUTLER TOWNSHIP VOL. FRA.....	15,519	DAISYTOWN FRA.....	1,147
UNIONVILLE VOL. FRA.....	32,059	DALE BOROUGH VOL. FRA.....	4,480
VALENCIA COMM. VOL. FRA.....	21,208	DAUNTLESS FRA.....	14,749
WEST SUNBURY VOL. FRA.....	12,167	EAST TAYLOR TOWNSHIP VOL. FRA.....	9,558
WINFIELD TWP. VOL. FRA.....	14,016	FERNDAL VOL. FRA.....	6,635
ZELIENOPLE VOL. FRA.....	18,065	FRANKLIN BOROUGH VOL. FRA.....	2,246
<b>BUTLER COUNTY TOTAL.....</b>	<b>\$651,895</b>	GALLITZIN VOL. FRA.....	8,280
		GEISTOWN VOL. FRA.....	11,166
		HASTINGS VOL. FRA.....	8,156
		HOPE VOL. FIRE CO. FRA.....	1,829
		JACKSON TOWNSHIP VOL. FRA.....	18,448
		LILLY COMM. VOL. FRA.....	6,431
		LORAIN BOROUGH VOL. FRA.....	2,416
		LORETTO COMM. VOL. FRA.....	2,814
		LOWER YODER VOL. FIRE CO. FRA.....	6,242
		MENOHER HEIGHTS VOL. FIRE DEPT. FRA.....	10,763
		MIDDLE TAYLOR TOWNSHIP VOL. FRA.....	2,708
		NANTY GLO FIRE CO. #1 FRA.....	16,947
		NICKTOWN FRA.....	7,865
		OAKLAND VOL. FRA.....	6,194
		PATTON VOL. CO. FRA.....	16,816
		PORTAGE VOL. FIRE CO. FRA.....	23,219
		READE TOWNSHIP VOL. FIRE CO. FRA.....	6,052
		REVLOC VOL. FIRE CO. FRA.....	12,719
		RICHLAND TOWNSHIP VOL. FRA.....	59,389
		SOUTH FORK VOL. FIRE CO. FRA.....	6,214
		SPANGLER FRA.....	10,396
		SUMMERHILL FIRE DEPT. FRA.....	4,297
		SUMMERHILL TOWNSHIP VOL. FRA.....	11,797
		UPPER YODER VOL. FIRE CO. FRA.....	10,763
		VINTONDALE VOL. FIRE CO. FRA.....	3,682
		WEST TAYLOR VOL. FIRE CO. FRA.....	\$ 3,139
		WESTMONT VOL. FRA.....	26,296
		WESTWOOD VOL. FIRE CO. FRA.....	6,242
		WILMORE BOROUGH VOL. FRA.....	849
		<b>CAMBRIA COUNTY TOTAL.....</b>	<b>\$454,443</b>
		<b>CAMERON COUNTY</b>	
		BUCKTAIL VOL. FRA.....	\$ 1,005
		EMPORIUM FRA.....	19,810
		SINNAMAHONING VOL. FRA.....	1,596
		<b>CAMERON COUNTY TOTAL.....</b>	<b>\$22,410</b>
		<b>CARBON COUNTY</b>	
		ALBRIGHTSVILLE FRA.....	\$ 7,183
		AQUASHICOLA VOL. FIRE CO. ....	13,297
		BEAVER MEADOWS VOL. FRA.....	3,274
		BOWMANSTOWN VOL. FRA.....	3,511
		EAST MAUCH CHUNK FRA.....	6,594
		EAST PENN TOWNSHIP VOL. FRA.....	9,413
		FRANKLIN TOWNSHIP FRA.....	17,026
		KIDDER TOWNSHIP FRA.....	8,385
		LAKE HARMONY FRA.....	7,183
		LEHIGH & LAUSANNE VOL. FRA.....	2,279
		LEHIGHTON FRA.....	22,848
		MAHONING VALLEY VOL. FRA.....	19,577
		MAUCH CHUNK FRA.....	13,189
		NESQUEHONING FRA.....	13,986
		PALMERTON FRA.....	21,693
		PARRYVILLE FRA.....	1,969
		PENN FOREST TOWNSHIP #1 FRA.....	18,564
		PENN FOREST TOWNSHIP #2 FRA.....	18,564
		SUMMIT HILL VOL. FRA.....	11,447
		TOWAMENSING TOWNSHIP FRA.....	16,704
		WEATHERLYS FRA.....	13,403
		<b>CARBON COUNTY TOTAL.....</b>	<b>\$250,088</b>
		<b>CENTRE COUNTY</b>	
		BELLEFONTE FRA.....	\$ 45,780
		BOALSBURG FRA.....	24,224
		CENTRE HALL FRA.....	20,875
		GREGG TOWNSHIP FRA.....	8,637
		HOWARD FRA.....	6,662
		MILES TOWNSHIP FRA.....	6,440
		MILESBURG FRA.....	21,160
		MILLHEIM #1 FRA.....	13,644
		MOUNTAIN TOP FRA.....	12,627
		PHILIPSBURG FRA.....	14,428
		PINE GLEN VOL. FRA.....	1,704
		PLEASANT GAP FRA.....	23,351
		PORT MATILDA FRA.....	18,672
		SNOW SHOE VOL. FRA.....	10,673
		STATE COLLEGE FRA (ALPHA).....	314,005
		WALKER TOWNSHIP FRA.....	14,019
		<b>CENTRE COUNTY TOTAL.....</b>	<b>\$556,902</b>
		<b>CHESTER COUNTY</b>	
		ATGLEN BOROUGH VOL. FRA.....	\$ 10,918
		AVONDALE FRA.....	63,393
		BERWYN VOL. FRA.....	185,089
		COATESVILLE FRA.....	35,175
		COCHRANVILLE FRA.....	26,292

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>CHESTER COUNTY (CONTINUED)</b>			
DOWNINGTOWN FRA.....	\$ 51,939	DUBOIS FRA.....	\$ 31,939
EAST BRANDYWINE FRA.....	52,222	GLEN HOPE FRA.....	1,238
EAST WHITELAND VOL. FRA.....	85,298	GOSHEN TWP. FRA.....	1,580
ELVERSON FRA.....	23,313	GRAMPIAN PENN BLOOM FRA.....	8,464
GLENMOORE FRA.....	26,013	GRASSFLAT FRA.....	4,428
GOOD FELLOWSHIP AMB. CLUB RELIEF ASSOC.	43,074	HOUTZDALE FRA.....	11,133
GOSHEN FIRE CO. VOL. FRA.....	206,201	IRVONA FRA.....	5,745
HONEY BROOK FRA.....	33,265	KARTHAUS FRA.....	5,283
KENNETT SQUARE FRA.....	47,078	LAWRENCE TOWNSHIP VOL. FRA.....	33,862
KIMBERTON FRA.....	56,644	LECONTES MILLS VOL. FRA.....	2,555
LIBERTY FRA.....	28,709	MAHAFFEY VOL. FRA.....	6,982
LIONVILLE FRA.....	106,465	MORRIS TOWNSHIP FRA.....	12,203
LONGWOOD POMARLIN FRA.....	120,450	OSCEOLA MILLS FRA.....	10,659
LUDWIG'S CORNER FRA.....	42,768	PENFIELD FRA.....	5,502
MALVERN FRA.....	57,321	RAMEY VOL. FRA.....	5,740
MARTIN'S CORNER FRA.....	21,637	SANDY TOWNSHIP VOL. FRA.....	46,594
MODENA FRA.....	10,380	SENTRY (BURNSIDE) FRA.....	3,795
NORCO FRA.....	42,851	UNION TOWNSHIP FRA.....	3,570
PAOLI FRA.....	182,283	WALLACETON BOROUGH FRA.....	2,104
PARKESBURG #1 FRA.....	21,087	WESTOVER AREA FIRE CO. FRA.....	2,970
RIDGE FRA.....	47,030	WINBURNE FRA.....	4,428
THORNDALE FRA.....	55,888	<b>CLEARFIELD COUNTY TOTAL.....</b>	<b>\$293,031</b>
UNION #1 FRA.....	78,445		
VALLEY FORGE VOL. FRA.....	40,628	<b>CLINTON COUNTY</b>	
WAGONTOWN FRA.....	23,838	AVIS BOROUGH & PINE CREEK FRA.....	\$ 11,911
WEST BRADFORD FRA.....	80,114	BEECH CREEK BLANCHARD VOL. FRA.....	14,322
WEST CHESTER VOL. FRA.....	177,097	CASTANEA FRA.....	5,593
WEST GROVE FRA.....	84,276	CHAPMAN TOWNSHIP FRA.....	4,395
WEST WHITELAND FRA.....	100,921	DUNNSTOWN FIRE CO. FRA.....	11,126
WESTWOOD FRA.....	21,832	FLEMINGTON FRA.....	4,778
<b>CHESTER COUNTY TOTAL.....</b>	<b>\$2,289,936</b>	HANEYVILLE VOL. FIRE CO. FRA.....	1,746
		LAMAR TOWNSHIP FIRE CO. FRA.....	9,631
<b>CLARION COUNTY</b>		LOCK HAVEN FRA.....	30,137
CALLensburg LICKING TOWNSHIP FRA.....	\$ 2,305	MILL HALL FIRE CO. FRA.....	13,515
CLARION FRA.....	30,286	NIPPENOSE VALLEY VOL. FRA.....	12,407
EAST BRADY VOL. FIRE CO. FRA.....	5,729	NITTANY VALLEY VOL. FRA.....	5,990
FARMINGTON TOWNSHIP FIRE CO. FRA.....	11,450	RENOVO FRA.....	5,040
FOXBURG VOL. FIRE CO. FRA.....	1,503	SOUTH RENOVOL (FORM. CITIZEN'S) FRA.....	2,377
HAWTHORN FRA.....	7,350	SUGAR VALLEY FIRE CO. FRA.....	10,284
KNOX VOL. FRA.....	17,695	WAYNE TOWNSHIP FRA.....	4,277
LIMESTONE TOWNSHIP VOL. FRA.....	6,185	WOOLRICH VOL. FIRE CO. FRA.....	10,308
MILL CREEK TOWNSHIP VOL. FRA.....	1,929	<b>CLINTON COUNTY TOTAL.....</b>	<b>\$157,837</b>
NEW BETHLEHEM FRA.....	10,798		
PERRY TOWNSHIP FRA.....	3,740	<b>COLUMBIA COUNTY</b>	
RIMERSBURG FIRE CO. FRA.....	9,699	BEAVER TOWNSHIP FRA.....	\$ 3,832
SHIPPENVILLE ELK TOWNSHIP FRA.....	15,132	BENTON FRA.....	14,022
SLIGO VOL. FRA.....	9,215	BERWICK VOL. FRA.....	42,776
ST. PETERSBURG FRA.....	2,822	BLOOMSBURG FRA.....	44,121
STRATTANVILLE FRA.....	5,879	CATAWISSA HOSE CO. #1 FRA.....	12,935
WASHINGTON TOWNSHIP VOL. FRA.....	9,136	CENTRALIA FIRE CO. FRA.....	147
<b>CLARION COUNTY TOTAL.....</b>	<b>\$150,854</b>	HEMLOCK TOWNSHIP FRA.....	2,395
		LIME RIDGE FIRE CO. FRA.....	10,533
<b>CLEARFIELD COUNTY</b>		MAIN TOWNSHIP FRA.....	5,040
BIGLER TOWNSHIP FRA (MEDERA).....	\$ 4,799	MIFFLIN TOWNSHIP VOL. FRA.....	9,455
BJW VOL. FRA.....	11,679	MILLVILLE COMM. FIRE CO. FRA.....	17,079
BRADY TOWNSHIP FRA.....	7,775	NORTH MOUNTAIN FRA.....	4,156
CHESTER HILL FRA.....	8,848	ORANGEVILLE FIRE CO. FRA.....	19,105
CLEARFIELD VOL. FRA.....	23,246	SCOTT TOWNSHIP FRA.....	26,118
COALPORT FIRE CO. FRA.....	7,992	SUMMERHILL FIRE CO. FRA.....	12,656
CURWENSVILLE FRA.....	17,919	VALLEY FRA.....	12,927
		<b>COLUMBIA COUNTY TOTAL.....</b>	<b>\$237,299</b>

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>CRAWFORD COUNTY</b>		<b>DAUPHIN COUNTY</b>	
BLOOMFIELD TOWNSHIP VOL. FRA.....	\$ 8,170	BERRYSBURG & COMM. FRA.....	\$ 4,674
BLOOMING VALLEY VOL. FRA.....	5,652	CARSONVILLE VOL. FIRE CO. & FRA.....	3,288
CAMBRIDGE SPRINGS VOL. FRA.....	12,699	DAUPHIN MIDDLE PAXTON FRA.....	27,854
CENTERVILLE VOL. FIRE DEPT. FRA.....	5,533	ELIZABETHVILLE FRA.....	14,373
COCHRANTON VOL. FIRE DEPT. FRA.....	19,287	GRANTVILLE VOL. FIRE CO. FRA.....	25,376
CONNEAUT LAKE PARK VOL. FRA.....	7,110	GRATZ AREA FIRE CO. NO. 1 & FRA.....	8,126
CONNEAUT LAKE VOL. FIRE DEPT. FRA.....	10,798	HALIFAX AREA AMB. & RESCUE RELIEF ASSOC.....	3,759
CONNEAUTVILLE FELLOWS CLUB FIRE DPT. FRA.....	10,590	HALIFAX FIRE DPT. RELIEF ASSOC.....	18,136
EAST FALLOWFIELD TWP. VOL. FRA.....	4,394	HARRISBURG FRA.....	9,875
EAST MEAD VOL. FIRE CO. FRA.....	5,052	HERSHEY VOL. FIRE CO. & FRA.....	124,836
GREENWOOD TOWNSHIP FRA.....	5,425	HIGHSPIRE (CITIZENS NO. 1) FRA.....	10,035
HARTSTOWN VOL. FIRE DEPT. FRA.....	3,675	HUMMELSTOWN CHEMICAL FIRE CO. #1 & FRA.....	16,870
HAYFIELD CENTRAL HOSE CO. #1 FRA.....	11,334	LOWER PAXTON TOWNSHIP FRA.....	210,246
HYDETOWN FRA.....	8,820	LOWER SWATARA VOL. FIRE DEPT. & FRA.....	38,118
LINESVILLE VOL. FRA.....	9,727	LYKENS VOL. FRA.....	6,870
MEADVILLE VOL. FRA.....	26,063	MIDDLETOWN FRA.....	38,234
NORTH SHENANGO VOL. FIRE DEPT. & FRA.....	4,851	MILLERSBURG AREA AMB. RELIEF ASSOC.....	5,080
RANDOLPH TWP. VOL. FIRE DEPT. & FRA.....	7,288	MILLERSBURG FRA.....	21,408
SAEGERTOWN VOL. FIRE DEPT & FRA.....	8,698	PAXTANG FIRE CO. NO. 1 & FRA.....	7,355
SPARTANSBURG VOL. FIRE DEPT. & FRA.....	10,423	PENBROOK FRA.....	10,798
SPRINGBORO VOL. FIRE DEPT. & FRA.....	7,970	PILLOW FRA.....	3,243
SUMMIT TOWNSHIP VOL. FIRE DEPT. & FRA.....	8,071	RIVER RESCUE-HARRISBURG VOL. RLF. ASSOC.....	9,875
TOWNVILLE COMM. FRA.....	6,915	STEELTON FRA.....	20,052
VENANGO VOL. FIRE DEPT. & FRA.....	4,877	SUSQUEHANNA TOWNSHIP FRA.....	101,749
VERNON CENTRAL HOSE CO. FRA.....	14,928	SWATARA TOWNSHIP FRA.....	109,570
WEST MEAD NO. 1 VOL. FIRE DEPT. & FRA.....	10,130	UNION DEPOSIT VOL. FIRE CO. FRA.....	23,129
WEST MEAD NO. 2 VOL. FIRE DEPT. & FRA.....	12,707	WEST HANOVER TWP. FIRE CO. & FRA.....	29,966
<b>CRAWFORD COUNTY TOTAL.....</b>	<b>\$251,188</b>	WICONISCO FIRE ENGINE CO. #1 FRA.....	4,378
		WILLIAMSTOWN FRA.....	8,900
		<b>DAUPHIN COUNTY TOTAL.....</b>	<b>\$916,173</b>
<b>CUMBERLAND COUNTY</b>		<b>DELAWARE COUNTY</b>	
CAMP HILL FIRE CO. FRA.....	\$ 44,093	ASTON BEECHWOOD FRA.....	\$ 37,276
CARLISLE FRA.....	100,405	BETHEL TOWNSHIP #1 FRA.....	24,188
EAST PENNSBORO TOWNSHIP FRA.....	81,093	BOOTHWYN FRA.....	23,736
GOODWILL FIRE CO. #1 FRA.....	4,760	BROOKHAVEN FRA.....	40,532
HAMPDEN TOWNSHIP FRA.....	127,569	BROOMALL FRA.....	106,326
LEMOYNE CITIZENS #1 FRA.....	8,438	CHESTER HEIGHTS VOL. FRA.....	25,034
LISBURN COMM. FIRE CO. FRA.....	12,277	CHESTER TOWNSHIP FRA.....	18,503
LOWER ALLEN FIRE CO. #1 FRA.....	69,570	CLIFTON HEIGHTS FRA.....	28,285
MECHANICSBURG FRA.....	45,080	COLLINGDALE VOL. FRA.....	53,577
MONROE TOWNSHIP FIRE CO. FRA.....	28,659	COLWYN FRA.....	8,312
MOUNT HOLLY FRA.....	20,684	CONCORD TOWNSHIP VOL. FRA.....	107,276
NEW CUMBERLAND FRA.....	34,770	DARBY BOROUGH FRA.....	34,541
NEW KINGSTOWN FRA.....	43,273	DARBY TOWNSHIP VOL. FRA.....	41,752
NEWBURG-HOPEWELL FRA.....	17,152	EAST LANSDOWNE FRA.....	9,430
NEWVILLE FRA.....	20,690	EDDYSTONE FRA.....	10,871
NORTH MIDDLETON TWP. VOL. FRA.....	47,969	EDGMONT TOWNSHIP #1 FRA.....	32,625
PENN TOWNSHIP VOL. FRA.....	18,796	FOLCROFT FRA.....	30,550
RURAL-VIGILANT HOSE #1 FRA.....	37,999	GARDEN CITY FRA.....	40,931
SHIPPENSBURG FRA.....	21,812	GLENOLDEN #1 FRA.....	29,632
SHIREMANSTOWN FRA.....	7,975	GREEN RIDGE FRA.....	37,276
SILVER SPRING COMM. FRA.....	30,403	HAVERFORD TOWNSHIP VOL. FRA.....	276,329
SOUTH MIDDLETOWN TOWNSHIP FRA.....	41,803	LANSDOWNE FRA.....	48,507
SOUTH NEWTON TOWNSHIP VOL. FRA.....	6,126	MARCUS HOOK FRA.....	5,335
UPPER FRANKFORD TOWNSHIP VOL. FRA.....	12,191	MARPLE TWP. AMBULANCE CORPS VOL. FRA...	35,442
WEST PENNSBORO VOL. FRA.....	17,289	MEDIA VOL. FRA.....	33,272
WORMLEYSBURG FRA.....	14,096	MIDDLETOWN TOWNSHIP VOL. FRA.....	85,713
YELLOW BREECHES EMS RELIEF ASSOC.....	1,939	MILLBOURNE FRA.....	2,770
<b>CUMBERLAND COUNTY TOTAL.....</b>	<b>\$916,906</b>	MORTON VOL. #1 FRA.....	12,812

## Appendix D (Continued)

<b>FIRE RELIEF ASSOCIATION NAME</b>	<b>AMOUNT</b>
<b>DELAWARE COUNTY (CONTINUED)</b>	
NEWTOWN SQUARE FRA.....	\$ 89,536
NORWOOD FRA.....	24,644
OGDEN FRA.....	23,736
PARKSIDE FRA.....	9,438
PROSPECT PARK FRA.....	26,731
RADNOR TOWNSHIP FRA.....	213,083
RELiance HOOK & LADDER FRA.....	23,736
RIDLEY PARK FRA.....	34,460
RIDLEY TOWNSHIP VOL. FRA.....	139,291
RUTLEDGE #1 FRA.....	3,896
SHARON HILL VOL. FRA.....	22,774
SOUTH MEDIA FRA.....	40,931
SPRINGFIELD TOWNSHIP FRA.....	134,836
SWARTHMORE FIRE & PROTECTIVE FRA.....	33,150
TINICUM TOWNSHIP FRA.....	35,980
UPLAND FRA.....	11,381
UPPER DARBY TOWNSHIP VOL. FRA.....	169,185
UPPER PROVIDENCE FRA.....	65,201
VISCOSE FRA.....	5,335
YEADON #1 FRA.....	45,665
<b>DELAWARE COUNTY TOTAL.....</b>	<b>\$2,393,822</b>

<b>ELK COUNTY</b>	
FOX TOWNSHIP FRA.....	\$ 13,323
HIGHLAND TOWNSHIP FRA.....	2,046
HORTON TOWNSHIP VOL. FRA.....	5,718
JAY TOWNSHIP VOL. FRA.....	8,846
JOHNSONBURG FRA.....	14,951
RIDGWAY VOL. FRA.....	25,338
ST. MARYS FRA.....	59,737
WILCOX VOL. FRA.....	7,238
<b>ELK COUNTY TOTAL.....</b>	<b>\$137,197</b>

<b>ERIE COUNTY</b>	
ALBION VOL. FRA.....	\$ 4,785
BELLE VALLEY FRA.....	3,601
BROOKSIDE FRA.....	21,239
CORRY CITY FRA.....	15,819
CRANESVILLE VOL. FRA.....	11,092
EDINBORO VOL. FRA.....	45,303
ELGIN BEAVERDAM FRA.....	11,230
FAIRFIELD FRA.....	21,239
FAIRVIEW FRA.....	39,734
FRANKLIN TOWNSHIP VOL. FRA.....	6,093
GIRARD BOROUGH FRA.....	11,783
GREENFIELD TOWNSHIP VOL. FRA.....	7,359
HARBORCREEK FRA.....	21,239
KUHL HOSE CO. FRA.....	20,497
LAKE CITY FRA.....	9,579
LAKE SHORE FRA.....	13,494
LAWRENCE PARK FRA.....	17,136
MCKEAN HOSE CO. FRA.....	21,335
MILL VILLAGE FRA.....	11,898
NORTH EAST VOL. FRA.....	46,146
PERRY HIWAY HOSE CO. FRA.....	33,462
PLATEA VOL. FRA.....	1,640
SPRINGFIELD VOL. FRA.....	11,991
STANCLIFF HOSE CO. FRA.....	20,135
UNION CITY VOL. FRA.....	16,571
WATTSBURG FRA.....	14,513

<b>FIRE RELIEF ASSOCIATION NAME</b>	<b>AMOUNT</b>
WESLEYVILLE FRA.....	\$ 12,134
<b>ERIE COUNTY TOTAL.....</b>	<b>\$471,051</b>

<b>FAYETTE COUNTY</b>	
ADAH VOL. FIRE DEPT. FRA.....	\$ 3,480
ALLISON #1 VOL. FIRE DEPT. FRA.....	9,794
ALLISON #2 VOL. FIRE DEPT. FRA.....	3,066
BROWNSVILLE VOL. FRA.....	11,278
BULLSKIN TOWNSHIP VOL. FIRE CO. FRA.....	26,556
COLLIER VOL. FRA.....	8,694
CONNELLSVILLE TOWNSHIP VOL. FRA.....	8,959
DAWSON VOL. FIRE CO. FRA.....	4,151
DICKERSON RUN LIBERTY VANDERBILT FRA....	3,019
DUNBAR VOL. FRA.....	5,068
EDENBORN VOL. FRA.....	3,480
EVERSON VOL. FRA.....	7,084
FAIRCHANCE VOL. FIRE DEPT. FRA.....	7,529
FARMINGTON VOL. FRA.....	15,147
FAYETTE CITY VOL. FRA.....	5,470
FLATWOODS VOL. FRA.....	4,424
FOOTEDALE VOL. FIRE DEPT. FRA.....	3,480
GRINDSTONE VOL. FIRE CO. FRA.....	3,407
HAYDENTOWN VOL. FIRE CO. FRA.....	8,694
HILLER VOL. FIRE DEPT. FRA.....	3,066
HOPWOOD VOL. FIRE DEPT. FRA.....	23,889
ISABELLA VOL. FIRE DEPT. FRA.....	3,066
LUZERNE TOWNSHIP VOL. FIRE DEPT. FRA.....	3,066
MARKLEYSBURG-HENRY CLAY VOL. FRA.....	6,991
MASONTOWN VOL. FRA.....	14,132
MCCLELLANDTOWN VOL. FIRE DEPT. FRA.....	3,480
MONARCH VOL. FIRE DEPT. FRA.....	10,877
MORRELL VOL. FIRE DEPT. FRA.....	10,877
NEW SALEM VOL. FIRE DEPT. FRA.....	16,278
NEWELL VOL. FIRE CO. FRA.....	2,029
NORMALVILLE AREA VOL. FRA.....	4,749
NORTH UNION TOWNSHIP VOL. FRA.....	23,448
OHIOPLYE FIRE DEPT. FRA.....	3,146
PERRY TOWNSHIP VOL. FIRE CO. FRA.....	16,168
POINT MARION VOL. FIRE DPT. RELIEF ASSOC..	10,403
REPUBLIC VOL. FIRE DEPT. FRA.....	9,794
RONCO VOL. FIRE DEPT. FRA.....	3,480
SALTICK TOWNSHIP VOL. FIRE DEPT. FRA.....	12,400
SMITHFIELD VOL. FIRE DEPT. FRA.....	11,078
SMOCK VOL. FIRE DEPT. FRA.....	4,424
SOUTH CONNELLSVILLE VOL. FRA.....	7,466
SOUTH UNION VOL. FIRE CO. FRA.....	23,889
SPRINGFIELD TOWNSHIP VOL. FRA.....	4,749
TOWER HILL #2 VOL. FRA.....	3,066
UNIONTOWN VOL. FRA.....	19,372
WASHINGTON TOWNSHIP FIRE CO. FRA.....	15,489
WEST LEISENRING VOL. FIRE DEPT. FRA.....	23,448
<b>FAYETTE COUNTY TOTAL.....</b>	<b>\$437,101</b>

<b>FOREST COUNTY</b>	
MARIENVILLE VOL. FRA.....	\$ 9,232
TIONESTA VOL. FIRE CO. FRA.....	7,082
WEST HICKORY VOL. FRA.....	4,961
<b>FOREST COUNTY TOTAL.....</b>	<b>\$21,275</b>

<b>FRANKLIN COUNTY</b>	
CHAMBERSBURG FRA.....	\$ 56,191

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>FRANKLIN COUNTY (CONTINUED)</b>			
FANNETT-METAL FRA.....	\$ 10,907	TROUGH CREEK VALLEY VOL. FRA.....	\$ 6,485
FAYETTEVILLE FRA.....	65,708	WARRIORS MARK FRANKLIN VOL. FRA.....	10,389
FRANKLIN FIRE #4 FRA.....	26,487	<b>HUNTINGDON COUNTY TOTAL.....</b>	<b>\$154,766</b>
GREENCASTLE FRA RESCUE HOSE CO.....	68,104		
MARION FRA.....	18,483	<b>INDIANA COUNTY</b>	
MERCERSBURG MONTGOMERY PETERS WARREN	47,969	ARMAGH EAST WHEATFIELD VOL. FRA.....	\$ 9,799
METAL TWP. FIRE & AMBULANCE RELIEF ASSOC.	7,079	AULTMAN VOL. FRA.....	7,859
MONT ALTO FRA.....	26,203	BLACK LICK VOL. FRA.....	15,148
NEW FRANKLIN FRA.....	12,887	BLAIRSVILLE YOUNG MEN'S FRA.....	14,091
PLEASANT HALL FIRE CO. FRA.....	14,997	BRUSH VALLEY VOL. FRA.....	12,221
SOUTH MOUNTAIN FRA.....	13,126	CHERRY TREE FRA.....	6,678
ST. THOMAS FRA.....	29,993	CHERRYHILL TOWNSHIP VOL. FRA.....	7,411
WASHINGTON TOWNSHIP VOL. FRA.....	39,098	CLYDE VOL. FRA.....	8,254
WASHINGTON TWP. AMBULANCE & RESCUE FRA..	13,033	CLYMER VOL. FRA.....	8,300
WAYNESBORO FRA.....	28,627	COMMODORE VOL. FRA.....	13,588
WEST END FRA.....	22,718	CORAL-GRACETON FRA.....	6,079
<b>FRANKLIN COUNTY TOTAL.....</b>	<b>\$501,608</b>	CREEKSIDE VOL. FRA.....	10,681
		GLEN CAMPBELL VOL. FRA.....	3,575
<b>FULTON COUNTY</b>		INDIANA FRA.....	114,523
HUSTONTOWN AREA VOL. FRA.....	\$13,252	MARION CENTER VOL. FRA.....	8,083
MCCONNELLSBURG FIRE CO. FRA.....	18,976	PINE TOWNSHIP VOL. FRA.....	7,572
NEEDMORE VOL. FRA.....	19,377	PLUMVILLE DISTRICT VOL. FRA.....	13,876
<b>FULTON COUNTY TOTAL.....</b>	<b>\$51,605</b>	ROSSITER VOL. FRA.....	10,577
		SALTSBURG VOL. FRA.....	7,297
<b>GREENE COUNTY</b>		TUNNELTON VOL. FRA.....	6,987
BOBTOWN VOL. FIRE CO. FRA.....	\$ 7,834	YOUNG TOWNSHIP FRA.....	9,657
CARMICHAELS-CUMBERLAND FRA.....	11,438	<b>INDIANA COUNTY TOTAL.....</b>	<b>\$302,254</b>
CENTER TOWNSHIP VOL. FRA.....	7,930		
CLARKSVILLE VOL. FIRE CO. FRA.....	8,640	<b>JEFFERSON COUNTY</b>	
CRUCIBLE FRA.....	7,465	BIG RUN VOL. FRA.....	\$ 9,037
GRAYSVILLE VOL. FIRE CO. FRA.....	1,257	BROCKWAY VOL. HOSE INC. FRA.....	18,358
GREENSBORO MONONGAHELA TWP. FRA.....	7,089	BROOKVILLE VOL. FIRE CO. FRA.....	17,874
JEFFERSON VOL. FRA.....	9,109	CORSICA VOL. FIRE CO. FRA.....	8,388
MORRIS TOWNSHIP FRA.....	5,866	FALLS CREEK VOL. FRA.....	11,129
MT. MORRIS FRA.....	12,139	KNOX TOWNSHIP VOL. FIRE DEPT. FRA.....	5,081
NEMACOLIN VOL. FRA.....	7,465	MCCALMONT TOWNSHIP VOL. FRA.....	6,843
NEW FREEPORT FRA.....	7,969	OLIVER TOWNSHIP FIRE CO. FRA.....	4,195
RICES LANDING VOL. FIRE CO. RELIEF ASSOC.....	5,045	PERRY TOWNSHIP FRA.....	7,085
RICHHILL TOWNSHIP FRA.....	12,809	PINE CREEK TOWNSHIP VOL. FRA.....	7,048
WAYNE TOWNSHIP VOL. FRA.....	10,515	PUNXSUTAWNEY FRA.....	27,342
WAYNESBURG FRA.....	42,969	REYNOLDSVILLE VOL. FRA.....	13,035
<b>GREENE COUNTY TOTAL.....</b>	<b>\$165,538</b>	RINGGOLD AREA FRA.....	4,540
		SIGEL VOL. FIRE CO. FRA.....	7,562
<b>HUNTINGDON COUNTY</b>		SUMMERVILLE VOL. FIRE CO. FRA.....	6,093
ALEXANDRIA VOL. FIRE CO. FRA.....	\$ 11,745	SYKESVILLE VOL. FRA.....	10,174
HUNTINGDON FRA.....	24,697	WARSAW TOWNSHIP VOL. FRA.....	6,096
MAPLETON FRA.....	4,679	<b>JEFFERSON COUNTY TOTAL.....</b>	<b>\$169,879</b>
MARKLESBURG VOL. FIRE CO. FRA.....	9,168		
MCCONNELLSTOWN FRA.....	6,381	<b>JUNIATA COUNTY</b>	
MILL CREEK VOL. FIRE CO. FRA.....	3,670	BEALE TOWNSHIP FRA.....	\$ 4,753
MOUNT UNION VOL. FIRE CO. #1 FRA.....	14,526	DELAWARE TOWNSHIP FIRE CO. FRA.....	7,376
ONEIDA TOWNSHIP FRA.....	5,826	EAST WATERFORD FIRE CO. FRA.....	7,472
ORBISONIA-ROCKHILL VOL. FRA.....	10,610	FAYETTE FIRE CO. FRA.....	13,461
PETERSBURG FRA.....	4,130	MIFFLIN FRA.....	6,922
R.W.B.T. VOL. FIRE CO. FRA.....	5,722	MIFFLINTOWN FRA.....	18,991
SHADE GAP AREA VOL. FRA.....	7,060	PORT ROYAL VOL. FRA.....	10,945
SHAVERS CREEK VOL. FRA.....	3,950	RICHFIELD VOL. FRA.....	11,641
SMITHFIELD TOWNSHIP VOL. FRA.....	14,719	THOMPSONTOWN FIRE CO. FRA.....	7,351
STONE CREEK VALLEY VOL. FRA.....	1,909	<b>JUNIATA COUNTY.....</b>	<b>\$88,911</b>
THREE SPRINGS VOL. FIRE CO. FRA.....	9,100		

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>LACKAWANNA COUNTY</b>			
ARCHBALD FRA.....	\$ 25,624	GORDONVILLE FRA.....	\$ 11,839
BLAKELY BOROUGH FRA.....	28,716	HAND-IN-HAND FRA.....	21,774
CARBONDALE FRA.....	20,312	HIGHVILLE FRA.....	24,750
CHINCHILLA FRA.....	38,284	INTERCOURSE FRA.....	11,840
CLARKS SUMMIT FIRE CO. FRA.....	43,641	IRONVILLE FRA.....	27,750
COVINGTON INDEPENDENT FIRE CO. FRA.....	14,326	LAFAYETTE FRA.....	21,774
DALTON FRA.....	19,350	LAMPETER FRA.....	32,482
DICKSON CITY (EAGLE) FRA.....	25,381	LANCASTER TWP FIRE DEPT. RELIEF ASSOC....	65,179
DUNMORE FRA.....	31,627	LIBERTY #1 FRA.....	39,304
ELMHURST ROARING BROOK FRA.....	11,865	LINCOLN FRA.....	31,000
FELL TOWNSHIP FRA.....	9,522	LITITZ VOL. FRA.....	39,468
FLEETVILLE FIRE CO. FRA.....	8,488	MANHEIM FRA (HOPE FIRE & HOSE #1).....	42,452
GREENFIELD TOWNSHIP VOL. FRA.....	8,752	MARIETTA AREA AMBULANCE RELIEF ASSOC...	2,047
GREENWOOD HOSE CO. #1 FRA.....	11,965	MARIETTA SPECIAL FIRE POLICE RELIEF ASSOC.	1,024
JEFFERSON TOWNSHIP FRA.....	15,206	MARTINDALE VOL. FRA.....	14,991
JERMYN FRA.....	8,026	MASTERTONVILLE FRA.....	17,574
JESSUP FRA.....	18,105	MAYTOWN FRA.....	17,725
MADISONVILLE INDEPENDENT FRA.....	11,549	MILLERSVILLE FRA.....	30,937
MAYFIELD FRA.....	7,217	MOUNT JOY (FRIENDSHIP) FRA.....	45,677
MEREDITH FRA.....	1,988	MOUNTVILLE FRA.....	14,661
MOOSIC FRA.....	11,965	NEFFSVILLE FRA.....	84,987
MOSCOW VOL. FRA.....	7,094	NEW DANVILLE FRA.....	11,373
NEWTON RANSOM FRA.....	19,218	PARADISE TOWNSHIP FRA.....	23,267
OLD FORGE FRA.....	35,209	PENRYN FRA.....	29,142
OLYPHANT FRA.....	21,151	PEQUEA FRA.....	10,364
SCOTT TOWNSHIP FRA.....	25,473	PIONEER #1 FRA.....	7,166
TAYLOR #3 FRA.....	8,307	QUARRYVILLE FRA.....	42,626
TAYLOR FIRE CO. NO.1 FRA.....	8,307	RAWLINSVILLE FRA.....	22,503
TAYLOR HOSE CO. #2 FRA.....	8,307	REFTON COMM. FRA.....	17,319
THORNHURST VOL. FRA.....	5,450	REINHOLDS FRA.....	14,012
THROOP FRA.....	18,072	RHEEMS FRA.....	45,783
VANDLING HOSE CO.#1 FRA.....	2,644	ROBERT FULTON FRA.....	35,794
WHITES CROSSING FRA.....	1,988	ROHRERSTOWN FRA.....	38,102
<b>LACKAWANNA COUNTY TOTAL</b> .....	<b>\$533,131</b>	RONKS FRA.....	21,774
		ROTHSVILLE FRA.....	30,962
<b>LANCASTER COUNTY</b>		SALISBURY TOWNSHIP #1 FRA.....	21,250
ACTIVE FRA OF SOUTH MANHEIM.....	\$ 84,987	SALUNGA FRA.....	30,979
ADAMSTOWN FRA.....	8,175	SCHOENECK FRA.....	14,012
AKRON FRA.....	23,501	SILVER SPRING FRA.....	27,750
BAINBRIDGE FRA.....	12,157	STRASBURG #1 FRA.....	23,282
BART TOWNSHIP FRA.....	16,477	TERRE HILL FRA (HILLSIDE HOOK & LAD.).....	5,368
BLUE BALL FRA.....	14,517	UPPER LEACOCK TOWNSHIP FRA.....	40,344
BRECKNOCK TOWNSHIP VOL. FRA.....	23,772	WAKEFIELD AMBULANCE RELIEF ASSOC.....	3,460
BRICKERVILLE FRA.....	18,121	WEST EARL FRA.....	16,042
BRUNNerville FRA.....	30,962	WEST LANCASTER FRA.....	29,513
CAERNARVON FRA.....	19,270	WEST WILLOW FRA.....	11,373
CHRISTIANA BOROUGH FRA.....	17,933	WILLOW STREET FRA.....	39,248
COLUMBIA FRA.....	39,487	WITMER FRA.....	21,774
CONESTOGA VOL. FRA.....	15,550	<b>LANCASTER COUNTY TOTAL</b> .....	<b>\$1,934,715</b>
DENVER BOROUGH FRA.....	13,859		
EAST COCALICO TOWNSHIP VOL. FRA.....	43,299	<b>LAWRENCE COUNTY</b>	
EAST PETERSBURG #1 FRA.....	35,377	BESSEMER VOL. FRA.....	\$ 3,839
EDEN FRA.....	84,987	ELLWOOD CITY VOL. FRA.....	28,873
ELIZABETHTOWN - FRIENDSHIP FRA.....	58,458	ENON VALLEY COMM. VOL. FRA.....	5,561
EPHRATA FRA.....	54,757	HICKORY TOWNSHIP VOL. FRA.....	9,715
FARMERSVILLE FRA.....	16,042	MAHONING TOWNSHIP VOL. FRA.....	11,886
FLORIN FRA.....	8,693	NESHANNOCK TOWNSHIP VOL. FRA.....	40,169
GAP FRA.....	21,250	NEW BEAVER BOROUGH VOL. FRA.....	6,058
GOODVILLE FRA.....	14,517	NEW WILMINGTON VOL. FIRE CO. FRA.....	26,168
GOODWILL FRA.....	24,750	NORTH BEAVER TOWNSHIP VOL. FRA.....	15,049
		PULASKI TOWNSHIP VOL. FRA.....	12,453

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>LAWRENCE COUNTY (CONTINUED)</b>		<b>LEHIGH COUNTY TOTAL</b>	
SCOTT TOWNSHIP VOL. FRA.....	\$ 11,271	WESCOSVILLE FIRE DEPT. FRA.....	\$ 79,868
SHENANGO TOWNSHIP VOL. FRA.....	27,172	WHITEHALL TOWNSHIP FRA.....	126,972
SLIPPERY ROCK TOWNSHIP VOL. FRA.....	11,789	<b>LEHIGH COUNTY TOTAL</b>	<b>\$925,095</b>
SOUTH NEW CASTLE BOROUGH VOL. FRA.....	2,312		
TAYLOR TOWNSHIP VOL. FRA.....	4,672	<b>LUZERNE COUNTY</b>	
UNION TOWNSHIP VOL. FRA.....	18,448	ASHLEY FRA.....	\$ 10,087
VOLANT FRA.....	5,594	AVOCA FRA.....	10,259
WAMPUM BOROUGH VOL. FRA.....	2,599	BEAR CREEK TOWNSHIP VOL. FRA.....	14,242
WAYNE TOWNSHIP VOL. FRA.....	9,622	BLACK CREEK TOWNSHIP FRA.....	4,548
WURTENBURG PERRY VOL. FRA.....	11,318	BUTLER TOWNSHIP FRA.....	28,732
<b>LAWRENCE COUNTY TOTAL</b>	<b>\$264,567</b>	CITIZENS HOSE CO. FRA.....	3,044
		CONYNGBAM FIRE CO. FRA.....	11,805
<b>LEBANON COUNTY</b>		COURTDALE VOL. FRA.....	3,161
ANNVILLE AREA FRA.....	\$ 17,474	DENNISON TOWNSHIP VOL. FRA.....	3,655
BUNKER HILL FIRE CO. FRA.....	15,382	DORRANCE TOWNSHIP VOL. FRA.....	8,390
CAMP STRAUSE FIRE CO. FRA.....	7,345	DORRANCETON FRA.....	20,894
CAMPBELLTOWN AREA FRA.....	19,866	DR. HENRY M. LAING FIRE CO. FRA.....	30,469
CITY OF LEBANON VOL. FRA.....	68,922	DUPONT VOL. FRA.....	11,275
CLEONA FIRE CO. FRA.....	9,935	EAST BERWICK HOSE CO. FRA.....	8,735
CORNWALL FRA.....	17,181	EDWARDSVILLE VOL. FRA.....	13,654
FREDERICKSBURG FIRE CO. FRA.....	7,345	EXCELSIOR FRA.....	9,535
GREEN POINT FRA.....	6,138	EXETER BOROUGH CO. #1 FRA.....	11,383
KUTZTOWN COMM. FIRE CO. FRA.....	14,715	EXETER PARK HOSE CO. FRA.....	11,383
LAWN FRA.....	16,146	EXETER TOWNSHIP (HARDING) VOL. FRA.....	5,057
LICKDALE COMM. FIRE CO. FRA.....	6,138	FAIRMOUNT TOWNSHIP VOL. FRA.....	5,048
MT. ZION COMM. FIRE CO. FRA.....	7,345	FEARNOTS FRA.....	13,833
MYERSTOWN & VICINITY VOL. FRA.....	28,166	FORTY FORT FRA.....	16,102
NEPTUNE FIRE CO. FRA.....	6,584	FRANKLIN TOWNSHIP FRA.....	6,783
NEVERSINK FIRE CO. FRA.....	29,742	FREELAND FIRE DPT. FRA.....	12,693
NEWMANSTOWN VOL. FRA.....	12,477	GERMANIA HOSE CO. FRA.....	9,535
NORTH/SOUTH LEBANON FRA.....	80,307	GREATER PITTSSTON AMBULANCE.....	11,219
ONO FIRE CO. FRA.....	13,917	HANOVER TOWNSHIP FRA.....	43,521
PALMYRA CITIZEN'S FIRE CO. #1 FRA.....	60,733	HARVEYS LAKE FRA (DANIEL ROBERTS).....	15,590
PERSEVERANCE VOL. FRA.....	3,554	HARWOOD VOL. FIRE CO. FRA.....	7,503
SPEEDWELL FIRE CO. FRA.....	4,728	HAZLE TOWNSHIP VOL. FRA.....	36,634
UNION HOSE OF ANNVILLE FRA.....	16,202	HAZLETON VOL. FRA.....	43,634
WEST CORNWALL FRA.....	17,738	HOLLENBACH TWP. FRA.....	4,735
<b>LEBANON COUNTY TOTAL</b>	<b>\$488,081</b>	HUGHESTOWN FRA.....	7,120
		HUNLOCK CREEK VOL. FIRE CO. FRA.....	10,518
<b>LEHIGH COUNTY</b>		HUNTINGTON VALLEY FRA.....	13,244
ALBURTIS VOL. FRA.....	\$ 10,399	JACKSON TOWNSHIP VOL. FRA.....	19,586
CATASAUQUA VOL. FRA.....	26,994	JENKINS TOWNSHIP FRA.....	17,119
CITIZEN'S FIRE CO.-UPPER MILFORD TWP. FRA.....	18,431	JONATHAN R. DAVIS VOL. FRA.....	6,333
COOPERSBURG FIRE DEPT. NO.1 FRA.....	17,270	KINGSTON FRA.....	20,894
COPLAY FIRE CO. #1 FRA.....	14,678	KINGSTON TWP. AMB. RELIEF ASSOC.....	10,547
FOUNTAIN HILL VOL. FRA.....	19,138	KUNKLE FIRE CO. FRA.....	23,077
HAN-LE-CO VOL. FRA.....	18,963	LAFLIN BOROUGH FIRE CO. FRA.....	7,840
HEIDELBERG GOODWILL FRA.....	17,995	LAKE SILKWORTH VOL. FRA.....	6,333
LOWER MILFORD FRA.....	18,913	LARKSVILLE BOROUGH FRA.....	8,595
LYNNPORT FRA.....	8,759	LAUREL RUN FRA.....	2,691
MACUNGIE VOL. FRA.....	20,482	LEHMAN TOWNSHIP FRA.....	6,333
NEW TRIPOLI VOL. FRA.....	17,781	LUZERNE BORO FRA.....	10,946
NORTH WHITEHALL TOWNSHIP FRA.....	69,253	MALTBY FIRE CO. FRA.....	6,896
SALISBURY TOWNSHIP FRA.....	79,510	MOCANAQUA FRA.....	2,689
SLATINGTON FRA.....	17,532	MOUNTAIN TOP FRA.....	15,845
SOUTH WHITEHALL TOWNSHIP VOL. FRA.....	111,767	MT. ZION BICENTENNIAL FRA.....	5,057
UPPER MACUNGIE TOWNSHIP FRA.....	119,820	NANTICOKE FRA.....	28,977
UPPER MILFORD TWP. WESTERN DIST. FRA.....	18,431	NESCOPECK FRA.....	5,847
UPPER SAUCON FRA.....	62,332	NESCOPECK TOWNSHIP FRA.....	4,589
WASHINGTON TOWNSHIP FRA.....	29,811	NUANGOLA VOL. FIRE CO. FRA.....	3,284
		PITTSSTON TOWNSHIP FRA.....	11,033



## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>LUZERNE COUNTY (CONTINUED)</b>		<b>LYCOMING COUNTY TOTAL</b>	
PITTSTON VOL. FRA.....	\$ 11,219	WOODWARD TOWNSHIP VOL. FRA.....	\$ 10,370
PLYMOUTH BOROUGH FRA.....	18,256	<b>LYCOMING COUNTY TOTAL</b> .....	<b>\$350,241</b>
PLYMOUTH TOWNSHIP FIRE CO. #1 FRA.....	3,497		
POND HILL LILY LAKE FIRE CO. FRA.....	2,689	<b>MCKEAN COUNTY</b>	
PRINGLE (PIONEER) FRA.....	4,601	BRADFORD TWP. VOL. FIRE DEPT. FRA.....	\$ 18,640
RICE TOWNSHIP VOL. FRA.....	8,787	CLERMONT VOL. FIRE DEPT. FRA.....	1,439
SALEM TWP. VOL. FIRE CO. #1 RELIEF ASSOC...	8,735	DERRICK CITY VOL. FIRE CO. FRA.....	8,039
SHAVERTOWN FRA.....	10,547	ELDRED BOROUGH VOL. FRA.....	3,300
SHICKSHINNY FRA.....	7,292	ELDRED TOWNSHIP VOL. FIRE DEPT. FRA.....	5,772
SLOCUM TOWNSHIP VOL. FRA.....	4,526	HAMLIN TOWNSHIP #1 VOL. FRA.....	3,230
SUGAR NOTCH FRA.....	3,311	HILLTOP VOL. FRA.....	5,957
SUGARLOAF TOWNSHIP FIRE CO. FRA.....	17,172	KANE VOL. FRA.....	21,105
SWEET VALLEY VOL. FRA.....	13,394	LAFAYETTE TOWNSHIP FRA.....	6,281
SWOYERSVILLE #1 HOSE CO. #1 FRA.....	6,896	LEWIS RUN VOL. FRA.....	1,911
SWOYERSVILLE #2 HOSE CO. #2 FRA.....	6,896	LUDLOW VOL. FIRE DEPT. FRA.....	2,561
TILBURY VOL. FIRE CO. FRA.....	3,497	MOUNT JEWETT FRA.....	3,325
TRUCKSVILLE FRA.....	10,547	NORWICH TOWNSHIP VOL. FRA.....	2,321
WARRIOR RUN VOL. FRA.....	2,974	OTTO TOWNSHIP VOL. FRA.....	5,561
WEST HAZLETON FRA.....	12,922	PORT ALLEGANY FRA.....	17,403
WEST PITTSTON FRA.....	21,568	REW VOL. FIRE CO. FRA.....	8,347
WEST WYOMING #1 FRA #1.....	6,120	SMETHPORT FRA.....	9,806
WEST WYOMING #2 FRA #2.....	6,120	<b>MCKEAN COUNTY TOTAL</b> .....	<b>\$125,000</b>
WHITE HAVEN FRA.....	5,712		
WILKES BARRE TOWNSHIP VOL. FRA.....	21,014	<b>MERCER COUNTY</b>	
WRIGHT TOWNSHIP FRA.....	24,136	CLARK VOL. FIRE DEPT. RELIEF ASSOC.....	\$ 2,397
WYOMING FRA.....	13,708	EAST END FIRE DEPT. FRA.....	28,356
YATESVILLE VOL. FRA.....	2,419	FARRELL VOL. RELIEF ASSOC.....	8,438
<b>LUZERNE COUNTY TOTAL</b> .....	<b>\$961,082</b>	FREDONIA VOL. FRA.....	10,765
		GREENVILLE VOL. FRA.....	6,426
<b>LYCOMING COUNTY</b>		GROVE CITY VOL. FRA.....	27,610
ANTES FORT VOL. FIRE CO. FRA.....	\$ 2,718	HEMPFIELD TWP. VOL. FIRE DEPT. & FRA.....	20,716
BLACK FOREST FRA.....	600	JACKSON CENTER VOL. FIRE CO. FRA.....	8,548
BROWN TWP VOL FIRE CO. RELIEF ASSOC.....	600	JAMESTOWN VOL. FRA.....	15,566
CITIZEN HOSE CO. FRA.....	7,189	JEFFERSON TOWNSHIP VOL. FRA.....	7,538
CLINTON TOWNSHIP FRA.....	14,797	JOINT HERMITAGE & PATAGONIA VOL. FRA.....	69,058
DUBOISTOWN FRA.....	5,816	PINE TOWNSHIP FRA.....	17,922
ELDRED TOWNSHIP VOL. FRA.....	13,541	SANDY LAKE VOL. FIRE & RESCUE FRA.....	9,069
HEPBURN TOWNSHIP VOL. FRA.....	16,466	SHARPSVILLE FRA.....	15,914
HUGHESVILLE VOL. FRA.....	14,113	SHEAKLEYVILLE COMM. VOL. FRA.....	14,978
INDEPENDENT HOSE CO. #1 FRA.....	17,010	SHENANGO TOWNSHIP VOL. FRA.....	18,059
LAIRDSVILLE COMM. VOL. FRA.....	6,680	SOUTH PYMATUNING TOWNSHIP VOL. FRA.....	10,970
LARRY'S CREEK VOL. FRA.....	6,953	SPRINGFIELD TOWNSHIP VOL. FRA.....	9,907
LOYALSOCK VOL. FRA.....	53,004	STONEBORO VOL. FRA.....	9,928
MONTGOMERY VOL. FRA.....	5,313	TRANSFER VOL. FRA.....	15,889
MONTOURSVILLE FRA.....	37,733	WEST MIDDLESEX VOL. FRA.....	6,476
MUNCY CREEK COMM. FRA.....	17,150	WEST SALEM VOL. FRA.....	12,135
MUNCY FRA.....	10,770	WHEATLAND VOL. FRA.....	3,212
MUNCY TOWNSHIP VOL. FRA.....	10,227	<b>MERCER COUNTY TOTAL</b> .....	<b>\$349,879</b>
NISBET VOL. FRA.....	4,724		
OLD LYCOMING TOWNSHIP FRA.....	23,863	<b>MIFFLIN COUNTY</b>	
PICTURE ROCKS FIRE CO. FRA.....	11,768	ALLENSVILLE VOL. FRA.....	\$ 6,736
PINE CREEK INDEPENDENT VOL. FRA.....	1,586	ARMAGH TOWNSHIP FRA.....	9,875
PLUNKETTS CREEK VOL. FRA.....	4,276	BELLEVILLE FRA.....	10,201
RALSTON VOL. FRA.....	1,993	BIG VALLEY AMBULANCE CLUB RELIEF ASSOC.	3,400
SOUTH WILLIAMSPORT FRA.....	27,377	DECATUR FRA.....	10,132
TROUT RUN VOL. FRA.....	9,292	DERRY TOWNSHIP FRA.....	31,030
UNITYVILLE COMM. VOL. FRA.....	5,589	GRANVILLE TOWNSHIP FRA.....	24,427
WASHINGTON TOWNSHIP VOL. FRA.....	6,446	LEWISTOWN FRA.....	30,545
WATERVILLE VOL. FRA.....	2,276	MCVEYTOWN VOL. FRA.....	10,777
		NEW LANCASTER VALLEY VOL. FRA.....	4,937

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>MIFFLIN COUNTY (CONTINUED)</b>			
REEDSVILLE (BROWN) FRA.....	\$ 13,774	PENNSBURG FIRE CO. FRA.....	\$ 20,531
<b>MIFFLIN COUNTY TOTAL</b> .....	<b>\$155,833</b>	PERKIOMEN TOWNSHIP FIRE CO. FRA.....	22,699
		PLYMOUTH TWP. FIREMEN'S UNION & FRA.....	109,809
<b>MONROE COUNTY</b>		POTTSTOWN VOL. FRA.....	94,572
BARRETT TOWNSHIP FRA.....	\$ 25,886	RED HILL FRA.....	17,625
BLUE RIDGE HOOK & LADDER FRA.....	56,093	RINGING HILL FRA.....	23,889
COOLBAUGH TOWNSHIP FRA.....	70,818	ROCKLEDGE VOL. FIRE CO. #1 FRA.....	13,233
DELAWARE WATER GAP FRA.....	8,176	ROSLYN VOL. FIRE CO. #1 FRA.....	62,854
JACKSON TOWNSHIP FRA.....	26,055	ROYERSFORD FRA.....	19,208
KUNKLETOWN VOL. FRA.....	11,892	SANATOGA FIRE CO. FRA.....	23,889
MARSHALLS CREEK VOL. FRA.....	69,489	SCHWENKSVILLE FIRE CO. FRA.....	5,501
MT. POCONO FRA.....	31,354	SKIPPAK FIRE CO. FRA.....	38,779
PHOENIX FRA.....	27,289	SOUDERTON PERSERVERANCE FRA.....	55,877
POCONO SUMMIT VOL. FRA.....	9,539	SPRINGFIELD TWP. VOL. FRA.....	118,416
POCONO TOWNSHIP VOL. FRA.....	52,095	TELFORD VOL. FIRE CO. FRA.....	52,560
POLK TOWNSHIP FRA.....	26,656	TOWAMENCIN TOWNSHIP FRA.....	82,690
SHAWNEE FRA.....	19,506	TRAPPE FIRE CO. FRA.....	13,702
STROUD TOWNSHIP VOL. FRA.....	72,733	TYLERSPORT VOL. FIRE CO. FRA.....	21,775
SUN VALLEY FRA.....	2,914	UPPER DUBLIN TWP. VOL. FRA.....	171,718
TOBYHANNA TOWNSHIP VOL. FRA.....	46,573	UPPER FREDERICK TWP. VOL. FRA.....	14,079
TUNKHANNOCK TOWNSHIP VOL. FRA.....	20,169	UPPER GWYNEDD FRA.....	96,113
WEST END FRA.....	55,361	UPPER MERION TWP. FRA.....	213,368
<b>MONROE COUNTY TOTAL</b> .....	<b>\$632,598</b>	UPPER POTTS GROVE TWP. VOL. FRA.....	16,654
		UPPER SALFORD TWP. VOL. FRA.....	16,112
<b>MONTGOMERY COUNTY</b>		WELDON FIRE CO. FRA.....	62,854
ABINGTON FIRE CO. FRA.....	\$ 62,854	WEST POTTS GROVE TOWNSHIP FRA.....	20,603
BRIDGEPORT UNION FRA.....	19,243	WHITEMARSH TOWNSHIP FRA.....	115,037
BRYN ATHYN FIRE CO. FRA.....	8,554	WILLOW GROVE FIRE CO. #1 FRA.....	132,166
CENTRE SQUARE FRA.....	136,084	WISSAHICKON FIRE CO. FRA.....	90,792
CHEL TENHAM HOOK & LADDER CO. #1 FRA.....	37,965	WORCESTER TOWNSHIP VOL. FRA.....	43,764
COLLEGEVILLE VOL. FRA.....	24,014	<b>MONTGOMERY COUNTY TOTAL</b> .....	<b>\$4,151,617</b>
COLMAR VOL. FRA.....	158,731		
CONSHOHOCKEN UNITED FRA.....	36,629	<b>MONTOUR COUNTY</b>	
DOUGLASS TOWNSHIP FRA.....	41,148	DANVILLE FRA.....	\$21,336
EAST GREENVILLE FIRE CO. & FRA.....	21,845	LIBERTY TOWNSHIP FRA.....	5,897
EDGE HILL FIRE CO. FRA.....	62,854	MAHONING TWP VOL. (EAST END) FRA.....	22,144
ELKINS PARK FIRE CO. FRA.....	37,965	VALLEY TOWNSHIP VOL. FRA.....	11,316
ENTERPRISE FIRE CO. OF HATBORO FRA.....	38,097	WASHINGTONVILLE VOL. FRA.....	13,259
FAIRMOUNT FIRE CO. FRA.....	77,434	<b>MONTOUR COUNTY TOTAL</b> .....	<b>\$73,951</b>
GEORGE CLAY VOL. FRA.....	12,513		
GLENSIDE FIRE CO. #1 FRA.....	37,965	<b>NORTHAMPTON COUNTY</b>	
GREEN LANE FIRE CO. FRA.....	2,514	ALLEN TOWNSHIP FRA.....	\$ 13,861
HARLEYSVILLE FRA.....	70,104	BANGOR BOROUGH FRA.....	20,431
HATFIELD FIRE CO. FRA.....	64,376	BATH VOL. FRA.....	10,072
HORSHAM FIRE CO. #1 VOL. FRA.....	139,520	BETHLEHEM TOWNSHIP FRA.....	50,818
HUNTINGDON VALLEY FIRE CO. FRA.....	82,445	BUSHKILL TOWNSHIP VOL. FRA.....	32,435
JEFFERSON FIRE CO. NO. 1 FRA.....	80,827	DEWEY FIRE CO. #1 FRA.....	25,983
JENKINTOWN VOL. FRA.....	27,055	EAST ALLEN TOWNSHIP VOL. FRA.....	27,483
LAMOTT FIRE CO. #1 FRA.....	37,965	EAST BANGOR FRA.....	3,835
LIMERICK TOWNSHIP VOL. FRA.....	50,082	EAST LAWN VOL. FRA.....	17,652
LOWER FREDERICK FIRE CO. FRA.....	20,646	FORKS TOWNSHIP VOL. FRA.....	39,662
LOWER MERION TOWNSHIP FRA.....	534,965	FRA OF ROSETO BOROUGH (COLUMBIA).....	6,584
LOWER PROVIDENCE TWP. VOL. FRA.....	107,433	FREEMANSBURG FRA.....	8,049
MCKINLEY VOL. FIRE CO. FRA.....	62,854	HANOVER TOWNSHIP VOL. #1 FRA.....	54,227
MONT CLARE FIRE CO. FRA.....	41,527	HECKTOWN VOL. AMB. CRPS. RELIEF ASSOC. INC.	11,077
NARBERTH VOL. FIRE CO. FRA.....	26,512	HECKTOWN VOL. FRA.....	22,153
NORRITON FIRE ENGINE CO. FRA.....	75,149	KLECKNERSVILLE RANGERS VOL. FRA.....	42,187
NORTH PENN VOL. FIRE CO. FRA.....	43,390	LEHIGH TOWNSHIP VOL. FRA.....	44,690
OAKS FIRE CO. #1 FRA.....	41,527	LIBERTY HOSE #1 FRA.....	4,178
OGONTZ FIRE CO. FRA.....	37,965	LOWER SAUCON TOWNSHIP VOL. FRA.....	52,361
		MOUNT BETHEL VOL. FRA.....	13,810

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>NORTHAMPTON COUNTY (CONTINUED)</b>			
NANCY RUN FRA.....	\$ 50,818	BUSHKILL VOL. FRA.....	\$ 61,676
NAZARETH FRA.....	25,908	DELAWARE TOWNSHIP VOL. FRA.....	29,005
NORTH BANGOR VOL. FRA.....	13,810	GREELEY VOL. FRA.....	8,196
NORTHAMPTON BOROUGH FRA.....	39,666	HEMLOCK FARMS VOL. FRA.....	15,972
PALMER TOWNSHIP FRA.....	84,061	LACKAWAXEN TOWNSHIP VOL. FRA.....	24,588
PEN ARGYL FRA.....	13,926	MATAMORAS FRA.....	9,278
PLAINFIELD TOWNSHIP VOL. FRA.....	30,359	MILFORD FRA.....	53,393
PORTLAND BOROUGH FRA.....	2,352	MILL RIFT FRA.....	4,341
SAFETY FIRST VOL. #1 FRA.....	5,152	PROMISED LAND VOL. FRA.....	9,132
SANDT'S EDDY FRA.....	16,410	SHOHOLA VOL. FRA.....	14,567
TATAMY FRA.....	4,137	TAFTON VOL. FRA.....	31,661
WALNUTPORT FRA.....	8,678	UPPER DINGMAN TWP. (GOLD KEY) VOL. FRA...	19,463
WASHINGTON TOWNSHIP VOL. FRA.....	19,492	WESTFALL TOWNSHIP FRA.....	9,224
WILLIAMS TOWNSHIP VOL. FRA.....	23,210	<b>PIKE COUNTY TOTAL</b> .....	<b>\$305,262</b>
WIND GAP FRA.....	12,803		
<b>NORTHAMPTON COUNTY TOTAL</b> .....	<b>\$852,330</b>		
<b>NORTHUMBERLAND COUNTY</b>		<b>POTTER COUNTY</b>	
ANTHRACITE FRA.....	\$ 21,456	AUSTIN FRA.....	\$ 6,390
COAL TOWNSHIP FRA.....	30,824	COUDERSPORT VOL. FRA.....	21,685
EAST CAMERON TOWNSHIP FRA.....	3,348	GALETON FRA.....	9,553
ELYSBURG FIRE CO. FRA.....	11,395	GENESEE VOL. FRA.....	4,876
HERNDON FRA.....	8,418	GERMANIA FRA.....	4,233
HICKORY CORNERS FRA.....	3,655	HARRISON TOWNSHIP VOL. FRA.....	4,075
KULPMONT FRA.....	9,975	KETTLE CREEK HOSE CO. VOL. FRA.....	2,463
LOWER AUGUSTA FRA.....	1,445	ROULETTE FRA.....	4,714
LOWER MAHANOEY FRA.....	3,293	SHINGLEHOUSE FRA.....	13,315
MARION HEIGHTS FIRE CO. FRA.....	2,486	TRI TOWN VOL. FRA.....	5,935
MCEWENSVILLE VOL. FRA.....	1,046	<b>POTTER COUNTY TOTAL</b> .....	<b>\$77,240</b>
MILTON FRA.....	32,330		
MOUNT CARMEL TOWNSHIP FRA.....	10,526	<b>SCHUYLKILL COUNTY</b>	
NORTHUMBERLAND FRA.....	30,634	ANDREAS VOL. FRA.....	\$ 18,664
POTTS GROVE FRA.....	4,957	ASHLAND FRA.....	12,089
RALPHO FIRE CO. FRA.....	9,176	AUBURN FRA.....	1,886
RIVERSIDE FRA.....	10,956	BLYTHE TOWNSHIP FRA.....	3,794
SHAMOKIN VOL. FRA.....	26,180	BRANCH TOWNSHIP FRA.....	8,378
SUNBURY FRA.....	44,303	BRANCHDALE CITIZENS FIRE CO. FRA.....	1,480
TREVORTON FIRE CO. FRA.....	8,154	BUTLER TOWNSHIP FRA.....	18,112
TURBOT TOWNSHIP VOL. FRA.....	8,656	CLOVER FRA.....	1,781
TURBOTVILLE VOL. FRA.....	13,151	COALDALE VOL. FRA.....	8,133
UPPER AUGUSTA VOL. FRA.....	13,629	CRESSONA FRA.....	9,525
<b>NORTHUMBERLAND COUNTY TOTAL</b> .....	<b>\$309,992</b>	DEER LAKE & WEST BRUNSWICK FRA.....	18,406
		DELANO FIRE CO. FRA.....	2,323
<b>PERRY COUNTY</b>		DONALDSON FIRE CO. FRA.....	1,951
BLAIN FRA.....	\$ 11,138	DUNCOTT FRA.....	1,781
DUNCANNON FIRE CO. FRA.....	18,629	EAST NORWEGIAN TOWNSHIP FRA.....	4,617
ICKESBURG VOL. FRA.....	10,935	EAST UNION TOWNSHIP VOL. FRA.....	5,335
LANDISBURG VOL. FRA.....	17,792	FORESTVILLE FRA.....	1,781
LIVERPOOL FRA.....	16,940	GILBERTON FRA.....	2,717
MARYSVILLE FIRE CO. FRA.....	14,529	GOOD INTENT FRA.....	4,191
MILLERSTOWN FRA.....	12,675	GORDON FIRE CO. #1 FRA.....	2,617
NEW BLOOMFIELD FIRE CO. FRA.....	22,101	HEGINS TOWNSHIP FRA.....	16,331
NEW BUFFALO FRA.....	5,394	KEYSTONE FIRE CO. FRA.....	7,381
NEWPORT CITIZENS FIRE CO. #1 FRA.....	25,160	KLINGERSTOWN FRA.....	7,793
PERDIX FIRE CO. FRA.....	6,642	LANDINGVILLE FRA.....	5,345
SHERMANS DALE FIRE CO. FRA.....	28,118	MAHATANGO FRA.....	5,049
<b>PERRY COUNTY TOTAL</b> .....	<b>\$190,053</b>	MAHONOEY CITY FRA.....	14,682
		MAR-LIN HOSE CO. FRA.....	5,665
<b>PIKE COUNTY</b>		MCADOO FIRE CO. FRA.....	7,381
BLOOMING GROVE FRA.....	\$ 14,767	MECHANICSVILLE HOSE CO. FRA.....	1,824
		MIDDLEPORT FRA.....	1,696
		MINERSVILLE FRA.....	15,125
		MOUNT CARBON FRA.....	3,241

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>SCHUYLKILL COUNTY (CONTINUED)</b>			
NEW CASTLE TOWNSHIP FRA.....	\$ 5,022	HOOVERSVILLE VOL. FIRE CO. FRA.....	\$ 11,324
NEW ENGLAND FIRE CO. FRA.....	4,867	IDEAL VOL. FIRE CO. INS. FUND FRA.....	8,273
NEW RINGGOLD COMM. FRA.....	8,140	JENNERSTOWN FRA.....	7,395
NEWTOWN VOL. FRA.....	1,480	JEROME VOL. FIRE CO. FRA.....	8,273
NORTH END FIRE CO. FRA.....	6,748	LISTIE VOL. FIRE CO. FRA.....	19,820
NUREMBERG WESTON FRA.....	10,087	MEYERSDALE VOL. FIRE DEPT. FRA.....	18,399
ORWIGSBURG FRA.....	2,767	NEW BALTIMORE VOL. FRA.....	4,074
PINE GROVE VOL. FRA.....	6,748	NEW CENTERVILLE & RURAL VOL. FRA.....	19,193
PORT CARBON FRA.....	6,853	ROCKWOOD VOL. FIRE DEPT. FRA.....	10,077
PORTER TOWNSHIP VOL. FRA.....	10,788	SALISBURY VOL. FIRE DEPT. FRA.....	12,631
POTTSVILLE FRA.....	58,486	SCALP LEVEL PAINT VOL. FRA.....	7,491
QUAKAKE VOL. FRA.....	17,986	SEVEN SPRINGS VOL. FRA.....	2,343
RAVINE FIRE CO. #1 FRA.....	8,582	SHANKSVILLE VOL. FIRE DEPT. FRA.....	14,573
RINGTOWN CHEMICAL FRA.....	3,674	SIPESVILLE FRA.....	7,089
RYAN TOWNSHIP FIRE CO. FRA.....	7,843	SOMERSET VOL. FIRE DEPT. FRA.....	28,744
SACRAMENTO FRA.....	3,605	STOYSTOWN VOL. FIRE CO. FRA.....	5,697
SAINT CLAIR FRA.....	11,055	WELLERSBURG VOL. FIRE CO. FRA.....	3,100
SCHUYLKILL HAVEN FRA.....	22,559	WINDBER FIRE CO. #1 FRA.....	23,419
SCHUYLKILL TOWNSHIP FRA.....	4,498	<b>SOMERSET COUNTY TOTAL.....</b>	<b>\$317,454</b>
SELTZER HOSE FIRE CO. FRA.....	5,665		
SHENANDOAH FRA.....	19,226	<b>SULLIVAN COUNTY</b>	
SOUTH CASS FRA.....	1,781	BER MILL FRA (MILDRED).....	\$ 7,044
SUEDBERG FRA.....	8,145	DUSHORE FRA.....	8,596
TAMAQUA FRA.....	25,484	EAGLES MERE FRA.....	4,833
TOWER CITY VOL. FRA.....	4,826	ELDREDSVILLE VOL. FRA.....	3,192
TREMONT AREA AMBULANCE ASSOC.....	598	ENDLESS WINDS VOL. FRA.....	2,185
TREMONT FIRE CO. FRA.....	5,819	FORKSVILLE FRA.....	1,755
UNION TOWNSHIP FRA.....	5,959	HILLSGROVE VOL. FRA.....	1,672
WAYNE TOWNSHIP FRA.....	27,584	LAPORTE BOROUGH FRA.....	4,616
WEST MAHANOEY TOWNSHIP FRA.....	17,141	MUNCY VALLEY AREA FRA.....	5,159
<b>SCHUYLKILL COUNTY TOTAL.....</b>	<b>\$545,091</b>	<b>SULLIVAN COUNTY TOTAL.....</b>	<b>\$39,053</b>
<b>SNYDER COUNTY</b>		<b>SUSQUEHANNA COUNTY</b>	
BANNERVILLE FRA.....	\$ 4,523	CLIFFORD TOWNSHIP FRA.....	\$ 13,998
BEAVER SPRINGS VOL. FRA.....	10,009	COLUMBIA HOSE CO. FRA.....	14,129
BEAVERTOWN RESCUE HOSE CO. FRA.....	5,967	ELK LAKE FRA.....	3,180
DAUNTLESS HOOK & LADDER FRA.....	26,300	FOREST CITY FRA.....	6,472
FREEBURG FRA.....	8,629	FOREST LAKE FRA.....	5,063
HUMMELS WHARF FRA.....	21,813	GREAT BEND BOROUGH VOL. FRA.....	2,421
KRATZERVILLE VOL. FRA.....	9,166	HALLSTEAD FRA.....	4,149
KREAMER VOL. FRA.....	12,022	HARFORD VOL. FRA.....	8,706
MCCLURE BOROUGH FRA.....	3,812	HOP BOTTOM FRA.....	4,097
PENNS CREEK FRA.....	7,830	LITTLE MEADOWS FRA.....	3,436
PERRY TOWNSHIP FRA.....	9,098	MONTROSE VOL. FRA (UNITED FRA).....	22,752
PORT TREVORTON FRA.....	11,113	RUSH VOL. FRA.....	7,838
RELANCE HOSE CO. #1 FRA.....	14,967	SILVER LAKE FRA.....	11,641
SHAMOKIN DAM FRA.....	8,418	SNAKE CREEK FRA.....	1,768
<b>SNYDER COUNTY TOTAL.....</b>	<b>\$153,667</b>	SPRINGVILLE FRA.....	10,217
		SUSQUEHANNA FRA.....	11,635
<b>SOMERSET COUNTY</b>		THOMPSON FRA.....	10,367
ACOSTA VOL. FIRE DEPT. FRA.....	\$ 7,759	UNION DALE VOL. FRA.....	2,485
ADDISON VOL. FIRE DEPT. FRA.....	3,991	<b>SUSQUEHANNA COUNTY TOTAL.....</b>	<b>\$144,352</b>
BAKERSVILLE VOL. FIRE DEPT. FRA.....	15,098		
BERLIN VOL. FRA.....	21,590	<b>TIOGA COUNTY</b>	
BOSWELL VOL. FIRE DEPT. INC. FRA.....	7,408	BLOSSBURG VOL. FRA.....	\$ 11,505
CENTRAL CITY FIRE DEPT. FRA.....	11,263	CHATHAM TOWNSHIP VOL. FRA.....	2,732
CONFLUENCE VOL. FIRE CO. FRA.....	7,749	CLYMER TOWNSHIP VOL. FRA.....	2,890
FRIEDENS VOL. FIRE CO. FRA.....	19,820	ELKLAND VOL. FRA.....	5,981
GARRETT FRA.....	3,814	JACKSON TOWNSHIP VOL. FRA.....	13,123
HOLLSOPPLE COMM. VOL. FRA.....	7,049	KNOXVILLE FRA.....	4,485
		LAWRENCEVILLE FRA.....	5,387

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>TIOGA COUNTY (CONTINUED)</b>	
LIBERTY VOL. FRA.....	\$ 6,647
MANSFIELD VOL. FRA .....	30,897
MIDDLEBURY TOWNSHIP VOL. FRA .....	10,186
MORRIS TOWNSHIP FRA .....	9,152
NELSON FRA.....	3,854
OSCEOLA VOL. FRA .....	3,548
TIOGA VOL. FRA .....	4,531
WELLSBORO FRA INC.....	37,557
WESTFIELD FRA.....	<u>4,077</u>
<b>TIOGA COUNTY TOTAL.....</b>	<b>\$156,550</b>

## UNION COUNTY

ALLENWOOD VOL. FRA.....	\$ 4,211
MIFFLINBURG FRA.....	35,317
NEW BERLIN FRA.....	6,381
UNION COUNTY WEST END FRA.....	8,313
UNION TOWNSHIP FRA.....	6,485
WHITE DEER TOWNSHIP FRA.....	25,471
WILLIAM CAMERON ENGINE CO. FRA.....	61,547
<b>UNION COUNTY TOTAL .....</b>	<b>\$147,726</b>

**VENANGO COUNTY**

CHAPMANVILLE VOL. FRA.....	\$ 4,939
CHERRYTREE TOWNSHIP VOL. FRA.....	5,941
CLINTONVILLE BOROUGH VOL. FRA.....	9,185
COOPERSTOWN VOL. FRA.....	5,283
CORNPLANTER TOWNSHIP VOL. FRA.....	10,573
EMLENTON VOL. FRA.....	4,827
OAKLAND TOWNSHIP VOL. FRA.....	5,462
PINEGROVE VOL. FRA.....	4,940
PLEASANTVILLE VOL. FRA.....	11,213
POLK FIRE & RESCUE FRA (WATERLOO).....	7,007
RENO VOL. FRA.....	7,734
ROCKLAND VOL. FRA.....	7,271
ROCKY GROVE VOL. FRA.....	11,602
ROUSEVILLE VOL. FRA.....	1,955
SANDYCREEK VOL. FRA.....	11,132
SENECA VOL. FRA.....	26,122
UTICA VOL. FRA.....	7,190
<b>VENANGO COUNTY TOTAL.....</b>	<b>\$142,377</b>

**WARREN COUNTY**

BEAR LAKE FIRE CO. FRA.....	\$ 2,002
CHERRY GROVE TOWNSHIP VOL. FRA.....	1,147
CLARENDON FRA .....	7,834
COLUMBUS FRA .....	6,411
GARLAND VOL. FRA .....	7,008
GLADE TOWNSHIP FRA.....	9,451
GRAND VALLEY FRA .....	4,703
NORTH WARREN FRA .....	8,793
PLEASANT TOWNSHIP FRA.....	12,230
RUSSELL VOL. FRA .....	15,211
SCANDIA VOL. FRA .....	2,446
SHEFFIELD VOL. FRA.....	8,723
SPRING CREEK VOL. FRA.....	3,251
STARBRICK VOL. FRA .....	8,793
SUGAR GROVE VOL. FRA .....	7,990
TIDIOUTE VOL. FRA.....	5,563
WRIGHTSVILLE FIRE CO. FRA.....	2,851

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
YOUNGSVILLE VOL. FRA.....	\$ 13,265
<b>WARREN COUNTY TOTAL.....</b>	<b>\$127,671</b>

**WASHINGTON COUNTY**

ALLENPORT VOL. FRA.....	\$ 2,064
AMWELL TOWNSHIP VOL. FRA.....	8,624
AVELLA VOL. FRA.....	8,557
BENTLEYVILLE VOL. FRA.....	14,643
BURGETTSTOWN VOL. FRA.....	5,420
CALIFORNIA VOL. FRA.....	17,645
CANONSBURG VOL. FRA.....	32,257
CANTON TOWNSHIP VOL. FRA.....	33,885
CARROLL TOWNSHIP FRA.....	11,632
CECIL TOWNSHIP NO. 3 FIRE CO. FRA.....	12,538
CECIL TWP NO. 1 FIRE CO. FRA.....	12,538
CECIL TWP NO. 2 FIRE CO. FRA.....	12,538
CHARLEROI VOL. FRA.....	23,837
CHARTIERS TOWNSHIP VOL. FRA.....	30,179
CLAYSVILLE VOL. FRA.....	12,500
COKEBURG FIRE CO. FRA.....	2,168
DENBO VESTA FIRE CO. #6 FRA.....	6,250
DONORA FRA.....	17,990
ELLSWORTH VOL. FRA.....	9,208
ELRAMA COMM. VOL. FRA.....	17,424
FALLOWFIELD TOWNSHIP FRA.....	20,402
FINLEYVILLE VOL. FRA.....	12,211
FREDERICKTOWN VOL. FRA.....	10,969
HANOVER VOL. FRA.....	10,663
HOUSTON VOL. FRA.....	4,788
JEFFERSON TOWNSHIP VOL. FRA.....	4,555
LOCK #4 VOL. FIRE CO. FRA.....	4,667
LONE PINE VOL. FIRE CO. FRA.....	9,873
MARIANNA VOL. FIRE CO. FRA.....	7,022
MCDONALD VOL. FRA.....	11,384
MIDWAY VOL. FRA.....	7,364
MONONGAHELA FRA.....	15,871
MORRIS TOWNSHIP FRA.....	5,945
MOUNT PLEASANT TOWNSHIP FRA.....	15,829
NEW EAGLE VOL. FRA.....	7,259
NORTH FRANKLIN TOWNSHIP VOL. FRA.....	21,203
NORTH STRABANE VOL. FRA.....	33,205
PETERS TOWNSHIP VOL. FRA.....	75,827
RICHEYVILLE VOL. FRA.....	13,145
ROSCOE VOL. FRA.....	3,869
S. STRABANE NO. 2 VOL. FIRE DPT. FRA.....	18,810
SLOVAN VOL. FRA.....	18,170
SOUTH FRANKLIN TOWNSHIP FRA.....	15,061
SOUTH STRABANE FRA.....	18,810
STOCKDALE VOL. FRA.....	1,816
TAYLORSTOWN FRA.....	8,028
VALLEY INN VOL. FRA.....	19,357
WEST ALEXANDER VOL. FRA.....	6,437
WEST BROWNSVILLE FRA.....	3,422
WEST FINLEY FRA.....	7,360
WEST MIDDLETOWN FRA.....	4,236
<b>WASHINGTON COUNTY TOTAL.....</b>	<b>\$709,455</b>

**WAYNE COUNTY**

BEACH LAKE VOL. FIRE CO. FRA.....	\$ 17,978
BELMONT CORNERS VOL. FRA.....	9,901

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>WAYNE COUNTY (CONTINUED)</b>	
BROWDALE FRA.....	\$ 8,005
EQUINUNK VOL. FIRE CO. FRA.....	19,885
GOULDSBORO VOL. FIRE CO. FRA.....	17,111
GREENE DREHER FRA.....	19,153
HAMLIN FIRE & RESCUE CO. FRA.....	15,494
HAWLEY FIRE DEPT. FRA.....	10,554
HONESDALE FRA.....	31,154
LAKE ARIEL FRA.....	22,148
LAKEVILLE VOL. FIRE CO. FRA.....	32,212
LEDGEDALE FIRE CO. FRA.....	12,806
MAPLEWOOD FIRE & RESCUE CO. FRA.....	9,859
MT. PLEASANT TWP. VOL. FIRE CO. FRA.....	3,951
NORTHERN WAYNE VOL. FIRE CO. FRA.....	15,761
PROMPTON FIRE & RESCUE FRA.....	8,322
TEXAS TOWNSHIP FRA.....	21,947
WAYMART VOL. FIRE CO. FRA.....	13,028
WELCOME LAKE VOL. FIRE CO. FRA.....	6,158
<b>WAYNE COUNTY TOTAL.....</b>	<b>\$295,426</b>

<b>WESTMORELAND COUNTY</b>	
ADAMSBURG VOL. FIRE DEPT. FRA.....	\$ 17,464
ALLEGHENY TWP. #1 VOL. FIRE CO. FRA.....	17,057
ARNOLD VOL. FIRE DEPT. FRA.....	19,187
AVONMORE VOL. FIRE CO. FRA.....	3,867
BAGGALEY VOL. FIRE DEPT. FRA.....	9,864
BELL TOWNSHIP VOL. FIRE DEPT. #1 FRA.....	9,349
BOLIVAR VOL. FIRE CO. FRA.....	1,446
BRAEBURN VOL. FIRE CO. FRA.....	12,899
BRAEVIEW VOL. FIRE DEPT. FRA.....	12,899
CARBON VOL. FIRE DEPT. FRA.....	15,717
CHESTNUT RIDGE VOL. FIRE CO. FRA.....	21,199
CLARIDGE VOL. FIRE DEPT. FRA.....	14,883
COLLINSBURG VOL. FIRE CO. FRA.....	16,010
CRABTREE VOL. FIRE CO. FRA.....	10,364
DELMONT FRA.....	9,610
DERRY BOROUGH FRA.....	9,680
DERRY TOWNSHIP VOL. FRA.....	28,514
DRYRIDGE FRA.....	9,864
EAST HUNTINGDON TOWNSHIP FRA.....	30,458
EASTERN DERRY TOWNSHIP FRA.....	28,514
EXPORT VOL. FRA.....	3,479
FAIRFIELD VOL. FRA.....	8,191
FORT ALLEN FRA.....	15,717
GRANDVIEW FRA.....	14,883
GRAPEVILLE FRA.....	15,717
GREENSBURG VOL. FRA.....	60,596
HANNASTOWN VOL. FRA.....	15,717
HARRISON CITY VOL. FRA.....	14,883
HECLA VOL. FRA.....	8,457
HEMPFIELD #2 FRA.....	15,717
HEMPFIELD #4 FRA (BOVARD).....	15,717
HIGH PARK VOL. FRA.....	15,717
HOSTETTER VOL. FRA.....	9,864
HUNKER VOL. FRA.....	1,183
HYDE PARK FRA.....	1,884
IDLE PARK VOL. FRA.....	12,067
IRWIN VOL. FIREMEN RELIEF ASSOC.....	16,741
JEANNETTE FRA.....	34,237
KECKSBURG FRA.....	8,457
LEVEL GREEN VOL. FIRE DEPT. FRA.....	14,883

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
LIGONIER FRA.....	\$ 7,779
LIGONIER TWP. VOL. FIRE #1 FRA.....	12,067
LLOYDSVILLE VOL. FIRE DEPT. FRA.....	9,864
LOWER BURRELL VOL. FIRE CO. #3 FRA.....	12,899
LOYALHANNA VOL. FRA.....	3,974
LUXOR VOL. FIRE DEPT. FRA.....	15,717
MADISON VOL. FIRE CO. FRA.....	2,548
MANOR VOL. FIRE DEPT. FRA.....	10,128
MARGUERITE VOL. FIRE DEPT. FRA.....	9,864
MARKLE VOL. FIRE DEPT. FRA.....	17,057
MIDWAY/ST. CLAIR VOL. FIRE DEPT. FRA.....	15,717
MONESSEN #1 VOL. FIRE DEPT. #1 FRA.....	14,366
MONESSEN #2 VOL. FIRE DEPT. HH#2 FRA.....	14,366
MT. PLEASANT TWP. V.F.D. #3 CALUMET FRA....	25,229
MURRYSVILLE VOL. FIRE CO. FRA.....	33,864
MUTUAL VOL. FIRE DEPT. FRA.....	9,864
NEW ALEXANDRIA VOL. FIRE CO. FRA.....	3,007
NEW FLORENCE VOL. FIRE CO. FRA.....	5,446
NEW KENSINGTON VOL. FRA.....	55,350
NEW STANTON VOL. FRA.....	10,734
NORTH BELLE VERNON VOL. FIRE DEPT. FRA....	7,158
NORTH HEMPFIELD VOL. FIRE DEPT. FRA.....	15,717
NORTH HUNTINGDON TWP. FRA.....	118,078
NORTH IRWIN VOL. FRA.....	3,046
NORVELT FRA (WEST. HOMESTEAD).....	8,457
OKLAHOMA VOL. FIRE DEPT. FRA.....	3,354
PAINTERTOWN FRA.....	14,883
PENN VOL. FRA.....	1,595
PLEASANT UNITY VOL. FIRE DEPT. FRA.....	9,864
ROSTRAVER CENTRAL VOL. FRA.....	16,010
ROSTRAVER TWP. VOL. FIRE CO. #1 FRA.....	16,010
S. NEW KENSINGTON VOL. FIRE CO. RELIEF.....	12,899
SALEM TWP #1 SLICKVILLE VOL. FIRE CO #1 FRA	15,595
SALEM TWP. #2 VOL. FIRE CO. #2 FRA.....	13,608
SARDIS VOL. FIRE CO. FRA.....	33,864
SCOTTDAL VOL. FIRE DEPT. FRA.....	19,842
SEWARD VOL. FIRE DEPT. FRA.....	4,504
SEWICKLEY TWP. #1 VOL. FIRE DEPT. FRA.....	6,323
SEWICKLEY TWP. #2 VOL. FIRE CO. #2 FRA.....	6,323
SEWICKLEY TWP. #3 VOL. FIRE CO. #3 FRA.....	6,323
SEWICKLEY TWP. #4 VOL. FIRE CO. #4 FRA.....	6,323
SMITHTON VOL. FIRE DEPT. FRA.....	1,456
SOUTH GREENSBURG VOL. FIRE DEPT. FRA.....	9,276
SUTERSVILLE VOL. FIRE CO. FRA.....	2,439
TRAFFORD FIRE CO. #1 FRA.....	12,463
TRAUGER MT. PLEASANT VOL. FIRE DPT. #2 FRA	8,457
TURKEYTOWN S. HUNTINGDON VL. FIRE CO FRA	11,846
UPPER BURRELL TWP. VOL. FIRE CO. #1 FRA....	11,056
VANDERGRIFF VOL. FRA.....	20,681
WASHINGTON TWP. VOL. FIRE CO. FRA.....	33,573
WEST LEECHBURG VOL. FRA.....	4,993
WEST NEWTON FRA.....	10,490
WEST POINT VOL. FIRE DEPT. FRA.....	15,717
WHITE VALLEY VOL. FIRE CO. FRA.....	33,864
WHITNEY VOL. FIRE DEPT. FRA.....	9,864
WILPEN VOL. FRA.....	12,067
YOUNGSTOWN VOL. FIRE DEPT. FRA.....	1,267
YOUNGWOOD VOL. HOSE CO. #1 FRA.....	13,498
YUKON/S. HUNTINGDON TWP. VOL. FIRE CO. FRA	11,846
<b>WESTMORELAND COUNTY TOTAL.....</b>	<b>\$1,457,421</b>

## Appendix D (Continued)

<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>	<u>FIRE RELIEF ASSOCIATION NAME</u>	<u>AMOUNT</u>
<b>WYOMING COUNTY</b>			
F.W.M. VOL. FRA.....	\$ 11,077	JEFFERSON VOL. FRA.....	\$ 17,465
FACTORYVILLE FRA.....	10,326	LAUREL VOL. FRA.....	13,015
GOODWILL FRA.....	11,310	LEWISBERRY COMM. FRA.....	6,028
LAKE WINOLA FIRE CO. NO. 1 FRA.....	16,428	LIBERTY FIRE CO. #1 FRA.....	6,817
MESHOPPEN FRA.....	13,887	LOGANVILLE FRA.....	13,172
NICHOLSON FRA.....	11,640	MANCHESTER AMB. CLUB RELIEF ASSOC.....	4,028
NORTHMORELAND TOWNSHIP VOL. FRA.....	6,041	MANCHESTER FRA.....	16,577
NOXEN VOL. FRA.....	5,047	MONAGHAN TOWNSHIP VOL. FRA.....	16,449
TUNKHANNOCK FRA.....	43,570	NEW BRIDGEVILLE MEMORIAL FRA.....	22,599
<b>WYOMING COUNTY TOTAL</b> .....	<b>\$129,326</b>	NEWBERRYTOWN VOL. FRA.....	29,262
		NORTH CODORUS TOWNSHIP FRA.....	26,146
		PENN TOWNSHIP FRA.....	64,984
		PLEASANT HILL VOL. FRA.....	28,334
<b>YORK COUNTY</b>		PORTERS FRA.....	15,105
AIRVILLE VOL. FRA.....	\$ 11,518	RED LION VOL. FRA.....	43,629
ALERT VOL. FRA.....	43,824	RELiance #1 FRA (WEST YORK FRA).....	6,836
COMM. FIRE CO. OF SEVEN VALLEYS FRA.....	8,749	ROSE #1 FRA.....	18,370
CRALEY FRA.....	15,055	SHREWSBURY FRA.....	18,658
DALLASTOWN RESCUE CO. FRA.....	51,081	SPRING GARDEN TOWNSHIP FRA.....	25,460
DELTA CARDIFF VOL. FRA.....	2,897	SPRING GROVE VOL. FRA.....	11,280
DILLSBURG FRA.....	26,446	SPRINGGETTSBURY TOWNSHIP FRA.....	82,185
DOVER TWP - WEIGELSTOWN FRA.....	72,997	STRINESTOWN FRA.....	22,799
DOVER UNION FRA.....	7,117	SUSQUEHANNA FRA.....	7,167
EAGLE FIRE CO. FRA (MT. WOLF).....	14,705	TRI COMM. AMBULANCE ASSOC.....	4,126
EAST PROSPECT FRA.....	9,667	WELLSVILLE FRA.....	23,043
EUREKA VOL. FRA.....	37,322	WEST MANCHESTER TOWNSHIP FRA.....	84,778
FAIRVIEW TOWNSHIP FRA.....	67,624	WINTERSTOWN BOROUGH FRA.....	12,208
FAWN GROVE FRA.....	12,931	WRIGHTSVILLE FRA.....	22,567
FELTON FRA.....	9,345	YOE FRA.....	33,524
FRANKLINTOWN FRA.....	19,448	YORK NEW SALEM FRA.....	4,407
FRIENDSHIP VOL. FRA.....	20,821	YORK TOWNSHIP VOL. FRA.....	42,495
GLEN ROCK FRA.....	15,035	YORK VOL. FRA.....	62,465
GOLDSBORO FRA.....	15,653	YORKANA COMM. VOL. FRA.....	16,852
GOODWILL FRA OF JACOBUS.....	17,687	<b>YORK COUNTY TOTAL</b> .....	<b>\$1,382,630</b>
HANOVER FRA.....	49,648		
JACKSON TOWNSHIP (THOMPSONVILLE) FRA...	30,230		
		<b>STATE TOTAL</b> .....	<b>\$40,332,579<sup>a</sup></b>

<sup>a</sup>This total differs from the total shown on Appendix C. Please refer to footnote a/ on page 76 for an explanation of this difference.

## APPENDIX E

### Examples of Items Which May Be Purchased With State Funds Allocated to Volunteer Firefighters' Relief Associations\*

Air bags and hydraulic rescue systems	Lighting equipment:
Air hammer rescue kits	Cord reels
Arrow sticks for traffic control	Flashlights
Aspirators	Lighting cable
Back-up camera for apparatus	Portable floodlights
Basket stretchers	Personal alarm monitors
Binoculars	Pike poles
Breathing apparatus:	Portable emergency warning signs
Air cascade systems	Portable generators
Air compressor and purification systems	Portable loud speaker units (bullhorns)
Air pack walkaway brackets	Portable oxyacetylene cutters
Air reels	Porta-power rescue kits
Extra air bottles for air packs	Protective clothing:
Self contained breathing apparatus (air packs)	Chaps (for fighting brush fires)
Voice amplifier for air mask	Coveralls worn while participating in fire service activities
Bullet proof vests	Face shields
Chem-Card index system	Fire resistant undergarments
(used to identify hazardous materials involved in	Firemen's bunker coats and pants
extinguishing chemical fires)	Gear storage bags
Cribbing and trench shoring devices	Gloves
Combustible gas detection devices	Helmets and hoods
Disposable gloves and masks	Reflective traffic control coats and capes for fire police
Fire hose, nozzles, couplings, and adapters	Safety goggles
Fire hose testers	Radios:
Fire line barrier tape	Pocket pager-type alerting monitors which emit one-way voice
First aid kits and supplies	communication
Flares	Portable, two-way radios (walkie-talkie type)
Flotation (life) vests	Radio headsets
Gas shut-off wrenches	Two-way radios permanently installed in emergency
Ground ladders	vehicles
Hard suction hose	Radiological monitors
Heat detector	Rescue jacks
Hooligan tools	Rescue rope and repelling equipment
Hose troughs	Rescue saws
Hot sticks - (fiberglass poles used to lift electrical wires)	Rescue vehicles for carrying personnel and/or safeguarding
Hydraulic ladder access system	equipment
Hydraulic tire chain system	Resuscitators
Hydraulic winch	Safety bars or straps for fire apparatus
Incident command board	Skin diving protective equipment
Infrared imaging system	Smoke ejectors
Inhalators	Smoke machines
Intercom system for apparatus	Suction hose strainers
Life nets	Traffic cones
	Warning lights and siren for emergency vehicles
	Wheel chocks

\*The items of equipment listed have, in the past, been construed as "safeguards" under the provisions of Act 84 and were authorized for purchase with relief association funds. This list is not all inclusive, however. Other additional items have been approved as "safeguards" for which state funds can be expended.

Source: *Management Guidelines for Volunteer Firefighters' Relief Associations*, Department of the Auditor General, 1998.



## APPENDIX F

### **Examples of Items Which May Not Be Purchased With State Funds Allocated to Volunteer Firefighters' Relief Associations**

Alpha-Numeric Pagers  
Ambulance Unit  
Base Station Radio  
Battery Trickle Chargers for Apparatus  
Bolt Cutters  
Bomb Detection Dog  
Brooms  
Building Security System  
Burial Plots  
Dress Uniforms  
Dry Hydrant  
Fire Apparatus  
Fire Extinguishers  
Fire House Siren  
Fire Prevention Robot  
Fire Safety House  
Firefighting Foam  
Foam Tanks and Application Systems  
Home Alerting Monitors  
Hose Bed Divider  
Hydrant Wrenches  
Knox Boxes  
Motorized Hydrant Valve  
Pediatric Oxygen Mask  
Portable Dump Tanks  
Preplan Preparation Costs  
Radio Encoders and Decoders  
Radio Licensing Fees  
Rescue Boats and Motors  
Salvage Covers  
Salvage Equipment  
Scanners  
Sledge Hammer  
Snow Tires for Fire Company Vehicles  
Spanner Wrenches  
Squirt System on Apparatus  
Tables and Chairs  
Top-Mounted Pump Panel  
Voice Communication Recorders  
Water Pumps of Any Type

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\*The listed expenditures have, in the past, been determined not to meet the criteria established by Act 84 at 53 P.S. §8506(e) and are considered to be unauthorized. This list, however, is not all inclusive. Other additional items have not been approved as "safeguards" for which state funds can be expended.

Source: *Management Guidelines for Volunteer Firefighters' Relief Associations*, Department of the Auditor General, 1998.

## APPENDIX G

### **Pending Legislation Relating to Volunteer Firefighters' Relief Associations 1999-2000 Legislative Session**

(As of January 25, 1999)

**Senate Bill 41:** Providing that the funds of any volunteer firefighters' relief association may be used for financial assistance to volunteer firefighters who have actively participated in the fire service for 20 years and who have attained the age of 65.

**Senate Bill 63:** Providing that the funds of any volunteer firefighters' relief association may be used to provide scholarships for active volunteer firefighters while enrolled full-time or part-time as an undergraduate or graduate student at a degree granting institution. The scholarships may be awarded if funds are appropriated by the General Assembly for that purpose.

**Senate Bill 121:** Amending the Volunteer Firefighters' Relief Association Act to provide money purchase deferred benefits to current and future active volunteer firefighters upon their separation from active participation in the fire service and attainment of a designated minimum age through the establishment and maintenance of a volunteer firefighters' money purchase deferred benefit plan.

**Senate Bill 144:** Providing that the funds of any volunteer firefighters' relief association may be used to conduct safety inspections of equipment and apparatus used by volunteer firefighters and make necessary repairs to the equipment and apparatus.



## APPENDIX H

### **Department of the Auditor General Response to This Report**



**Department of the Auditor General**  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120-0018

February 2, 1999

Mr. Philip R. Durgin  
Executive Director  
Legislative Budget and Finance Committee  
Finance Building, Room 400  
Harrisburg, PA 17105-8737

Dear Mr. Durgin:

The Department of the Auditor General appreciates the opportunity to review the draft of the report, The Distribution of State Aid to Volunteer Firefighters' Relief Associations, as prepared by staff of the Legislative Budget and Finance Committee.

The report will serve as a thorough summary of the background, process, formula and function of the State Aid. The department recognizes the importance of its role – distributing and auditing the State Aid – to the operation of the Commonwealth's volunteer firefighter relief associations (VFRAs).

The department believes that the survey suggested in Recommendation #1 will yield results which will greatly assist the General Assembly in its assessment of "financial protection" of VFRAs. As referenced in Recommendation #2 and described in the report, the department supports the concept that the allocation formula should provide a "basic level of financial protection" to the Commonwealth's volunteer firefighters. The department does not, however, possess comprehensive information regarding the number of firefighters lacking such protection or the costs of providing such protection. Accordingly, we are neither in a position to agree or disagree with the committee's estimate of the amount necessary to pay for such protection and must reserve comment on the committee's suggestion to set aside that amount from the current 2 percent foreign fire insurance premium pool.

February 2, 1999

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We are available to discuss with the committee any questions related to the report.

Yours truly,

A handwritten signature in black ink, appearing to read "J. Terry Kostoff". The signature is fluid and cursive, with the first name "J. Terry" and the last name "Kostoff" clearly distinguishable.

J. Terry Kostoff, CPA  
Deputy Auditor General for Audits

cc: Richard Spiegelman  
Chief of Staff/Chief Counsel



## Department of the Auditor General

Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120-0018

February 2, 1999

Mr. Philip R. Durgin  
Executive Director  
Legislative Budget and Finance Committee  
Finance Building, Room 400  
Harrisburg, PA 17105-8737

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J. Terry Kostoff, CPA  
Deputy Auditor General for Audits

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Chief of Staff/Chief Counsel