

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**ASHBURNHAM - 010**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	58,083	7,121
Average Age	47.4	47.0
Average Service	11.3	9.6
Valuation Salary	3,686,780	\$352,756,822
Average Salary	\$62,488	\$49,538
<i>Retired Members and Beneficiaries</i>	34,000	3,838
Average Age	72.1	73.0
Total Annual Pension	\$1,193,611	\$91,096,821
Average Annual Pension	\$35,106	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	2,000	38
Average Age	74.6	61.4
Total Annual Pension	\$58,560	\$731,817
Average Annual Pension	\$29,280	\$19,258
<i>Inactive Members</i>	16,000	2,714
Annuity Savings Fund	\$570,225	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$779,155	\$54,862,658
b. Administrative Expenses	17,506	1,328,607
c. Expected Employee Contributions	404,333	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$392,328	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$11,019,838	\$833,725,681
b. Retired Members and Beneficiaries	12,508,087	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	557,670	9,034,225
e. Inactive Members	570,225	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$24,655,820	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$24,655,820	\$1,900,571,222
h. Actuarial Value of Assets	12,436,174	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$12,219,646	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$425,345	\$28,406,663
b. Payment on UAL	791,359	60,479,123
c. Payment on 2002 ERI	37,677	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,254,381	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$1,232,811**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**ASHBURNHAM-WESTMINSTER REGIONAL - 020**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	141,509	7,121
Average Age	47.1	47.0
Average Service	7.6	9.6
Valuation Salary	4,212,845	\$352,756,822
Average Salary	\$29,460	\$49,538
<i>Retired Members and Beneficiaries</i>	56,000	3,838
Average Age	73.9	73.0
Total Annual Pension	\$914,923	\$91,096,821
Average Annual Pension	\$16,338	\$23,735
<i>Disabled Members - Accidental</i>	2,000	236
Average Age	68.9	64.6
Total Annual Pension	\$68,458	\$9,327,359
Average Annual Pension	\$34,229	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	82,000	2,714
Annuity Savings Fund	\$563,702	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$781,602	\$54,862,658
b. Administrative Expenses	17,561	1,328,607
c. Expected Employee Contributions	455,933	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$343,230	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$8,729,642	\$833,725,681
b. Retired Members and Beneficiaries	9,200,021	922,337,478
c. Disabled Members - Accidental	768,292	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	563,702	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$19,261,657	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$19,261,657	\$1,900,571,222
h. Actuarial Value of Assets	9,715,407	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$9,546,250	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$372,116	\$28,406,663
b. Payment on UAL	618,227	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$990,343	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$973,314</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**ATHOL - 025**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	106.680	7,121
Average Age	45.1	47.0
Average Service	12.1	9.6
Valuation Salary	6,272,259	\$352,756,822
Average Salary	\$57,021	\$49,538
<i>Retired Members and Beneficiaries</i>	80.000	3,838
Average Age	73.6	73.0
Total Annual Pension	\$2,357,273	\$91,096,821
Average Annual Pension	\$29,466	\$23,735
<i>Disabled Members - Accidental</i>	15.000	236
Average Age	63.3	64.6
Total Annual Pension	\$575,375	\$9,327,359
Average Annual Pension	\$38,358	\$39,523
<i>Disabled Members - Ordinary</i>	2.000	38
Average Age	61.5	61.4
Total Annual Pension	\$31,531	\$731,817
Average Annual Pension	\$15,766	\$19,258
<i>Inactive Members</i>	19.000	2,714
Annuity Savings Fund	\$363,703	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$1,156,476	\$54,862,658
b. Administrative Expenses	25,984	1,328,607
c. Expected Employee Contributions	659,918	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$522,542	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$18,423,087	\$833,725,681
b. Retired Members and Beneficiaries	23,359,942	922,337,478
c. Disabled Members - Accidental	6,978,381	109,209,231
d. Disabled Members - Ordinary	417,888	9,034,225
e. Inactive Members	363,703	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$49,543,001	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$49,543,001	\$1,900,571,222
h. Actuarial Value of Assets	24,989,044	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$24,553,957	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$566,518	\$28,406,663
b. Payment on UAL	1,590,145	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,156,663	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$2,119,578</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**ATHOL HOUSING AUTHORITY - 026**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	5,000	7,121
Average Age	51.0	47.0
Average Service	11.3	9.6
Valuation Salary	279,213	\$352,756,822
Average Salary	\$55,843	\$49,538
<i>Retired Members and Beneficiaries</i>	4,000	3,838
Average Age	83.0	73.0
Total Annual Pension	\$43,807	\$91,096,821
Average Annual Pension	\$10,952	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$47,799	\$54,862,658
b. Administrative Expenses	1,074	1,328,607
c. Expected Employee Contributions	29,539	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$19,334	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$920,345	\$833,725,681
b. Retired Members and Beneficiaries	340,866	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,261,211	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,261,211	\$1,900,571,222
h. Actuarial Value of Assets	636,143	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$625,068	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$20,961	\$28,406,663
b. Payment on UAL	40,480	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$61,441	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$60,384</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**ATHOL-ROYALSTON REGIONAL SCHOOL DISTRICT - 027**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	110.166	7,121
Average Age	47.3	47.0
Average Service	8.1	9.6
Valuation Salary	2,751,691	\$352,756,822
Average Salary	\$24,138	\$49,538
<i>Retired Members and Beneficiaries</i>	71.000	3,838
Average Age	73.9	73.0
Total Annual Pension	\$1,018,896	\$91,096,821
Average Annual Pension	\$14,351	\$23,735
<i>Disabled Members - Accidental</i>	4.000	236
Average Age	71.4	64.6
Total Annual Pension	\$82,568	\$9,327,359
Average Annual Pension	\$20,642	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	33.000	2,714
Annuity Savings Fund	\$262,087	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$516,859	\$54,862,658
b. Administrative Expenses	11,613	1,328,607
c. Expected Employee Contributions	298,866	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$229,606	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$6,768,326	\$833,725,681
b. Retired Members and Beneficiaries	10,308,070	922,337,478
c. Disabled Members - Accidental	880,358	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	262,087	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$18,218,841	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$18,218,841	\$1,900,571,222
h. Actuarial Value of Assets	9,189,420	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$9,029,421	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$248,929	\$28,406,663
b. Payment on UAL	584,757	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$833,686	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$819,350**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**AUBURN - 030**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	339.199	7,121
Average Age	45.1	47.0
Average Service	10.0	9.6
Valuation Salary	15,955,682	\$352,756,822
Average Salary	\$45,588	\$49,538
<i>Retired Members and Beneficiaries</i>	170.000	3,838
Average Age	71.3	73.0
Total Annual Pension	\$3,866,880	\$91,096,821
Average Annual Pension	\$22,746	\$23,735
<i>Disabled Members - Accidental</i>	16.000	236
Average Age	60.6	64.6
Total Annual Pension	\$731,848	\$9,327,359
Average Annual Pension	\$45,741	\$39,523
<i>Disabled Members - Ordinary</i>	1.000	38
Average Age	46.4	61.4
Total Annual Pension	\$19,642	\$731,817
Average Annual Pension	\$19,642	\$19,258
<i>Inactive Members</i>	129.000	2,714
Annuity Savings Fund	\$888,709	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$3,044,561	\$54,862,658
b. Administrative Expenses	68,405	1,328,607
c. Expected Employee Contributions	1,734,636	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$1,378,330	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$45,841,661	\$833,725,681
b. Retired Members and Beneficiaries	40,149,543	922,337,478
c. Disabled Members - Accidental	9,104,539	109,209,231
d. Disabled Members - Ordinary	326,024	9,034,225
e. Inactive Members	888,709	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$96,310,476	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$96,310,476	\$1,900,571,222
h. Actuarial Value of Assets	48,578,138	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$47,732,338	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$1,494,326	\$28,406,663
b. Payment on UAL	3,091,205	60,479,123
c. Payment on 2002 ERI	207,536	1,746,741
d. Payment on 2003 ERI	32,199	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$4,825,266	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$4,742,293**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**AUBURN HOUSING AUTHORITY - 040**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	4,000	7,121
Average Age	61.6	47.0
Average Service	16.1	9.6
Valuation Salary	277,532	\$352,756,822
Average Salary	\$69,383	\$49,538
<i>Retired Members and Beneficiaries</i>	4,000	3,838
Average Age	75.5	73.0
Total Annual Pension	\$74,359	\$91,096,821
Average Annual Pension	\$18,590	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	1,000	2,714
Annuity Savings Fund	\$15,421	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$54,444	\$54,862,658
b. Administrative Expenses	1,223	1,328,607
c. Expected Employee Contributions	28,522	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$27,145	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$1,146,052	\$833,725,681
b. Retired Members and Beneficiaries	591,357	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	15,421	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,752,830	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$1,752,830	\$1,900,571,222
h. Actuarial Value of Assets	884,112	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$868,718	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$29,429	\$28,406,663
b. Payment on UAL	56,259	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$85,688	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$84,215**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**AUBURN WATER DISTRICT - 050**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	7.000	7,121
Average Age	56.4	47.0
Average Service	22.1	9.6
Valuation Salary	474,611	\$352,756,822
Average Salary	\$67,802	\$49,538
<i>Retired Members and Beneficiaries</i>	5.000	3,838
Average Age	75.4	73.0
Total Annual Pension	\$173,405	\$91,096,821
Average Annual Pension	\$34,681	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$55,100	\$54,862,658
b. Administrative Expenses	1,238	1,328,607
c. Expected Employee Contributions	44,010	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$12,328	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$2,146,356	\$833,725,681
b. Retired Members and Beneficiaries	1,677,050	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$3,823,406	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$3,823,406	\$1,900,571,222
h. Actuarial Value of Assets	1,928,491	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$1,894,915	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$13,366	\$28,406,663
b. Payment on UAL	122,717	60,479,123
c. Payment on 2002 ERI	6,176	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$142,259	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$139,813</b>	<b>\$89,410,634</b>



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BARRE - 060**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	49,295	7,121
Average Age	44.1	47.0
Average Service	8.7	9.6
Valuation Salary	2,634,139	\$352,756,822
Average Salary	\$45,416	\$49,538
<i>Retired Members and Beneficiaries</i>	15,000	3,838
Average Age	71.6	73.0
Total Annual Pension	\$396,500	\$91,096,821
Average Annual Pension	\$26,433	\$23,735
<i>Disabled Members - Accidental</i>	2,000	236
Average Age	63.6	64.6
Total Annual Pension	\$69,451	\$9,327,359
Average Annual Pension	\$34,726	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	60.8	61.4
Total Annual Pension	\$8,396	\$731,817
Average Annual Pension	\$8,396	\$19,258
<i>Inactive Members</i>	12,000	2,714
Annuity Savings Fund	\$152,866	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$474,198	\$54,862,658
b. Administrative Expenses	10,654	1,328,607
c. Expected Employee Contributions	278,051	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$206,801	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$4,522,943	\$833,725,681
b. Retired Members and Beneficiaries	4,072,516	922,337,478
c. Disabled Members - Accidental	825,001	109,209,231
d. Disabled Members - Ordinary	138,835	9,034,225
e. Inactive Members	152,866	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$9,712,161	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$9,712,161	\$1,900,571,222
h. Actuarial Value of Assets	4,898,727	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$4,813,434	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$224,205	\$28,406,663
b. Payment on UAL	311,724	60,479,123
c. Payment on 2002 ERI	6,796	1,746,741
d. Payment on 2003 ERI	2,718	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$545,443	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$536,064</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BARRE HOUSING AUTHORITY - 070**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	1,000	7,121
Average Age	59.9	47.0
Average Service	17.7	9.6
Valuation Salary	63,121	\$352,756,822
Average Salary	\$31,561	\$49,538
<i>Retired Members and Beneficiaries</i>	2,000	3,838
Average Age	75.5	73.0
Total Annual Pension	\$46,122	\$91,096,821
Average Annual Pension	\$23,061	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$7,184	\$54,862,658
b. Administrative Expenses	161	1,328,607
c. Expected Employee Contributions	5,980	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$1,365	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$360,825	\$833,725,681
b. Retired Members and Beneficiaries	529,369	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$890,194	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$890,194	\$1,900,571,222
h. Actuarial Value of Assets	449,006	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$441,188	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$1,479	\$28,406,663
b. Payment on UAL	28,572	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$30,051	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$29,534</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BERLIN - 080**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	39,976	7,121
Average Age	48.9	47.0
Average Service	12.6	9.6
Valuation Salary	2,116,778	\$352,756,822
Average Salary	\$49,227	\$49,538
<i>Retired Members and Beneficiaries</i>	23,000	3,838
Average Age	75.2	73.0
Total Annual Pension	\$632,637	\$91,096,821
Average Annual Pension	\$27,506	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	62.8	64.6
Total Annual Pension	\$29,587	\$9,327,359
Average Annual Pension	\$29,587	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	17,000	2,714
Annuity Savings Fund	\$247,261	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$416,378	\$54,862,658
b. Administrative Expenses	9,355	1,328,607
c. Expected Employee Contributions	219,029	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$206,704	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$7,440,018	\$833,725,681
b. Retired Members and Beneficiaries	6,048,295	922,337,478
c. Disabled Members - Accidental	344,066	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	247,261	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$14,079,640	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$14,079,640	\$1,900,571,222
h. Actuarial Value of Assets	7,101,643	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$6,977,997	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$224,101	\$28,406,663
b. Payment on UAL	451,904	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$676,005	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$664,381</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BERLIN-BOYLSTON REGIONAL - 090**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	62,997	7,121
Average Age	47.1	47.0
Average Service	5.3	9.6
Valuation Salary	1,923,334	\$352,756,822
Average Salary	\$30,529	\$49,538
<i>Retired Members and Beneficiaries</i>	17,000	3,838
Average Age	70.7	73.0
Total Annual Pension	\$289,224	\$91,096,821
Average Annual Pension	\$17,013	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	13,000	2,714
Annuity Savings Fund	\$107,207	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$394,161	\$54,862,658
b. Administrative Expenses	8,856	1,328,607
c. Expected Employee Contributions	207,153	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$195,864	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$2,744,521	\$833,725,681
b. Retired Members and Beneficiaries	3,318,475	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	107,207	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$6,170,203	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$6,170,203	\$1,900,571,222
h. Actuarial Value of Assets	3,112,194	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$3,058,009	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$212,347	\$28,406,663
b. Payment on UAL	198,040	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$410,387	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$403,330**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BLACKSTONE - 100**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	69,926	7,121
Average Age	42.5	47.0
Average Service	11.4	9.6
Valuation Salary	4,162,321	\$352,756,822
Average Salary	\$59,462	\$49,538
<i>Retired Members and Beneficiaries</i>	37,000	3,838
Average Age	71.9	73.0
Total Annual Pension	\$1,080,490	\$91,096,821
Average Annual Pension	\$29,202	\$23,735
<i>Disabled Members - Accidental</i>	4,000	236
Average Age	64.5	64.6
Total Annual Pension	\$179,757	\$9,327,359
Average Annual Pension	\$44,939	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	12,000	2,714
Annuity Savings Fund	\$241,951	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$776,811	\$54,862,658
b. Administrative Expenses	17,453	1,328,607
c. Expected Employee Contributions	441,073	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$353,191	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$11,679,827	\$833,725,681
b. Retired Members and Beneficiaries	11,537,938	922,337,478
c. Disabled Members - Accidental	2,210,405	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	241,951	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$25,670,121	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$25,670,121	\$1,900,571,222
h. Actuarial Value of Assets	12,947,778	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$12,722,343	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$382,916	\$28,406,663
b. Payment on UAL	823,915	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,206,831	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$1,186,079**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BLACKSTONE HOUSING AUTHORITY - 105**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	-	7,121
Average Age	-	47.0
Average Service	-	9.6
Valuation Salary	-	\$352,756,822
Average Salary	\$0	\$49,538
<i>Retired Members and Beneficiaries</i>	2,000	3,838
Average Age	61.3	73.0
Total Annual Pension	\$40,008	\$91,096,821
Average Annual Pension	\$20,004	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$0	\$54,862,658
b. Administrative Expenses	0	1,328,607
c. Expected Employee Contributions	0	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$0	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$0	\$833,725,681
b. Retired Members and Beneficiaries	521,865	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$521,865	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$521,865	\$1,900,571,222
h. Actuarial Value of Assets	263,224	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$258,641	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$0	\$28,406,663
b. Payment on UAL	16,750	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$16,750	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$16,462</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BLACKSTONE-MILLVILLE REGIONAL - 110**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	86,602	7,121
Average Age	47.3	47.0
Average Service	9.8	9.6
Valuation Salary	2,735,085	\$352,756,822
Average Salary	\$31,081	\$49,538
<i>Retired Members and Beneficiaries</i>	55,000	3,838
Average Age	74.4	73.0
Total Annual Pension	\$816,535	\$91,096,821
Average Annual Pension	\$14,846	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	78.7	64.6
Total Annual Pension	\$37,607	\$9,327,359
Average Annual Pension	\$37,607	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	70.7	61.4
Total Annual Pension	\$22,628	\$731,817
Average Annual Pension	\$22,628	\$19,258
<i>Inactive Members</i>	45,000	2,714
Annuity Savings Fund	\$310,964	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$484,013	\$54,862,658
b. Administrative Expenses	10,875	1,328,607
c. Expected Employee Contributions	302,110	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$192,778	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$7,100,441	\$833,725,681
b. Retired Members and Beneficiaries	8,004,850	922,337,478
c. Disabled Members - Accidental	298,397	109,209,231
d. Disabled Members - Ordinary	291,976	9,034,225
e. Inactive Members	310,964	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$16,006,628	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$16,006,628	\$1,900,571,222
h. Actuarial Value of Assets	8,073,599	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$7,933,029	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$209,002	\$28,406,663
b. Payment on UAL	513,753	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$722,755	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$710,327</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BOLTON - 120**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	41,741	7,121
Average Age	46.4	47.0
Average Service	11.6	9.6
Valuation Salary	2,748,507	\$352,756,822
Average Salary	\$65,441	\$49,538
<i>Retired Members and Beneficiaries</i>	23,000	3,838
Average Age	71.6	73.0
Total Annual Pension	\$719,473	\$91,096,821
Average Annual Pension	\$31,281	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	40.8	64.6
Total Annual Pension	\$59,940	\$9,327,359
Average Annual Pension	\$59,940	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	58.7	61.4
Total Annual Pension	\$41,429	\$731,817
Average Annual Pension	\$41,429	\$19,258
<i>Inactive Members</i>	9,000	2,714
Annuity Savings Fund	\$226,355	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$523,131	\$54,862,658
b. Administrative Expenses	11,754	1,328,607
c. Expected Employee Contributions	292,962	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$241,923	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$7,349,046	\$833,725,681
b. Retired Members and Beneficiaries	7,581,422	922,337,478
c. Disabled Members - Accidental	899,343	109,209,231
d. Disabled Members - Ordinary	554,239	9,034,225
e. Inactive Members	226,355	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$16,610,405	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$16,610,405	\$1,900,571,222
h. Actuarial Value of Assets	8,378,139	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$8,232,266	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$262,283	\$28,406,663
b. Payment on UAL	533,132	60,479,123
c. Payment on 2002 ERI	20,385	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$815,800	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$801,772</b>	<b>\$89,410,634</b>



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BOYLSTON - 130**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	50.400	7,121
Average Age	48.5	47.0
Average Service	11.9	9.6
Valuation Salary	3,153,264	\$352,756,822
Average Salary	\$58,394	\$49,538
<i>Retired Members and Beneficiaries</i>	25.000	3,838
Average Age	80.7	73.0
Total Annual Pension	\$642,636	\$91,096,821
Average Annual Pension	\$25,705	\$23,735
<i>Disabled Members - Accidental</i>	2.000	236
Average Age	65.9	64.6
Total Annual Pension	\$76,215	\$9,327,359
Average Annual Pension	\$38,108	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	14.000	2,714
Annuity Savings Fund	\$43,339	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$651,323	\$54,862,658
b. Administrative Expenses	14,634	1,328,607
c. Expected Employee Contributions	332,127	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$333,830	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$9,802,938	\$833,725,681
b. Retired Members and Beneficiaries	5,566,702	922,337,478
c. Disabled Members - Accidental	891,926	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	43,339	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$16,304,905	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$16,304,905	\$1,900,571,222
h. Actuarial Value of Assets	8,224,048	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$8,080,857	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$361,925	\$28,406,663
b. Payment on UAL	523,326	60,479,123
c. Payment on 2002 ERI	15,443	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$900,694	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$885,206**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BOYLSTON WATER DISTRICT - 135**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	1,000	7,121
Average Age	54.3	47.0
Average Service	16.7	9.6
Valuation Salary	69,839	\$352,756,822
Average Salary	\$69,839	\$49,538
<i>Retired Members and Beneficiaries</i>	2,000	3,838
Average Age	75.0	73.0
Total Annual Pension	\$15,375	\$91,096,821
Average Annual Pension	\$7,688	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$11,862	\$54,862,658
b. Administrative Expenses	267	1,328,607
c. Expected Employee Contributions	7,409	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$4,720	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$260,455	\$833,725,681
b. Retired Members and Beneficiaries	183,433	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$443,888	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$443,888	\$1,900,571,222
h. Actuarial Value of Assets	223,893	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$219,995	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$5,117	\$28,406,663
b. Payment on UAL	14,247	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$19,364	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$19,031</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**BROOKFIELD - 140**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	48,929	7,121
Average Age	46.5	47.0
Average Service	9.7	9.6
Valuation Salary	1,461,330	\$352,756,822
Average Salary	\$29,823	\$49,538
<i>Retired Members and Beneficiaries</i>	16,000	3,838
Average Age	72.1	73.0
Total Annual Pension	\$314,711	\$91,096,821
Average Annual Pension	\$19,669	\$23,735
<i>Disabled Members - Accidental</i>	2,000	236
Average Age	62.6	64.6
Total Annual Pension	\$56,847	\$9,327,359
Average Annual Pension	\$28,424	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	50.9	61.4
Total Annual Pension	\$18,956	\$731,817
Average Annual Pension	\$18,956	\$19,258
<i>Inactive Members</i>	11,000	2,714
Annuity Savings Fund	\$111,046	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$315,111	\$54,862,658
b. Administrative Expenses	7,080	1,328,607
c. Expected Employee Contributions	174,357	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$147,834	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$3,964,970	\$833,725,681
b. Retired Members and Beneficiaries	3,344,607	922,337,478
c. Disabled Members - Accidental	773,129	109,209,231
d. Disabled Members - Ordinary	312,137	9,034,225
e. Inactive Members	111,046	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$8,505,889	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$8,505,889	\$1,900,571,222
h. Actuarial Value of Assets	4,290,293	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$4,215,596	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$160,276	\$28,406,663
b. Payment on UAL	273,007	60,479,123
c. Payment on 2002 ERI	10,295	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$443,578	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$435,950</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**CHARLTON - 150**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	99,464	7,121
Average Age	44.5	47.0
Average Service	10.1	9.6
Valuation Salary	6,671,498	\$352,756,822
Average Salary	\$63,538	\$49,538
<i>Retired Members and Beneficiaries</i>	58,000	3,838
Average Age	70.5	73.0
Total Annual Pension	\$1,854,272	\$91,096,821
Average Annual Pension	\$31,970	\$23,735
<i>Disabled Members - Accidental</i>	11,000	236
Average Age	54.6	64.6
Total Annual Pension	\$492,165	\$9,327,359
Average Annual Pension	\$44,742	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	12,000	2,714
Annuity Savings Fund	\$345,996	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$1,358,271	\$54,862,658
b. Administrative Expenses	30,518	1,328,607
c. Expected Employee Contributions	722,687	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$666,102	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$17,814,765	\$833,725,681
b. Retired Members and Beneficiaries	20,561,574	922,337,478
c. Disabled Members - Accidental	6,504,138	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	345,996	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$45,226,473	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$45,226,473	\$1,900,571,222
h. Actuarial Value of Assets	22,811,826	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$22,414,647	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$722,159	\$28,406,663
b. Payment on UAL	1,451,600	60,479,123
c. Payment on 2002 ERI	52,709	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,226,468	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$2,188,183</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**CHERRY VALLEY-ROCHDALE WATER - 160**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	5,000	7,121
Average Age	35.8	47.0
Average Service	5.8	9.6
Valuation Salary	323,739	\$352,756,822
Average Salary	\$64,748	\$49,538
<i>Retired Members and Beneficiaries</i>	4,000	3,838
Average Age	70.1	73.0
Total Annual Pension	\$159,760	\$91,096,821
Average Annual Pension	\$39,940	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	1,000	2,714
Annuity Savings Fund	\$59,193	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$38,027	\$54,862,658
b. Administrative Expenses	854	1,328,607
c. Expected Employee Contributions	34,343	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$4,538	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$247,260	\$833,725,681
b. Retired Members and Beneficiaries	1,803,914	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	59,193	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$2,110,367	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$2,110,367	\$1,900,571,222
h. Actuarial Value of Assets	1,064,450	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$1,045,917	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$4,920	\$28,406,663
b. Payment on UAL	67,735	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$72,655	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$71,406</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**DOUGLAS - 170**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	162.639	7,121
Average Age	44.0	47.0
Average Service	8.7	9.6
Valuation Salary	6,354,975	\$352,756,822
Average Salary	\$38,054	\$49,538
<i>Retired Members and Beneficiaries</i>	57.000	3,838
Average Age	71.6	73.0
Total Annual Pension	\$1,285,309	\$91,096,821
Average Annual Pension	\$22,549	\$23,735
<i>Disabled Members - Accidental</i>	2.000	236
Average Age	68.3	64.6
Total Annual Pension	\$97,590	\$9,327,359
Average Annual Pension	\$48,795	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	119.000	2,714
Annuity Savings Fund	\$568,841	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$1,196,488	\$54,862,658
b. Administrative Expenses	26,883	1,328,607
c. Expected Employee Contributions	688,576	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$534,795	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$15,977,782	\$833,725,681
b. Retired Members and Beneficiaries	13,218,508	922,337,478
c. Disabled Members - Accidental	1,052,038	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	568,838	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$30,817,166	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$30,817,166	\$1,900,571,222
h. Actuarial Value of Assets	15,543,901	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$15,273,265	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$579,801	\$28,406,663
b. Payment on UAL	989,116	60,479,123
c. Payment on 2002 ERI	14,822	1,746,741
d. Payment on 2003 ERI	14,217	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,597,956	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,570,478</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**DUDLEY - 180**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	62,356	7,121
Average Age	46.4	47.0
Average Service	11.9	9.6
Valuation Salary	3,718,166	\$352,756,822
Average Salary	\$57,203	\$49,538
<i>Retired Members and Beneficiaries</i>	39,000	3,838
Average Age	73.3	73.0
Total Annual Pension	\$1,289,176	\$91,096,821
Average Annual Pension	\$33,056	\$23,735
<i>Disabled Members - Accidental</i>	6,000	236
Average Age	67.9	64.6
Total Annual Pension	\$241,654	\$9,327,359
Average Annual Pension	\$40,276	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	19,000	2,714
Annuity Savings Fund	\$294,452	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$713,816	\$54,862,658
b. Administrative Expenses	16,038	1,328,607
c. Expected Employee Contributions	405,561	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$324,293	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$12,225,267	\$833,725,681
b. Retired Members and Beneficiaries	12,465,547	922,337,478
c. Disabled Members - Accidental	2,791,257	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	271,691	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$27,753,762	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$27,753,762	\$1,900,571,222
h. Actuarial Value of Assets	13,998,748	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$13,755,014	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$351,585	\$28,406,663
b. Payment on UAL	890,792	60,479,123
c. Payment on 2002 ERI	157,505	1,746,741
d. Payment on 2003 ERI	9,409	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,409,291	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,385,058</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**DUDLEY HOUSING AUTHORITY - 190**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	2,000	7,121
Average Age	65.0	47.0
Average Service	12.8	9.6
Valuation Salary	122,964	\$352,756,822
Average Salary	\$61,482	\$49,538
<i>Retired Members and Beneficiaries</i>	1,000	3,838
Average Age	77.7	73.0
Total Annual Pension	\$45,341	\$91,096,821
Average Annual Pension	\$45,341	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$9,483	\$54,862,658
b. Administrative Expenses	213	1,328,607
c. Expected Employee Contributions	6,405	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$3,291	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$301,590	\$833,725,681
b. Retired Members and Beneficiaries	330,116	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$631,706	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$631,706	\$1,900,571,222
h. Actuarial Value of Assets	318,627	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$313,079	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$3,568	\$28,406,663
b. Payment on UAL	20,275	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$23,843	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$23,433</b>	<b>\$89,410,634</b>



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**DUDLEY-CHARLTON REGIONAL - 200**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	161,577	7,121
Average Age	49.2	47.0
Average Service	10.8	9.6
Valuation Salary	5,572,769	\$352,756,822
Average Salary	\$33,370	\$49,538
<i>Retired Members and Beneficiaries</i>	78,000	3,838
Average Age	76.1	73.0
Total Annual Pension	\$1,525,355	\$91,096,821
Average Annual Pension	\$19,556	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	68.9	61.4
Total Annual Pension	\$5,314	\$731,817
Average Annual Pension	\$5,314	\$19,258
<i>Inactive Members</i>	48,000	2,714
Annuity Savings Fund	\$397,086	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$995,920	\$54,862,658
b. Administrative Expenses	22,376	1,328,607
c. Expected Employee Contributions	609,572	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$408,724	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$16,417,466	\$833,725,681
b. Retired Members and Beneficiaries	14,399,023	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	65,569	9,034,225
e. Inactive Members	397,086	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$31,279,144	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$31,279,144	\$1,900,571,222
h. Actuarial Value of Assets	15,776,919	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$15,502,225	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$443,121	\$28,406,663
b. Payment on UAL	1,003,943	60,479,123
c. Payment on 2002 ERI	48,382	1,746,741
d. Payment on 2003 ERI	21,118	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,516,564	\$90,974,996

<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,490,486</b>	<b>\$89,410,634</b>
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**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**EAST BROOKFIELD - 210**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	15,970	7,121
Average Age	54.2	47.0
Average Service	14.8	9.6
Valuation Salary	793,567	\$352,756,822
Average Salary	\$44,087	\$49,538
<i>Retired Members and Beneficiaries</i>	6,000	3,838
Average Age	69.7	73.0
Total Annual Pension	\$181,401	\$91,096,821
Average Annual Pension	\$30,234	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	5,000	2,714
Annuity Savings Fund	\$131,466	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$188,953	\$54,862,658
b. Administrative Expenses	4,245	1,328,607
c. Expected Employee Contributions	86,924	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$106,274	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$2,675,525	\$833,725,681
b. Retired Members and Beneficiaries	1,734,089	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	76,711	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$4,486,325	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$4,486,325	\$1,900,571,222
h. Actuarial Value of Assets	2,262,862	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$2,223,463	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$115,217	\$28,406,663
b. Payment on UAL	143,994	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$259,211	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$254,754</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**GRAFTON - 220**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	325.462	7,121
Average Age	44.6	47.0
Average Service	7.8	9.6
Valuation Salary	11,759,775	\$352,756,822
Average Salary	\$35,528	\$49,538
<i>Retired Members and Beneficiaries</i>	124.000	3,838
Average Age	73.4	73.0
Total Annual Pension	\$2,785,222	\$91,096,821
Average Annual Pension	\$22,461	\$23,735
<i>Disabled Members - Accidental</i>	10.000	236
Average Age	70.3	64.6
Total Annual Pension	\$352,625	\$9,327,359
Average Annual Pension	\$35,263	\$39,523
<i>Disabled Members - Ordinary</i>	1.000	38
Average Age	53.6	61.4
Total Annual Pension	\$8,500	\$731,817
Average Annual Pension	\$8,500	\$19,258
<i>Inactive Members</i>	185.000	2,714
Annuity Savings Fund	\$1,462,057	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$2,033,018	\$54,862,658
b. Administrative Expenses	45,678	1,328,607
c. Expected Employee Contributions	1,251,835	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$826,861	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$26,830,514	\$833,725,681
b. Retired Members and Beneficiaries	27,648,216	922,337,478
c. Disabled Members - Accidental	3,739,544	109,209,231
d. Disabled Members - Ordinary	145,264	9,034,225
e. Inactive Members	1,462,057	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$59,825,595	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$59,825,595	\$1,900,571,222
h. Actuarial Value of Assets	30,175,492	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$29,650,103	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$896,448	\$28,406,663
b. Payment on UAL	1,920,177	60,479,123
c. Payment on 2002 ERI	47,559	1,746,741
d. Payment on 2003 ERI	20,490	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,884,674	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$2,835,071**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**GRAFTON HOUSING AUTHORITY - 230**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	3,000	7,121
Average Age	57.7	47.0
Average Service	21.6	9.6
Valuation Salary	204,409	\$352,756,822
Average Salary	\$68,136	\$49,538
<i>Retired Members and Beneficiaries</i>	3,000	3,838
Average Age	67.0	73.0
Total Annual Pension	\$64,790	\$91,096,821
Average Annual Pension	\$21,597	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$28,163	\$54,862,658
b. Administrative Expenses	633	1,328,607
c. Expected Employee Contributions	20,916	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$7,880	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$915,666	\$833,725,681
b. Retired Members and Beneficiaries	779,993	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,695,659	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$1,695,659	\$1,900,571,222
h. Actuarial Value of Assets	855,275	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$840,384	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$8,543	\$28,406,663
b. Payment on UAL	54,424	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$62,967	\$90,974,996

<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$61,884</b>	<b>\$89,410,634</b>
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**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**HARDWICK - 240**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	19,016	7,121
Average Age	46.1	47.0
Average Service	10.1	9.6
Valuation Salary	1,023,724	\$352,756,822
Average Salary	\$48,749	\$49,538
<i>Retired Members and Beneficiaries</i>	11,000	3,838
Average Age	74.0	73.0
Total Annual Pension	\$263,023	\$91,096,821
Average Annual Pension	\$23,911	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	69.1	64.6
Total Annual Pension	\$34,911	\$9,327,359
Average Annual Pension	\$34,911	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	5,000	2,714
Annuity Savings Fund	\$69,758	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$183,780	\$54,862,658
b. Administrative Expenses	4,129	1,328,607
c. Expected Employee Contributions	102,774	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$85,135	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$2,315,581	\$833,725,681
b. Retired Members and Beneficiaries	2,613,275	922,337,478
c. Disabled Members - Accidental	373,888	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	69,758	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$5,372,502	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$5,372,502	\$1,900,571,222
h. Actuarial Value of Assets	2,709,842	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$2,662,660	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$92,300	\$28,406,663
b. Payment on UAL	172,437	60,479,123
c. Payment on 2002 ERI	15,649	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$280,386	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$275,565</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**HARVARD - 250**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	99.165	7,121
Average Age	49.9	47.0
Average Service	10.2	9.6
Valuation Salary	4,841,712	\$352,756,822
Average Salary	\$48,417	\$49,538
<i>Retired Members and Beneficiaries</i>	65.000	3,838
Average Age	73.2	73.0
Total Annual Pension	\$1,469,678	\$91,096,821
Average Annual Pension	\$22,610	\$23,735
<i>Disabled Members - Accidental</i>	2.000	236
Average Age	72.5	64.6
Total Annual Pension	\$97,116	\$9,327,359
Average Annual Pension	\$48,558	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	31.000	2,714
Annuity Savings Fund	\$342,843	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$881,326	\$54,862,658
b. Administrative Expenses	19,802	1,328,607
c. Expected Employee Contributions	504,886	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$396,242	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$13,484,374	\$833,725,681
b. Retired Members and Beneficiaries	15,268,006	922,337,478
c. Disabled Members - Accidental	968,339	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	342,843	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$30,063,562	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$30,063,562	\$1,900,571,222
h. Actuarial Value of Assets	15,163,790	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$14,899,772	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$429,589	\$28,406,663
b. Payment on UAL	964,928	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,394,517	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,370,538</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**HILLCREST WATER DISTRICT - 260**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	0.532	7,121
Average Age	46.9	47.0
Average Service	19.1	9.6
Valuation Salary	52,396	\$352,756,822
Average Salary	\$17,465	\$49,538
<i>Retired Members and Beneficiaries</i>	2.000	3,838
Average Age	77.9	73.0
Total Annual Pension	\$109,508	\$91,096,821
Average Annual Pension	\$54,754	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$6,407	\$54,862,658
b. Administrative Expenses	144	1,328,607
c. Expected Employee Contributions	5,689	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$862	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$205,581	\$833,725,681
b. Retired Members and Beneficiaries	163,601	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$369,182	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$369,182	\$1,900,571,222
h. Actuarial Value of Assets	186,212	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$182,970	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$935	\$28,406,663
b. Payment on UAL	11,849	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$12,784	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$12,564**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**HOLDEN - 270**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	170.614	7,121
Average Age	43.6	47.0
Average Service	9.6	9.6
Valuation Salary	10,404,562	\$352,756,822
Average Salary	\$58,453	\$49,538
<i>Retired Members and Beneficiaries</i>	111.000	3,838
Average Age	73.1	73.0
Total Annual Pension	\$4,357,368	\$91,096,821
Average Annual Pension	\$39,256	\$23,735
<i>Disabled Members - Accidental</i>	7.000	236
Average Age	65.5	64.6
Total Annual Pension	\$261,285	\$9,327,359
Average Annual Pension	\$37,326	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	37.000	2,714
Annuity Savings Fund	\$627,232	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$1,977,685	\$54,862,658
b. Administrative Expenses	44,435	1,328,607
c. Expected Employee Contributions	1,158,971	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$863,149	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$25,390,069	\$833,725,681
b. Retired Members and Beneficiaries	42,001,378	922,337,478
c. Disabled Members - Accidental	2,930,282	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	627,232	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$70,948,961	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$70,948,961	\$1,900,571,222
h. Actuarial Value of Assets	35,786,018	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$35,162,943	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$935,790	\$28,406,663
b. Payment on UAL	2,277,196	60,479,123
c. Payment on 2002 ERI	78,031	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$3,291,017	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$3,234,426</b>	<b>\$89,410,634</b>



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**HOLDEN HOUSING AUTHORITY - 280**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	-	7,121
Average Age	-	47.0
Average Service	-	9.6
Valuation Salary	-	\$352,756,822
Average Salary	\$0	\$49,538
<i>Retired Members and Beneficiaries</i>	5,000	3,838
Average Age	74.5	73.0
Total Annual Pension	\$76,484	\$91,096,821
Average Annual Pension	\$15,297	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$0	\$54,862,658
b. Administrative Expenses	0	1,328,607
c. Expected Employee Contributions	0	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$0	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$0	\$833,725,681
b. Retired Members and Beneficiaries	767,693	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$767,693	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$767,693	\$1,900,571,222
h. Actuarial Value of Assets	387,217	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$380,476	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$0	\$28,406,663
b. Payment on UAL	24,640	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$24,640	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$24,216</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**HOPEDALE - 290**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	127.023	7,121
Average Age	48.5	47.0
Average Service	10.2	9.6
Valuation Salary	5,386,032	\$352,756,822
Average Salary	\$41,431	\$49,538
<i>Retired Members and Beneficiaries</i>	56.000	3,838
Average Age	73.5	73.0
Total Annual Pension	\$1,099,017	\$91,096,821
Average Annual Pension	\$19,625	\$23,735
<i>Disabled Members - Accidental</i>	2.000	236
Average Age	47.3	64.6
Total Annual Pension	\$98,873	\$9,327,359
Average Annual Pension	\$49,437	\$39,523
<i>Disabled Members - Ordinary</i>	3.000	38
Average Age	69.2	61.4
Total Annual Pension	\$61,070	\$731,817
Average Annual Pension	\$20,357	\$19,258
<i>Inactive Members</i>	54.000	2,714
Annuity Savings Fund	\$286,577	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$1,007,709	\$54,862,658
b. Administrative Expenses	22,641	1,328,607
c. Expected Employee Contributions	582,597	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$447,753	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$15,428,957	\$833,725,681
b. Retired Members and Beneficiaries	11,027,467	922,337,478
c. Disabled Members - Accidental	1,386,195	109,209,231
d. Disabled Members - Ordinary	542,757	9,034,225
e. Inactive Members	286,577	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$28,671,953	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$28,671,953	\$1,900,571,222
h. Actuarial Value of Assets	14,461,875	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$14,210,078	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$485,435	\$28,406,663
b. Payment on UAL	920,262	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,405,697	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$1,381,525**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**HOPEDALE HOUSING AUTHORITY - 300**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	-	7,121
Average Age	-	47.0
Average Service	-	9.6
Valuation Salary	-	\$352,756,822
Average Salary	\$0	\$49,538
<i>Retired Members and Beneficiaries</i>	1,000	3,838
Average Age	82.6	73.0
Total Annual Pension	\$9,270	\$91,096,821
Average Annual Pension	\$9,270	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$0	\$54,862,658
b. Administrative Expenses	0	1,328,607
c. Expected Employee Contributions	0	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$0	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$0	\$833,725,681
b. Retired Members and Beneficiaries	66,775	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$66,775	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$66,775	\$1,900,571,222
h. Actuarial Value of Assets	33,680	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$33,095	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$0	\$28,406,663
b. Payment on UAL	2,143	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,143	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$2,106                      \$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**HUBBARDSTON - 310**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	32,825	7,121
Average Age	43.7	47.0
Average Service	7.0	9.6
Valuation Salary	1,442,399	\$352,756,822
Average Salary	\$38,984	\$49,538
<i>Retired Members and Beneficiaries</i>	17,000	3,838
Average Age	74.9	73.0
Total Annual Pension	\$355,546	\$91,096,821
Average Annual Pension	\$20,914	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	65.8	64.6
Total Annual Pension	\$35,456	\$9,327,359
Average Annual Pension	\$35,456	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	17,000	2,714
Annuity Savings Fund	\$40,779	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$327,040	\$54,862,658
b. Administrative Expenses	7,348	1,328,607
c. Expected Employee Contributions	157,774	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$176,614	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$2,725,646	\$833,725,681
b. Retired Members and Beneficiaries	3,344,312	922,337,478
c. Disabled Members - Accidental	405,879	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	40,779	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$6,516,616	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$6,516,616	\$1,900,571,222
h. Actuarial Value of Assets	3,286,922	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$3,229,694	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$191,477	\$28,406,663
b. Payment on UAL	209,159	60,479,123
c. Payment on 2002 ERI	12,353	1,746,741
d. Payment on 2003 ERI	5,227	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$418,216	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$411,025                      \$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**LANCASTER - 320**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	41,576	7,121
Average Age	50.1	47.0
Average Service	12.6	9.6
Valuation Salary	2,653,243	\$352,756,822
Average Salary	\$61,703	\$49,538
<i>Retired Members and Beneficiaries</i>	39,000	3,838
Average Age	72.2	73.0
Total Annual Pension	\$1,103,791	\$91,096,821
Average Annual Pension	\$28,302	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	69.0	64.6
Total Annual Pension	\$63,296	\$9,327,359
Average Annual Pension	\$63,296	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	2,000	2,714
Annuity Savings Fund	\$38,574	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$494,208	\$54,862,658
b. Administrative Expenses	11,104	1,328,607
c. Expected Employee Contributions	276,312	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$229,000	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$7,894,216	\$833,725,681
b. Retired Members and Beneficiaries	11,278,499	922,337,478
c. Disabled Members - Accidental	667,108	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	38,574	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$19,878,397	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$19,878,397	\$1,900,571,222
h. Actuarial Value of Assets	10,026,485	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$9,851,912	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$248,272	\$28,406,663
b. Payment on UAL	638,022	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$886,294	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$871,054</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**LANCASTER HOUSING AUTHORITY - 325**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	1,000	7,121
Average Age	58.4	47.0
Average Service	7.9	9.6
Valuation Salary	57,026	\$352,756,822
Average Salary	\$57,026	\$49,538
<i>Retired Members and Beneficiaries</i>	2,000	3,838
Average Age	67.6	73.0
Total Annual Pension	\$21,279	\$91,096,821
Average Annual Pension	\$10,640	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$12,280	\$54,862,658
b. Administrative Expenses	276	1,328,607
c. Expected Employee Contributions	5,955	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$6,601	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$90,708	\$833,725,681
b. Retired Members and Beneficiaries	254,714	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$345,422	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$345,422	\$1,900,571,222
h. Actuarial Value of Assets	174,228	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$171,194	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$7,156	\$28,406,663
b. Payment on UAL	11,087	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$18,243	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$17,929</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**LANCASTER SEWER - 327**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	1,000	7,121
Average Age	48.2	47.0
Average Service	4.5	9.6
Valuation Salary	29,700	\$352,756,822
Average Salary	\$29,700	\$49,538
<i>Retired Members and Beneficiaries</i>	-	3,838
Average Age	-	73.0
Total Annual Pension	\$0	\$91,096,821
Average Annual Pension	\$0	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$5,367	\$54,862,658
b. Administrative Expenses	121	1,328,607
c. Expected Employee Contributions	2,839	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$2,649	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$20,560	\$833,725,681
b. Retired Members and Beneficiaries	0	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$20,560	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$20,560	\$1,900,571,222
h. Actuarial Value of Assets	10,370	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$10,190	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$2,872	\$28,406,663
b. Payment on UAL	660	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$3,532	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$3,471</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**LEICESTER - 330**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	161,228	7,121
Average Age	45.9	47.0
Average Service	9.1	9.6
Valuation Salary	5,859,731	\$352,756,822
Average Salary	\$35,300	\$49,538
<i>Retired Members and Beneficiaries</i>	98,000	3,838
Average Age	72.3	73.0
Total Annual Pension	\$2,221,127	\$91,096,821
Average Annual Pension	\$22,665	\$23,735
<i>Disabled Members - Accidental</i>	6,000	236
Average Age	70.6	64.6
Total Annual Pension	\$185,701	\$9,327,359
Average Annual Pension	\$30,950	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	60.4	61.4
Total Annual Pension	\$13,662	\$731,817
Average Annual Pension	\$13,662	\$19,258
<i>Inactive Members</i>	82,000	2,714
Annuity Savings Fund	\$890,268	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$1,064,659	\$54,862,658
b. Administrative Expenses	23,921	1,328,607
c. Expected Employee Contributions	653,869	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$434,711	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$15,119,447	\$833,725,681
b. Retired Members and Beneficiaries	22,984,019	922,337,478
c. Disabled Members - Accidental	1,925,350	109,209,231
d. Disabled Members - Ordinary	191,640	9,034,225
e. Inactive Members	890,028	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$41,110,484	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$41,110,484	\$1,900,571,222
h. Actuarial Value of Assets	20,735,758	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$20,374,726	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$471,294	\$28,406,663
b. Payment on UAL	1,319,492	60,479,123
c. Payment on 2002 ERI	61,971	1,746,741
d. Payment on 2003 ERI	2,510	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,855,267	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$1,823,365                      \$89,410,634**



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**LEICESTER HOUSING AUTHORITY - 340**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	4,000	7,121
Average Age	64.3	47.0
Average Service	19.1	9.6
Valuation Salary	224,332	\$352,756,822
Average Salary	\$56,083	\$49,538
<i>Retired Members and Beneficiaries</i>	2,000	3,838
Average Age	79.2	73.0
Total Annual Pension	\$49,612	\$91,096,821
Average Annual Pension	\$24,806	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$43,814	\$54,862,658
b. Administrative Expenses	984	1,328,607
c. Expected Employee Contributions	22,158	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$22,640	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$1,067,073	\$833,725,681
b. Retired Members and Beneficiaries	389,239	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,456,312	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$1,456,312	\$1,900,571,222
h. Actuarial Value of Assets	734,551	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$721,761	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$24,546	\$28,406,663
b. Payment on UAL	46,742	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$71,288	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$70,062**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**LEICESTER WATER DISTRICT - 350**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	6,163	7,121
Average Age	43.4	47.0
Average Service	11.5	9.6
Valuation Salary	356,489	\$352,756,822
Average Salary	\$50,927	\$49,538
<i>Retired Members and Beneficiaries</i>	2,000	3,838
Average Age	77.9	73.0
Total Annual Pension	\$109,508	\$91,096,821
Average Annual Pension	\$54,754	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	71.5	61.4
Total Annual Pension	\$16,335	\$731,817
Average Annual Pension	\$16,335	\$19,258
<i>Inactive Members</i>	3,000	2,714
Annuity Savings Fund	\$173,943	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$45,224	\$54,862,658
b. Administrative Expenses	1,016	1,328,607
c. Expected Employee Contributions	37,583	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$8,657	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$645,895	\$833,725,681
b. Retired Members and Beneficiaries	727,541	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	159,898	9,034,225
e. Inactive Members	173,943	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,707,277	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$1,707,277	\$1,900,571,222
h. Actuarial Value of Assets	861,136	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$846,141	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$9,386	\$28,406,663
b. Payment on UAL	54,797	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$64,183	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$63,079**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**LUNENBURG - 360**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	179,320	7,121
Average Age	45.2	47.0
Average Service	8.0	9.6
Valuation Salary	7,238,609	\$352,756,822
Average Salary	\$39,773	\$49,538
<i>Retired Members and Beneficiaries</i>	101,000	3,838
Average Age	73.0	73.0
Total Annual Pension	\$2,323,366	\$91,096,821
Average Annual Pension	\$23,004	\$23,735
<i>Disabled Members - Accidental</i>	3,000	236
Average Age	77.6	64.6
Total Annual Pension	\$80,766	\$9,327,359
Average Annual Pension	\$26,922	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	56.7	61.4
Total Annual Pension	\$7,244	\$731,817
Average Annual Pension	\$7,244	\$19,258
<i>Inactive Members</i>	56,000	2,714
Annuity Savings Fund	\$727,352	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$1,360,027	\$54,862,658
b. Administrative Expenses	30,557	1,328,607
c. Expected Employee Contributions	810,675	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$579,909	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$16,376,021	\$833,725,681
b. Retired Members and Beneficiaries	23,337,252	922,337,478
c. Disabled Members - Accidental	649,136	109,209,231
d. Disabled Members - Ordinary	124,186	9,034,225
e. Inactive Members	727,352	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$41,213,947	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$41,213,947	\$1,900,571,222
h. Actuarial Value of Assets	20,787,944	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$20,426,003	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$628,713	\$28,406,663
b. Payment on UAL	1,322,813	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,951,526	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,917,969</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**LUNENBURG HOUSING AUTHORITY - 370**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	1,000	7,121
Average Age	53.3	47.0
Average Service	16.3	9.6
Valuation Salary	42,337	\$352,756,822
Average Salary	\$42,337	\$49,538
<i>Retired Members and Beneficiaries</i>	-	3,838
Average Age	-	73.0
Total Annual Pension	\$0	\$91,096,821
Average Annual Pension	\$0	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$6,125	\$54,862,658
b. Administrative Expenses	138	1,328,607
c. Expected Employee Contributions	4,255	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$2,008	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$127,363	\$833,725,681
b. Retired Members and Beneficiaries	0	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$127,363	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$127,363	\$1,900,571,222
h. Actuarial Value of Assets	64,241	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$63,122	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$2,177	\$28,406,663
b. Payment on UAL	4,088	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$6,265	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$6,157**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**LUNENBURG WATER DISTRICT - 380**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	4,000	7,121
Average Age	47.4	47.0
Average Service	14.9	9.6
Valuation Salary	297,133	\$352,756,822
Average Salary	\$74,283	\$49,538
<i>Retired Members and Beneficiaries</i>	4,000	3,838
Average Age	69.4	73.0
Total Annual Pension	\$135,846	\$91,096,821
Average Annual Pension	\$33,962	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	3,000	2,714
Annuity Savings Fund	\$3,854	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$35,234	\$54,862,658
b. Administrative Expenses	792	1,328,607
c. Expected Employee Contributions	30,509	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$5,517	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$1,044,717	\$833,725,681
b. Retired Members and Beneficiaries	1,440,749	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	3,854	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$2,489,320	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$2,489,320	\$1,900,571,222
h. Actuarial Value of Assets	1,255,590	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$1,233,730	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$5,982	\$28,406,663
b. Payment on UAL	79,898	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$85,880	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$84,403</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**MENDON - 390**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	46,253	7,121
Average Age	46.6	47.0
Average Service	11.3	9.6
Valuation Salary	2,943,927	\$352,756,822
Average Salary	\$62,637	\$49,538
<i>Retired Members and Beneficiaries</i>	20,000	3,838
Average Age	74.6	73.0
Total Annual Pension	\$604,434	\$91,096,821
Average Annual Pension	\$30,222	\$23,735
<i>Disabled Members - Accidental</i>	8,000	236
Average Age	55.3	64.6
Total Annual Pension	\$426,156	\$9,327,359
Average Annual Pension	\$53,270	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	15,000	2,714
Annuity Savings Fund	\$220,937	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$638,850	\$54,862,658
b. Administrative Expenses	14,354	1,328,607
c. Expected Employee Contributions	322,768	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$330,436	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$8,502,380	\$833,725,681
b. Retired Members and Beneficiaries	6,110,046	922,337,478
c. Disabled Members - Accidental	5,661,317	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	220,937	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$20,494,680	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$20,494,680	\$1,900,571,222
h. Actuarial Value of Assets	10,337,333	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$10,157,347	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$358,245	\$28,406,663
b. Payment on UAL	657,802	60,479,123
c. Payment on 2002 ERI	9,882	1,746,741
d. Payment on 2003 ERI	26,552	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,052,481	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,034,383</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**MENDON-UPTON REGIONAL - 400**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	138,228	7,121
Average Age	48.8	47.0
Average Service	9.9	9.6
Valuation Salary	4,375,793	\$352,756,822
Average Salary	\$31,034	\$49,538
<i>Retired Members and Beneficiaries</i>	51,000	3,838
Average Age	71.5	73.0
Total Annual Pension	\$1,004,542	\$91,096,821
Average Annual Pension	\$19,697	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	64.6	64.6
Total Annual Pension	\$35,385	\$9,327,359
Average Annual Pension	\$35,385	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	54,000	2,714
Annuity Savings Fund	\$539,471	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$769,884	\$54,862,658
b. Administrative Expenses	17,298	1,328,607
c. Expected Employee Contributions	461,783	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$325,399	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$12,279,163	\$833,725,681
b. Retired Members and Beneficiaries	10,450,794	922,337,478
c. Disabled Members - Accidental	418,222	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	539,471	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$23,687,650	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$23,687,650	\$1,900,571,222
h. Actuarial Value of Assets	11,947,838	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$11,739,812	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$352,784	\$28,406,663
b. Payment on UAL	760,285	60,479,123
c. Payment on 2002 ERI	8,236	1,746,741
d. Payment on 2003 ERI	9,197	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,130,502	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,111,063</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**MILLBURY - 410**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	176.688	7,121
Average Age	46.8	47.0
Average Service	9.7	9.6
Valuation Salary	7,645,396	\$352,756,822
Average Salary	\$41,551	\$49,538
<i>Retired Members and Beneficiaries</i>	139.000	3,838
Average Age	73.9	73.0
Total Annual Pension	\$3,316,020	\$91,096,821
Average Annual Pension	\$23,856	\$23,735
<i>Disabled Members - Accidental</i>	8.000	236
Average Age	70.7	64.6
Total Annual Pension	\$276,463	\$9,327,359
Average Annual Pension	\$34,558	\$39,523
<i>Disabled Members - Ordinary</i>	2.000	38
Average Age	68.2	61.4
Total Annual Pension	\$33,680	\$731,817
Average Annual Pension	\$16,840	\$19,258
<i>Inactive Members</i>	88.000	2,714
Annuity Savings Fund	\$794,502	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$1,368,893	\$54,862,658
b. Administrative Expenses	30,756	1,328,607
c. Expected Employee Contributions	814,909	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$584,740	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$19,742,970	\$833,725,681
b. Retired Members and Beneficiaries	33,628,125	922,337,478
c. Disabled Members - Accidental	2,849,628	109,209,231
d. Disabled Members - Ordinary	228,401	9,034,225
e. Inactive Members	794,502	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$57,243,626	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$57,243,626	\$1,900,571,222
h. Actuarial Value of Assets	28,873,169	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$28,370,457	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$633,950	\$28,406,663
b. Payment on UAL	1,837,306	60,479,123
c. Payment on 2002 ERI	168,209	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,639,465	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$2,594,078</b>	<b>\$89,410,634</b>



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**MILLBURY HOUSING AUTHORITY - 420**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	7,000	7,121
Average Age	51.0	47.0
Average Service	12.5	9.6
Valuation Salary	398,065	\$352,756,822
Average Salary	\$56,866	\$49,538
<i>Retired Members and Beneficiaries</i>	7,000	3,838
Average Age	77.5	73.0
Total Annual Pension	\$188,242	\$91,096,821
Average Annual Pension	\$26,892	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$64,153	\$54,862,658
b. Administrative Expenses	1,441	1,328,607
c. Expected Employee Contributions	45,081	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$20,513	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$1,232,319	\$833,725,681
b. Retired Members and Beneficiaries	1,669,733	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$2,902,052	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$2,902,052	\$1,900,571,222
h. Actuarial Value of Assets	1,463,769	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$1,438,283	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$22,239	\$28,406,663
b. Payment on UAL	93,145	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	7,529	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$122,913	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$120,799</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**MILLVILLE - 430**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	13,943	7,121
Average Age	50.9	47.0
Average Service	7.4	9.6
Valuation Salary	672,889	\$352,756,822
Average Salary	\$42,056	\$49,538
<i>Retired Members and Beneficiaries</i>	6,000	3,838
Average Age	66.5	73.0
Total Annual Pension	\$156,459	\$91,096,821
Average Annual Pension	\$26,077	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	11,000	2,714
Annuity Savings Fund	\$155,670	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$167,239	\$54,862,658
b. Administrative Expenses	3,758	1,328,607
c. Expected Employee Contributions	69,372	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$101,625	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$1,216,262	\$833,725,681
b. Retired Members and Beneficiaries	1,860,700	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	155,670	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$3,232,632	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$3,232,632	\$1,900,571,222
h. Actuarial Value of Assets	1,630,510	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$1,602,122	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$110,177	\$28,406,663
b. Payment on UAL	103,755	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$213,932	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$210,253</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**NARRAGANSETT REGIONAL - 440**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	83.143	7,121
Average Age	48.5	47.0
Average Service	8.8	9.6
Valuation Salary	2,694,120	\$352,756,822
Average Salary	\$31,696	\$49,538
<i>Retired Members and Beneficiaries</i>	33.000	3,838
Average Age	73.0	73.0
Total Annual Pension	\$670,532	\$91,096,821
Average Annual Pension	\$20,319	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	1.000	38
Average Age	43.1	61.4
Total Annual Pension	\$14,875	\$731,817
Average Annual Pension	\$14,875	\$19,258
<i>Inactive Members</i>	25.000	2,714
Annuity Savings Fund	\$248,947	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$482,111	\$54,862,658
b. Administrative Expenses	10,832	1,328,607
c. Expected Employee Contributions	284,941	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$208,002	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$6,266,595	\$833,725,681
b. Retired Members and Beneficiaries	6,500,979	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	263,069	9,034,225
e. Inactive Members	248,947	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$13,279,590	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$13,279,590	\$1,900,571,222
h. Actuarial Value of Assets	6,698,106	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$6,581,484	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$225,507	\$28,406,663
b. Payment on UAL	426,225	60,479,123
c. Payment on 2002 ERI	29,030	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$680,762	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$669,056</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**NASHOBA REGIONAL - 450**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	176,183	7,121
Average Age	49.2	47.0
Average Service	9.1	9.6
Valuation Salary	6,571,236	\$352,756,822
Average Salary	\$37,126	\$49,538
<i>Retired Members and Beneficiaries</i>	74,000	3,838
Average Age	71.4	73.0
Total Annual Pension	\$1,149,683	\$91,096,821
Average Annual Pension	\$15,536	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	58.7	64.6
Total Annual Pension	\$37,207	\$9,327,359
Average Annual Pension	\$37,207	\$39,523
<i>Disabled Members - Ordinary</i>	2,000	38
Average Age	63.8	61.4
Total Annual Pension	\$29,549	\$731,817
Average Annual Pension	\$14,775	\$19,258
<i>Inactive Members</i>	72,000	2,714
Annuity Savings Fund	\$1,114,911	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$1,176,176	\$54,862,658
b. Administrative Expenses	26,426	1,328,607
c. Expected Employee Contributions	708,727	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$493,875	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$15,645,514	\$833,725,681
b. Retired Members and Beneficiaries	12,461,852	922,337,478
c. Disabled Members - Accidental	397,432	109,209,231
d. Disabled Members - Ordinary	377,650	9,034,225
e. Inactive Members	1,112,048	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$29,994,496	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$29,994,496	\$1,900,571,222
h. Actuarial Value of Assets	15,128,954	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$14,865,542	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$535,439	\$28,406,663
b. Payment on UAL	962,711	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,498,150	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,472,389</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**NASHOBA VALLEY DISPATCH - 455**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	16,328	7,121
Average Age	38.9	47.0
Average Service	8.5	9.6
Valuation Salary	976,558	\$352,756,822
Average Salary	\$57,445	\$49,538
<i>Retired Members and Beneficiaries</i>	-	3,838
Average Age	-	73.0
Total Annual Pension	\$0	\$91,096,821
Average Annual Pension	\$0	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	8,000	2,714
Annuity Savings Fund	\$102,952	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$121,732	\$54,862,658
b. Administrative Expenses	2,735	1,328,607
c. Expected Employee Contributions	104,013	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$20,454	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$1,659,715	\$833,725,681
b. Retired Members and Beneficiaries	0	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	102,952	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,762,667	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,762,667	\$1,900,571,222
h. Actuarial Value of Assets	889,073	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$873,594	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$22,175	\$28,406,663
b. Payment on UAL	56,575	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$78,750	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$77,396</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**NEW BRAINTREE - 460**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	6,908	7,121
Average Age	53.7	47.0
Average Service	12.1	9.6
Valuation Salary	212,727	\$352,756,822
Average Salary	\$26,591	\$49,538
<i>Retired Members and Beneficiaries</i>	2,000	3,838
Average Age	73.1	73.0
Total Annual Pension	\$26,664	\$91,096,821
Average Annual Pension	\$13,332	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	68.6	64.6
Total Annual Pension	\$52,146	\$9,327,359
Average Annual Pension	\$52,146	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	4,000	2,714
Annuity Savings Fund	\$8,048	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$41,937	\$54,862,658
b. Administrative Expenses	942	1,328,607
c. Expected Employee Contributions	22,774	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$20,105	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$718,415	\$833,725,681
b. Retired Members and Beneficiaries	231,322	922,337,478
c. Disabled Members - Accidental	535,477	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	8,048	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,493,262	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,493,262	\$1,900,571,222
h. Actuarial Value of Assets	753,188	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$740,074	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$21,797	\$28,406,663
b. Payment on UAL	47,928	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$69,725	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$68,526</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**NORTHBORO - 470**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	208,475	7,121
Average Age	45.9	47.0
Average Service	10.2	9.6
Valuation Salary	11,039,627	\$352,756,822
Average Salary	\$46,385	\$49,538
<i>Retired Members and Beneficiaries</i>	106,000	3,838
Average Age	73.5	73.0
Total Annual Pension	\$2,928,831	\$91,096,821
Average Annual Pension	\$27,630	\$23,735
<i>Disabled Members - Accidental</i>	8,000	236
Average Age	61.6	64.6
Total Annual Pension	\$363,524	\$9,327,359
Average Annual Pension	\$45,441	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	62.5	61.4
Total Annual Pension	\$17,402	\$731,817
Average Annual Pension	\$17,402	\$19,258
<i>Inactive Members</i>	102,000	2,714
Annuity Savings Fund	\$1,130,249	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$1,917,943	\$54,862,658
b. Administrative Expenses	43,092	1,328,607
c. Expected Employee Contributions	1,170,316	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$790,719	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$29,963,273	\$833,725,681
b. Retired Members and Beneficiaries	29,699,682	922,337,478
c. Disabled Members - Accidental	4,505,416	109,209,231
d. Disabled Members - Ordinary	218,226	9,034,225
e. Inactive Members	1,130,249	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$65,516,846	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$65,516,846	\$1,900,571,222
h. Actuarial Value of Assets	33,046,108	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$32,470,738	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$857,263	\$28,406,663
b. Payment on UAL	2,102,845	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,960,108	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$2,909,208**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**NORTHBORO HOUSING AUTHORITY - 480**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	5,647	7,121
Average Age	56.4	47.0
Average Service	18.0	9.6
Valuation Salary	403,318	\$352,756,822
Average Salary	\$67,220	\$49,538
<i>Retired Members and Beneficiaries</i>	2,000	3,838
Average Age	72.9	73.0
Total Annual Pension	\$50,574	\$91,096,821
Average Annual Pension	\$25,287	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	1,000	2,714
Annuity Savings Fund	\$10,521	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$65,921	\$54,862,658
b. Administrative Expenses	1,481	1,328,607
c. Expected Employee Contributions	41,777	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$25,625	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$1,838,585	\$833,725,681
b. Retired Members and Beneficiaries	407,363	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	10,521	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$2,256,469	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$2,256,469	\$1,900,571,222
h. Actuarial Value of Assets	1,138,143	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$1,118,326	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$27,782	\$28,406,663
b. Payment on UAL	72,424	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$100,206	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$98,483</b>	<b>\$89,410,634</b>



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**NORTHBORO-SOUTHBORO REGIONAL - 490**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	83,911	7,121
Average Age	47.6	47.0
Average Service	8.1	9.6
Valuation Salary	3,085,948	\$352,756,822
Average Salary	\$31,171	\$49,538
<i>Retired Members and Beneficiaries</i>	35,000	3,838
Average Age	75.8	73.0
Total Annual Pension	\$554,277	\$91,096,821
Average Annual Pension	\$15,836	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	67.0	64.6
Total Annual Pension	\$36,124	\$9,327,359
Average Annual Pension	\$36,124	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	62,000	2,714
Annuity Savings Fund	\$331,054	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$550,006	\$54,862,658
b. Administrative Expenses	12,358	1,328,607
c. Expected Employee Contributions	324,748	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$237,616	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$6,870,127	\$833,725,681
b. Retired Members and Beneficiaries	5,298,253	922,337,478
c. Disabled Members - Accidental	402,778	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	331,054	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$12,902,212	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$12,902,212	\$1,900,571,222
h. Actuarial Value of Assets	6,507,759	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$6,394,453	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$257,613	\$28,406,663
b. Payment on UAL	414,113	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$671,726	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$660,175</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**NORTH BROOKFIELD - 500**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	81,253	7,121
Average Age	48.2	47.0
Average Service	8.4	9.6
Valuation Salary	2,790,287	\$352,756,822
Average Salary	\$31,352	\$49,538
<i>Retired Members and Beneficiaries</i>	39,000	3,838
Average Age	76.0	73.0
Total Annual Pension	\$903,245	\$91,096,821
Average Annual Pension	\$23,160	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	68.6	64.6
Total Annual Pension	\$28,676	\$9,327,359
Average Annual Pension	\$28,676	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	38,000	2,714
Annuity Savings Fund	\$134,422	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$544,279	\$54,862,658
b. Administrative Expenses	12,229	1,328,607
c. Expected Employee Contributions	298,540	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$257,968	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$6,870,267	\$833,725,681
b. Retired Members and Beneficiaries	8,837,884	922,337,478
c. Disabled Members - Accidental	304,189	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	132,147	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$16,144,487	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$16,144,487	\$1,900,571,222
h. Actuarial Value of Assets	8,143,134	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$8,001,353	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$279,678	\$28,406,663
b. Payment on UAL	518,178	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	16,935	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$814,791	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$800,780</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**NORTH BROOKFIELD HOUSING AUTHORITY - 510**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	1,000	7,121
Average Age	51.3	47.0
Average Service	2.2	9.6
Valuation Salary	58,048	\$352,756,822
Average Salary	\$58,048	\$49,538
<i>Retired Members and Beneficiaries</i>	2,000	3,838
Average Age	72.1	73.0
Total Annual Pension	\$66,829	\$91,096,821
Average Annual Pension	\$33,415	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$10,930	\$54,862,658
b. Administrative Expenses	246	1,328,607
c. Expected Employee Contributions	6,136	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$5,040	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$20,320	\$833,725,681
b. Retired Members and Beneficiaries	665,578	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$685,898	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$685,898	\$1,900,571,222
h. Actuarial Value of Assets	345,961	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$339,937	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$5,464	\$28,406,663
b. Payment on UAL	22,015	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$27,479	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$27,006**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**OAKHAM - 530**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	8,750	7,121
Average Age	51.5	47.0
Average Service	10.9	9.6
Valuation Salary	275,760	\$352,756,822
Average Salary	\$22,980	\$49,538
<i>Retired Members and Beneficiaries</i>	5,000	3,838
Average Age	74.1	73.0
Total Annual Pension	\$96,169	\$91,096,821
Average Annual Pension	\$19,234	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	1,000	2,714
Annuity Savings Fund	\$380	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$60,845	\$54,862,658
b. Administrative Expenses	1,367	1,328,607
c. Expected Employee Contributions	31,866	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$30,346	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$868,361	\$833,725,681
b. Retired Members and Beneficiaries	939,901	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	380	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,808,642	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,808,642	\$1,900,571,222
h. Actuarial Value of Assets	912,262	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$896,380	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$32,899	\$28,406,663
b. Payment on UAL	58,051	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$90,950	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$89,386</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**OXFORD - 540**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	189,967	7,121
Average Age	46.8	47.0
Average Service	10.1	9.6
Valuation Salary	9,604,349	\$352,756,822
Average Salary	\$48,753	\$49,538
<i>Retired Members and Beneficiaries</i>	124,000	3,838
Average Age	73.6	73.0
Total Annual Pension	\$2,964,512	\$91,096,821
Average Annual Pension	\$23,907	\$23,735
<i>Disabled Members - Accidental</i>	16,000	236
Average Age	70.1	64.6
Total Annual Pension	\$566,850	\$9,327,359
Average Annual Pension	\$35,428	\$39,523
<i>Disabled Members - Ordinary</i>	2,000	38
Average Age	50.5	61.4
Total Annual Pension	\$16,678	\$731,817
Average Annual Pension	\$8,339	\$19,258
<i>Inactive Members</i>	78,000	2,714
Annuity Savings Fund	\$519,126	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$1,854,686	\$54,862,658
b. Administrative Expenses	41,671	1,328,607
c. Expected Employee Contributions	1,041,280	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$855,077	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$24,222,951	\$833,725,681
b. Retired Members and Beneficiaries	29,301,330	922,337,478
c. Disabled Members - Accidental	6,111,512	109,209,231
d. Disabled Members - Ordinary	266,551	9,034,225
e. Inactive Members	519,126	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$60,421,470	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$60,421,470	\$1,900,571,222
h. Actuarial Value of Assets	30,476,046	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$29,945,424	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$927,038	\$28,406,663
b. Payment on UAL	1,939,303	60,479,123
c. Payment on 2002 ERI	160,797	1,746,741
d. Payment on 2003 ERI	18,189	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$3,045,327	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$2,992,961**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**OXFORD HOUSING AUTHORITY - 550**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	7,000	7,121
Average Age	48.9	47.0
Average Service	4.8	9.6
Valuation Salary	275,930	\$352,756,822
Average Salary	\$39,419	\$49,538
<i>Retired Members and Beneficiaries</i>	8,000	3,838
Average Age	68.7	73.0
Total Annual Pension	\$165,814	\$91,096,821
Average Annual Pension	\$20,727	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	1,000	2,714
Annuity Savings Fund	\$42,658	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$59,912	\$54,862,658
b. Administrative Expenses	1,346	1,328,607
c. Expected Employee Contributions	34,562	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$26,696	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$266,122	\$833,725,681
b. Retired Members and Beneficiaries	1,952,075	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	42,658	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$2,260,855	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$2,260,855	\$1,900,571,222
h. Actuarial Value of Assets	1,140,355	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$1,120,500	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$28,942	\$28,406,663
b. Payment on UAL	72,565	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$101,507	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$99,762</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**OXFORD-ROCHDALE SEWER DISTRICT - 555**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	1,152	7,121
Average Age	60.4	47.0
Average Service	27.1	9.6
Valuation Salary	86,726	\$352,756,822
Average Salary	\$43,363	\$49,538
<i>Retired Members and Beneficiaries</i>	-	3,838
Average Age	-	73.0
Total Annual Pension	\$0	\$91,096,821
Average Annual Pension	\$0	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$11,941	\$54,862,658
b. Administrative Expenses	268	1,328,607
c. Expected Employee Contributions	8,595	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$3,614	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$506,228	\$833,725,681
b. Retired Members and Beneficiaries	0	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$506,228	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$506,228	\$1,900,571,222
h. Actuarial Value of Assets	255,336	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$250,892	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$3,919	\$28,406,663
b. Payment on UAL	16,248	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$20,167	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$19,820</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**PAXTON - 560**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	56,705	7,121
Average Age	46.7	47.0
Average Service	10.4	9.6
Valuation Salary	3,586,488	\$352,756,822
Average Salary	\$58,795	\$49,538
<i>Retired Members and Beneficiaries</i>	34,000	3,838
Average Age	75.1	73.0
Total Annual Pension	\$1,159,424	\$91,096,821
Average Annual Pension	\$34,101	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	73.9	64.6
Total Annual Pension	\$50,287	\$9,327,359
Average Annual Pension	\$50,287	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	13,000	2,714
Annuity Savings Fund	\$147,229	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$755,236	\$54,862,658
b. Administrative Expenses	16,969	1,328,607
c. Expected Employee Contributions	394,146	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$378,059	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$9,243,174	\$833,725,681
b. Retired Members and Beneficiaries	11,447,696	922,337,478
c. Disabled Members - Accidental	455,948	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	147,229	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$21,294,047	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$21,294,047	\$1,900,571,222
h. Actuarial Value of Assets	10,740,526	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$10,553,521	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$409,875	\$28,406,663
b. Payment on UAL	683,459	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,093,334	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,074,534</b>	<b>\$89,410,634</b>



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**PETERSHAM - 570**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	17,368	7,121
Average Age	50.1	47.0
Average Service	11.2	9.6
Valuation Salary	569,360	\$352,756,822
Average Salary	\$29,966	\$49,538
<i>Retired Members and Beneficiaries</i>	15,000	3,838
Average Age	76.1	73.0
Total Annual Pension	\$300,315	\$91,096,821
Average Annual Pension	\$20,021	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	8,000	2,714
Annuity Savings Fund	\$29,776	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$106,149	\$54,862,658
b. Administrative Expenses	2,385	1,328,607
c. Expected Employee Contributions	57,296	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$51,238	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$1,666,997	\$833,725,681
b. Retired Members and Beneficiaries	3,135,233	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	26,176	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$4,828,406	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$4,828,406	\$1,900,571,222
h. Actuarial Value of Assets	2,435,405	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$2,393,001	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$55,550	\$28,406,663
b. Payment on UAL	154,974	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	2,718	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$213,242	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$209,575**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**PHILLIPSTON - 580**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	10,360	7,121
Average Age	52.6	47.0
Average Service	11.5	9.6
Valuation Salary	523,574	\$352,756,822
Average Salary	\$43,631	\$49,538
<i>Retired Members and Beneficiaries</i>	3,000	3,838
Average Age	59.2	73.0
Total Annual Pension	\$135,135	\$91,096,821
Average Annual Pension	\$45,045	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	93.5	64.6
Total Annual Pension	\$20,936	\$9,327,359
Average Annual Pension	\$20,936	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	7,000	2,714
Annuity Savings Fund	\$24,141	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$105,605	\$54,862,658
b. Administrative Expenses	2,373	1,328,607
c. Expected Employee Contributions	50,554	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$57,424	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$1,490,554	\$833,725,681
b. Retired Members and Beneficiaries	1,671,298	922,337,478
c. Disabled Members - Accidental	71,862	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	24,141	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$3,257,855	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$3,257,855	\$1,900,571,222
h. Actuarial Value of Assets	1,643,233	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$1,614,622	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$62,257	\$28,406,663
b. Payment on UAL	104,565	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$166,822	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$163,953</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**PRINCETON - 590**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	35.203	7,121
Average Age	48.6	47.0
Average Service	12.3	9.6
Valuation Salary	2,070,683	\$352,756,822
Average Salary	\$55,964	\$49,538
<i>Retired Members and Beneficiaries</i>	22.000	3,838
Average Age	76.0	73.0
Total Annual Pension	\$555,094	\$91,096,821
Average Annual Pension	\$25,232	\$23,735
<i>Disabled Members - Accidental</i>	1.000	236
Average Age	86.1	64.6
Total Annual Pension	\$25,562	\$9,327,359
Average Annual Pension	\$25,562	\$39,523
<i>Disabled Members - Ordinary</i>	1.000	38
Average Age	71.1	61.4
Total Annual Pension	\$54,284	\$731,817
Average Annual Pension	\$54,284	\$19,258
<i>Inactive Members</i>	8.000	2,714
Annuity Savings Fund	\$125,347	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$378,191	\$54,862,658
b. Administrative Expenses	8,497	1,328,607
c. Expected Employee Contributions	214,786	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$171,902	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$6,665,273	\$833,725,681
b. Retired Members and Beneficiaries	5,454,676	922,337,478
c. Disabled Members - Accidental	136,811	109,209,231
d. Disabled Members - Ordinary	610,535	9,034,225
e. Inactive Members	118,837	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$12,986,132	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$12,986,132	\$1,900,571,222
h. Actuarial Value of Assets	6,550,088	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$6,436,044	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$186,368	\$28,406,663
b. Payment on UAL	416,806	60,479,123
c. Payment on 2002 ERI	9,882	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$613,056	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$602,514</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**QUABBIN REGIONAL - 600**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	150.178	7,121
Average Age	47.4	47.0
Average Service	10.1	9.6
Valuation Salary	5,082,618	\$352,756,822
Average Salary	\$33,004	\$49,538
<i>Retired Members and Beneficiaries</i>	94.000	3,838
Average Age	72.8	73.0
Total Annual Pension	\$1,608,254	\$91,096,821
Average Annual Pension	\$17,109	\$23,735
<i>Disabled Members - Accidental</i>	1.000	236
Average Age	78.2	64.6
Total Annual Pension	\$23,174	\$9,327,359
Average Annual Pension	\$23,174	\$39,523
<i>Disabled Members - Ordinary</i>	1.000	38
Average Age	43.5	61.4
Total Annual Pension	\$6,379	\$731,817
Average Annual Pension	\$6,379	\$19,258
<i>Inactive Members</i>	48.000	2,714
Annuity Savings Fund	\$406,856	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$887,484	\$54,862,658
b. Administrative Expenses	19,940	1,328,607
c. Expected Employee Contributions	550,181	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$357,243	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$14,753,729	\$833,725,681
b. Retired Members and Beneficiaries	16,422,009	922,337,478
c. Disabled Members - Accidental	198,935	109,209,231
d. Disabled Members - Ordinary	124,796	9,034,225
e. Inactive Members	406,856	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$31,906,325	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$31,906,325	\$1,900,571,222
h. Actuarial Value of Assets	16,093,263	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$15,813,062	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$387,307	\$28,406,663
b. Payment on UAL	1,024,073	60,479,123
c. Payment on 2002 ERI	62,588	1,746,741
d. Payment on 2003 ERI	9,197	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,483,165	\$90,974,996

<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,457,661</b>	<b>\$89,410,634</b>
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**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**QUABOAG REGIONAL - 610**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	102.611	7,121
Average Age	42.5	47.0
Average Service	7.3	9.6
Valuation Salary	2,662,378	\$352,756,822
Average Salary	\$25,117	\$49,538
<i>Retired Members and Beneficiaries</i>	30.000	3,838
Average Age	74.9	73.0
Total Annual Pension	\$453,633	\$91,096,821
Average Annual Pension	\$15,121	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	43.000	2,714
Annuity Savings Fund	\$235,236	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$454,974	\$54,862,658
b. Administrative Expenses	10,222	1,328,607
c. Expected Employee Contributions	297,246	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$167,950	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$5,824,260	\$833,725,681
b. Retired Members and Beneficiaries	4,366,749	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	235,236	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$10,426,245	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$10,426,245	\$1,900,571,222
h. Actuarial Value of Assets	5,258,905	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$5,167,340	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$182,084	\$28,406,663
b. Payment on UAL	334,643	60,479,123
c. Payment on 2002 ERI	36,234	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$552,961	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$543,453</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**ROYALSTON - 620**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	6,000	7,121
Average Age	50.3	47.0
Average Service	12.4	9.6
Valuation Salary	236,706	\$352,756,822
Average Salary	\$39,451	\$49,538
<i>Retired Members and Beneficiaries</i>	3,000	3,838
Average Age	73.9	73.0
Total Annual Pension	\$20,640	\$91,096,821
Average Annual Pension	\$6,880	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	49.3	64.6
Total Annual Pension	\$33,178	\$9,327,359
Average Annual Pension	\$33,178	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$43,116	\$54,862,658
b. Administrative Expenses	969	1,328,607
c. Expected Employee Contributions	26,018	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$18,067	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$893,845	\$833,725,681
b. Retired Members and Beneficiaries	250,402	922,337,478
c. Disabled Members - Accidental	506,712	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,650,959	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,650,959	\$1,900,571,222
h. Actuarial Value of Assets	832,729	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$818,230	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$19,587	\$28,406,663
b. Payment on UAL	52,990	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$72,577	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$71,329</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**RUTLAND - 630**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	75.085	7,121
Average Age	46.2	47.0
Average Service	9.7	9.6
Valuation Salary	4,416,482	\$352,756,822
Average Salary	\$55,905	\$49,538
<i>Retired Members and Beneficiaries</i>	23.000	3,838
Average Age	70.4	73.0
Total Annual Pension	\$695,590	\$91,096,821
Average Annual Pension	\$30,243	\$23,735
<i>Disabled Members - Accidental</i>	4.000	236
Average Age	65.5	64.6
Total Annual Pension	\$176,211	\$9,327,359
Average Annual Pension	\$44,053	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	14.000	2,714
Annuity Savings Fund	\$194,895	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$852,421	\$54,862,658
b. Administrative Expenses	19,152	1,328,607
c. Expected Employee Contributions	469,961	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$401,612	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$10,175,485	\$833,725,681
b. Retired Members and Beneficiaries	7,123,944	922,337,478
c. Disabled Members - Accidental	1,953,678	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	194,895	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$19,448,002	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$19,448,002	\$1,900,571,222
h. Actuarial Value of Assets	9,809,397	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$9,638,605	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$435,410	\$28,406,663
b. Payment on UAL	624,208	60,479,123
c. Payment on 2002 ERI	7,414	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,067,032	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,048,684</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**SOUTHBORO - 640**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	188,339	7,121
Average Age	46.5	47.0
Average Service	10.4	9.6
Valuation Salary	10,275,823	\$352,756,822
Average Salary	\$48,932	\$49,538
<i>Retired Members and Beneficiaries</i>	99,000	3,838
Average Age	71.3	73.0
Total Annual Pension	\$2,741,366	\$91,096,821
Average Annual Pension	\$27,691	\$23,735
<i>Disabled Members - Accidental</i>	9,000	236
Average Age	62.2	64.6
Total Annual Pension	\$347,842	\$9,327,359
Average Annual Pension	\$38,649	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	80,000	2,714
Annuity Savings Fund	\$1,021,758	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$1,920,055	\$54,862,658
b. Administrative Expenses	43,140	1,328,607
c. Expected Employee Contributions	1,103,324	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$859,871	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$27,249,293	\$833,725,681
b. Retired Members and Beneficiaries	27,745,121	922,337,478
c. Disabled Members - Accidental	3,984,003	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	1,021,758	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$60,000,175	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$60,000,175	\$1,900,571,222
h. Actuarial Value of Assets	30,263,548	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$29,736,627	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$932,236	\$28,406,663
b. Payment on UAL	1,925,781	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,858,017	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$2,808,872**

**\$89,410,634**



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**SOUTHBORO HOUSING - 650**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	1,353	7,121
Average Age	60.9	47.0
Average Service	20.2	9.6
Valuation Salary	98,963	\$352,756,822
Average Salary	\$32,988	\$49,538
<i>Retired Members and Beneficiaries</i>	1,000	3,838
Average Age	86.1	73.0
Total Annual Pension	\$25,215	\$91,096,821
Average Annual Pension	\$25,215	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$17,252	\$54,862,658
b. Administrative Expenses	388	1,328,607
c. Expected Employee Contributions	10,553	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$7,087	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$353,382	\$833,725,681
b. Retired Members and Beneficiaries	126,005	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$479,387	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$479,387	\$1,900,571,222
h. Actuarial Value of Assets	241,799	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$237,588	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$7,683	\$28,406,663
b. Payment on UAL	15,387	60,479,123
c. Payment on 2002 ERI	12,970	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$36,040	\$90,974,996

<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$35,420</b>	<b>\$89,410,634</b>
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**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**SPENCER - 660**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	70.093	7,121
Average Age	48.1	47.0
Average Service	12.1	9.6
Valuation Salary	4,073,893	\$352,756,822
Average Salary	\$54,319	\$49,538
<i>Retired Members and Beneficiaries</i>	50.000	3,838
Average Age	74.4	73.0
Total Annual Pension	\$1,188,690	\$91,096,821
Average Annual Pension	\$23,774	\$23,735
<i>Disabled Members - Accidental</i>	5.000	236
Average Age	67.0	64.6
Total Annual Pension	\$227,007	\$9,327,359
Average Annual Pension	\$45,401	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	10.000	2,714
Annuity Savings Fund	\$184,453	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$800,648	\$54,862,658
b. Administrative Expenses	17,989	1,328,607
c. Expected Employee Contributions	434,277	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$384,360	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$13,991,254	\$833,725,681
b. Retired Members and Beneficiaries	12,319,824	922,337,478
c. Disabled Members - Accidental	2,534,618	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	184,453	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$29,030,149	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$29,030,149	\$1,900,571,222
h. Actuarial Value of Assets	14,642,546	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$14,387,603	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$416,707	\$28,406,663
b. Payment on UAL	931,759	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,348,466	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,325,279</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**SPENCER-EAST BROOKFIELD REGIONAL - 670**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	110,440	7,121
Average Age	45.6	47.0
Average Service	6.8	9.6
Valuation Salary	2,883,215	\$352,756,822
Average Salary	\$25,515	\$49,538
<i>Retired Members and Beneficiaries</i>	71,000	3,838
Average Age	72.2	73.0
Total Annual Pension	\$996,106	\$91,096,821
Average Annual Pension	\$14,030	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	2,000	38
Average Age	69.6	61.4
Total Annual Pension	\$18,260	\$731,817
Average Annual Pension	\$9,130	\$19,258
<i>Inactive Members</i>	82,000	2,714
Annuity Savings Fund	\$531,956	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$544,670	\$54,862,658
b. Administrative Expenses	12,238	1,328,607
c. Expected Employee Contributions	329,747	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$227,161	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$4,652,308	\$833,725,681
b. Retired Members and Beneficiaries	10,867,190	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	214,897	9,034,225
e. Inactive Members	531,956	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$16,266,351	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$16,266,351	\$1,900,571,222
h. Actuarial Value of Assets	8,204,601	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$8,061,750	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$246,279	\$28,406,663
b. Payment on UAL	522,089	60,479,123
c. Payment on 2002 ERI	28,000	1,746,741
d. Payment on 2003 ERI	4,806	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$801,174	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$787,397</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**SPENCER HOUSING AUTHORITY - 680**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	4,622	7,121
Average Age	52.2	47.0
Average Service	12.3	9.6
Valuation Salary	249,477	\$352,756,822
Average Salary	\$41,580	\$49,538
<i>Retired Members and Beneficiaries</i>	3,000	3,838
Average Age	71.2	73.0
Total Annual Pension	\$101,998	\$91,096,821
Average Annual Pension	\$33,999	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$44,176	\$54,862,658
b. Administrative Expenses	993	1,328,607
c. Expected Employee Contributions	28,542	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$16,627	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$758,231	\$833,725,681
b. Retired Members and Beneficiaries	1,051,276	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,809,507	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$1,809,507	\$1,900,571,222
h. Actuarial Value of Assets	912,699	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$896,808	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$18,026	\$28,406,663
b. Payment on UAL	58,078	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$76,104	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$74,795</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**STERLING - 690**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	90,326	7,121
Average Age	46.5	47.0
Average Service	11.0	9.6
Valuation Salary	5,083,399	\$352,756,822
Average Salary	\$50,834	\$49,538
<i>Retired Members and Beneficiaries</i>	56,000	3,838
Average Age	71.5	73.0
Total Annual Pension	\$1,419,224	\$91,096,821
Average Annual Pension	\$25,343	\$23,735
<i>Disabled Members - Accidental</i>	2,000	236
Average Age	64.1	64.6
Total Annual Pension	\$68,691	\$9,327,359
Average Annual Pension	\$34,346	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	17,000	2,714
Annuity Savings Fund	\$560,619	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$912,256	\$54,862,658
b. Administrative Expenses	20,497	1,328,607
c. Expected Employee Contributions	538,826	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$393,927	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$15,476,268	\$833,725,681
b. Retired Members and Beneficiaries	14,690,051	922,337,478
c. Disabled Members - Accidental	778,606	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	560,619	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$31,505,544	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$31,505,544	\$1,900,571,222
h. Actuarial Value of Assets	15,891,113	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$15,614,431	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$427,079	\$28,406,663
b. Payment on UAL	1,011,210	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	16,516	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,454,805	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,429,789</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**STERLING HOUSING AUTHORITY - 700**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	1,000	7,121
Average Age	53.9	47.0
Average Service	4.0	9.6
Valuation Salary	51,499	\$352,756,822
Average Salary	\$51,499	\$49,538
<i>Retired Members and Beneficiaries</i>	1,000	3,838
Average Age	67.0	73.0
Total Annual Pension	\$16,890	\$91,096,821
Average Annual Pension	\$16,890	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$10,017	\$54,862,658
b. Administrative Expenses	225	1,328,607
c. Expected Employee Contributions	5,362	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$4,880	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$39,343	\$833,725,681
b. Retired Members and Beneficiaries	197,731	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$237,074	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$237,074	\$1,900,571,222
h. Actuarial Value of Assets	119,578	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$117,496	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$5,290	\$28,406,663
b. Payment on UAL	7,609	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$12,899	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$12,677</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**STURBRIDGE - 710**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	165,933	7,121
Average Age	46.8	47.0
Average Service	9.9	9.6
Valuation Salary	8,005,823	\$352,756,822
Average Salary	\$47,654	\$49,538
<i>Retired Members and Beneficiaries</i>	67,000	3,838
Average Age	72.0	73.0
Total Annual Pension	\$1,480,031	\$91,096,821
Average Annual Pension	\$22,090	\$23,735
<i>Disabled Members - Accidental</i>	7,000	236
Average Age	62.4	64.6
Total Annual Pension	\$259,726	\$9,327,359
Average Annual Pension	\$37,104	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	43,000	2,714
Annuity Savings Fund	\$432,507	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$1,528,286	\$54,862,658
b. Administrative Expenses	34,338	1,328,607
c. Expected Employee Contributions	853,171	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$709,453	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$19,132,544	\$833,725,681
b. Retired Members and Beneficiaries	15,856,100	922,337,478
c. Disabled Members - Accidental	3,126,464	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	432,507	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$38,547,615	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$38,547,615	\$1,900,571,222
h. Actuarial Value of Assets	19,443,070	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$19,104,545	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$769,159	\$28,406,663
b. Payment on UAL	1,237,234	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	75,272	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,081,665	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$2,045,870                      \$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**SUTTON - 720**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	186,487	7,121
Average Age	47.2	47.0
Average Service	9.2	9.6
Valuation Salary	7,423,699	\$352,756,822
Average Salary	\$38,465	\$49,538
<i>Retired Members and Beneficiaries</i>	72,000	3,838
Average Age	72.5	73.0
Total Annual Pension	\$1,524,523	\$91,096,821
Average Annual Pension	\$21,174	\$23,735
<i>Disabled Members - Accidental</i>	8,000	236
Average Age	62.0	64.6
Total Annual Pension	\$372,702	\$9,327,359
Average Annual Pension	\$46,588	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	69,000	2,714
Annuity Savings Fund	\$562,481	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$1,292,474	\$54,862,658
b. Administrative Expenses	29,039	1,328,607
c. Expected Employee Contributions	776,789	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$544,724	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$19,641,012	\$833,725,681
b. Retired Members and Beneficiaries	15,442,569	922,337,478
c. Disabled Members - Accidental	4,522,981	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	562,481	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$40,169,043	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$40,169,043	\$1,900,571,222
h. Actuarial Value of Assets	20,260,904	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$19,908,139	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$590,567	\$28,406,663
b. Payment on UAL	1,289,276	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,879,843	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,847,518</b>	<b>\$89,410,634</b>



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**TANTASQUA REGIONAL - 730**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	119,464	7,121
Average Age	49.3	47.0
Average Service	6.8	9.6
Valuation Salary	3,882,646	\$352,756,822
Average Salary	\$31,566	\$49,538
<i>Retired Members and Beneficiaries</i>	49,000	3,838
Average Age	71.6	73.0
Total Annual Pension	\$1,082,102	\$91,096,821
Average Annual Pension	\$22,084	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	51,000	2,714
Annuity Savings Fund	\$438,830	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$772,317	\$54,862,658
b. Administrative Expenses	17,352	1,328,607
c. Expected Employee Contributions	455,151	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$334,518	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$8,442,293	\$833,725,681
b. Retired Members and Beneficiaries	11,529,363	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	438,830	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$20,410,486	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$20,410,486	\$1,900,571,222
h. Actuarial Value of Assets	10,294,866	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$10,115,620	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$362,670	\$28,406,663
b. Payment on UAL	655,100	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,017,770	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,000,269</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**TEMPLETON - 740**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	68,970	7,121
Average Age	47.6	47.0
Average Service	11.3	9.6
Valuation Salary	3,861,532	\$352,756,822
Average Salary	\$55,165	\$49,538
<i>Retired Members and Beneficiaries</i>	41,000	3,838
Average Age	74.6	73.0
Total Annual Pension	\$1,306,314	\$91,096,821
Average Annual Pension	\$31,861	\$23,735
<i>Disabled Members - Accidental</i>	2,000	236
Average Age	63.0	64.6
Total Annual Pension	\$96,120	\$9,327,359
Average Annual Pension	\$48,060	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	62.0	61.4
Total Annual Pension	\$13,360	\$731,817
Average Annual Pension	\$13,360	\$19,258
<i>Inactive Members</i>	10,000	2,714
Annuity Savings Fund	\$162,992	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$694,554	\$54,862,658
b. Administrative Expenses	15,605	1,328,607
c. Expected Employee Contributions	411,295	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$298,864	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$10,964,025	\$833,725,681
b. Retired Members and Beneficiaries	12,373,859	922,337,478
c. Disabled Members - Accidental	1,104,511	109,209,231
d. Disabled Members - Ordinary	192,460	9,034,225
e. Inactive Members	162,992	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$24,797,847	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$24,797,847	\$1,900,571,222
h. Actuarial Value of Assets	12,507,811	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$12,290,036	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$324,016	\$28,406,663
b. Payment on UAL	795,918	60,479,123
c. Payment on 2002 ERI	25,324	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,145,258	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$1,125,565**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**TEMPLETON HOUSING AUTHORITY - 750**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	2,000	7,121
Average Age	62.1	47.0
Average Service	13.0	9.6
Valuation Salary	98,835	\$352,756,822
Average Salary	\$49,418	\$49,538
<i>Retired Members and Beneficiaries</i>	2,000	3,838
Average Age	79.4	73.0
Total Annual Pension	\$66,987	\$91,096,821
Average Annual Pension	\$33,494	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	1,000	2,714
Annuity Savings Fund	\$13,710	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$21,485	\$54,862,658
b. Administrative Expenses	483	1,328,607
c. Expected Employee Contributions	10,156	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$11,812	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$331,085	\$833,725,681
b. Retired Members and Beneficiaries	493,551	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	13,710	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$838,346	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$838,346	\$1,900,571,222
h. Actuarial Value of Assets	422,854	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$415,492	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$12,806	\$28,406,663
b. Payment on UAL	26,908	60,479,123
c. Payment on 2002 ERI	25,116	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$64,830	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$63,715</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**UPTON - 760**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	63,731	7,121
Average Age	46.7	47.0
Average Service	11.4	9.6
Valuation Salary	4,109,442	\$352,756,822
Average Salary	\$64,210	\$49,538
<i>Retired Members and Beneficiaries</i>	29,000	3,838
Average Age	70.2	73.0
Total Annual Pension	\$1,065,071	\$91,096,821
Average Annual Pension	\$36,727	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	60.2	64.6
Total Annual Pension	\$43,118	\$9,327,359
Average Annual Pension	\$43,118	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	14,000	2,714
Annuity Savings Fund	\$273,953	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$676,164	\$54,862,658
b. Administrative Expenses	15,192	1,328,607
c. Expected Employee Contributions	438,847	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$252,509	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$10,421,959	\$833,725,681
b. Retired Members and Beneficiaries	11,747,822	922,337,478
c. Disabled Members - Accidental	553,126	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	273,953	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$22,996,860	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$22,996,860	\$1,900,571,222
h. Actuarial Value of Assets	11,599,409	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$11,397,451	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$273,759	\$28,406,663
b. Payment on UAL	738,113	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,011,872	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$994,472</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**UXBRIDGE - 770**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	186,959	7,121
Average Age	47.0	47.0
Average Service	10.5	9.6
Valuation Salary	9,275,796	\$352,756,822
Average Salary	\$48,061	\$49,538
<i>Retired Members and Beneficiaries</i>	120,000	3,838
Average Age	72.2	73.0
Total Annual Pension	\$2,828,515	\$91,096,821
Average Annual Pension	\$23,571	\$23,735
<i>Disabled Members - Accidental</i>	4,000	236
Average Age	61.2	64.6
Total Annual Pension	\$148,284	\$9,327,359
Average Annual Pension	\$37,071	\$39,523
<i>Disabled Members - Ordinary</i>	2,000	38
Average Age	52.6	61.4
Total Annual Pension	\$65,901	\$731,817
Average Annual Pension	\$32,951	\$19,258
<i>Inactive Members</i>	53,000	2,714
Annuity Savings Fund	\$505,285	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$1,814,466	\$54,862,658
b. Administrative Expenses	40,768	1,328,607
c. Expected Employee Contributions	1,025,191	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$830,043	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$24,573,283	\$833,725,681
b. Retired Members and Beneficiaries	28,998,732	922,337,478
c. Disabled Members - Accidental	1,778,905	109,209,231
d. Disabled Members - Ordinary	907,545	9,034,225
e. Inactive Members	505,285	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$56,763,750	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$56,763,750	\$1,900,571,222
h. Actuarial Value of Assets	28,631,125	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$28,132,625	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$899,897	\$28,406,663
b. Payment on UAL	1,821,904	60,479,123
c. Payment on 2002 ERI	87,295	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,809,096	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$2,760,792**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**UXBRIDGE HOUSING AUTHORITY - 780**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	4,000	7,121
Average Age	52.2	47.0
Average Service	9.3	9.6
Valuation Salary	218,097	\$352,756,822
Average Salary	\$54,524	\$49,538
<i>Retired Members and Beneficiaries</i>	7,000	3,838
Average Age	74.4	73.0
Total Annual Pension	\$135,398	\$91,096,821
Average Annual Pension	\$19,343	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	1,000	2,714
Annuity Savings Fund	\$12,277	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$39,153	\$54,862,658
b. Administrative Expenses	880	1,328,607
c. Expected Employee Contributions	22,718	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$17,315	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$522,773	\$833,725,681
b. Retired Members and Beneficiaries	1,384,787	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	12,277	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$1,919,837	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$1,919,837	\$1,900,571,222
h. Actuarial Value of Assets	968,349	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$951,488	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$18,773	\$28,406,663
b. Payment on UAL	61,620	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$80,393	\$90,974,996

<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$79,011</b>	<b>\$89,410,634</b>
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**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WACHUSETT REGIONAL - 790**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	424,546	7,121
Average Age	48.1	47.0
Average Service	8.2	9.6
Valuation Salary	11,100,576	\$352,756,822
Average Salary	\$25,875	\$49,538
<i>Retired Members and Beneficiaries</i>	174,000	3,838
Average Age	72.1	73.0
Total Annual Pension	\$2,588,374	\$91,096,821
Average Annual Pension	\$14,876	\$23,735
<i>Disabled Members - Accidental</i>	2,000	236
Average Age	55.3	64.6
Total Annual Pension	\$51,712	\$9,327,359
Average Annual Pension	\$25,856	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	242,000	2,714
Annuity Savings Fund	\$1,502,864	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$2,045,551	\$54,862,658
b. Administrative Expenses	45,960	1,328,607
c. Expected Employee Contributions	1,197,019	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$894,492	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$25,333,179	\$833,725,681
b. Retired Members and Beneficiaries	27,140,830	922,337,478
c. Disabled Members - Accidental	761,135	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	1,502,864	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$54,738,008	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$54,738,008	\$1,900,571,222
h. Actuarial Value of Assets	27,609,360	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$27,128,648	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$969,770	\$28,406,663
b. Payment on UAL	1,756,885	60,479,123
c. Payment on 2002 ERI	66,913	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,793,568	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$2,745,531</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WARREN - 800**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	35,602	7,121
Average Age	44.7	47.0
Average Service	7.0	9.6
Valuation Salary	1,604,580	\$352,756,822
Average Salary	\$41,143	\$49,538
<i>Retired Members and Beneficiaries</i>	25,000	3,838
Average Age	69.6	73.0
Total Annual Pension	\$634,997	\$91,096,821
Average Annual Pension	\$25,400	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	48.1	64.6
Total Annual Pension	\$46,803	\$9,327,359
Average Annual Pension	\$46,803	\$39,523
<i>Disabled Members - Ordinary</i>	1,000	38
Average Age	63.5	61.4
Total Annual Pension	\$8,572	\$731,817
Average Annual Pension	\$8,572	\$19,258
<i>Inactive Members</i>	12,000	2,714
Annuity Savings Fund	\$165,971	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$354,723	\$54,862,658
b. Administrative Expenses	7,970	1,328,607
c. Expected Employee Contributions	184,729	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$177,964	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$2,389,215	\$833,725,681
b. Retired Members and Beneficiaries	6,779,840	922,337,478
c. Disabled Members - Accidental	663,018	109,209,231
d. Disabled Members - Ordinary	100,602	9,034,225
e. Inactive Members	165,971	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$10,098,646	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$10,098,646	\$1,900,571,222
h. Actuarial Value of Assets	5,093,666	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$5,004,980	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$192,940	\$28,406,663
b. Payment on UAL	324,129	60,479,123
c. Payment on 2002 ERI	62,177	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$579,246	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$569,286</b>	<b>\$89,410,634</b>



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WARREN WATER DISTRICT - 810**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	2,010	7,121
Average Age	58.6	47.0
Average Service	15.5	9.6
Valuation Salary	95,215	\$352,756,822
Average Salary	\$31,738	\$49,538
<i>Retired Members and Beneficiaries</i>	-	3,838
Average Age	-	73.0
Total Annual Pension	\$0	\$91,096,821
Average Annual Pension	\$0	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$18,989	\$54,862,658
b. Administrative Expenses	427	1,328,607
c. Expected Employee Contributions	9,714	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$9,702	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$548,620	\$833,725,681
b. Retired Members and Beneficiaries	0	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$548,620	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$548,620	\$1,900,571,222
h. Actuarial Value of Assets	276,719	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$271,901	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$10,518	\$28,406,663
b. Payment on UAL	17,609	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$28,127	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$27,643</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WESTBORO - 820**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	391.428	7,121
Average Age	47.1	47.0
Average Service	10.1	9.6
Valuation Salary	21,400,789	\$352,756,822
Average Salary	\$53,369	\$49,538
<i>Retired Members and Beneficiaries</i>	233.000	3,838
Average Age	71.5	73.0
Total Annual Pension	\$6,676,973	\$91,096,821
Average Annual Pension	\$28,657	\$23,735
<i>Disabled Members - Accidental</i>	15.000	236
Average Age	63.9	64.6
Total Annual Pension	\$635,424	\$9,327,359
Average Annual Pension	\$42,362	\$39,523
<i>Disabled Members - Ordinary</i>	3.000	38
Average Age	62.9	61.4
Total Annual Pension	\$98,937	\$731,817
Average Annual Pension	\$32,979	\$19,258
<i>Inactive Members</i>	117.000	2,714
Annuity Savings Fund	\$1,331,987	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$3,969,108	\$54,862,658
b. Administrative Expenses	89,177	1,328,607
c. Expected Employee Contributions	2,366,789	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$1,691,496	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$59,231,258	\$833,725,681
b. Retired Members and Beneficiaries	69,192,639	922,337,478
c. Disabled Members - Accidental	7,328,769	109,209,231
d. Disabled Members - Ordinary	1,113,592	9,034,225
e. Inactive Members	1,331,987	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$138,198,245	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$138,198,245	\$1,900,571,222
h. Actuarial Value of Assets	69,705,953	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$68,492,292	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$1,833,846	\$28,406,663
b. Payment on UAL	4,435,644	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	41,815	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$6,311,305	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$6,202,778</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WESTBORO HOUSING AUTHORITY - 825**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	3,000	7,121
Average Age	59.2	47.0
Average Service	14.2	9.6
Valuation Salary	197,790	\$352,756,822
Average Salary	\$65,930	\$49,538
<i>Retired Members and Beneficiaries</i>	1,000	3,838
Average Age	74.8	73.0
Total Annual Pension	\$13,518	\$91,096,821
Average Annual Pension	\$13,518	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	1,000	2,714
Annuity Savings Fund	\$4,795	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$37,312	\$54,862,658
b. Administrative Expenses	838	1,328,607
c. Expected Employee Contributions	20,942	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$17,208	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$792,901	\$833,725,681
b. Retired Members and Beneficiaries	138,751	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	4,795	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$936,447	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$936,447	\$1,900,571,222
h. Actuarial Value of Assets	472,335	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$464,112	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$18,655	\$28,406,663
b. Payment on UAL	30,056	60,479,123
c. Payment on 2002 ERI	5,968	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$54,679	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$53,739**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WEST BOYLSTON - 830**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	116.088	7,121
Average Age	48.3	47.0
Average Service	10.0	9.6
Valuation Salary	5,581,099	\$352,756,822
Average Salary	\$43,602	\$49,538
<i>Retired Members and Beneficiaries</i>	78.000	3,838
Average Age	75.9	73.0
Total Annual Pension	\$1,809,559	\$91,096,821
Average Annual Pension	\$23,199	\$23,735
<i>Disabled Members - Accidental</i>	6.000	236
Average Age	66.2	64.6
Total Annual Pension	\$175,361	\$9,327,359
Average Annual Pension	\$29,227	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	42.000	2,714
Annuity Savings Fund	\$590,339	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$1,103,678	\$54,862,658
b. Administrative Expenses	24,797	1,328,607
c. Expected Employee Contributions	578,876	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$549,599	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$16,285,170	\$833,725,681
b. Retired Members and Beneficiaries	17,202,938	922,337,478
c. Disabled Members - Accidental	2,073,245	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	590,339	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$36,151,692	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$36,151,692	\$1,900,571,222
h. Actuarial Value of Assets	18,234,588	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$17,917,104	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$595,852	\$28,406,663
b. Payment on UAL	1,160,334	60,479,123
c. Payment on 2002 ERI	70,828	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,827,014	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,795,598</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WEST BOYLSTON HOUSING AUTHORITY - 835**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	1.000	7,121
Average Age	56.0	47.0
Average Service	2.7	9.6
Valuation Salary	60,098	\$352,756,822
Average Salary	\$60,098	\$49,538
<i>Retired Members and Beneficiaries</i>	3.000	3,838
Average Age	75.8	73.0
Total Annual Pension	\$41,014	\$91,096,821
Average Annual Pension	\$13,671	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	1.000	2,714
Annuity Savings Fund	\$6,865	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$13,680	\$54,862,658
b. Administrative Expenses	307	1,328,607
c. Expected Employee Contributions	6,374	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$7,613	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$24,355	\$833,725,681
b. Retired Members and Beneficiaries	373,575	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	6,865	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$404,795	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$404,795	\$1,900,571,222
h. Actuarial Value of Assets	204,175	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$200,620	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$8,253	\$28,406,663
b. Payment on UAL	12,992	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$21,245	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$20,880**

**\$89,410,634**

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WEST BOYLSTON WATER DISTRICT - 840**  
**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	6,000	7,121
Average Age	48.7	47.0
Average Service	15.1	9.6
Valuation Salary	410,802	\$352,756,822
Average Salary	\$68,467	\$49,538
<i>Retired Members and Beneficiaries</i>	6,000	3,838
Average Age	76.2	73.0
Total Annual Pension	\$115,366	\$91,096,821
Average Annual Pension	\$19,228	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	1,000	2,714
Annuity Savings Fund	\$501	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$58,805	\$54,862,658
b. Administrative Expenses	1,321	1,328,607
c. Expected Employee Contributions	42,761	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$17,365	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$1,440,822	\$833,725,681
b. Retired Members and Beneficiaries	1,010,513	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	501	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$2,451,836	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$2,451,836	\$1,900,571,222
h. Actuarial Value of Assets	1,236,684	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$1,215,152	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$18,827	\$28,406,663
b. Payment on UAL	78,695	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$97,522	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$95,845</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WEST BROOKFIELD - 850**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	27,403	7,121
Average Age	51.5	47.0
Average Service	9.6	9.6
Valuation Salary	1,374,627	\$352,756,822
Average Salary	\$45,821	\$49,538
<i>Retired Members and Beneficiaries</i>	15,000	3,838
Average Age	73.3	73.0
Total Annual Pension	\$310,247	\$91,096,821
Average Annual Pension	\$20,683	\$23,735
<i>Disabled Members - Accidental</i>	1,000	236
Average Age	52.8	64.6
Total Annual Pension	\$51,160	\$9,327,359
Average Annual Pension	\$51,160	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	3,000	2,714
Annuity Savings Fund	\$42,592	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$288,864	\$54,862,658
b. Administrative Expenses	6,490	1,328,607
c. Expected Employee Contributions	152,909	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$142,445	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$3,595,433	\$833,725,681
b. Retired Members and Beneficiaries	3,315,160	922,337,478
c. Disabled Members - Accidental	719,117	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	42,592	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$7,672,302	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$7,672,302	\$1,900,571,222
h. Actuarial Value of Assets	3,869,840	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$3,802,462	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$154,433	\$28,406,663
b. Payment on UAL	246,252	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$400,685	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$393,795</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WESTMINSTER - 860**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	70,945	7,121
Average Age	46.4	47.0
Average Service	11.9	9.6
Valuation Salary	4,105,057	\$352,756,822
Average Salary	\$53,312	\$49,538
<i>Retired Members and Beneficiaries</i>	45,000	3,838
Average Age	69.4	73.0
Total Annual Pension	\$1,406,674	\$91,096,821
Average Annual Pension	\$31,259	\$23,735
<i>Disabled Members - Accidental</i>	4,000	236
Average Age	60.2	64.6
Total Annual Pension	\$212,070	\$9,327,359
Average Annual Pension	\$53,018	\$39,523
<i>Disabled Members - Ordinary</i>	2,000	38
Average Age	56.0	61.4
Total Annual Pension	\$40,673	\$731,817
Average Annual Pension	\$20,337	\$19,258
<i>Inactive Members</i>	11,000	2,714
Annuity Savings Fund	\$232,266	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$731,863	\$54,862,658
b. Administrative Expenses	16,444	1,328,607
c. Expected Employee Contributions	439,159	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$309,148	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$11,325,667	\$833,725,681
b. Retired Members and Beneficiaries	16,107,957	922,337,478
c. Disabled Members - Accidental	2,720,231	109,209,231
d. Disabled Members - Ordinary	587,821	9,034,225
e. Inactive Members	232,266	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$30,973,942	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$30,973,942	\$1,900,571,222
h. Actuarial Value of Assets	15,622,977	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$15,350,965	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$335,165	\$28,406,663
b. Payment on UAL	994,147	60,479,123
c. Payment on 2002 ERI	0	1,746,741
d. Payment on 2003 ERI	5,855	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,335,167	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$1,312,208</b>	<b>\$89,410,634</b>



**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WINCHENDON - 870**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	145.689	7,121
Average Age	46.6	47.0
Average Service	9.4	9.6
Valuation Salary	6,075,619	\$352,756,822
Average Salary	\$41,051	\$49,538
<i>Retired Members and Beneficiaries</i>	109.000	3,838
Average Age	71.8	73.0
Total Annual Pension	\$2,410,864	\$91,096,821
Average Annual Pension	\$22,118	\$23,735
<i>Disabled Members - Accidental</i>	8.000	236
Average Age	64.8	64.6
Total Annual Pension	\$298,323	\$9,327,359
Average Annual Pension	\$37,290	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	65.000	2,714
Annuity Savings Fund	\$690,390	\$26,264,607
<b>Employer Normal Cost as of January 1, 2022</b>		
a. Total Normal Cost	\$1,223,099	\$54,862,658
b. Administrative Expenses	27,481	1,328,607
c. Expected Employee Contributions	692,605	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$557,975	\$21,973,407
<b>Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022</b>		
Actuarial Accrued Liability (AAL):		
a. Active Members	\$16,495,130	\$833,725,681
b. Retired Members and Beneficiaries	24,870,394	922,337,478
c. Disabled Members - Accidental	3,490,160	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	688,801	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$45,544,485	\$1,900,571,222
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$45,544,485	\$1,900,571,222
h. Actuarial Value of Assets	22,972,229	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$22,572,256	\$933,878,451
<b>FY2024 Appropriation</b>		
a. Employer Normal Cost	\$604,932	\$28,406,663
b. Payment on UAL	1,461,807	60,479,123
c. Payment on 2002 ERI	71,031	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$2,137,770	\$90,974,996
<b>If Total Appropriation paid on July 1, 2023</b>	<b>\$2,101,010</b>	<b>\$89,410,634</b>

**Worcester Regional Contributory Retirement System**  
**Annual Appropriation for 2024 Fiscal Year**

**WINCHENDON HOUSING AUTHORITY - 880**

**Based on Valuation Results as of January 1, 2022**

<b>Summary of Member Data</b>	<b>Member Unit</b>	<b>Worcester Regional</b>
<i>Active Members</i>	10,772	7,121
Average Age	54.6	47.0
Average Service	16.4	9.6
Valuation Salary	581,600	\$352,756,822
Average Salary	\$52,873	\$49,538
<i>Retired Members and Beneficiaries</i>	6,000	3,838
Average Age	72.3	73.0
Total Annual Pension	\$98,848	\$91,096,821
Average Annual Pension	\$16,475	\$23,735
<i>Disabled Members - Accidental</i>	-	236
Average Age	-	64.6
Total Annual Pension	\$0	\$9,327,359
Average Annual Pension	\$0	\$39,523
<i>Disabled Members - Ordinary</i>	-	38
Average Age	-	61.4
Total Annual Pension	\$0	\$731,817
Average Annual Pension	\$0	\$19,258
<i>Inactive Members</i>	-	2,714
Annuity Savings Fund	\$0	\$26,264,607

**Employer Normal Cost as of January 1, 2022**

a. Total Normal Cost	\$99,183	\$54,862,658
b. Administrative Expenses	2,228	1,328,607
c. Expected Employee Contributions	63,364	34,217,858
d. Employer Normal Cost = a. + b. - c.	\$38,047	\$21,973,407

**Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2022**

Actuarial Accrued Liability (AAL):

a. Active Members	\$2,649,894	\$833,725,681
b. Retired Members and Beneficiaries	1,076,604	922,337,478
c. Disabled Members - Accidental	0	109,209,231
d. Disabled Members - Ordinary	0	9,034,225
e. Inactive Members	0	26,264,607
f. Total AAL = a. + b. + c. + d. + e.	\$3,726,498	\$1,900,571,222

Unfunded Actuarial Accrued Liability (UAAL):

g. Actuarial Accrued Liability = f.	\$3,726,498	\$1,900,571,222
h. Actuarial Value of Assets	1,879,612	966,692,771
i. Unfunded Actuarial Accrued Liability = g. - h.	\$1,846,886	\$933,878,451

**FY2024 Appropriation**

a. Employer Normal Cost	\$41,249	\$28,406,663
b. Payment on UAL	119,607	60,479,123
c. Payment on 2002 ERI	5,558	1,746,741
d. Payment on 2003 ERI	0	342,469
e. Payment on 2010 ERI	0	0
f. Total Appropriation = a. + b. + c. + d. + e.	\$166,414	\$90,974,996

**If Total Appropriation paid on July 1, 2023**

**\$163,552**

**\$89,410,634**