

**TESTIMONY OF
JAMES L. MCANENY, EXECUTIVE DIRECTOR
PUBLIC EMPLOYEE RETIREMENT COMMISSION
BEFORE THE HOUSE FINANCE COMMITTEE
REGARDING TAX AUTHORIZATIONS IN
THE MUNICIPAL PENSION PLAN FUNDING STANDARD AND RECOVERY ACT**

**AUGUST 18, 2008
ROOM G-50 IRVIS OFFICE BUILDING**

I would like to thank Chairman Levdansky and the other Honorable Members of the House Finance Committee for providing this opportunity to address the special taxing authority granted to certain municipalities with distressed pension plans, the problem disclosed by the audit of the City of Hazleton, and the resolution of that problem by Senate Bill Number 961.

The Municipal Pension Plan Funding Standard and Recovery Act, 1984, December 18, P. L. 1005, No. 205, *as amended*, 53 P. S. § 895.101, *et seq.*, governs the actuarial funding of all municipal employee pension plans. Specifically, Act 205 requires “the normal cost and administrative expense requirements ...and...the amortization contribution requirement for the following plan year” [§302(B)(1)], less member contributions [§302(C)(1)], to be paid annually “to the pension plan from the revenue of the municipality” [§302 (D)]. Act 205 further provides for State aid to help defray the employers’ obligations to those pension funds.

Section 607 provides remedies applicable to various recovery program levels for municipalities whose pensions qualify as distressed. Subsection (B) provides for the aggregation of the different municipal pension plans for purposes of investment and administration. Subsections (C) and (D) permit member and employer contributions to exceed the limits imposed by other laws. Subsection (E) provides for the establishment of a revised benefit structure for newly hired employees. Subsections (G) and (H) allow extended amortization periods for the payment of certain liabilities. And subsection (F) permits the exercise of a special taxing authority. The process for designating new municipal pension plans as distressed expired on December 31, 2003, so only previously designated pension plans have access to these special provisions.

The special tax permitted by §607(F) of Act 205 was designed to avoid a financial crisis in municipalities that had funded their pensions on a pay-as-you-go basis. It can only be imposed by a municipality (1) with an underfunded pension system, (2) that is already at its taxing authority limits, and (3) can only be used to pay required costs directly attributable to Act 205’s required maintenance of the municipal pension plans:

If the tax rates set by the municipality on earned income or on real property are at the maximum provided by applicable law, the municipality may increase its tax on either earned income or real property above those maximum rates. **The proceeds of this special municipal tax increase shall be used solely to defray the additional costs required to be paid pursuant to this act which are directly related to the pension plans of the municipality.**

[Emphasis added].

Both the authority to impose the tax and the amount of the tax are dependent upon the new financial burden created by Act 205. Therefore, the current statute precludes the use of special tax proceeds for post-retirement medical benefits, as they are not “additional costs required to be paid” under Act 205. If a municipality needs additional tax revenue to pay for those benefits, it would need to seek judicial approval to exceed its general taxing authority pursuant to the Earned Income Tax Law.

What the Auditor General discovered was that Hazleton was assessing a special earned income tax under the auspices of Act 205, but was utilizing a substantial portion thereof to fund post-retirement medical insurance benefits, rather than pension costs required to be paid by Act 205.

Act 205 is exclusively limited in its operation and effect to public employee pension and retirement plans, whereas retiree health care is properly characterized as an Other Post-Employment Benefit, or “OPEB.” Historically, medical insurance benefits have not been viewed as retirement allowances or pensions, but as contractual benefits, earned now but with a deferred receipt, and based upon entirely different statutory authorities: *In Re: Appeal of Upper Providence*, 93 Pa. Cmwlth. Ct. 272, 502 A.2d 263 (1985); *Tp. of Tinicum v. Fife*, 95 Pa. Cmwlth. Ct. 516, 505 A.2d 1116 (1986) appeals denied 518 Pa. 656 & 657, 544 A.2d 1343 & 1344; *Newport Tp. v. Margalis*, 110 Pa. Cmwlth. Ct. 611, 532 A.2d 1263 (1987); *Wilkes-Barre v. Firefighters Local 104*, 142 Pa. Cmwlth. Ct. 168, 596 A.2d 1271 (1991), affirmed 623 A.2d 814 (Pa., 1993); *City of Chester v. FOP*, 150 Pa. Cmwlth. Ct. 235, 615 A.2d 893 (1992); *Fairview Township v. Fairview Township Police Association*, 795 A.2d 463 (Pa. Cmwlth. 2002), affirmed 576 Pa. 226, 839 A.2d 183 (2003). Likewise, the Government Accounting Standards Board (GASB) clearly recognizes the distinction between pension benefits and post-retirement medical benefits. As stated in the Introduction to GASB Statement No. 45, issued June 2004:

In addition to pensions, many state and local governmental employers provide *other postemployment benefits* (OPEB) as part of the total compensation offered to attract and retain the services of qualified employees. OPEB includes *postemployment healthcare*, as well as other forms of postemployment benefits (for example, life insurance) when provided separately from a pension plan. This Statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports of state and local governmental employers.

The approach followed in this Statement generally is consistent with the approach adopted in Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, with modifications to reflect differences between pension benefits and OPEB. Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, addresses financial statement and disclosure requirements for reporting by administrators or trustees of OPEB plan assets or by employers or sponsors that include OPEB plan assets as trust or agency funds in their financial reports.

[Emphasis in original].

We are aware of the recent decision of the Commonwealth Court in Danzille v. Lomeo, 944 A. 2d 813 (2008), which seems to suggest that post-retirement medical benefits are “pension benefits” under Act 205. That case dealt with the issue of investment authority of an OPEB trust, however, and neither the Commission nor the Department of the Auditor General believe that it should be accepted as precedential regarding the distinction between pensions and other post-employment benefits, as it would impose the actuarial reporting and funding standards of Act 205 on all municipal post-retirement medical benefit programs, including Hazleton’s. The immediate fiscal impact upon Pennsylvania local governments would be catastrophic, and was certainly not within the contemplation of the court.

The General Assembly has seen fit to limit municipal taxing authority through §§ 8 and 17 of The Local Tax Enabling Act, act of December 31, 1965 (P. L. 1257, No. 511), as amended, 53 P. S. §§ 6908 and 6917, which provide:

§ 6908. Limitation on rates of specific taxes.

No taxes levied under the provisions of this act shall be levied by any political subdivision on the following subjects exceeding the rates specified in this section:

* * *

(3) On wages, salaries, commissions and other earned income of individuals, one percent.

§ 6917. Tax limitations.

(a) Over-all Limit of Tax Revenues.-The aggregate amount of all taxes imposed by any political subdivision under this section and in effect during any fiscal year shall not exceed an amount equal to the product obtained by multiplying the latest total market valuation of real estate in such political subdivision, as determined by the board for the assessment and revision of taxes or any similar board established by the assessment laws which determines market values of real estate within the political subdivision, by twelve mills.

In financially troubled municipalities, however, special provisions of §§ 123 and 141 of the Municipalities’ Financial Recovery Act, act of July 10, 1987 (P. L. 246, No. 47), as amended, 53 P. S. §§ 11701.123 and 11701.141, allow a municipality to exceed those statutory limits with court approval.

§ 123. Powers and duties of municipalities.

(c) Right to petition court for tax increase –

(1) After a municipality has adopted a plan under Subchapter C of Chapter 2, it may petition the court of common pleas of the county in which the municipality is located to increase its rates of taxation of earned income, real property, or both, beyond maximum rates provided by law.

§ 141. Jurisdiction of court of common pleas.

(a) Increase in tax rates – The court of common pleas of each county shall have jurisdiction to hear a petition filed by a municipality which has adopted a final plan pursuant to Subchapter C of Chapter 2 to increase rates of taxation for earned income, real property, or both, beyond maximum rates provided by law.

Notably, the only earned income taxes that can be assessed upon nonresidents of a municipality (other than Philadelphia) are those imposed pursuant to Act 47, except where the municipality of residence does not assess the tax. Although Act 205 does not address extending taxing authority over nonresidents, Hazleton imposes the Act 205 tax on nonresidents who work within the city. We anticipate finding that other municipalities are doing the same.

Although it is not necessarily an issue of direct concern to this Commission, the subject of government transparency should also be considered. While municipal taxing authority is generally limited by statute, either by specifying the allowable rate of tax or by requiring voter or court approval to exceed those rates, the special tax provisions of Act 205 circumvent those proceedings, but only under very limited circumstances and for a specific purpose designed to address a compelling need. The amount of the Act 205 tax is limited by the amount needed to satisfy the municipality's immediate statutory obligation to the pension fund.

We also note the potential for the impairment of a pension fund's status under the Internal Revenue Code if non-pension benefits are payable from the fund. While government plans are rarely subjected to close scrutiny, the risk of losing a plan's deferred tax status is substantial, and the IRS has just recently announced its intention to address what it calls "underserving" of government pensions in the immediate future. It is necessary to maintain the clear distinction between retirement benefits that are payable from the qualified pension plan, and OPEB liabilities that should be funded from another source.

Hazleton is one of eleven municipalities that have reported to the Department of Community and Economic Development (DCED) that they impose a tax under the authority of Act 205. (See page 6.) However, two of those municipalities were never certified as distressed prior to the expiration of 2003, which raises questions as to their entitlement to utilize the special relief for distressed municipalities under Act 205. And, since the actual application of the tax revenues is not reported to DCED, it cannot be determined from available information whether any of those municipalities use Act 205 taxes to fund anything other than the permitted minimum financial requirements of their pension plans. Only an audit, such as the one that disclosed the Hazleton situation, can ultimately determine the facts. (It must also be noted that not every municipality reports the statutory basis of its taxes to DCED, so it is possible that additional municipalities may be identified in the future.)

In the current decade, Hazleton has received more than \$3.3 million in State pension aid, as follows:

<u>Year</u>	<u>Allocation</u>
2007	\$461,720
2006	\$429,304
2005	\$359,993
2004	\$361,008
2003	\$428,371
2002	\$406,156
2001	\$388,542
2000	\$470,429

In comparison to other Third Class Cities, Hazleton is neither the best nor the worst in terms of pension solvency. (See pages 8-19.) For 2007, its police pension is 70% funded, its firefighters pension is 76% funded, and its nonuniformed employee plan is 91% funded. This would place Hazleton in the upper-middle grouping, but actually Hazleton is doing better than the numbers suggest. Thirteen cities have issued pension bonds that shift financial obligations from their pension funds to their general funds, which tends to distort the real financial obligations of the city for pension benefits (directly or through bond obligations). (See page 7.)

But Hazleton's comparative status to other municipalities is really not the issue here, because the Act 205 tax is not being used to fund pension liabilities and Senate Bill Number 961 is not pension legislation. Rather, Senate Bill Number 961 is a municipal tax provision that would allow access to additional taxing authority to pay OPEB costs, in lieu of the inappropriate use of the Act 205 tax. Further, Senate Bill Number 961 would establish a procedure to obtain judicial approval and allow for public disclosure.

We believe that Senate Bill Number 961 provides a better way to provide for Hazleton's financial needs than the method currently being employed. It would resolve the issue of misuse of the special tax provisions of Act 205, and the audit finding based thereon.

**LIST OF MUNICIPALITIES REPORTING TO THE
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
THAT THEY IMPOSE A TAX UNDER AUTHORITY OF ACT 205**

Municipal Code	County	Municipality	Recovery Program	EIT Rate	Cited Authority
02-204-2	ALL	McKeesport	Yes	1.7	
02-030-3	ALL	Bethel Park	No	1.3	Act 62 and Act 205
04-003-2	BEA	Aliquippa	Yes	1.6	Act 47 and Act 205
04-015-2	BEA	Beaver Falls	Yes	1.5	Act 205
07-006-2	BLA	Altoona	Yes	1.2	Act 205
10-018-2	BUT	Butler	Yes	1.3	Act 205
11-102-2	CMB	Johnston	Yes	1.2	Act 62, Act 47 and Act 205
25-033-2	ERI	Erie	Yes	1.18	Act 62 and Act 205
37-030-2	LAW	New Castle	Yes	1.6	Act 47 and Act 205
40-084-2	LUZ	Hazleton	Yes	1.9	Act 205
45-051-5	MNR	Stroud	No	1.25	Act 205 and Act 442

THIRD CLASS CITY BONDS ISSUED

<u>County</u>	<u>Municipality</u>	<u>Type</u>	<u>Series</u>	<u>Amount</u>	<u>Year</u>
ALL	Duquesne	F	1	\$2,248,667.00	1999
ALL	Duquesne	N	1	\$1,204,293.00	1998
ALL	Duquesne	P1	1	\$2,547,040.00	1998
ALL	McKeesport	F	1	\$7,169,029.00	1998
ALL	McKeesport	N1	1	\$2,926,935.00	1998
ALL	McKeesport	N2	1	\$70,815.00	1998
ALL	McKeesport	P	1	\$9,033,821.00	1998
CRA	Meadville	N	1	\$1,400,000.00	2002
DAU	Harrisburg	F	1	\$12,000,000.00	1996
DAU	Harrisburg	N	1	\$5,900,000.00	1996
DAU	Harrisburg	P	1	\$14,727,622.00	1996
ERI	Erie	F	1	\$10,264,903.00	1999
ERI	Erie	F	2	\$11,386,898.00	2003
ERI	Erie	N	1	\$3,000,000.00	1999
ERI	Erie	N	2	\$6,925,566.00	2003
ERI	Erie	P	1	\$18,368,562.00	1999
LAN	Lancaster	F	1	\$7,700,000.00	1997
LAN	Lancaster	P	1	\$7,000,000.00	1997
LAW	New Castle	F	1	\$6,509,782.00	1998
LAW	New Castle	N	1	\$2,522,454.00	1998
LAW	New Castle	P	1	\$5,064,503.00	1998
LEH	Allentown	F	1	\$8,990,673.00	1997
LEH	Allentown	N1	1	\$13,658,830.00	1997
LEH	Allentown	P	1	\$7,136,925.00	1997
LUZ	Wilkes Barre	F1	1	\$15,587,936.00	1999
LUZ	Wilkes Barre	F2	1	\$694,669.00	1999
LUZ	Wilkes Barre	N	1	\$6,169,936.00	1999
LUZ	Wilkes Barre	P1	1	\$11,560,007.00	1999
LUZ	Wilkes Barre	P2	1	\$162,368.00	1999
NHP	Bethlehem	F	1	\$12,447,686.00	2005
NHP	Bethlehem	N1	1	\$7,554,761.00	2005
NHP	Bethlehem	P	1	\$14,627,724.00	2005
NHP	Easton	F1	1	\$5,882,474.00	1997
NHP	Easton	N1	1	\$7,370,689.00	1997
NHP	Easton	P	1	\$16,508,261.00	1997
WAS	Washington	F	1	\$4,910,000.00	1998
WAS	Washington	N	1	\$1,140,000.00	1998
WAS	Washington	P	1	\$4,330,000.00	1998
YOR	York	F	1	\$8,316,845.00	1996
YOR	York	N	1	\$5,285,663.00	1996
YOR	York	P	1	\$15,236,060.00	1996

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Payroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
LUZ	Hazleton	2007	P	C	30	\$1,678,067	\$17,482,036	\$12,199,911	\$5,282,125	315	70
LUZ	Hazleton	2007	F	C	21	\$955,534	\$11,928,222	\$9,005,811	\$2,922,411	306	76
LUZ	Hazleton	2007	N	C	41	\$1,532,300	\$4,997,738	\$4,548,251	\$449,487	29	91
LUZ	Hazleton	2005	P	C	26	\$1,174,680	\$15,949,926	\$10,556,004	\$5,393,922	459	66
LUZ	Hazleton	2005	F	C	21	\$905,945	\$10,780,199	\$8,547,961	\$2,232,238	246	79
LUZ	Hazleton	2005	N	C	39	\$1,442,898	\$4,660,249	\$4,330,215	\$330,034	23	93
LUZ	Hazleton	2003	P	C	32	\$1,438,507	\$14,554,717	\$9,690,305	\$4,864,412	338	67
LUZ	Hazleton	2003	F	C	21	\$784,611	\$10,529,904	\$8,939,444	\$1,590,460	203	85
LUZ	Hazleton	2003	N	C	40	\$1,320,659	\$3,134,665	\$3,793,331	(\$658,666)	-50	121
LUZ	Hazleton	2001	P	C	32	\$1,200,120	\$13,465,148	\$8,649,699	\$4,815,449	401	64
LUZ	Hazleton	2001	F	C	19	\$706,368	\$9,757,653	\$8,313,657	\$1,443,996	204	85
LUZ	Hazleton	2001	N	C	42	\$1,314,050	\$2,622,298	\$4,028,449	(\$1,366,151)	-104	154
LUZ	Hazleton	1999	P	C	41	\$1,376,508	\$10,051,623	\$7,306,980	\$2,744,643	199	73
LUZ	Hazleton	1999	F	C	21	\$746,240	\$9,997,560	\$7,299,784	\$2,697,776	362	73
LUZ	Hazleton	1999	N	C	50	\$1,336,424	\$2,455,487	\$3,160,016	(\$704,529)	-53	129
LUZ	Hazleton	1997	P	C	27	\$871,336	\$8,491,790	\$4,868,516	\$3,623,274	416	57
LUZ	Hazleton	1997	F	C	21	\$690,327	\$8,029,836	\$4,969,985	\$3,059,851	443	62
LUZ	Hazleton	1997	N	C	46	\$1,141,415	\$2,220,471	\$2,491,508	(\$271,037)	-24	112
LUZ	Hazleton	1995	P	C	25	\$749,225	\$7,806,017	\$2,867,429	\$4,938,588	659	37
LUZ	Hazleton	1995	F	C	17	\$550,089	\$7,832,025	\$3,028,158	\$4,803,867	873	39
LUZ	Hazleton	1995	N	C	44	\$1,130,839	\$2,162,881	\$2,102,436	\$60,444	5	97
LUZ	Hazleton	1993	P	C	23	\$682,116	\$7,088,190	\$2,212,416	\$4,795,774	703	31
LUZ	Hazleton	1993	F	C	22	\$625,632	\$7,159,871	\$2,202,737	\$4,957,134	792	31
LUZ	Hazleton	1993	N	C	49	\$1,057,084	\$1,868,582	\$1,825,297	\$43,285	4	98
LUZ	Hazleton	1991	P	C	25	\$638,013	\$6,393,921	\$1,498,028	\$4,895,893	767	23
LUZ	Hazleton	1991	F	C	25	\$542,393	\$6,628,149	\$1,406,026	\$5,222,123	963	21
LUZ	Hazleton	1991	N	C	46	\$910,605	\$1,676,904	\$1,466,553	\$210,351	23	87
LUZ	Hazleton	1989	P	C	21	\$478,980	\$6,138,611	\$1,114,967	\$5,023,644	1,049	18
LUZ	Hazleton	1989	F	C	30	\$580,320	\$6,088,670	\$754,033	\$5,334,637	919	12
LUZ	Hazleton	1989	N	C	45	\$796,834	\$1,229,627	\$978,635	\$250,992	31	80
LUZ	Hazleton	1987	P	C	23	\$481,296	\$5,609,292	\$1,024,472	\$4,584,820	953	18
LUZ	Hazleton	1987	F	C	30	\$678,348	\$4,598,891	\$284,512	\$4,314,379	636	6
LUZ	Hazleton	1987	N	C	49	\$794,270	\$1,093,016	\$799,046	\$293,970	37	73
LUZ	Hazleton	1985	P	C	22	\$480,468	\$4,967,909	\$1,050,873	\$3,917,036	815	21
LUZ	Hazleton	1985	F	C	30	\$642,136	\$4,787,464	\$39,481	\$4,747,983	739	1
LUZ	Hazleton	1985	N	C	57	\$931,389	\$1,028,629	\$542,795	\$485,834	52	53
ALL	Duquesne	2007	N	C	24	\$667,102	\$3,027,253	\$2,810,635	\$216,618	32	93
ALL	Duquesne	2007	P2	C	12	\$555,046	\$1,071,296	\$785,545	\$285,751	51	73
ALL	Duquesne	2007	F	C	1	\$41,677	\$2,056,782	\$2,436,933	(\$380,151)	-912	118
ALL	Duquesne	2007	P1	C	2	\$101,204	\$3,218,997	\$3,691,016	(\$472,019)	-466	115
ALL	Duquesne	2005	P2	C	12	\$531,058	\$985,432	\$578,099	\$407,333	77	59

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Pavroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
ALL	Duquesne	2005	P1	C	2	\$99,929	\$3,452,753	\$3,985,915	(\$533,162)	-534	115
ALL	Duquesne	2005	N	C	23	\$652,112	\$2,961,870	\$2,608,487	\$353,383	54	88
ALL	Duquesne	2005	F	C	1	\$41,621	\$2,176,922	\$2,670,879	(\$493,957)	-1,187	123
ALL	Duquesne	2003	P1	C	2	\$94,376	\$3,578,743	\$3,807,505	(\$228,762)	-242	106
ALL	Duquesne	2003	P2	C	13	\$508,849	\$648,015	\$469,431	\$178,584	35	72
ALL	Duquesne	2003	F	C	1	\$37,387	\$2,391,210	\$2,591,978	(\$200,768)	-537	108
ALL	Duquesne	2003	N	C	22	\$600,833	\$2,699,995	\$2,561,879	\$138,116	23	95
ALL	McKeesport	2007	N1	C	17	\$718,541	\$6,762,158	\$5,792,494	\$969,664	135	86
ALL	McKeesport	2007	N2	C	55	\$1,966,546	\$2,334,683	\$2,211,002	\$123,681	6	95
ALL	McKeesport	2007	P	C	50	\$2,604,781	\$13,191,683	\$10,082,775	\$3,108,908	119	76
ALL	McKeesport	2007	F	C	23	\$1,162,284	\$10,277,597	\$8,531,825	\$1,745,772	150	83
ALL	McKeesport	2005	P	C	47	\$2,332,527	\$11,588,270	\$7,791,293	\$3,796,977	163	67
ALL	McKeesport	2005	N2	C	54	\$1,896,157	\$1,559,679	\$1,216,242	\$343,437	18	78
ALL	McKeesport	2005	N1	C	17	\$623,721	\$6,384,360	\$5,364,593	\$1,019,767	163	84
ALL	McKeesport	2005	F	C	25	\$1,078,575	\$9,784,376	\$6,560,880	\$3,223,496	299	67
ALL	McKeesport	2003	F	C	13	\$675,891	\$9,577,155	\$7,280,840	\$2,296,315	340	76
ALL	McKeesport	2003	P	C	49	\$2,478,381	\$11,058,086	\$8,525,666	\$2,532,420	102	77
ALL	McKeesport	2003	N1	C	18	\$668,338	\$6,129,522	\$5,827,261	\$302,261	45	95
ALL	McKeesport	2003	N2	C	74	\$2,418,147	\$1,337,550	\$817,952	\$519,598	21	61
BEA	Aliquippa	2007	P	C	18	\$849,921	\$6,586,148	\$4,931,029	\$1,655,119	195	75
BEA	Aliquippa	2007	F	C	9	\$471,414	\$3,110,629	\$1,532,153	\$1,578,476	335	49
BEA	Aliquippa	2007	N	C	11	\$325,344	\$960,453	\$712,204	\$248,249	76	74
BEA	Aliquippa	2005	P	C	18	\$881,524	\$6,449,576	\$4,903,144	\$1,546,432	175	76
BEA	Aliquippa	2005	F	C	9	\$432,990	\$2,980,420	\$1,362,762	\$1,617,658	374	46
BEA	Aliquippa	2005	N	C	11	\$325,137	\$1,019,270	\$613,884	\$405,386	125	60
BEA	Aliquippa	2003	N	C	14	\$326,190	\$1,005,574	\$447,878	\$557,696	171	45
BEA	Aliquippa	2003	P	C	24	\$1,006,862	\$6,575,745	\$4,199,282	\$2,376,463	236	64
BEA	Aliquippa	2003	F	C	9	\$383,478	\$2,889,641	\$1,076,904	\$1,812,737	473	37
BEA	Beaver Falls	2007	N	C	24	\$843,079	\$4,328,554	\$3,162,032	\$1,166,522	138	73
BEA	Beaver Falls	2007	P	C	17	\$993,970	\$6,499,533	\$4,821,481	\$1,678,052	169	74
BEA	Beaver Falls	2007	F	C	4	\$226,995	\$3,667,316	\$2,526,737	\$1,140,579	502	69
BEA	Beaver Falls	2005	P	C	17	\$886,141	\$6,078,082	\$4,192,512	\$1,885,570	213	69
BEA	Beaver Falls	2005	N	C	23	\$751,374	\$3,972,292	\$2,681,193	\$1,291,099	172	67
BEA	Beaver Falls	2005	F	C	7	\$323,741	\$3,788,939	\$2,389,098	\$1,399,841	432	63
BEA	Beaver Falls	2003	F	C	8	\$377,945	\$3,651,887	\$2,559,569	\$1,092,318	289	70
BEA	Beaver Falls	2003	P	C	18	\$886,686	\$5,985,640	\$3,843,380	\$2,142,260	242	64
BEA	Beaver Falls	2003	N	C	27	\$834,160	\$3,680,749	\$2,382,532	\$1,298,217	156	65
BER	Reading	2007	N	C	353	\$14,190,597	\$57,081,669	\$57,572,084	(\$490,415)	-3	101
BER	Reading	2007	P	C	189	\$11,186,195	\$88,931,216	\$81,843,587	\$7,087,629	63	92
BER	Reading	2007	F	C	117	\$7,187,428	\$48,343,372	\$47,326,524	\$1,016,848	14	98
BER	Reading	2005	N	C	320	\$11,880,781	\$53,054,485	\$39,767,213	\$13,287,272	112	75

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Payroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
BER	Reading	2005	P	C	200	\$10,069,858	\$68,124,235	\$48,078,705	\$20,045,530	199	71
BER	Reading	2005	F	C	147	\$8,026,617	\$39,418,713	\$35,284,932	\$4,133,781	52	90
BER	Reading	2003	F	C	148	\$7,147,263	\$34,142,374	\$29,346,110	\$4,796,264	67	86
BER	Reading	2003	N	C	363	\$12,181,677	\$49,181,881	\$37,920,154	\$11,261,727	92	77
BER	Reading	2003	P	C	202	\$9,656,468	\$58,403,692	\$43,823,323	\$14,580,369	151	75
BLA	Altoona	2007	N	C	110	\$3,737,685	\$13,666,563	\$15,248,791	(\$1,582,228)	-42	112
BLA	Altoona	2007	P	C	68	\$3,670,132	\$30,914,484	\$29,152,895	\$1,761,589	48	94
BLA	Altoona	2007	F	C	66	\$3,174,131	\$34,033,274	\$25,057,773	\$8,975,501	283	74
BLA	Altoona	2005	P	C	67	\$3,562,996	\$29,608,666	\$25,130,774	\$4,477,892	126	85
BLA	Altoona	2005	N	C	108	\$3,783,147	\$13,018,135	\$13,303,272	(\$285,137)	-8	102
BLA	Altoona	2005	F	C	66	\$3,385,536	\$32,364,099	\$21,157,493	\$11,206,606	331	65
BLA	Altoona	2003	P	C	76	\$3,781,066	\$28,288,136	\$23,060,636	\$5,227,500	138	82
BLA	Altoona	2003	F	C	70	\$3,164,528	\$26,844,433	\$15,651,856	\$11,192,577	354	58
BLA	Altoona	2003	N	C	121	\$3,687,431	\$10,279,502	\$10,329,060	(\$49,558)	-1	100
BUT	Butler	2007	N	C	27	\$821,073	\$3,466,519	\$5,270,314	(\$1,803,795)	-220	152
BUT	Butler	2007	F	C	19	\$1,110,826	\$13,574,710	\$14,528,905	(\$954,195)	-86	107
BUT	Butler	2007	P	C	23	\$1,318,091	\$9,393,501	\$11,332,739	(\$1,939,238)	-147	121
BUT	Butler	2005	P	C	23	\$1,310,657	\$9,065,504	\$8,738,600	\$326,904	25	96
BUT	Butler	2005	N	C	29	\$876,897	\$3,325,457	\$4,105,868	(\$780,411)	-89	123
BUT	Butler	2005	F	C	21	\$1,164,076	\$12,829,984	\$10,755,319	\$2,074,665	178	84
BUT	Butler	2003	N	C	27	\$793,494	\$3,049,973	\$4,052,490	(\$1,002,517)	-126	133
BUT	Butler	2003	P	C	25	\$1,231,388	\$7,698,585	\$7,512,233	\$186,352	15	98
BUT	Butler	2003	F	C	21	\$1,039,098	\$11,093,496	\$10,301,949	\$791,547	76	93
CMB	Johnstown	2007	P	C	48	\$2,206,596	\$16,156,328	\$8,467,867	\$7,688,461	348	52
CMB	Johnstown	2007	F	C	43	\$1,755,434	\$12,844,481	\$4,989,578	\$7,854,903	447	39
CMB	Johnstown	2007	N2	C	15	\$644,518	\$1,930,186	\$1,360,878	\$569,308	88	71
CMB	Johnstown	2007	N1	C	80	\$2,262,820	\$10,334,783	\$6,786,884	\$3,547,899	157	66
CMB	Johnstown	2005	N2	C	17	\$716,370	\$1,928,878	\$1,364,543	\$564,335	79	71
CMB	Johnstown	2005	P	C	49	\$2,233,833	\$15,412,492	\$7,934,291	\$7,478,201	335	51
CMB	Johnstown	2005	N1	C	83	\$2,233,152	\$9,773,650	\$6,507,703	\$3,265,947	146	67
CMB	Johnstown	2005	F	C	43	\$1,790,070	\$12,893,660	\$5,075,482	\$7,818,178	437	39
CMB	Johnstown	2003	N1	C	76	\$1,902,825	\$9,255,357	\$6,767,236	\$2,488,121	131	73
CMB	Johnstown	2003	P	C	41	\$2,005,351	\$14,534,733	\$8,143,965	\$6,390,768	319	56
CMB	Johnstown	2003	F	C	42	\$1,642,173	\$12,220,509	\$5,354,009	\$6,866,500	418	44
CMB	Johnstown	2003	N2	C	15	\$586,967	\$1,757,622	\$1,434,669	\$322,953	55	82
CHE	Coatesville	2007	N	C	36	\$1,319,202	\$1,093,547	\$900,464	\$193,083	15	82
CHE	Coatesville	2007	F	C	4	\$135,264	\$265,495	\$34,528	\$230,967	171	13
CHE	Coatesville	2007	P	C	33	\$1,733,522	\$7,954,501	\$10,368,255	(\$2,413,754)	-139	130
CHE	Coatesville	2005	P	C	34	\$1,707,850	\$8,179,205	\$8,199,603	(\$20,398)	-1	100
CHE	Coatesville	2005	N	C	55	\$1,807,063	\$948,110	\$634,592	\$313,518	17	67
CHE	Coatesville	2003	P	C	33	\$1,518,809	\$6,827,140	\$6,312,621	\$514,519	34	92

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Payroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
CHE	Contesville	2003	N	C	50	\$1,528,202	\$659,369	\$395,815	\$263,554	17	60
CLE	DuBois	2007	N	C	40	\$1,616,592	\$7,502,222	\$7,855,596	(\$353,374)	-22	105
CLE	DuBois	2007	P	C	13	\$734,757	\$5,396,440	\$5,037,128	\$359,312	49	93
CLE	DuBois	2005	P	C	13	\$640,559	\$4,574,354	\$4,280,073	\$294,281	46	94
CLE	DuBois	2005	N	C	39	\$1,496,808	\$7,003,697	\$7,369,919	(\$366,222)	-24	105
CLE	DuBois	2003	P	C	10	\$483,774	\$3,841,530	\$3,742,399	\$99,131	20	97
CLE	DuBois	2003	N	C	44	\$1,530,185	\$6,345,728	\$6,807,166	(\$461,438)	-30	107
CLI	Lock Haven	2007	N	C	47	\$1,426,255	\$3,404,242	\$4,011,159	(\$606,917)	-43	118
CLI	Lock Haven	2007	P	C	12	\$616,733	\$3,565,871	\$4,595,664	(\$1,029,793)	-167	129
CLI	Lock Haven	2005	N	C	46	\$1,395,216	\$3,120,287	\$3,335,826	(\$215,539)	-15	107
CLI	Lock Haven	2005	P	C	13	\$594,398	\$3,263,507	\$4,036,055	(\$772,548)	-130	124
CLI	Lock Haven	2003	N	C	47	\$1,320,498	\$2,886,142	\$2,432,408	\$453,734	34	84
CLI	Lock Haven	2003	P	C	13	\$563,747	\$3,075,650	\$3,177,831	(\$102,181)	-18	103
CRA	Meadville	2007	F	C	17	\$753,812	\$5,517,695	\$5,400,571	\$117,124	16	98
CRA	Meadville	2007	N	C	49	\$1,933,595	\$13,267,641	\$11,987,759	\$1,279,882	66	90
CRA	Meadville	2007	P	C	21	\$1,055,679	\$9,644,689	\$8,679,077	\$965,612	91	90
CRA	Meadville	2005	P	C	20	\$924,102	\$8,538,258	\$7,796,651	\$741,607	80	91
CRA	Meadville	2005	N	C	60	\$2,218,001	\$12,170,495	\$10,619,110	\$1,551,385	70	87
CRA	Meadville	2005	F	C	16	\$678,978	\$5,184,199	\$5,188,412	(\$4,213)	-1	100
CRA	Meadville	2003	P	C	21	\$904,499	\$7,704,688	\$7,332,860	\$371,828	41	95
CRA	Meadville	2003	F	C	15	\$661,120	\$4,908,531	\$5,076,716	(\$168,185)	-25	103
CRA	Meadville	2003	N	C	65	\$2,312,720	\$11,196,588	\$9,973,204	\$1,223,384	53	89
CRA	Titusville	2007	F	C	12	\$327,911	\$4,170,056	\$3,000,164	\$1,169,892	357	72
CRA	Titusville	2007	P	C	14	\$671,030	\$6,282,698	\$5,321,274	\$961,424	143	85
CRA	Titusville	2005	F	C	10	\$314,992	\$3,966,117	\$2,522,518	\$1,443,599	458	64
CRA	Titusville	2005	P	C	15	\$668,819	\$5,779,582	\$4,495,885	\$1,283,697	192	78
CRA	Titusville	2003	F	C	14	\$299,886	\$3,610,563	\$2,134,605	\$1,475,958	492	59
CRA	Titusville	2003	P	C	14	\$594,211	\$5,249,416	\$3,986,545	\$1,262,871	213	76
DAU	Harrisburg	2007	F	C	93	\$5,091,469	\$50,833,300	\$60,115,728	(\$9,282,428)	-182	118
DAU	Harrisburg	2007	P	C	161	\$9,138,604	\$59,874,001	\$68,875,536	(\$9,001,535)	-99	115
DAU	Harrisburg	2007	N	C	357	\$16,465,482	\$55,904,700	\$67,814,104	(\$11,909,404)	-72	121
DAU	Harrisburg	2005	P	C	168	\$9,206,031	\$55,244,375	\$61,438,353	(\$6,193,978)	-67	111
DAU	Harrisburg	2005	N	C	400	\$17,639,572	\$52,154,704	\$63,053,150	(\$10,898,446)	-62	121
DAU	Harrisburg	2005	F	C	100	\$5,251,910	\$50,101,540	\$61,270,530	(\$11,168,990)	-213	122
DAU	Harrisburg	2003	N	C	458	\$19,970,077	\$44,367,335	\$56,946,711	(\$12,579,376)	-63	128
DAU	Harrisburg	2003	P	C	180	\$9,007,242	\$50,541,728	\$48,588,557	\$1,953,171	22	96
DAU	Harrisburg	2003	F	C	99	\$4,898,162	\$39,968,496	\$52,137,628	(\$12,169,132)	-248	130
DEL	Chester	2007	N	C	122	\$4,104,311	\$8,719,204	\$2,086,355	\$6,632,849	162	24
DEL	Chester	2007	P	C	81	\$5,379,321	\$42,761,177	\$26,668,786	\$16,092,391	299	62
DEL	Chester	2007	F	C	53	\$3,522,902	\$20,664,162	\$32,230,902	(\$11,566,740)	-328	156
DEL	Chester	2005	P	C	96	\$5,276,075	\$36,969,067	\$23,580,756	\$13,388,311	254	64

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Pavroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
DEL	Chester	2005	F	C	59	\$2,952,253	\$16,900,733	\$28,034,954	(\$11,134,221)	-377	166
DEL	Chester	2005	N	C	116	\$3,764,732	\$8,427,067	\$2,164,908	\$6,262,159	166	26
DEL	Chester	2003	N	C	130	\$3,838,024	\$9,849,872	\$2,471,086	\$7,378,786	192	25
DEL	Chester	2003	P	C	102	\$5,567,888	\$37,445,942	\$18,201,104	\$19,244,838	346	49
DEL	Chester	2003	F	C	62	\$2,799,650	\$14,727,601	\$21,731,379	(\$7,003,778)	-250	148
ELK	St Marys	2007	N	C	37	\$1,417,558	\$2,586,204	\$2,554,678	\$31,526	2	99
ELK	St Marys	2007	P	C	13	\$726,601	\$4,920,401	\$5,589,835	(\$669,434)	-92	114
ELK	St Marys	2005	P	C	14	\$722,722	\$4,192,453	\$4,575,059	(\$382,606)	-53	109
ELK	St Marys	2005	N	C	36	\$1,349,877	\$2,324,413	\$1,981,685	\$342,728	25	85
ELK	St Marys	2003	N	C	36	\$1,197,974	\$2,035,075	\$1,436,928	\$598,147	50	71
ELK	St Marys	2003	P	C	12	\$588,139	\$3,615,821	\$3,393,237	\$222,584	38	94
ERI	Corry	2007	N	C	31	\$1,069,747	\$4,601,277	\$5,603,459	(\$1,002,182)	-94	122
ERI	Corry	2007	P	C	12	\$631,893	\$3,757,901	\$4,250,082	(\$492,181)	-78	113
ERI	Corry	2007	F	C	6	\$224,607	\$2,113,651	\$1,804,030	\$309,621	138	85
ERI	Corry	2005	P	C	12	\$584,142	\$3,482,280	\$3,776,016	(\$293,736)	-50	108
ERI	Corry	2005	N	C	31	\$1,042,508	\$4,576,316	\$4,872,558	(\$296,242)	-28	106
ERI	Corry	2005	F	C	6	\$242,026	\$1,930,514	\$1,590,676	\$339,838	140	82
ERI	Corry	2003	F	C	7	\$240,268	\$1,657,366	\$1,454,071	\$203,295	85	88
ERI	Corry	2003	P	C	12	\$532,108	\$3,055,330	\$3,642,128	(\$586,798)	-110	119
ERI	Corry	2003	N	C	31	\$989,929	\$4,083,238	\$4,303,412	(\$220,174)	-22	105
ERI	Erie	2007	N	C	372	\$15,103,733	\$80,783,554	\$64,819,617	\$15,963,937	106	80
ERI	Erie	2007	P	C	163	\$9,482,626	\$94,303,724	\$72,616,308	\$21,687,416	229	77
ERI	Erie	2007	F	C	148	\$8,703,019	\$73,780,818	\$55,543,720	\$18,237,098	210	75
ERI	Erie	2005	P	C	190	\$9,933,822	\$89,621,649	\$76,055,676	\$13,565,973	137	85
ERI	Erie	2005	N	C	433	\$16,994,645	\$79,557,802	\$62,832,647	\$16,725,155	98	79
ERI	Erie	2005	F	C	163	\$9,044,102	\$68,210,017	\$55,313,434	\$12,896,583	143	81
ERI	Erie	2003	P	C	207	\$9,761,666	\$80,282,806	\$78,550,628	\$1,732,178	18	98
ERI	Erie	2003	F	C	177	\$8,495,918	\$61,773,653	\$56,066,394	\$5,707,259	67	91
ERI	Erie	2003	N	C	469	\$16,541,458	\$72,598,072	\$60,657,335	\$11,940,737	72	84
FAY	Connellsville	2007	F	C	4	\$173,332	\$1,554,955	\$1,404,235	\$150,720	87	90
FAY	Connellsville	2007	P	C	17	\$838,933	\$5,472,964	\$4,737,456	\$735,508	88	87
FAY	Connellsville	2007	N	C	12	\$399,384	\$1,144,939	\$1,751,849	(\$606,910)	-152	153
FAY	Connellsville	2005	P	C	17	\$751,487	\$4,862,636	\$4,193,522	\$669,114	89	86
FAY	Connellsville	2005	F	C	4	\$157,967	\$1,589,731	\$1,287,346	\$302,385	191	81
FAY	Connellsville	2005	N	C	12	\$381,172	\$986,758	\$1,538,553	(\$551,795)	-145	156
FAY	Connellsville	2003	P	C	17	\$658,870	\$4,327,539	\$3,560,772	\$766,767	116	82
FAY	Connellsville	2003	N	C	11	\$324,966	\$824,411	\$1,393,407	(\$568,996)	-175	169
FAY	Connellsville	2003	F	C	4	\$136,124	\$1,537,358	\$1,059,722	\$477,636	351	69
FAY	Uniontown	2007	P	C	16	\$663,401	\$6,652,957	\$8,256,160	(\$1,603,203)	-242	124
FAY	Uniontown	2007	F	C	10	\$381,575	\$4,390,518	\$5,186,883	(\$796,365)	-209	118
FAY	Uniontown	2007	N	C	50	\$1,271,443	\$5,007,350	\$5,838,100	(\$830,750)	-65	117

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Payroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
FAY	Uniontown	2005	P	C	14	\$587,274	\$6,139,689	\$8,145,474	(\$2,005,785)	-342	133
FAY	Uniontown	2005	N	C	50	\$1,239,621	\$4,613,534	\$5,389,829	(\$776,295)	-63	117
FAY	Uniontown	2005	F	C	9	\$341,892	\$3,972,083	\$4,991,605	(\$1,019,522)	-298	126
FAY	Uniontown	2003	N	C	51	\$1,147,147	\$4,072,621	\$4,996,140	(\$923,519)	-81	123
FAY	Uniontown	2003	F	C	11	\$330,630	\$3,749,995	\$4,231,969	(\$481,974)	-146	113
FAY	Uniontown	2003	P	C	15	\$479,001	\$5,511,972	\$7,103,549	(\$1,591,577)	-332	129
LAC	Carbondale	2007	F	C	7	\$385,191	\$2,378,288	\$2,385,509	(\$7,221)	-2	100
LAC	Carbondale	2007	P	C	15	\$718,859	\$4,514,707	\$4,528,414	(\$13,707)	-2	100
LAC	Carbondale	2005	F	C	7	\$383,537	\$2,190,579	\$1,609,143	\$581,436	152	73
LAC	Carbondale	2005	P	C	15	\$608,327	\$4,173,093	\$763,788	\$3,409,305	560	18
LAC	Carbondale	2003	F	C	6	\$318,938	\$2,073,072	\$1,198,267	\$874,805	274	58
LAC	Carbondale	2003	P	C	15	\$603,232	\$3,828,574	\$686,706	\$3,141,868	521	18
LAN	Lancaster	2007	P	C	174	\$10,241,530	\$50,895,296	\$46,343,194	\$4,552,102	44	91
LAN	Lancaster	2007	N1	C	306	\$10,644,441	\$9,052,319	\$8,428,386	\$623,933	6	93
LAN	Lancaster	2007	F	C	78	\$4,329,634	\$38,446,351	\$34,806,993	\$3,639,358	84	91
LAN	Lancaster	2005	P	C	162	\$8,778,506	\$44,477,069	\$36,811,883	\$7,665,186	87	83
LAN	Lancaster	2005	F	C	83	\$4,479,703	\$34,820,561	\$29,180,004	\$5,640,557	126	84
LAN	Lancaster	2005	N1	C	310	\$10,227,321	\$8,034,803	\$7,415,039	\$619,764	6	92
LAN	Lancaster	2003	N1	C	298	\$9,077,357	\$6,843,137	\$6,447,469	\$395,668	4	94
LAN	Lancaster	2003	F	C	87	\$4,183,863	\$31,585,434	\$30,524,894	\$1,060,540	25	97
LAN	Lancaster	2003	P	C	159	\$7,885,491	\$39,618,312	\$37,678,825	\$1,939,487	25	95
LAW	New Castle	2007	N	C	60	\$2,269,293	\$9,218,895	\$7,763,272	\$1,455,623	64	84
LAW	New Castle	2007	P	C	35	\$2,165,747	\$15,326,736	\$12,603,349	\$2,723,387	126	82
LAW	New Castle	2007	F	C	23	\$1,259,023	\$13,653,160	\$11,835,320	\$1,817,840	144	87
LAW	New Castle	2005	P	C	35	\$1,957,015	\$14,311,562	\$8,540,644	\$5,770,918	295	60
LAW	New Castle	2005	N	C	56	\$2,007,157	\$8,562,264	\$5,437,232	\$3,125,032	156	64
LAW	New Castle	2005	F	C	27	\$1,371,008	\$12,967,338	\$8,621,258	\$4,346,080	317	66
LAW	New Castle	2003	P	C	37	\$1,863,406	\$13,862,906	\$6,988,252	\$6,874,654	369	50
LAW	New Castle	2003	F	C	28	\$1,257,270	\$12,286,742	\$7,201,653	\$5,085,089	404	59
LAW	New Castle	2003	N	C	69	\$2,334,096	\$7,074,924	\$4,511,757	\$2,563,167	110	64
LEB	Lebanon	2007	N	C	100	\$3,546,941	\$13,894,468	\$16,426,071	(\$2,531,603)	-71	118
LEB	Lebanon	2007	F	C	19	\$830,694	\$5,448,058	\$6,031,601	(\$583,543)	-70	111
LEB	Lebanon	2007	P	C	46	\$2,463,065	\$15,329,416	\$10,633,266	\$4,696,150	191	69
LEB	Lebanon	2005	P	C	46	\$2,264,266	\$14,109,908	\$9,727,360	\$4,382,548	194	69
LEB	Lebanon	2005	N	C	117	\$3,944,397	\$13,421,717	\$15,423,717	(\$2,002,000)	-51	115
LEB	Lebanon	2005	F	C	19	\$744,485	\$4,999,630	\$5,280,171	(\$280,541)	-38	106
LEB	Lebanon	2003	N	C	108	\$3,513,117	\$12,070,195	\$14,377,484	(\$2,307,289)	-66	119
LEB	Lebanon	2003	P	C	42	\$1,985,065	\$13,012,202	\$8,024,250	\$4,987,952	251	62
LEB	Lebanon	2003	F	C	19	\$666,599	\$4,703,858	\$4,282,427	\$421,431	63	91
LEH	Allentown	2007	F	C	137	\$7,350,267	\$64,764,292	\$43,525,113	\$21,239,179	289	67
LEH	Allentown	2007	N1	C	7	\$327,197	\$25,711,360	\$21,982,132	\$3,729,228	1,140	85

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Payroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
LEH	Allentown	2007	N2	C	526	\$24,003,648	\$100,013,905	\$100,999,424	(\$985,519)	-4	101
LEH	Allentown	2007	P	C	164	\$10,126,336	\$114,801,290	\$64,733,840	\$50,067,450	494	56
LEH	Allentown	2005	N2	C	554	\$23,686,928	\$86,407,373	\$90,697,840	(\$4,290,467)	-18	105
LEH	Allentown	2005	F	C	144	\$7,841,579	\$61,631,376	\$42,012,732	\$19,618,644	250	68
LEH	Allentown	2005	N1	C	10	\$431,051	\$28,033,347	\$25,215,689	\$2,817,658	654	90
LEH	Allentown	2005	P	C	217	\$12,808,800	\$110,991,994	\$62,621,976	\$48,370,018	378	56
LEH	Allentown	2003	P	C	215	\$11,245,540	\$73,777,267	\$61,509,524	\$12,267,743	109	83
LEH	Allentown	2003	N2	C	538	\$21,112,606	\$69,586,042	\$79,340,400	(\$9,754,358)	-46	114
LEH	Allentown	2003	N1	C	12	\$470,781	\$30,797,310	\$31,333,904	(\$536,594)	-114	102
LEH	Allentown	2003	F	C	145	\$7,227,193	\$47,822,940	\$44,135,042	\$3,687,898	51	92
LUZ	Nanticoke	2007	F	C	10	\$461,184	\$2,524,038	\$2,117,169	\$406,869	88	84
LUZ	Nanticoke	2007	P	C	12	\$603,267	\$3,990,462	\$4,914,793	(\$924,331)	-153	123
LUZ	Nanticoke	2007	N	C	14	\$395,094	\$165,520	\$163,020	\$2,500	1	98
LUZ	Nanticoke	2005	F	C	10	\$396,523	\$2,111,246	\$1,831,892	\$279,354	70	87
LUZ	Nanticoke	2005	P	C	12	\$512,324	\$3,716,903	\$4,677,441	(\$960,538)	-187	126
LUZ	Nanticoke	2005	N	C	18	\$502,766	\$80,141	\$67,688	\$12,453	2	84
LUZ	Nanticoke	2003	F	C	10	\$380,784	\$1,931,206	\$1,465,191	\$466,015	122	76
LUZ	Nanticoke	2003	P	C	14	\$548,425	\$3,670,681	\$4,219,965	(\$549,284)	-100	115
LUZ	Pittston	2007	N	C	21	\$570,631	\$2,286,961	\$2,496,607	(\$209,646)	-37	109
LUZ	Pittston	2007	P	C	9	\$435,688	\$3,879,817	\$2,833,383	\$1,046,434	240	73
LUZ	Pittston	2007	F	C	7	\$284,948	\$2,355,840	\$2,200,572	\$155,268	54	93
LUZ	Pittston	2005	P	C	10	\$445,794	\$3,011,695	\$2,453,306	\$558,389	125	81
LUZ	Pittston	2005	F	C	7	\$262,283	\$2,136,756	\$1,933,764	\$202,992	77	90
LUZ	Pittston	2005	N	C	23	\$567,848	\$2,350,581	\$2,197,883	\$152,698	27	94
LUZ	Pittston	2003	N	C	29	\$681,717	\$2,142,450	\$1,759,287	\$383,163	56	82
LUZ	Pittston	2003	F	C	7	\$231,499	\$1,989,768	\$1,668,272	\$321,496	139	84
LUZ	Pittston	2003	P	C	9	\$430,670	\$2,887,525	\$1,984,784	\$902,741	210	69
LUZ	Wilkes Barre	2007	P1	C	7	\$523,779	\$19,752,295	\$19,446,999	\$305,296	58	98
LUZ	Wilkes Barre	2007	P2	C	74	\$4,239,291	\$12,829,457	\$13,645,433	(\$815,976)	-19	106
LUZ	Wilkes Barre	2007	F1	C	5	\$309,774	\$20,733,485	\$18,557,778	\$2,175,707	702	90
LUZ	Wilkes Barre	2007	F2	C	73	\$4,039,889	\$13,360,403	\$16,299,826	(\$2,939,423)	-73	122
LUZ	Wilkes Barre	2007	N	C	121	\$4,815,167	\$36,402,352	\$31,208,891	\$5,193,461	108	86
LUZ	Wilkes Barre	2005	P2	C	67	\$3,783,304	\$9,996,763	\$11,055,891	(\$1,059,128)	-28	111
LUZ	Wilkes Barre	2005	P1	C	9	\$616,484	\$19,986,048	\$20,089,814	(\$103,766)	-17	101
LUZ	Wilkes Barre	2005	F2	C	73	\$3,711,030	\$10,995,917	\$13,500,620	(\$2,504,703)	-67	123
LUZ	Wilkes Barre	2005	F1	C	5	\$288,935	\$21,477,691	\$19,665,386	\$1,812,305	627	92
LUZ	Wilkes Barre	2005	N	C	124	\$4,817,440	\$33,778,268	\$29,768,705	\$4,009,563	83	88
LUZ	Wilkes Barre	2003	N	C	144	\$5,545,109	\$29,730,829	\$27,573,654	\$2,157,175	39	93
LUZ	Wilkes Barre	2003	P1	C	10	\$605,173	\$20,949,629	\$20,730,093	\$219,536	36	99
LUZ	Wilkes Barre	2003	F2	C	74	\$3,413,092	\$9,912,026	\$10,976,317	(\$1,064,291)	-31	111
LUZ	Wilkes Barre	2003	F1	C	11	\$594,298	\$21,744,856	\$20,387,486	\$1,357,370	228	94

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

<u>Co.</u>	<u>Municipality</u>	<u>Year</u>	<u>Type</u>	<u>Form</u>	<u>Active Members</u>	<u>Payroll</u>	<u>Accrued Liability</u>	<u>Assets</u>	<u>Unfunded Actuarial Accrued Liability</u>	<u>UAL as a % of Pay</u>	<u>Fund Ratio</u>
LUZ	Wilkes Barre	2003	P2	C	70	\$3,583,490	\$9,265,958	\$8,679,484	\$586,474	16	94
LYC	Williamsport	2007	F	C	35	\$1,630,363	\$22,937,741	\$18,329,072	\$4,608,669	283	80
LYC	Williamsport	2007	P	C	49	\$3,211,951	\$27,618,930	\$26,657,363	\$961,567	30	97
LYC	Williamsport	2007	N	C	114	\$3,883,791	\$12,446,543	\$12,290,852	\$155,691	4	99
LYC	Williamsport	2005	P	C	53	\$3,245,757	\$25,205,866	\$23,025,939	\$2,179,927	67	91
LYC	Williamsport	2005	N	C	111	\$3,566,547	\$10,749,126	\$10,441,771	\$307,355	9	97
LYC	Williamsport	2005	F	C	34	\$1,543,291	\$21,127,847	\$15,576,933	\$5,550,914	360	74
LYC	Williamsport	2003	P	C	52	\$3,052,756	\$22,806,903	\$20,397,776	\$2,409,127	79	89
LYC	Williamsport	2003	F	C	35	\$1,557,749	\$19,940,005	\$13,174,201	\$6,765,804	434	66
LYC	Williamsport	2003	N	C	116	\$3,539,914	\$9,716,550	\$9,014,865	\$701,685	20	93
MCK	Bradford	2007	N	C	68	\$2,039,169	\$8,119,924	\$6,251,121	\$1,868,803	92	77
MCK	Bradford	2007	F	C	22	\$1,065,305	\$7,654,583	\$4,851,560	\$2,803,023	263	63
MCK	Bradford	2007	P	C	22	\$997,528	\$5,493,831	\$3,886,610	\$1,607,221	161	71
MCK	Bradford	2005	P	C	21	\$944,731	\$5,203,223	\$3,824,578	\$1,378,645	146	74
MCK	Bradford	2005	N	C	67	\$1,947,659	\$7,212,707	\$6,179,157	\$1,033,550	53	86
MCK	Bradford	2005	F	C	22	\$976,875	\$6,496,354	\$4,466,829	\$2,029,525	208	69
MCK	Bradford	2003	P	C	21	\$827,746	\$4,843,429	\$3,777,528	\$1,065,901	129	78
MCK	Bradford	2003	F	C	21	\$860,417	\$6,232,989	\$4,189,800	\$2,043,189	237	67
MCK	Bradford	2003	N	C	65	\$1,715,291	\$6,464,004	\$5,852,326	\$611,678	36	91
MER	Farrell	2007	P	C	0	\$0	\$1,015,319	\$885,619	\$129,700		87
MER	Farrell	2007	F	C	2	\$86,342	\$2,030,366	\$1,462,646	\$567,720	658	72
MER	Farrell	2007	N	C	18	\$631,480	\$2,505,906	\$2,291,429	\$214,477	34	91
MER	Farrell	2005	P	C	0	\$0	\$1,068,696	\$975,086	\$93,610		91
MER	Farrell	2005	N	C	16	\$592,195	\$2,143,053	\$1,999,898	\$143,155	24	93
MER	Farrell	2005	F	C	2	\$74,449	\$2,046,397	\$1,548,529	\$497,868	669	76
MER	Farrell	2003	N	C	15	\$509,642	\$1,921,214	\$1,889,076	\$32,138	6	98
MER	Farrell	2003	F	C	1	\$39,453	\$2,236,924	\$1,868,533	\$368,391	934	84
MER	Farrell	2003	P	C	0	\$0	\$1,128,085	\$1,141,931	(\$13,846)		101
MER	Hermitage	2007	N	C	71	\$3,155,864	\$10,319,592	\$10,032,750	\$286,842	9	97
MER	Hermitage	2007	P	C	28	\$1,611,599	\$9,675,420	\$10,428,667	(\$753,247)	-47	108
MER	Hermitage	2005	N	C	71	\$3,055,834	\$9,235,848	\$8,989,247	\$246,601	8	97
MER	Hermitage	2005	P	C	28	\$1,577,936	\$8,871,999	\$9,526,541	(\$654,542)	-41	107
MER	Hermitage	2003	N	C	68	\$2,585,884	\$7,158,548	\$7,651,928	(\$493,380)	-19	107
MER	Hermitage	2003	P	C	28	\$1,437,126	\$7,921,030	\$8,808,940	(\$887,910)	-62	111
MER	Sharon	2007	P	C	28	\$1,459,418	\$10,008,088	\$9,074,131	\$933,957	64	91
MER	Sharon	2007	N	C	61	\$2,055,476	\$8,727,659	\$7,960,836	\$766,823	37	91
MER	Sharon	2007	F	C	19	\$791,032	\$7,942,235	\$6,356,222	\$1,586,013	200	80
MER	Sharon	2005	P	C	29	\$1,439,890	\$10,010,869	\$9,203,114	\$807,755	56	92
MER	Sharon	2005	F	C	19	\$803,012	\$7,884,776	\$6,343,303	\$1,541,473	192	80
MER	Sharon	2005	N	C	64	\$2,009,021	\$7,689,804	\$7,804,839	(\$115,035)	-6	101
MER	Sharon	2003	N	C	64	\$1,903,359	\$6,538,618	\$7,511,088	(\$972,470)	-51	115

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Payroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
MER	Sharon	2003	P	C	30	\$1,394,375	\$9,371,614	\$9,801,087	(\$429,473)	-31	105
MER	Sharon	2003	F	C	19	\$718,984	\$7,610,882	\$6,738,544	\$872,338	121	89
NHP	Bethlehem	2007	P	C	142	\$8,603,708	\$67,122,710	\$64,234,097	\$2,888,613	34	96
NHP	Bethlehem	2007	F	C	111	\$5,994,014	\$49,968,614	\$48,461,160	\$1,507,454	25	97
NHP	Bethlehem	2007	N2	C	435	\$20,225,393	\$85,564,246	\$64,897,662	\$20,666,584	102	76
NHP	Bethlehem	2007	N1	C	6	\$321,240	\$10,177,845	\$9,001,028	\$1,176,817	366	88
NHP	Bethlehem	2005	P	C	142	\$7,772,407	\$61,741,150	\$57,998,923	\$3,742,227	48	94
NHP	Bethlehem	2005	N2	C	414	\$18,337,468	\$77,295,312	\$59,109,720	\$18,185,592	99	76
NHP	Bethlehem	2005	N1	C	8	\$418,165	\$10,515,593	\$9,454,457	\$1,061,136	254	90
NHP	Bethlehem	2005	F	C	106	\$5,494,593	\$44,704,037	\$43,034,163	\$1,669,874	30	96
NHP	Bethlehem	2003	N1	C	16	\$767,772	\$10,717,470	\$3,162,710	\$7,554,760	984	30
NHP	Bethlehem	2003	P	C	142	\$7,039,244	\$53,991,535	\$39,364,261	\$14,627,274	208	73
NHP	Bethlehem	2003	F	C	112	\$5,172,790	\$39,094,276	\$26,646,590	\$12,447,686	241	68
NHP	Bethlehem	2003	N2	C	396	\$16,268,837	\$56,309,440	\$53,028,360	\$3,281,080	20	94
NHP	Easton	2007	N1	C	10	\$420,982	\$11,683,507	\$11,643,036	\$40,471	10	100
NHP	Easton	2007	P	C	52	\$3,231,885	\$22,814,818	\$21,007,068	\$1,807,750	56	92
NHP	Easton	2007	F	C	39	\$2,500,399	\$17,240,727	\$17,060,714	\$180,013	7	99
NHP	Easton	2007	N2	C	107	\$4,512,626	\$11,475,597	\$11,507,246	(\$31,649)	-1	100
NHP	Easton	2005	P	C	62	\$2,932,571	\$18,630,752	\$13,935,821	\$4,694,931	160	75
NHP	Easton	2005	N2	C	118	\$4,731,205	\$9,878,151	\$9,954,307	(\$76,156)	-2	101
NHP	Easton	2005	F	C	44	\$1,823,165	\$15,171,211	\$12,721,876	\$2,449,335	134	84
NHP	Easton	2005	N1	C	16	\$660,067	\$12,248,453	\$10,281,495	\$1,966,958	298	84
NHP	Easton	2003	N2	C	113	\$4,124,702	\$8,090,645	\$8,212,390	(\$121,745)	-3	102
NHP	Easton	2003	F2	C	34	\$1,760,540	\$3,615,633	\$4,003,816	(\$388,183)	-22	111
NHP	Easton	2003	P	C	63	\$2,852,495	\$17,131,358	\$13,755,910	\$3,375,448	118	80
NHP	Easton	2003	F1	C	10	\$525,124	\$11,151,425	\$9,607,718	\$1,543,707	294	86
NHP	Easton	2003	N1	C	23	\$886,858	\$12,229,602	\$11,855,522	\$374,080	42	97
NMB	Shamokin	2007	P	C	13	\$642,372	\$6,175,523	\$6,264,587	(\$89,064)	-14	101
NMB	Shamokin	2007	N	C	6	\$184,461	\$601,068	\$846,914	(\$245,846)	-133	141
NMB	Shamokin	2005	P	C	12	\$576,500	\$6,007,300	\$4,846,472	\$1,160,828	201	81
NMB	Shamokin	2005	N	C	7	\$193,704	\$658,586	\$865,551	(\$206,965)	-107	131
NMB	Shamokin	2003	P	C	13	\$554,755	\$5,428,596	\$4,736,653	\$691,943	125	87
NMB	Shamokin	2003	N	C	8	\$210,874	\$660,484	\$909,316	(\$248,832)	-118	138
NMB	Sunbury	2007	N	C	21	\$616,193	\$2,250,335	\$1,684,545	\$565,790	92	75
NMB	Sunbury	2007	P	C	12	\$646,106	\$8,113,183	\$6,741,629	\$1,371,554	212	83
NMB	Sunbury	2005	N	C	24	\$654,912	\$2,055,318	\$1,405,441	\$649,877	99	68
NMB	Sunbury	2005	P	C	14	\$579,762	\$7,443,047	\$6,092,907	\$1,350,140	233	82
NMB	Sunbury	2003	N	C	26	\$621,020	\$1,811,840	\$1,140,752	\$671,088	108	63
NMB	Sunbury	2003	P	C	13	\$482,511	\$7,087,488	\$5,064,892	\$2,022,596	419	71
SCH	Pottsville	2007	P	C	27	\$1,434,159	\$9,964,270	\$8,440,320	\$1,523,950	106	85
SCH	Pottsville	2007	N	C	36	\$1,250,255	\$2,308,001	\$2,720,227	(\$412,226)	-33	118

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Pavroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
SCH	Pottsville	2005	P	C	28	\$1,383,658	\$9,236,881	\$7,650,847	\$1,586,034	115	83
SCH	Pottsville	2005	N	C	35	\$1,175,249	\$2,142,851	\$2,276,803	(\$133,952)	-11	106
SCH	Pottsville	2003	N	C	34	\$1,050,127	\$1,801,864	\$1,629,754	\$172,110	16	90
SCH	Pottsville	2003	P	C	32	\$1,481,651	\$8,264,044	\$6,021,246	\$2,242,798	151	73
VEN	Franklin	2007	N	C	46	\$1,535,615	\$4,803,418	\$5,513,833	(\$710,415)	-46	115
VEN	Franklin	2007	P	C	18	\$814,968	\$5,666,477	\$6,619,991	(\$953,514)	-117	117
VEN	Franklin	2007	F	C	7	\$331,689	\$3,386,987	\$3,477,594	(\$90,607)	-27	103
VEN	Franklin	2005	P	C	18	\$757,433	\$4,837,152	\$5,962,835	(\$1,125,683)	-149	123
VEN	Franklin	2005	N	C	46	\$1,450,372	\$4,279,626	\$4,700,167	(\$420,541)	-29	110
VEN	Franklin	2005	F	C	7	\$308,547	\$3,280,623	\$3,294,347	(\$13,724)	-4	100
VEN	Franklin	2003	N	C	47	\$1,412,382	\$3,709,817	\$3,702,307	\$7,510	1	100
VEN	Franklin	2003	F	C	7	\$285,435	\$3,086,359	\$2,898,253	\$188,106	66	94
VEN	Franklin	2003	P	C	18	\$690,467	\$4,319,922	\$5,212,285	(\$892,363)	-129	121
VEN	Oil City	2007	N	C	60	\$1,877,712	\$9,051,907	\$10,850,017	(\$1,798,110)	-96	120
VEN	Oil City	2007	P	C	18	\$770,536	\$7,292,922	\$7,469,103	(\$176,181)	-23	102
VEN	Oil City	2007	F	C	16	\$703,692	\$5,459,482	\$4,717,551	\$741,931	105	86
VEN	Oil City	2005	P	C	17	\$736,295	\$6,812,491	\$6,898,725	(\$86,234)	-12	101
VEN	Oil City	2005	F	C	14	\$585,217	\$5,220,112	\$4,453,656	\$766,456	131	85
VEN	Oil City	2005	N	C	59	\$1,834,391	\$8,516,902	\$9,427,316	(\$910,414)	-50	111
VEN	Oil City	2003	P	C	17	\$674,398	\$6,720,982	\$7,083,928	(\$362,946)	-54	105
VEN	Oil City	2003	F	C	15	\$611,357	\$5,146,253	\$4,621,068	\$525,185	86	90
VEN	Oil City	2003	N	C	60	\$1,763,964	\$7,723,696	\$9,117,870	(\$1,394,174)	-79	118
WAR	Warren	2007	P	C	11	\$491,614	\$5,749,836	\$7,297,265	(\$1,547,429)	-315	127
WAR	Warren	2007	F	C	17	\$682,214	\$1,261,852	\$1,000,463	\$261,389	38	79
WAR	Warren	2007	N	C	28	\$973,143	\$3,190,995	\$3,217,048	(\$26,053)	-3	101
WAR	Warren	2005	F	C	14	\$525,726	\$992,766	\$788,275	\$204,491	39	79
WAR	Warren	2005	N	C	32	\$1,003,464	\$2,760,669	\$2,754,988	\$5,681	1	100
WAR	Warren	2005	P	C	15	\$649,527	\$5,372,246	\$6,844,183	(\$1,471,937)	-227	127
WAR	Warren	2003	F	C	13	\$512,475	\$1,066,776	\$885,122	\$181,654	35	83
WAR	Warren	2003	N	C	31	\$921,164	\$2,332,977	\$2,358,445	(\$25,468)	-3	101
WAR	Warren	2003	P	C	12	\$533,512	\$5,303,195	\$6,266,848	(\$963,653)	-181	118
WAS	Monongahela	2007	P	C	8	\$493,761	\$2,340,118	\$2,568,963	(\$228,845)	-46	110
WAS	Monongahela	2005	P	C	9	\$527,774	\$2,209,032	\$2,245,214	(\$36,182)	-7	102
WAS	Monongahela	2003	P	C	10	\$561,882	\$2,170,638	\$1,925,303	\$245,335	44	89
WAS	Washington	2007	F	C	19	\$986,185	\$10,906,947	\$8,424,205	\$2,482,742	252	77
WAS	Washington	2007	N	C	38	\$1,025,252	\$3,880,102	\$4,520,168	(\$640,066)	-62	116
WAS	Washington	2007	P	C	29	\$1,479,398	\$11,581,107	\$9,772,555	\$1,808,552	122	84
WAS	Washington	2005	F	C	22	\$1,033,912	\$8,786,724	\$7,973,543	\$813,181	79	91
WAS	Washington	2005	N	C	36	\$876,467	\$3,579,582	\$4,048,459	(\$468,877)	-53	113
WAS	Washington	2005	P	C	28	\$1,286,358	\$10,876,151	\$9,218,069	\$1,658,082	129	85
WAS	Washington	2003	F	C	22	\$981,038	\$8,128,734	\$8,208,240	(\$79,506)	-8	101

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Payroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
WAS	Washington	2003	N	C	41	\$915,242	\$3,514,958	\$4,034,829	(\$519,871)	-57	115
WAS	Washington	2003	P	C	27	\$1,150,198	\$9,731,793	\$9,586,026	\$145,767	13	99
WES	Arnold	2007	N	C	20	\$606,834	\$2,135,080	\$1,864,613	\$270,467	45	87
WES	Arnold	2007	P	C	11	\$677,674	\$3,683,896	\$2,129,779	\$1,554,117	229	58
WES	Arnold	2005	P	C	10	\$611,213	\$3,236,107	\$1,971,900	\$1,264,207	207	61
WES	Arnold	2005	N	C	22	\$597,846	\$2,097,800	\$1,715,800	\$382,000	64	82
WES	Arnold	2003	N	C	23	\$593,051	\$1,897,528	\$1,443,401	\$454,127	77	76
WES	Arnold	2003	P	C	10	\$577,257	\$3,209,746	\$1,791,550	\$1,418,196	246	56
WES	Greensburg	2007	N	C	57	\$2,108,666	\$7,594,186	\$8,461,345	(\$867,159)	-41	111
WES	Greensburg	2007	P	C	27	\$1,894,442	\$14,245,985	\$12,382,229	\$1,863,756	98	87
WES	Greensburg	2005	N	C	54	\$1,902,280	\$6,922,057	\$7,970,367	(\$1,048,310)	-55	115
WES	Greensburg	2005	P	C	27	\$1,761,985	\$13,162,295	\$10,577,825	\$2,584,470	147	80
WES	Greensburg	2003	N	C	56	\$1,835,932	\$6,183,099	\$7,389,655	(\$1,206,556)	-66	120
WES	Greensburg	2003	P	C	27	\$1,639,764	\$11,928,948	\$10,172,538	\$1,756,410	107	85
WES	Jeannette	2007	N	C	25	\$834,758	\$2,752,781	\$1,992,115	\$760,666	91	72
WES	Jeannette	2007	P	C	14	\$893,985	\$7,709,913	\$6,332,222	\$1,377,691	154	82
WES	Jeannette	2007	F	C	3	\$150,393	\$938,845	\$774,173	\$164,672	109	82
WES	Jeannette	2005	P	C	14	\$861,259	\$7,341,592	\$6,253,354	\$1,088,238	126	85
WES	Jeannette	2005	N	C	28	\$886,696	\$2,696,911	\$1,727,434	\$969,477	109	64
WES	Jeannette	2005	F	C	4	\$178,089	\$773,224	\$756,314	\$16,910	9	98
WES	Jeannette	2003	P	C	17	\$1,006,360	\$6,838,079	\$6,473,445	\$364,634	36	95
WES	Jeannette	2003	F	C	3	\$181,887	\$820,610	\$802,151	\$18,459	10	98
WES	Jeannette	2003	N	C	29	\$883,697	\$2,093,204	\$1,067,748	\$1,025,456	116	51
WES	Latrobe	2007	N	C	22	\$856,452	\$3,680,470	\$4,320,356	(\$639,886)	-75	117
WES	Latrobe	2007	P	C	13	\$781,203	\$3,529,657	\$2,951,998	\$577,659	74	84
WES	Latrobe	2005	N	C	23	\$871,751	\$3,350,083	\$3,975,422	(\$625,339)	-72	119
WES	Latrobe	2005	P	C	13	\$696,137	\$3,108,782	\$2,855,405	\$253,377	36	92
WES	Latrobe	2003	N	C	23	\$815,122	\$2,956,720	\$3,650,796	(\$694,076)	-85	123
-WES	Latrobe	2003	P	C	13	\$641,584	\$2,950,485	\$2,809,195	\$141,290	22	95
WES	Lower Burrell	2007	N	C	31	\$1,056,481	\$4,830,050	\$5,018,224	(\$188,174)	-18	104
WES	Lower Burrell	2007	P	C	16	\$1,090,831	\$7,160,378	\$4,901,062	\$2,259,316	207	68
WES	Lower Burrell	2005	P	C	16	\$1,083,763	\$6,731,040	\$4,403,158	\$2,327,882	215	65
WES	Lower Burrell	2005	N	C	32	\$1,030,623	\$4,393,325	\$4,264,343	\$128,982	13	97
WES	Lower Burrell	2003	N	C	28	\$920,387	\$3,738,721	\$3,623,478	\$115,243	13	97
WES	Lower Burrell	2003	P	C	16	\$974,134	\$5,950,293	\$4,352,843	\$1,597,450	164	73
WES	Monessen	2007	F	C	0	\$0	\$491,421	\$609,514	(\$118,093)		124
WES	Monessen	2007	P	C	12	\$654,911	\$4,281,003	\$3,055,743	\$1,225,260	187	71
WES	Monessen	2005	F	C	0	\$0	\$512,985	\$617,790	(\$104,805)		120
WES	Monessen	2005	P	C	12	\$661,830	\$3,968,856	\$2,462,959	\$1,505,897	228	62
WES	Monessen	2003	F	C	0	\$0	\$670,007	\$696,590	(\$26,583)		104
WES	Monessen	2003	P	C	14	\$692,681	\$3,656,445	\$2,211,410	\$1,445,035	209	60

COMPARISON OF HAZLETON TO OTHER THIRD CLASS CITIES

Co.	Municipality	Year	Type	Form	Active Members	Payroll	Accrued Liability	Assets	Unfunded Actuarial Accrued Liability	UAL as a % of Pay	Fund Ratio
WES	New Kensington	2007	N	C	41	\$1,143,323	\$5,426,886	\$6,198,452	(\$771,566)	-67	114
WES	New Kensington	2007	P	C	23	\$1,706,940	\$10,951,976	\$7,290,145	\$3,661,831	215	67
WES	New Kensington	2007	F	C	0	\$0	\$796,663	\$618,751	\$177,912		78
WES	New Kensington	2005	P	C	23	\$1,560,399	\$9,970,283	\$6,462,625	\$3,507,658	225	65
WES	New Kensington	2005	N	C	43	\$1,125,808	\$5,195,249	\$5,908,689	(\$713,440)	-63	114
WES	New Kensington	2005	F	C	0	\$0	\$827,065	\$682,099	\$144,966		82
WES	New Kensington	2003	P	C	24	\$1,496,057	\$9,261,256	\$5,709,552	\$3,551,704	237	62
WES	New Kensington	2003	F	C	0	\$0	\$855,597	\$726,100	\$129,497		85
WES	New Kensington	2003	N	C	39	\$1,072,885	\$4,744,959	\$5,589,182	(\$844,223)	-79	118
YOR	York	2007	P	C	95	\$5,324,403	\$64,763,758	\$36,900,720	\$27,863,038	523	57
YOR	York	2007	F	C	68	\$3,634,509	\$40,781,209	\$24,114,327	\$16,666,882	459	59
YOR	York	2007	N	C	174	\$6,238,323	\$19,688,657	\$21,302,613	(\$1,613,956)	-26	108
YOR	York	2005	F	C	70	\$3,496,489	\$38,117,710	\$22,436,006	\$15,681,704	448	59
YOR	York	2005	N	C	185	\$6,386,560	\$17,848,189	\$19,138,231	(\$1,290,042)	-20	107
YOR	York	2005	P	C	95	\$5,143,232	\$60,516,086	\$33,350,980	\$27,165,106	528	55
YOR	York	2003	F	C	74	\$3,398,215	\$34,759,338	\$22,160,652	\$12,598,686	371	64
YOR	York	2003	N	C	189	\$6,186,006	\$15,879,934	\$17,583,625	(\$1,703,691)	-28	111
YOR	York	2003	P	C	105	\$5,304,211	\$55,445,972	\$32,332,762	\$23,113,210	436	58

Defined contribution plans were excluded from this comparison. They are:

CRA	Titusville	N	A
LAC	Carbondale	N	A
LAN	Lancaster	N2	A
WAS	Monongahela	N	A

KEY

Type - P = Police, F= Fire, N = Nonuniformed

Form - A = Defined Contribution, C = Defined Benefit