

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

ASHBURNHAM - 010

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 57.714 | 7,024 |
| Average Age | 47.0 | 47.3 |
| Average Service | 11.0 | 9.9 |
| Valuation Salary | 3,633,333 | \$331,209,833 |
| Average Salary | \$62,644 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 32.000 | 3,524 |
| Average Age | 71.9 | 73.2 |
| Total Annual Pension | \$1,050,545 | \$77,525,219 |
| Average Annual Pension | \$32,830 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 2.000 | 41 |
| Average Age | 72.6 | 61.4 |
| Total Annual Pension | \$56,640 | \$738,276 |
| Average Annual Pension | \$28,320 | \$18,007 |
| <i>Inactive Members</i> | 15.000 | 2,247 |
| Annuity Savings Fund | \$550,132 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$719,382 | \$48,003,871 |
| b. Administrative Expenses | 15,632 | 1,135,650 |
| c. Expected Employee Contributions | 390,905 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$344,109 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$9,426,429 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 10,916,616 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 557,897 | 8,883,608 |
| e. Inactive Members | 550,132 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$21,451,074 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$21,451,074 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 9,830,347 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$11,620,727 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$385,130 | \$24,130,458 |
| b. Payment on UAL | 731,835 | 56,588,761 |
| c. Payment on 2002 ERI | 36,482 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,153,447 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,132,577 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

ASHBURNHAM-WESTMINSTER REGIONAL - 020

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 138,230 | 7,024 |
| Average Age | 46.8 | 47.3 |
| Average Service | 7.1 | 9.9 |
| Valuation Salary | 3,978,616 | \$331,209,833 |
| Average Salary | \$28,623 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 50,000 | 3,524 |
| Average Age | 73.9 | 73.2 |
| Total Annual Pension | \$795,040 | \$77,525,219 |
| Average Annual Pension | \$15,901 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 2,000 | 237 |
| Average Age | 66.9 | 64.2 |
| Total Annual Pension | \$66,538 | \$8,851,528 |
| Average Annual Pension | \$33,269 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 76,000 | 2,247 |
| Annuity Savings Fund | \$644,563 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$662,960 | \$48,003,871 |
| b. Administrative Expenses | 14,406 | 1,135,650 |
| c. Expected Employee Contributions | 414,367 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$262,999 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$7,807,753 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 8,093,935 | 771,173,424 |
| c. Disabled Members - Accidental | 756,128 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 644,563 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$17,302,379 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$17,302,379 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 7,929,132 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$9,373,247 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$294,350 | \$24,130,458 |
| b. Payment on UAL | 590,296 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$884,646 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$868,640 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

ATHOL - 025

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 102.335 | 7,024 |
| Average Age | 46.7 | 47.3 |
| Average Service | 12.4 | 9.9 |
| Valuation Salary | 5,609,600 | \$331,209,833 |
| Average Salary | \$52,921 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 75.000 | 3,524 |
| Average Age | 73.7 | 73.2 |
| Total Annual Pension | \$2,019,493 | \$77,525,219 |
| Average Annual Pension | \$26,927 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 15.000 | 237 |
| Average Age | 60.9 | 64.2 |
| Total Annual Pension | \$571,284 | \$8,851,528 |
| Average Annual Pension | \$38,086 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 2.000 | 41 |
| Average Age | 59.5 | 61.4 |
| Total Annual Pension | \$29,840 | \$738,276 |
| Average Annual Pension | \$14,920 | \$18,007 |
| <i>Inactive Members</i> | 19.000 | 2,247 |
| Annuity Savings Fund | \$501,743 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,024,090 | \$48,003,871 |
| b. Administrative Expenses | 22,253 | 1,135,650 |
| c. Expected Employee Contributions | 591,024 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$455,319 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$16,357,620 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 20,365,437 | 771,173,424 |
| c. Disabled Members - Accidental | 6,976,238 | 102,202,613 |
| d. Disabled Members - Ordinary | 395,439 | 8,883,608 |
| e. Inactive Members | 501,743 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$44,596,477 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$44,596,477 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 20,437,152 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$24,159,325 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$509,596 | \$24,130,458 |
| b. Payment on UAL | 1,521,474 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,031,070 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,994,321 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

ATHOL HOUSING AUTHORITY - 026

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 5,000 | 7,024 |
| Average Age | 49.0 | 47.3 |
| Average Service | 9.4 | 9.9 |
| Valuation Salary | 258,051 | \$331,209,833 |
| Average Salary | \$51,610 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 4,000 | 3,524 |
| Average Age | 81.0 | 73.2 |
| Total Annual Pension | \$41,391 | \$77,525,219 |
| Average Annual Pension | \$10,348 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$37,258 | \$48,003,871 |
| b. Administrative Expenses | 810 | 1,135,650 |
| c. Expected Employee Contributions | 24,971 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$13,097 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$670,805 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 354,408 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,025,213 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,025,213 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 469,823 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$555,390 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$14,658 | \$24,130,458 |
| b. Payment on UAL | 34,977 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$49,635 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$48,737 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

ATHOL-ROYALSTON REGIONAL SCHOOL DISTRICT - 027

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 89,000 | 7,024 |
| Average Age | 50.2 | 47.3 |
| Average Service | 10.1 | 9.9 |
| Valuation Salary | 2,362,099 | \$331,209,833 |
| Average Salary | \$26,540 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 68,000 | 3,524 |
| Average Age | 73.4 | 73.2 |
| Total Annual Pension | \$895,739 | \$77,525,219 |
| Average Annual Pension | \$13,173 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 4,000 | 237 |
| Average Age | 69.4 | 64.2 |
| Total Annual Pension | \$78,858 | \$8,851,528 |
| Average Annual Pension | \$19,715 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 28,000 | 2,247 |
| Annuity Savings Fund | \$253,141 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$404,069 | \$48,003,871 |
| b. Administrative Expenses | 8,780 | 1,135,650 |
| c. Expected Employee Contributions | 242,419 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$170,430 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$6,270,687 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 9,119,399 | 771,173,424 |
| c. Disabled Members - Accidental | 894,583 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 253,141 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$16,537,810 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$16,537,810 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 7,578,754 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$8,959,056 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$190,747 | \$24,130,458 |
| b. Payment on UAL | 564,212 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$754,959 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$741,299 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

AUBURN - 030

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 340,569 | 7,024 |
| Average Age | 45.4 | 47.3 |
| Average Service | 10.2 | 9.9 |
| Valuation Salary | 15,448,580 | \$331,209,833 |
| Average Salary | \$44,265 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 159,000 | 3,524 |
| Average Age | 71.7 | 73.2 |
| Total Annual Pension | \$3,291,478 | \$77,525,219 |
| Average Annual Pension | \$20,701 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 14,000 | 237 |
| Average Age | 62.3 | 64.2 |
| Total Annual Pension | \$562,963 | \$8,851,528 |
| Average Annual Pension | \$40,212 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 2,000 | 41 |
| Average Age | 55.6 | 61.4 |
| Total Annual Pension | \$31,190 | \$738,276 |
| Average Annual Pension | \$15,595 | \$18,007 |
| <i>Inactive Members</i> | 96,000 | 2,247 |
| Annuity Savings Fund | \$1,246,103 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$2,692,672 | \$48,003,871 |
| b. Administrative Expenses | 58,511 | 1,135,650 |
| c. Expected Employee Contributions | 1,625,721 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$1,125,462 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$42,155,839 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 33,433,807 | 771,173,424 |
| c. Disabled Members - Accidental | 6,746,964 | 102,202,613 |
| d. Disabled Members - Ordinary | 449,359 | 8,883,608 |
| e. Inactive Members | 1,246,103 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$84,032,072 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$84,032,072 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 38,509,235 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$45,522,837 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$1,259,626 | \$24,130,458 |
| b. Payment on UAL | 2,866,877 | 56,588,761 |
| c. Payment on 2002 ERI | 200,949 | 1,691,329 |
| d. Payment on 2003 ERI | 31,178 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$4,358,630 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$4,279,768 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

AUBURN HOUSING AUTHORITY - 040

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 4,000 | 7,024 |
| Average Age | 59.6 | 47.3 |
| Average Service | 14.1 | 9.9 |
| Valuation Salary | 275,103 | \$331,209,833 |
| Average Salary | \$68,776 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 5,000 | 3,524 |
| Average Age | 77.3 | 73.2 |
| Total Annual Pension | \$90,301 | \$77,525,219 |
| Average Annual Pension | \$18,060 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 2,000 | 2,247 |
| Annuity Savings Fund | \$21,114 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$50,514 | \$48,003,871 |
| b. Administrative Expenses | 1,098 | 1,135,650 |
| c. Expected Employee Contributions | 28,277 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$23,335 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$944,880 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 766,879 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 21,114 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,732,873 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,732,873 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 794,121 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$938,752 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$26,117 | \$24,130,458 |
| b. Payment on UAL | 59,119 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$85,236 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$83,694 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

AUBURN WATER DISTRICT - 050

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 7.000 | 7,024 |
| Average Age | 56.9 | 47.3 |
| Average Service | 19.8 | 9.9 |
| Valuation Salary | 490,158 | \$331,209,833 |
| Average Salary | \$70,023 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 4.000 | 3,524 |
| Average Age | 75.1 | 73.2 |
| Total Annual Pension | \$120,670 | \$77,525,219 |
| Average Annual Pension | \$30,168 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$64,406 | \$48,003,871 |
| b. Administrative Expenses | 1,400 | 1,135,650 |
| c. Expected Employee Contributions | 44,725 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$21,081 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,938,313 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,108,328 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$3,046,641 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$3,046,641 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 1,396,179 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,650,462 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$23,595 | \$24,130,458 |
| b. Payment on UAL | 103,941 | 56,588,761 |
| c. Payment on 2002 ERI | 5,980 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$133,516 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$131,100 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

BARRE - 060

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 46,452 | 7,024 |
| Average Age | 41.5 | 47.3 |
| Average Service | 7.4 | 9.9 |
| Valuation Salary | 2,105,671 | \$331,209,833 |
| Average Salary | \$34,519 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 14,000 | 3,524 |
| Average Age | 71.4 | 73.2 |
| Total Annual Pension | \$369,058 | \$77,525,219 |
| Average Annual Pension | \$26,361 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 77.0 | 64.2 |
| Total Annual Pension | \$25,955 | \$8,851,528 |
| Average Annual Pension | \$25,955 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 58.8 | 61.4 |
| Total Annual Pension | \$7,914 | \$738,276 |
| Average Annual Pension | \$7,914 | \$18,007 |
| <i>Inactive Members</i> | 15,000 | 2,247 |
| Annuity Savings Fund | \$360,715 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$375,387 | \$48,003,871 |
| b. Administrative Expenses | 8,157 | 1,135,650 |
| c. Expected Employee Contributions | 225,048 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$158,496 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$3,287,037 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 3,864,263 | 771,173,424 |
| c. Disabled Members - Accidental | 222,621 | 102,202,613 |
| d. Disabled Members - Ordinary | 127,898 | 8,883,608 |
| e. Inactive Members | 360,715 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$7,862,534 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$7,862,534 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 3,603,150 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$4,259,384 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$177,390 | \$24,130,458 |
| b. Payment on UAL | 268,242 | 56,588,761 |
| c. Payment on 2002 ERI | 6,580 | 1,691,329 |
| d. Payment on 2003 ERI | 2,632 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$454,844 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$446,614 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

BARRE HOUSING AUTHORITY - 070

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 1,516 | 7,024 |
| Average Age | 57.9 | 47.3 |
| Average Service | 14.7 | 9.9 |
| Valuation Salary | 92,821 | \$331,209,833 |
| Average Salary | \$46,411 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2,000 | 3,524 |
| Average Age | 73.5 | 73.2 |
| Total Annual Pension | \$44,532 | \$77,525,219 |
| Average Annual Pension | \$22,266 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$14,111 | \$48,003,871 |
| b. Administrative Expenses | 307 | 1,135,650 |
| c. Expected Employee Contributions | 9,190 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$5,228 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$295,999 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 519,839 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$815,838 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$815,838 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 373,872 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$441,966 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$5,851 | \$24,130,458 |
| b. Payment on UAL | 27,833 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$33,684 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$33,075 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

BERLIN - 080

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 37,266 | 7,024 |
| Average Age | 48.5 | 47.3 |
| Average Service | 12.3 | 9.9 |
| Valuation Salary | 2,027,198 | \$331,209,833 |
| Average Salary | \$45,049 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 23,000 | 3,524 |
| Average Age | 76.9 | 73.2 |
| Total Annual Pension | \$597,577 | \$77,525,219 |
| Average Annual Pension | \$25,982 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 60.8 | 64.2 |
| Total Annual Pension | \$28,627 | \$8,851,528 |
| Average Annual Pension | \$28,627 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 57.8 | 61.4 |
| Total Annual Pension | \$16,472 | \$738,276 |
| Average Annual Pension | \$16,472 | \$18,007 |
| <i>Inactive Members</i> | 14,000 | 2,247 |
| Annuity Savings Fund | \$278,658 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$376,475 | \$48,003,871 |
| b. Administrative Expenses | 8,181 | 1,135,650 |
| c. Expected Employee Contributions | 206,544 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$178,112 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$5,795,819 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 5,561,805 | 771,173,424 |
| c. Disabled Members - Accidental | 378,050 | 102,202,613 |
| d. Disabled Members - Ordinary | 222,189 | 8,883,608 |
| e. Inactive Members | 278,658 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$12,236,521 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$12,236,521 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 5,607,610 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$6,628,911 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$199,345 | \$24,130,458 |
| b. Payment on UAL | 417,467 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$616,812 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$605,652 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

BERLIN-BOYLSTON REGIONAL - 090

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 52.000 | 7,024 |
| Average Age | 52.3 | 47.3 |
| Average Service | 9.8 | 9.9 |
| Valuation Salary | 1,769,845 | \$331,209,833 |
| Average Salary | \$18,436 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 10.000 | 3,524 |
| Average Age | 74.9 | 73.2 |
| Total Annual Pension | \$139,600 | \$77,525,219 |
| Average Annual Pension | \$13,960 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 11.000 | 2,247 |
| Annuity Savings Fund | \$72,017 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$313,017 | \$48,003,871 |
| b. Administrative Expenses | 6,802 | 1,135,650 |
| c. Expected Employee Contributions | 178,337 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$141,482 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$4,232,383 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,427,129 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 42,467 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$5,701,979 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$5,701,979 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 2,613,035 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$3,088,944 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$158,348 | \$24,130,458 |
| b. Payment on UAL | 194,531 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$352,879 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$346,494 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

BLACKSTONE - 100

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 66.004 | 7,024 |
| Average Age | 44.5 | 47.3 |
| Average Service | 11.9 | 9.9 |
| Valuation Salary | 3,805,657 | \$331,209,833 |
| Average Salary | \$55,966 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 34.000 | 3,524 |
| Average Age | 73.1 | 73.2 |
| Total Annual Pension | \$852,507 | \$77,525,219 |
| Average Annual Pension | \$25,074 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 5.000 | 237 |
| Average Age | 60.4 | 64.2 |
| Total Annual Pension | \$204,145 | \$8,851,528 |
| Average Annual Pension | \$40,829 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1.000 | 41 |
| Average Age | 81.4 | 61.4 |
| Total Annual Pension | \$23,156 | \$738,276 |
| Average Annual Pension | \$23,156 | \$18,007 |
| <i>Inactive Members</i> | 8.000 | 2,247 |
| Annuity Savings Fund | \$218,066 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$631,814 | \$48,003,871 |
| b. Administrative Expenses | 13,729 | 1,135,650 |
| c. Expected Employee Contributions | 387,932 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$257,611 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$10,189,273 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 8,750,650 | 771,173,424 |
| c. Disabled Members - Accidental | 2,558,123 | 102,202,613 |
| d. Disabled Members - Ordinary | 138,695 | 8,883,608 |
| e. Inactive Members | 218,066 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$21,854,807 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$21,854,807 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 10,015,366 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$11,839,441 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$288,320 | \$24,130,458 |
| b. Payment on UAL | 745,609 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,033,929 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,015,222 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**BLACKSTONE HOUSING AUTHORITY - 105
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | - | 7,024 |
| Average Age | - | 47.3 |
| Average Service | - | 9.9 |
| Valuation Salary | - | \$331,209,833 |
| Average Salary | \$0 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 3,000 | 3,524 |
| Average Age | 66.8 | 73.2 |
| Total Annual Pension | \$55,131 | \$77,525,219 |
| Average Annual Pension | \$18,377 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$0 | \$48,003,871 |
| b. Administrative Expenses | 0 | 1,135,650 |
| c. Expected Employee Contributions | 0 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$0 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$0 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 622,333 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$622,333 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$622,333 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 285,196 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$337,137 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$0 | \$24,130,458 |
| b. Payment on UAL | 21,232 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$21,232 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$20,848 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**BLACKSTONE-MILLVILLE REGIONAL - 110
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 92.000 | 7,024 |
| Average Age | 50.0 | 47.3 |
| Average Service | 10.1 | 9.9 |
| Valuation Salary | 2,489,983 | \$331,209,833 |
| Average Salary | \$27,065 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 48.000 | 3,524 |
| Average Age | 74.8 | 73.2 |
| Total Annual Pension | \$688,678 | \$77,525,219 |
| Average Annual Pension | \$14,347 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1.000 | 237 |
| Average Age | 76.7 | 64.2 |
| Total Annual Pension | \$36,647 | \$8,851,528 |
| Average Annual Pension | \$36,647 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1.000 | 41 |
| Average Age | 68.7 | 61.4 |
| Total Annual Pension | \$21,668 | \$738,276 |
| Average Annual Pension | \$21,668 | \$18,007 |
| <i>Inactive Members</i> | 32.000 | 2,247 |
| Annuity Savings Fund | \$421,623 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$447,147 | \$48,003,871 |
| b. Administrative Expenses | 9,716 | 1,135,650 |
| c. Expected Employee Contributions | 270,716 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$186,147 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$6,563,348 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 6,360,571 | 771,173,424 |
| c. Disabled Members - Accidental | 308,387 | 102,202,613 |
| d. Disabled Members - Ordinary | 280,097 | 8,883,608 |
| e. Inactive Members | 421,623 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$13,934,026 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$13,934,026 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 6,385,522 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$7,548,504 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$208,337 | \$24,130,458 |
| b. Payment on UAL | 475,380 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$683,717 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$671,346 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

BOLTON - 120

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 45,852 | 7,024 |
| Average Age | 46.4 | 47.3 |
| Average Service | 10.8 | 9.9 |
| Valuation Salary | 2,766,634 | \$331,209,833 |
| Average Salary | \$58,865 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 18,000 | 3,524 |
| Average Age | 72.2 | 73.2 |
| Total Annual Pension | \$471,085 | \$77,525,219 |
| Average Annual Pension | \$26,171 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 56.7 | 61.4 |
| Total Annual Pension | \$40,469 | \$738,276 |
| Average Annual Pension | \$40,469 | \$18,007 |
| <i>Inactive Members</i> | 7,000 | 2,247 |
| Annuity Savings Fund | \$273,039 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$482,941 | \$48,003,871 |
| b. Administrative Expenses | 10,494 | 1,135,650 |
| c. Expected Employee Contributions | 292,188 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$201,247 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$6,973,194 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 4,706,019 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 541,821 | 8,883,608 |
| e. Inactive Members | 273,039 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$12,494,073 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$12,494,073 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 5,725,638 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$6,768,435 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$225,237 | \$24,130,458 |
| b. Payment on UAL | 426,254 | 56,588,761 |
| c. Payment on 2002 ERI | 19,738 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$671,229 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$659,084 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

BOYLSTON - 130

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 50,243 | 7,024 |
| Average Age | 48.0 | 47.3 |
| Average Service | 10.7 | 9.9 |
| Valuation Salary | 2,842,916 | \$331,209,833 |
| Average Salary | \$51,689 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 26,000 | 3,524 |
| Average Age | 78.7 | 73.2 |
| Total Annual Pension | \$615,104 | \$77,525,219 |
| Average Annual Pension | \$23,658 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 2,000 | 237 |
| Average Age | 63.9 | 64.2 |
| Total Annual Pension | \$74,718 | \$8,851,528 |
| Average Annual Pension | \$37,359 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 7,000 | 2,247 |
| Annuity Savings Fund | \$29,156 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$540,131 | \$48,003,871 |
| b. Administrative Expenses | 11,737 | 1,135,650 |
| c. Expected Employee Contributions | 301,381 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$250,487 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$7,857,638 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 5,525,293 | 771,173,424 |
| c. Disabled Members - Accidental | 943,492 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 29,156 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$14,355,579 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$14,355,579 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 6,578,707 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$7,776,872 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$280,347 | \$24,130,458 |
| b. Payment on UAL | 489,762 | 56,588,761 |
| c. Payment on 2002 ERI | 14,953 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$785,062 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$770,858 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

BOYLSTON WATER DISTRICT - 135

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 1.000 | 7,024 |
| Average Age | 52.3 | 47.3 |
| Average Service | 14.7 | 9.9 |
| Valuation Salary | 63,887 | \$331,209,833 |
| Average Salary | \$63,887 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2.000 | 3,524 |
| Average Age | 73.0 | 73.2 |
| Total Annual Pension | \$14,493 | \$77,525,219 |
| Average Annual Pension | \$7,247 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$10,219 | \$48,003,871 |
| b. Administrative Expenses | 222 | 1,135,650 |
| c. Expected Employee Contributions | 6,726 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$3,715 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$190,926 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 175,782 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$366,708 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$366,708 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 168,050 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$198,658 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$4,158 | \$24,130,458 |
| b. Payment on UAL | 12,511 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$16,669 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$16,367 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

BROOKFIELD - 140

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 42.057 | 7,024 |
| Average Age | 48.9 | 47.3 |
| Average Service | 11.2 | 9.9 |
| Valuation Salary | 1,509,835 | \$331,209,833 |
| Average Salary | \$33,552 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 14.000 | 3,524 |
| Average Age | 73.9 | 73.2 |
| Total Annual Pension | \$289,018 | \$77,525,219 |
| Average Annual Pension | \$20,644 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 2.000 | 237 |
| Average Age | 60.6 | 64.2 |
| Total Annual Pension | \$54,927 | \$8,851,528 |
| Average Annual Pension | \$27,464 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1.000 | 41 |
| Average Age | 48.9 | 61.4 |
| Total Annual Pension | \$17,996 | \$738,276 |
| Average Annual Pension | \$17,996 | \$18,007 |
| <i>Inactive Members</i> | 9.000 | 2,247 |
| Annuity Savings Fund | \$64,532 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$268,430 | \$48,003,871 |
| b. Administrative Expenses | 5,833 | 1,135,650 |
| c. Expected Employee Contributions | 153,670 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$120,593 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$3,773,753 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 2,824,706 | 771,173,424 |
| c. Disabled Members - Accidental | 733,675 | 102,202,613 |
| d. Disabled Members - Ordinary | 296,484 | 8,883,608 |
| e. Inactive Members | 40,143 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$7,668,761 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$7,668,761 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 3,514,350 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$4,154,411 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$134,969 | \$24,130,458 |
| b. Payment on UAL | 261,631 | 56,588,761 |
| c. Payment on 2002 ERI | 9,968 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$406,568 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$399,212 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

CHARLTON - 150

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 98.669 | 7,024 |
| Average Age | 47.4 | 47.3 |
| Average Service | 11.1 | 9.9 |
| Valuation Salary | 5,987,940 | \$331,209,833 |
| Average Salary | \$57,028 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 50.000 | 3,524 |
| Average Age | 70.3 | 73.2 |
| Total Annual Pension | \$1,334,595 | \$77,525,219 |
| Average Annual Pension | \$26,692 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 9.000 | 237 |
| Average Age | 53.3 | 64.2 |
| Total Annual Pension | \$425,022 | \$8,851,528 |
| Average Annual Pension | \$47,225 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 13.000 | 2,247 |
| Annuity Savings Fund | \$435,635 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,174,134 | \$48,003,871 |
| b. Administrative Expenses | 25,514 | 1,135,650 |
| c. Expected Employee Contributions | 631,835 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$567,813 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$15,844,802 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 14,503,709 | 771,173,424 |
| c. Disabled Members - Accidental | 5,504,260 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 435,635 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$36,288,406 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$36,288,406 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 16,629,826 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$19,658,580 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$635,502 | \$24,130,458 |
| b. Payment on UAL | 1,238,032 | 56,588,761 |
| c. Payment on 2002 ERI | 51,037 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,924,571 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,889,749 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**CHERRY VALLEY-ROCHDALE WATER - 160
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 5,000 | 7,024 |
| Average Age | 41.9 | 47.3 |
| Average Service | 7.6 | 9.9 |
| Valuation Salary | 332,372 | \$331,209,833 |
| Average Salary | \$66,474 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 3,000 | 3,524 |
| Average Age | 68.9 | 73.2 |
| Total Annual Pension | \$131,321 | \$77,525,219 |
| Average Annual Pension | \$43,774 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 1,000 | 2,247 |
| Annuity Savings Fund | \$59,074 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$42,379 | \$48,003,871 |
| b. Administrative Expenses | 921 | 1,135,650 |
| c. Expected Employee Contributions | 35,339 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$7,961 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$414,759 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,451,996 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 59,074 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,925,829 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,925,829 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 882,547 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,043,282 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$8,910 | \$24,130,458 |
| b. Payment on UAL | 65,702 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$74,612 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$73,262 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

DOUGLAS - 170

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 176,740 | 7,024 |
| Average Age | 43.5 | 47.3 |
| Average Service | 7.9 | 9.9 |
| Valuation Salary | 6,208,414 | \$331,209,833 |
| Average Salary | \$33,559 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 47,000 | 3,524 |
| Average Age | 71.2 | 73.2 |
| Total Annual Pension | \$984,316 | \$77,525,219 |
| Average Annual Pension | \$20,943 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 2,000 | 237 |
| Average Age | 66.3 | 64.2 |
| Total Annual Pension | \$95,670 | \$8,851,528 |
| Average Annual Pension | \$47,835 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 99,000 | 2,247 |
| Annuity Savings Fund | \$779,191 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,092,932 | \$48,003,871 |
| b. Administrative Expenses | 23,749 | 1,135,650 |
| c. Expected Employee Contributions | 667,071 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$449,610 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$14,211,747 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 10,027,121 | 771,173,424 |
| c. Disabled Members - Accidental | 1,083,174 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 778,539 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$26,100,581 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$26,100,581 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 11,961,069 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$14,139,512 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$503,207 | \$24,130,458 |
| b. Payment on UAL | 890,460 | 56,588,761 |
| c. Payment on 2002 ERI | 14,352 | 1,691,329 |
| d. Payment on 2003 ERI | 13,766 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,421,785 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,396,060 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

DUDLEY - 180

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 58,540 | 7,024 |
| Average Age | 45.1 | 47.3 |
| Average Service | 10.5 | 9.9 |
| Valuation Salary | 3,208,904 | \$331,209,833 |
| Average Salary | \$52,605 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 36,000 | 3,524 |
| Average Age | 72.0 | 73.2 |
| Total Annual Pension | \$1,136,339 | \$77,525,219 |
| Average Annual Pension | \$31,565 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 6,000 | 237 |
| Average Age | 65.9 | 64.2 |
| Total Annual Pension | \$235,894 | \$8,851,528 |
| Average Annual Pension | \$39,316 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 20,000 | 2,247 |
| Annuity Savings Fund | \$454,791 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$572,255 | \$48,003,871 |
| b. Administrative Expenses | 12,435 | 1,135,650 |
| c. Expected Employee Contributions | 343,616 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$241,074 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$8,676,712 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 11,275,919 | 771,173,424 |
| c. Disabled Members - Accidental | 2,717,506 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 437,848 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$23,107,985 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$23,107,985 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 10,589,657 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$12,518,328 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$269,812 | \$24,130,458 |
| b. Payment on UAL | 788,363 | 56,588,761 |
| c. Payment on 2002 ERI | 152,508 | 1,691,329 |
| d. Payment on 2003 ERI | 9,111 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,219,794 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,197,724 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

DUDLEY HOUSING AUTHORITY - 190

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 2,058 | 7,024 |
| Average Age | 63.9 | 47.3 |
| Average Service | 8.6 | 9.9 |
| Valuation Salary | 121,400 | \$331,209,833 |
| Average Salary | \$40,467 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 1,000 | 3,524 |
| Average Age | 75.7 | 73.2 |
| Total Annual Pension | \$44,381 | \$77,525,219 |
| Average Annual Pension | \$44,381 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$11,385 | \$48,003,871 |
| b. Administrative Expenses | 247 | 1,135,650 |
| c. Expected Employee Contributions | 6,474 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$5,158 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$219,568 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 343,262 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$562,830 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$562,830 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 257,927 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$304,903 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$5,773 | \$24,130,458 |
| b. Payment on UAL | 19,202 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$24,975 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$24,523 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**DUDLEY-CHARLTON REGIONAL - 200
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 154,356 | 7,024 |
| Average Age | 49.9 | 47.3 |
| Average Service | 11.1 | 9.9 |
| Valuation Salary | 5,221,272 | \$331,209,833 |
| Average Salary | \$33,046 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 71,000 | 3,524 |
| Average Age | 76.3 | 73.2 |
| Total Annual Pension | \$1,293,813 | \$77,525,219 |
| Average Annual Pension | \$18,223 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 66.9 | 61.4 |
| Total Annual Pension | \$5,009 | \$738,276 |
| Average Annual Pension | \$5,009 | \$18,007 |
| <i>Inactive Members</i> | 37,000 | 2,247 |
| Annuity Savings Fund | \$517,831 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$853,997 | \$48,003,871 |
| b. Administrative Expenses | 18,557 | 1,135,650 |
| c. Expected Employee Contributions | 539,194 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$333,360 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$15,201,997 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 11,669,308 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 62,558 | 8,883,608 |
| e. Inactive Members | 517,831 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$27,451,694 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$27,451,694 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 12,580,242 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$14,871,452 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$373,099 | \$24,130,458 |
| b. Payment on UAL | 936,555 | 56,588,761 |
| c. Payment on 2002 ERI | 46,847 | 1,691,329 |
| d. Payment on 2003 ERI | 20,448 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,376,949 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,352,035 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

EAST BROOKFIELD - 210

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 15,314 | 7,024 |
| Average Age | 53.5 | 47.3 |
| Average Service | 14.3 | 9.9 |
| Valuation Salary | 670,135 | \$331,209,833 |
| Average Salary | \$35,270 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 6,000 | 3,524 |
| Average Age | 67.7 | 73.2 |
| Total Annual Pension | \$176,642 | \$77,525,219 |
| Average Annual Pension | \$29,440 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 1,000 | 2,247 |
| Annuity Savings Fund | \$25,251 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$131,569 | \$48,003,871 |
| b. Administrative Expenses | 2,859 | 1,135,650 |
| c. Expected Employee Contributions | 69,445 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$64,983 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,988,241 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,919,180 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 25,251 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$3,932,672 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$3,932,672 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 1,802,219 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$2,130,453 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$72,729 | \$24,130,458 |
| b. Payment on UAL | 134,169 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$206,898 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$203,155 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

GRAFTON - 220

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 331,467 | 7,024 |
| Average Age | 44.0 | 47.3 |
| Average Service | 7.1 | 9.9 |
| Valuation Salary | 11,433,973 | \$331,209,833 |
| Average Salary | \$33,629 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 118,000 | 3,524 |
| Average Age | 72.8 | 73.2 |
| Total Annual Pension | \$2,471,223 | \$77,525,219 |
| Average Annual Pension | \$20,943 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 10,000 | 237 |
| Average Age | 71.3 | 64.2 |
| Total Annual Pension | \$310,018 | \$8,851,528 |
| Average Annual Pension | \$31,002 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 51.6 | 61.4 |
| Total Annual Pension | \$8,012 | \$738,276 |
| Average Annual Pension | \$8,012 | \$18,007 |
| <i>Inactive Members</i> | 153,000 | 2,247 |
| Annuity Savings Fund | \$1,591,546 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,873,205 | \$48,003,871 |
| b. Administrative Expenses | 40,704 | 1,135,650 |
| c. Expected Employee Contributions | 1,205,317 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$708,592 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$22,527,470 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 24,457,047 | 771,173,424 |
| c. Disabled Members - Accidental | 3,101,853 | 102,202,613 |
| d. Disabled Members - Ordinary | 132,434 | 8,883,608 |
| e. Inactive Members | 1,591,546 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$51,810,350 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$51,810,350 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 23,743,041 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$28,067,309 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$793,062 | \$24,130,458 |
| b. Payment on UAL | 1,767,586 | 56,588,761 |
| c. Payment on 2002 ERI | 46,050 | 1,691,329 |
| d. Payment on 2003 ERI | 19,840 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,626,538 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,579,015 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**GRAFTON HOUSING AUTHORITY - 230
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 3,942 | 7,024 |
| Average Age | 57.3 | 47.3 |
| Average Service | 18.4 | 9.9 |
| Valuation Salary | 249,030 | \$331,209,833 |
| Average Salary | \$62,258 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2,000 | 3,524 |
| Average Age | 66.5 | 73.2 |
| Total Annual Pension | \$38,692 | \$77,525,219 |
| Average Annual Pension | \$19,346 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$37,466 | \$48,003,871 |
| b. Administrative Expenses | 814 | 1,135,650 |
| c. Expected Employee Contributions | 25,548 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$12,732 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$920,798 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 474,975 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,395,773 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,395,773 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 639,639 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$756,134 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$14,249 | \$24,130,458 |
| b. Payment on UAL | 47,619 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$61,868 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$60,749 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

HARDWICK - 240

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 18,409 | 7,024 |
| Average Age | 43.9 | 47.3 |
| Average Service | 8.6 | 9.9 |
| Valuation Salary | 993,793 | \$331,209,833 |
| Average Salary | \$49,690 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 10,000 | 3,524 |
| Average Age | 73.3 | 73.2 |
| Total Annual Pension | \$242,488 | \$77,525,219 |
| Average Annual Pension | \$24,249 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 67.1 | 64.2 |
| Total Annual Pension | \$33,951 | \$8,851,528 |
| Average Annual Pension | \$33,951 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 5,000 | 2,247 |
| Annuity Savings Fund | \$123,601 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$153,317 | \$48,003,871 |
| b. Administrative Expenses | 3,332 | 1,135,650 |
| c. Expected Employee Contributions | 99,374 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$57,275 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,874,786 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 2,474,617 | 771,173,424 |
| c. Disabled Members - Accidental | 368,610 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 123,601 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$4,841,614 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$4,841,614 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 2,218,758 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$2,622,856 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$64,102 | \$24,130,458 |
| b. Payment on UAL | 165,179 | 56,588,761 |
| c. Payment on 2002 ERI | 15,153 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$244,434 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$240,011 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

HARVARD - 250

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 102,369 | 7,024 |
| Average Age | 47.9 | 47.3 |
| Average Service | 9.5 | 9.9 |
| Valuation Salary | 4,972,954 | \$331,209,833 |
| Average Salary | \$47,817 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 60,000 | 3,524 |
| Average Age | 73.8 | 73.2 |
| Total Annual Pension | \$1,209,452 | \$77,525,219 |
| Average Annual Pension | \$20,158 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 2,000 | 237 |
| Average Age | 70.5 | 64.2 |
| Total Annual Pension | \$95,196 | \$8,851,528 |
| Average Annual Pension | \$47,598 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 31,000 | 2,247 |
| Annuity Savings Fund | \$497,807 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$859,702 | \$48,003,871 |
| b. Administrative Expenses | 18,681 | 1,135,650 |
| c. Expected Employee Contributions | 532,504 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$345,879 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$12,285,506 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 11,960,092 | 771,173,424 |
| c. Disabled Members - Accidental | 968,155 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 497,807 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$25,711,560 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$25,711,560 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 11,782,793 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$13,928,767 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$387,110 | \$24,130,458 |
| b. Payment on UAL | 877,188 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,264,298 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,241,423 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

HILLCREST WATER DISTRICT - 260

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 0.508 | 7,024 |
| Average Age | 49.5 | 47.3 |
| Average Service | 19.8 | 9.9 |
| Valuation Salary | 49,437 | \$331,209,833 |
| Average Salary | \$24,719 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2.000 | 3,524 |
| Average Age | 75.9 | 73.2 |
| Total Annual Pension | \$107,588 | \$77,525,219 |
| Average Annual Pension | \$53,794 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$5,435 | \$48,003,871 |
| b. Administrative Expenses | 118 | 1,135,650 |
| c. Expected Employee Contributions | 5,364 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$189 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$164,198 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 168,190 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$332,388 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$332,388 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 152,323 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$180,065 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$211 | \$24,130,458 |
| b. Payment on UAL | 11,340 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$11,551 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$11,342 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

HOLDEN - 270

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 166,617 | 7,024 |
| Average Age | 44.7 | 47.3 |
| Average Service | 10.8 | 9.9 |
| Valuation Salary | 10,532,682 | \$331,209,833 |
| Average Salary | \$60,883 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 102,000 | 3,524 |
| Average Age | 73.0 | 73.2 |
| Total Annual Pension | \$3,638,928 | \$77,525,219 |
| Average Annual Pension | \$35,676 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 7,000 | 237 |
| Average Age | 63.5 | 64.2 |
| Total Annual Pension | \$232,352 | \$8,851,528 |
| Average Annual Pension | \$33,193 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 30,000 | 2,247 |
| Annuity Savings Fund | \$645,529 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,739,821 | \$48,003,871 |
| b. Administrative Expenses | 37,806 | 1,135,650 |
| c. Expected Employee Contributions | 1,113,379 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$664,248 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$26,104,031 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 35,185,263 | 771,173,424 |
| c. Disabled Members - Accidental | 2,795,548 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 645,529 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$64,730,371 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$64,730,371 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 29,663,877 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$35,066,494 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$743,432 | \$24,130,458 |
| b. Payment on UAL | 2,208,371 | 56,588,761 |
| c. Payment on 2002 ERI | 75,556 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$3,027,359 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,972,584 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**HOLDEN HOUSING AUTHORITY - 280
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 1,000 | 7,024 |
| Average Age | 71.1 | 47.3 |
| Average Service | 19.3 | 9.9 |
| Valuation Salary | 38,418 | \$331,209,833 |
| Average Salary | \$38,418 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 4,000 | 3,524 |
| Average Age | 72.8 | 73.2 |
| Total Annual Pension | \$55,848 | \$77,525,219 |
| Average Annual Pension | \$13,962 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$0 | \$48,003,871 |
| b. Administrative Expenses | 0 | 1,135,650 |
| c. Expected Employee Contributions | 0 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$0 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$197,485 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 576,665 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$774,150 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$774,150 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 354,768 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$419,382 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$0 | \$24,130,458 |
| b. Payment on UAL | 26,411 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$26,411 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$25,933 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

HOPEDALE - 290

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 131,797 | 7,024 |
| Average Age | 46.8 | 47.3 |
| Average Service | 9.1 | 9.9 |
| Valuation Salary | 5,234,698 | \$331,209,833 |
| Average Salary | \$39,359 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 50,000 | 3,524 |
| Average Age | 74.2 | 73.2 |
| Total Annual Pension | \$1,003,740 | \$77,525,219 |
| Average Annual Pension | \$20,075 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 4,000 | 237 |
| Average Age | 48.1 | 64.2 |
| Total Annual Pension | \$172,668 | \$8,851,528 |
| Average Annual Pension | \$43,167 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 3,000 | 41 |
| Average Age | 67.2 | 61.4 |
| Total Annual Pension | \$59,393 | \$738,276 |
| Average Annual Pension | \$19,798 | \$18,007 |
| <i>Inactive Members</i> | 48,000 | 2,247 |
| Annuity Savings Fund | \$329,329 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$947,976 | \$48,003,871 |
| b. Administrative Expenses | 20,599 | 1,135,650 |
| c. Expected Employee Contributions | 552,244 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$416,331 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$12,464,672 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 9,945,541 | 771,173,424 |
| c. Disabled Members - Accidental | 2,362,591 | 102,202,613 |
| d. Disabled Members - Ordinary | 544,320 | 8,883,608 |
| e. Inactive Members | 329,329 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$25,646,453 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$25,646,453 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 11,752,956 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$13,893,497 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$465,961 | \$24,130,458 |
| b. Payment on UAL | 874,966 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,340,927 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,316,665 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**HOPEDALE HOUSING AUTHORITY - 300
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | - | 7,024 |
| Average Age | - | 47.3 |
| Average Service | - | 9.9 |
| Valuation Salary | - | \$331,209,833 |
| Average Salary | \$0 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | - | 3,524 |
| Average Age | - | 73.2 |
| Total Annual Pension | \$0 | \$77,525,219 |
| Average Annual Pension | \$0 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 87.4 | 64.2 |
| Total Annual Pension | \$19,933 | \$8,851,528 |
| Average Annual Pension | \$19,933 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$0 | \$48,003,871 |
| b. Administrative Expenses | 0 | 1,135,650 |
| c. Expected Employee Contributions | 0 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$0 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$0 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 0 | 771,173,424 |
| c. Disabled Members - Accidental | 111,986 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$111,986 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$111,986 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 51,320 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$60,666 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$0 | \$24,130,458 |
| b. Payment on UAL | 3,821 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$3,821 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$3,752 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

HUBBARDSTON - 310

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 24,077 | 7,024 |
| Average Age | 41.8 | 47.3 |
| Average Service | 6.1 | 9.9 |
| Valuation Salary | 1,350,339 | \$331,209,833 |
| Average Salary | \$46,563 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 19,000 | 3,524 |
| Average Age | 75.0 | 73.2 |
| Total Annual Pension | \$359,818 | \$77,525,219 |
| Average Annual Pension | \$18,938 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 63.8 | 64.2 |
| Total Annual Pension | \$34,496 | \$8,851,528 |
| Average Annual Pension | \$34,496 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 11,000 | 2,247 |
| Annuity Savings Fund | \$25,408 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$268,049 | \$48,003,871 |
| b. Administrative Expenses | 5,825 | 1,135,650 |
| c. Expected Employee Contributions | 147,299 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$126,575 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,987,490 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 3,428,755 | 771,173,424 |
| c. Disabled Members - Accidental | 396,337 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 25,408 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$5,837,990 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$5,837,990 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 2,675,366 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$3,162,624 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$141,664 | \$24,130,458 |
| b. Payment on UAL | 199,172 | 56,588,761 |
| c. Payment on 2002 ERI | 11,961 | 1,691,329 |
| d. Payment on 2003 ERI | 5,061 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$357,858 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$351,383 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

LANCASTER - 320

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 46,755 | 7,024 |
| Average Age | 49.8 | 47.3 |
| Average Service | 13.1 | 9.9 |
| Valuation Salary | 2,894,469 | \$331,209,833 |
| Average Salary | \$59,071 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 33,000 | 3,524 |
| Average Age | 71.8 | 73.2 |
| Total Annual Pension | \$838,448 | \$77,525,219 |
| Average Annual Pension | \$25,408 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 67.0 | 64.2 |
| Total Annual Pension | \$63,230 | \$8,851,528 |
| Average Annual Pension | \$63,230 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 2,000 | 2,247 |
| Annuity Savings Fund | \$51,314 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$516,545 | \$48,003,871 |
| b. Administrative Expenses | 11,224 | 1,135,650 |
| c. Expected Employee Contributions | 309,470 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$218,299 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$8,510,653 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 8,618,801 | 771,173,424 |
| c. Disabled Members - Accidental | 674,026 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 51,314 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$17,854,794 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$17,854,794 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 8,182,286 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$9,672,508 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$244,322 | \$24,130,458 |
| b. Payment on UAL | 609,142 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$853,464 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$838,022 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**LANCASTER HOUSING AUTHORITY - 325
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 1.000 | 7,024 |
| Average Age | 56.4 | 47.3 |
| Average Service | 5.9 | 9.9 |
| Valuation Salary | 42,050 | \$331,209,833 |
| Average Salary | \$42,050 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2.000 | 3,524 |
| Average Age | 67.4 | 73.2 |
| Total Annual Pension | \$23,160 | \$77,525,219 |
| Average Annual Pension | \$11,580 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$9,166 | \$48,003,871 |
| b. Administrative Expenses | 199 | 1,135,650 |
| c. Expected Employee Contributions | 4,245 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$5,120 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$42,571 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 294,246 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$336,817 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$336,817 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 154,353 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$182,464 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$5,730 | \$24,130,458 |
| b. Payment on UAL | 11,491 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$17,221 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$16,909 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

LANCASTER SEWER - 327

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 1,000 | 7,024 |
| Average Age | 46.2 | 47.3 |
| Average Service | 2.5 | 9.9 |
| Valuation Salary | 35,750 | \$331,209,833 |
| Average Salary | \$35,750 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | - | 3,524 |
| Average Age | - | 73.2 |
| Total Annual Pension | \$0 | \$77,525,219 |
| Average Annual Pension | \$0 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$5,728 | \$48,003,871 |
| b. Administrative Expenses | 124 | 1,135,650 |
| c. Expected Employee Contributions | 3,549 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$2,303 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$10,760 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 0 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$10,760 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$10,760 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 4,931 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$5,829 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$2,577 | \$24,130,458 |
| b. Payment on UAL | 367 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,944 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,891 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

LEICESTER - 330

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 149,892 | 7,024 |
| Average Age | 47.9 | 47.3 |
| Average Service | 10.6 | 9.9 |
| Valuation Salary | 5,198,183 | \$331,209,833 |
| Average Salary | \$32,287 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 87,000 | 3,524 |
| Average Age | 72.2 | 73.2 |
| Total Annual Pension | \$1,827,740 | \$77,525,219 |
| Average Annual Pension | \$21,009 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 6,000 | 237 |
| Average Age | 70.9 | 64.2 |
| Total Annual Pension | \$181,477 | \$8,851,528 |
| Average Annual Pension | \$30,246 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 58.4 | 61.4 |
| Total Annual Pension | \$12,878 | \$738,276 |
| Average Annual Pension | \$12,878 | \$18,007 |
| <i>Inactive Members</i> | 63,000 | 2,247 |
| Annuity Savings Fund | \$448,680 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$910,095 | \$48,003,871 |
| b. Administrative Expenses | 19,776 | 1,135,650 |
| c. Expected Employee Contributions | 543,118 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$386,753 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$15,407,033 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 18,897,844 | 771,173,424 |
| c. Disabled Members - Accidental | 1,790,455 | 102,202,613 |
| d. Disabled Members - Ordinary | 203,813 | 8,883,608 |
| e. Inactive Members | 448,680 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$36,747,825 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$36,747,825 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 16,840,364 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$19,907,461 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$432,857 | \$24,130,458 |
| b. Payment on UAL | 1,253,706 | 56,588,761 |
| c. Payment on 2002 ERI | 60,005 | 1,691,329 |
| d. Payment on 2003 ERI | 2,430 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,748,998 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,717,353 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**LEICESTER HOUSING AUTHORITY - 340
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 4,000 | 7,024 |
| Average Age | 62.3 | 47.3 |
| Average Service | 17.1 | 9.9 |
| Valuation Salary | 217,840 | \$331,209,833 |
| Average Salary | \$54,460 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2,000 | 3,524 |
| Average Age | 77.2 | 73.2 |
| Total Annual Pension | \$48,077 | \$77,525,219 |
| Average Annual Pension | \$24,039 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$39,719 | \$48,003,871 |
| b. Administrative Expenses | 863 | 1,135,650 |
| c. Expected Employee Contributions | 21,466 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$19,116 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$905,125 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 401,363 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,306,488 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,306,488 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 598,722 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$707,766 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$21,394 | \$24,130,458 |
| b. Payment on UAL | 44,573 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$65,967 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$64,773 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

LEICESTER WATER DISTRICT - 350

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 6,190 | 7,024 |
| Average Age | 41.4 | 47.3 |
| Average Service | 10.2 | 9.9 |
| Valuation Salary | 302,831 | \$331,209,833 |
| Average Salary | \$43,262 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2,000 | 3,524 |
| Average Age | 75.9 | 73.2 |
| Total Annual Pension | \$107,588 | \$77,525,219 |
| Average Annual Pension | \$53,794 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 69.5 | 61.4 |
| Total Annual Pension | \$15,397 | \$738,276 |
| Average Annual Pension | \$15,397 | \$18,007 |
| <i>Inactive Members</i> | 2,000 | 2,247 |
| Annuity Savings Fund | \$158,126 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$37,221 | \$48,003,871 |
| b. Administrative Expenses | 809 | 1,135,650 |
| c. Expected Employee Contributions | 33,000 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$5,030 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$518,551 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 747,767 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 156,868 | 8,883,608 |
| e. Inactive Members | 158,126 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,581,312 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,581,312 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 724,665 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$856,647 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$5,629 | \$24,130,458 |
| b. Payment on UAL | 53,949 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$59,578 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$58,500 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

LUNENBURG - 360

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 168,574 | 7,024 |
| Average Age | 45.6 | 47.3 |
| Average Service | 8.7 | 9.9 |
| Valuation Salary | 6,631,003 | \$331,209,833 |
| Average Salary | \$38,778 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 95,000 | 3,524 |
| Average Age | 73.5 | 73.2 |
| Total Annual Pension | \$1,942,829 | \$77,525,219 |
| Average Annual Pension | \$20,451 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 3,000 | 237 |
| Average Age | 75.6 | 64.2 |
| Total Annual Pension | \$77,886 | \$8,851,528 |
| Average Annual Pension | \$25,962 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 54.7 | 61.4 |
| Total Annual Pension | \$6,828 | \$738,276 |
| Average Annual Pension | \$6,828 | \$18,007 |
| <i>Inactive Members</i> | 51,000 | 2,247 |
| Annuity Savings Fund | \$715,773 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,103,821 | \$48,003,871 |
| b. Administrative Expenses | 23,986 | 1,135,650 |
| c. Expected Employee Contributions | 698,966 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$428,841 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$15,524,599 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 19,347,046 | 771,173,424 |
| c. Disabled Members - Accidental | 653,538 | 102,202,613 |
| d. Disabled Members - Ordinary | 114,209 | 8,883,608 |
| e. Inactive Members | 715,773 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$36,355,165 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$36,355,165 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 16,660,420 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$19,694,745 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$479,962 | \$24,130,458 |
| b. Payment on UAL | 1,240,310 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,720,272 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,689,147 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

LUNENBURG HOUSING AUTHORITY - 370

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 1,000 | 7,024 |
| Average Age | 44.3 | 47.3 |
| Average Service | 6.3 | 9.9 |
| Valuation Salary | 50,813 | \$331,209,833 |
| Average Salary | \$50,813 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | - | 3,524 |
| Average Age | - | 73.2 |
| Total Annual Pension | \$0 | \$77,525,219 |
| Average Annual Pension | \$0 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$6,259 | \$48,003,871 |
| b. Administrative Expenses | 136 | 1,135,650 |
| c. Expected Employee Contributions | 5,255 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$1,140 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$37,634 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 0 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$37,634 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$37,634 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 17,247 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$20,387 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$1,276 | \$24,130,458 |
| b. Payment on UAL | 1,284 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,560 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,514 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

LUNENBURG WATER DISTRICT - 380

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 5,000 | 7,024 |
| Average Age | 38.9 | 47.3 |
| Average Service | 10.1 | 9.9 |
| Valuation Salary | 331,155 | \$331,209,833 |
| Average Salary | \$55,193 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 5,000 | 3,524 |
| Average Age | 70.3 | 73.2 |
| Total Annual Pension | \$136,137 | \$77,525,219 |
| Average Annual Pension | \$27,227 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 3,000 | 2,247 |
| Annuity Savings Fund | \$3,846 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$32,214 | \$48,003,871 |
| b. Administrative Expenses | 700 | 1,135,650 |
| c. Expected Employee Contributions | 33,918 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | (\$1,004) | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$794,774 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,459,039 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 3,846 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$2,257,659 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$2,257,659 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 1,034,614 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,223,045 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | (\$1,124) | \$24,130,458 |
| b. Payment on UAL | 77,023 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$75,899 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$74,526 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

MENDON - 390

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 44,280 | 7,024 |
| Average Age | 46.2 | 47.3 |
| Average Service | 13.4 | 9.9 |
| Valuation Salary | 2,955,933 | \$331,209,833 |
| Average Salary | \$64,259 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 19,000 | 3,524 |
| Average Age | 74.0 | 73.2 |
| Total Annual Pension | \$509,746 | \$77,525,219 |
| Average Annual Pension | \$26,829 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 6,000 | 237 |
| Average Age | 54.1 | 64.2 |
| Total Annual Pension | \$296,621 | \$8,851,528 |
| Average Annual Pension | \$49,437 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 14,000 | 2,247 |
| Annuity Savings Fund | \$236,430 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$536,522 | \$48,003,871 |
| b. Administrative Expenses | 11,658 | 1,135,650 |
| c. Expected Employee Contributions | 306,440 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$241,740 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$9,057,057 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 5,077,747 | 771,173,424 |
| c. Disabled Members - Accidental | 3,828,714 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 236,430 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$18,199,948 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$18,199,948 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 8,340,460 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$9,859,488 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$270,558 | \$24,130,458 |
| b. Payment on UAL | 620,918 | 56,588,761 |
| c. Payment on 2002 ERI | 9,569 | 1,691,329 |
| d. Payment on 2003 ERI | 25,710 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$926,755 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$909,987 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

MENDON-UPTON REGIONAL - 400

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 140,986 | 7,024 |
| Average Age | 50.1 | 47.3 |
| Average Service | 10.6 | 9.9 |
| Valuation Salary | 4,535,477 | \$331,209,833 |
| Average Salary | \$31,940 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 41,000 | 3,524 |
| Average Age | 73.5 | 73.2 |
| Total Annual Pension | \$626,765 | \$77,525,219 |
| Average Annual Pension | \$15,287 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 62.6 | 64.2 |
| Total Annual Pension | \$34,425 | \$8,851,528 |
| Average Annual Pension | \$34,425 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 42,000 | 2,247 |
| Annuity Savings Fund | \$473,471 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$751,099 | \$48,003,871 |
| b. Administrative Expenses | 16,321 | 1,135,650 |
| c. Expected Employee Contributions | 461,915 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$305,505 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$12,703,396 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 6,160,214 | 771,173,424 |
| c. Disabled Members - Accidental | 405,811 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 473,471 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$19,742,892 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$19,742,892 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 9,047,541 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$10,695,351 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$341,924 | \$24,130,458 |
| b. Payment on UAL | 673,558 | 56,588,761 |
| c. Payment on 2002 ERI | 7,975 | 1,691,329 |
| d. Payment on 2003 ERI | 8,905 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,032,362 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,013,683 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

MILLBURY - 410

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 176,380 | 7,024 |
| Average Age | 48.4 | 47.3 |
| Average Service | 11.2 | 9.9 |
| Valuation Salary | 7,513,228 | \$331,209,833 |
| Average Salary | \$41,510 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 124,000 | 3,524 |
| Average Age | 74.1 | 73.2 |
| Total Annual Pension | \$2,602,873 | \$77,525,219 |
| Average Annual Pension | \$20,991 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 9,000 | 237 |
| Average Age | 71.0 | 64.2 |
| Total Annual Pension | \$351,044 | \$8,851,528 |
| Average Annual Pension | \$39,005 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 2,000 | 41 |
| Average Age | 66.2 | 61.4 |
| Total Annual Pension | \$32,506 | \$738,276 |
| Average Annual Pension | \$16,253 | \$18,007 |
| <i>Inactive Members</i> | 81,000 | 2,247 |
| Annuity Savings Fund | \$815,337 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,224,590 | \$48,003,871 |
| b. Administrative Expenses | 26,610 | 1,135,650 |
| c. Expected Employee Contributions | 767,913 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$483,287 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$21,817,762 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 25,409,760 | 771,173,424 |
| c. Disabled Members - Accidental | 3,596,180 | 102,202,613 |
| d. Disabled Members - Ordinary | 242,173 | 8,883,608 |
| e. Inactive Members | 815,337 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$51,881,212 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$51,881,212 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 23,775,515 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$28,105,697 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$540,899 | \$24,130,458 |
| b. Payment on UAL | 1,770,004 | 56,588,761 |
| c. Payment on 2002 ERI | 162,873 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,473,776 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,429,017 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**MILLBURY HOUSING AUTHORITY - 420
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 7,000 | 7,024 |
| Average Age | 55.0 | 47.3 |
| Average Service | 13.6 | 9.9 |
| Valuation Salary | 442,544 | \$331,209,833 |
| Average Salary | \$63,221 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 6,000 | 3,524 |
| Average Age | 78.8 | 73.2 |
| Total Annual Pension | \$175,502 | \$77,525,219 |
| Average Annual Pension | \$29,250 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 84.9 | 64.2 |
| Total Annual Pension | \$26,982 | \$8,851,528 |
| Average Annual Pension | \$26,982 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$67,105 | \$48,003,871 |
| b. Administrative Expenses | 1,458 | 1,135,650 |
| c. Expected Employee Contributions | 46,123 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$22,440 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,271,226 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,369,214 | 771,173,424 |
| c. Disabled Members - Accidental | 154,679 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$2,795,119 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$2,795,119 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 1,280,914 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,514,205 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$25,115 | \$24,130,458 |
| b. Payment on UAL | 95,360 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 7,290 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$127,765 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$125,453 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

MILLVILLE - 430

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 16,624 | 7,024 |
| Average Age | 51.7 | 47.3 |
| Average Service | 5.9 | 9.9 |
| Valuation Salary | 716,932 | \$331,209,833 |
| Average Salary | \$39,830 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 4,000 | 3,524 |
| Average Age | 68.6 | 73.2 |
| Total Annual Pension | \$90,450 | \$77,525,219 |
| Average Annual Pension | \$22,613 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 10,000 | 2,247 |
| Annuity Savings Fund | \$105,554 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$207,426 | \$48,003,871 |
| b. Administrative Expenses | 4,507 | 1,135,650 |
| c. Expected Employee Contributions | 82,763 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$129,170 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,392,960 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,002,528 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 105,554 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$2,501,042 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$2,501,042 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 1,146,148 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,354,894 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$144,569 | \$24,130,458 |
| b. Payment on UAL | 85,327 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$229,896 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$225,736 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

NARRAGANSETT REGIONAL - 440

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 88,060 | 7,024 |
| Average Age | 48.6 | 47.3 |
| Average Service | 7.6 | 9.9 |
| Valuation Salary | 2,546,349 | \$331,209,833 |
| Average Salary | \$28,611 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 33,000 | 3,524 |
| Average Age | 72.4 | 73.2 |
| Total Annual Pension | \$614,944 | \$77,525,219 |
| Average Annual Pension | \$18,635 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 41.1 | 61.4 |
| Total Annual Pension | \$14,021 | \$738,276 |
| Average Annual Pension | \$14,021 | \$18,007 |
| <i>Inactive Members</i> | 9,000 | 2,247 |
| Annuity Savings Fund | \$157,589 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$458,890 | \$48,003,871 |
| b. Administrative Expenses | 9,972 | 1,135,650 |
| c. Expected Employee Contributions | 281,517 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$187,345 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$5,106,623 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 5,973,524 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 239,681 | 8,883,608 |
| e. Inactive Members | 149,317 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$11,469,145 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$11,469,145 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 5,255,946 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$6,213,199 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$209,679 | \$24,130,458 |
| b. Payment on UAL | 391,287 | 56,588,761 |
| c. Payment on 2002 ERI | 28,109 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$629,075 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$617,693 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

NASHOBA REGIONAL - 450

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 169,269 | 7,024 |
| Average Age | 48.6 | 47.3 |
| Average Service | 9.4 | 9.9 |
| Valuation Salary | 6,423,956 | \$331,209,833 |
| Average Salary | \$37,349 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 69,000 | 3,524 |
| Average Age | 71.5 | 73.2 |
| Total Annual Pension | \$1,015,426 | \$77,525,219 |
| Average Annual Pension | \$14,716 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 56.7 | 64.2 |
| Total Annual Pension | \$36,247 | \$8,851,528 |
| Average Annual Pension | \$36,247 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 2,000 | 41 |
| Average Age | 61.8 | 61.4 |
| Total Annual Pension | \$28,349 | \$738,276 |
| Average Annual Pension | \$14,175 | \$18,007 |
| <i>Inactive Members</i> | 62,000 | 2,247 |
| Annuity Savings Fund | \$1,017,207 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,039,828 | \$48,003,871 |
| b. Administrative Expenses | 22,595 | 1,135,650 |
| c. Expected Employee Contributions | 667,468 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$394,955 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$14,332,211 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 10,542,773 | 771,173,424 |
| c. Disabled Members - Accidental | 479,083 | 102,202,613 |
| d. Disabled Members - Ordinary | 362,982 | 8,883,608 |
| e. Inactive Members | 1,017,207 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$26,734,256 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$26,734,256 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 12,251,463 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$14,482,793 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$442,037 | \$24,130,458 |
| b. Payment on UAL | 912,078 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,354,115 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,329,615 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

NASHOBA VALLEY DISPATCH - 455

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 17,933 | 7,024 |
| Average Age | 38.5 | 47.3 |
| Average Service | 4.9 | 9.9 |
| Valuation Salary | 700,123 | \$331,209,833 |
| Average Salary | \$35,006 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | - | 3,524 |
| Average Age | - | 73.2 |
| Total Annual Pension | \$0 | \$77,525,219 |
| Average Annual Pension | \$0 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 6,000 | 2,247 |
| Annuity Savings Fund | \$122,840 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$99,772 | \$48,003,871 |
| b. Administrative Expenses | 2,168 | 1,135,650 |
| c. Expected Employee Contributions | 77,599 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$24,341 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$899,218 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 0 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 122,840 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,022,058 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,022,058 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 468,377 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$553,681 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$27,242 | \$24,130,458 |
| b. Payment on UAL | 34,869 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$62,111 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$60,987 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

NEW BRAINTREE - 460

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 6,748 | 7,024 |
| Average Age | 49.0 | 47.3 |
| Average Service | 11.4 | 9.9 |
| Valuation Salary | 227,593 | \$331,209,833 |
| Average Salary | \$28,449 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2,000 | 3,524 |
| Average Age | 71.1 | 73.2 |
| Total Annual Pension | \$25,133 | \$77,525,219 |
| Average Annual Pension | \$12,567 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 2,000 | 237 |
| Average Age | 66.6 | 64.2 |
| Total Annual Pension | \$78,902 | \$8,851,528 |
| Average Annual Pension | \$39,451 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$37,392 | \$48,003,871 |
| b. Administrative Expenses | 813 | 1,135,650 |
| c. Expected Employee Contributions | 24,447 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$13,758 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$571,611 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 286,551 | 771,173,424 |
| c. Disabled Members - Accidental | 834,901 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,693,063 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,693,063 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 775,877 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$917,186 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$15,399 | \$24,130,458 |
| b. Payment on UAL | 57,761 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$73,160 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$71,836 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

NORTHBORO - 470

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 224.252 | 7,024 |
| Average Age | 46.1 | 47.3 |
| Average Service | 9.8 | 9.9 |
| Valuation Salary | 11,378,045 | \$331,209,833 |
| Average Salary | \$43,594 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 106.000 | 3,524 |
| Average Age | 73.3 | 73.2 |
| Total Annual Pension | \$2,790,990 | \$77,525,219 |
| Average Annual Pension | \$26,330 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 7.000 | 237 |
| Average Age | 61.5 | 64.2 |
| Total Annual Pension | \$266,756 | \$8,851,528 |
| Average Annual Pension | \$38,108 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1.000 | 41 |
| Average Age | 60.5 | 61.4 |
| Total Annual Pension | \$16,442 | \$738,276 |
| Average Annual Pension | \$16,442 | \$18,007 |
| <i>Inactive Members</i> | 84.000 | 2,247 |
| Annuity Savings Fund | \$779,803 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,868,150 | \$48,003,871 |
| b. Administrative Expenses | 40,594 | 1,135,650 |
| c. Expected Employee Contributions | 1,206,642 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$702,102 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$28,883,051 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 28,016,859 | 771,173,424 |
| c. Disabled Members - Accidental | 3,211,977 | 102,202,613 |
| d. Disabled Members - Ordinary | 208,046 | 8,883,608 |
| e. Inactive Members | 610,734 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$60,930,667 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$60,930,667 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 27,922,594 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$33,008,073 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$785,799 | \$24,130,458 |
| b. Payment on UAL | 2,078,739 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,864,538 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,812,709 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**NORTHBORO HOUSING AUTHORITY - 480
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 5,650 | 7,024 |
| Average Age | 54.4 | 47.3 |
| Average Service | 15.4 | 9.9 |
| Valuation Salary | 400,712 | \$331,209,833 |
| Average Salary | \$66,785 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2,000 | 3,524 |
| Average Age | 70.9 | 73.2 |
| Total Annual Pension | \$49,166 | \$77,525,219 |
| Average Annual Pension | \$24,583 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 1,000 | 2,247 |
| Annuity Savings Fund | \$10,500 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$60,196 | \$48,003,871 |
| b. Administrative Expenses | 1,308 | 1,135,650 |
| c. Expected Employee Contributions | 38,894 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$22,610 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,449,795 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 422,994 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 10,500 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,883,289 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,883,289 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 863,052 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,020,237 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$25,306 | \$24,130,458 |
| b. Payment on UAL | 64,251 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$89,557 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$87,937 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

NORTHBORO-SOUTHBORO REGIONAL - 490

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 82,244 | 7,024 |
| Average Age | 47.2 | 47.3 |
| Average Service | 7.3 | 9.9 |
| Valuation Salary | 2,738,955 | \$331,209,833 |
| Average Salary | \$25,598 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 35,000 | 3,524 |
| Average Age | 77.5 | 73.2 |
| Total Annual Pension | \$464,843 | \$77,525,219 |
| Average Annual Pension | \$13,281 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 65.0 | 64.2 |
| Total Annual Pension | \$35,164 | \$8,851,528 |
| Average Annual Pension | \$35,164 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 46,000 | 2,247 |
| Annuity Savings Fund | \$460,281 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$480,289 | \$48,003,871 |
| b. Administrative Expenses | 10,437 | 1,135,650 |
| c. Expected Employee Contributions | 298,219 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$192,507 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$5,468,638 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 4,399,995 | 771,173,424 |
| c. Disabled Members - Accidental | 395,730 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 350,365 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$10,614,728 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$10,614,728 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 4,864,393 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$5,750,335 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$215,455 | \$24,130,458 |
| b. Payment on UAL | 362,137 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$577,592 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$567,141 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

NORTH BROOKFIELD - 500

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 83,239 | 7,024 |
| Average Age | 47.4 | 47.3 |
| Average Service | 8.0 | 9.9 |
| Valuation Salary | 2,620,007 | \$331,209,833 |
| Average Salary | \$29,438 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 37,000 | 3,524 |
| Average Age | 75.2 | 73.2 |
| Total Annual Pension | \$840,648 | \$77,525,219 |
| Average Annual Pension | \$22,720 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 27,000 | 2,247 |
| Annuity Savings Fund | \$66,695 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$474,293 | \$48,003,871 |
| b. Administrative Expenses | 10,306 | 1,135,650 |
| c. Expected Employee Contributions | 273,695 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$210,904 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$5,763,436 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 8,429,041 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 66,695 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$14,259,172 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$14,259,172 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 6,534,526 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$7,724,646 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$236,046 | \$24,130,458 |
| b. Payment on UAL | 486,473 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 16,398 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$738,917 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$725,548 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

NORTH BROOKFIELD HOUSING AUTHORITY - 510

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 1,815 | 7,024 |
| Average Age | 55.2 | 47.3 |
| Average Service | 15.8 | 9.9 |
| Valuation Salary | 60,389 | \$331,209,833 |
| Average Salary | \$30,195 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 1,000 | 3,524 |
| Average Age | 79.2 | 73.2 |
| Total Annual Pension | \$24,203 | \$77,525,219 |
| Average Annual Pension | \$24,203 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$14,748 | \$48,003,871 |
| b. Administrative Expenses | 320 | 1,135,650 |
| c. Expected Employee Contributions | 9,319 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$5,749 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$341,026 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 192,800 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$533,826 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$533,826 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 244,636 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$289,190 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$6,434 | \$24,130,458 |
| b. Payment on UAL | 18,212 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$24,646 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$24,200 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

OAKHAM - 530

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 5,988 | 7,024 |
| Average Age | 50.1 | 47.3 |
| Average Service | 11.8 | 9.9 |
| Valuation Salary | 262,900 | \$331,209,833 |
| Average Salary | \$29,211 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 6,000 | 3,524 |
| Average Age | 74.0 | 73.2 |
| Total Annual Pension | \$122,684 | \$77,525,219 |
| Average Annual Pension | \$20,447 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 2,000 | 2,247 |
| Annuity Savings Fund | \$18,353 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$45,295 | \$48,003,871 |
| b. Administrative Expenses | 984 | 1,135,650 |
| c. Expected Employee Contributions | 27,218 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$19,061 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$767,615 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,136,162 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 18,353 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,922,130 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,922,130 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 880,851 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,041,279 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$21,333 | \$24,130,458 |
| b. Payment on UAL | 65,576 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$86,909 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$85,337 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

OXFORD - 540

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 179.113 | 7,024 |
| Average Age | 47.9 | 47.3 |
| Average Service | 10.6 | 9.9 |
| Valuation Salary | 8,279,283 | \$331,209,833 |
| Average Salary | \$44,512 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 115.000 | 3,524 |
| Average Age | 73.0 | 73.2 |
| Total Annual Pension | \$2,525,274 | \$77,525,219 |
| Average Annual Pension | \$21,959 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 16.000 | 237 |
| Average Age | 68.1 | 64.2 |
| Total Annual Pension | \$552,414 | \$8,851,528 |
| Average Annual Pension | \$34,526 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 2.000 | 41 |
| Average Age | 48.5 | 61.4 |
| Total Annual Pension | \$15,721 | \$738,276 |
| Average Annual Pension | \$7,861 | \$18,007 |
| <i>Inactive Members</i> | 76.000 | 2,247 |
| Annuity Savings Fund | \$809,804 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,540,603 | \$48,003,871 |
| b. Administrative Expenses | 33,477 | 1,135,650 |
| c. Expected Employee Contributions | 892,574 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$681,506 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$21,463,842 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 25,115,006 | 771,173,424 |
| c. Disabled Members - Accidental | 6,054,409 | 102,202,613 |
| d. Disabled Members - Ordinary | 276,128 | 8,883,608 |
| e. Inactive Members | 809,763 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$53,719,148 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$53,719,148 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 24,617,783 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$29,101,365 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$762,747 | \$24,130,458 |
| b. Payment on UAL | 1,832,707 | 56,588,761 |
| c. Payment on 2002 ERI | 155,696 | 1,691,329 |
| d. Payment on 2003 ERI | 17,612 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,768,762 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,718,666 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

OXFORD HOUSING AUTHORITY - 550

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 7,000 | 7,024 |
| Average Age | 48.2 | 47.3 |
| Average Service | 7.8 | 9.9 |
| Valuation Salary | 347,433 | \$331,209,833 |
| Average Salary | \$49,633 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 6,000 | 3,524 |
| Average Age | 69.7 | 73.2 |
| Total Annual Pension | \$123,549 | \$77,525,219 |
| Average Annual Pension | \$20,592 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 1,000 | 2,247 |
| Annuity Savings Fund | \$42,573 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$61,328 | \$48,003,871 |
| b. Administrative Expenses | 1,333 | 1,135,650 |
| c. Expected Employee Contributions | 38,891 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$23,770 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$593,354 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,364,610 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 42,573 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$2,000,537 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$2,000,537 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 916,783 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,083,754 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$26,603 | \$24,130,458 |
| b. Payment on UAL | 68,251 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$94,854 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$93,138 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

OXFORD-ROCHDALE SEWER DISTRICT - 555

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 2,094 | 7,024 |
| Average Age | 60.3 | 47.3 |
| Average Service | 31.8 | 9.9 |
| Valuation Salary | 162,681 | \$331,209,833 |
| Average Salary | \$54,227 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | - | 3,524 |
| Average Age | - | 73.2 |
| Total Annual Pension | \$0 | \$77,525,219 |
| Average Annual Pension | \$0 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$24,245 | \$48,003,871 |
| b. Administrative Expenses | 527 | 1,135,650 |
| c. Expected Employee Contributions | 14,017 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$10,755 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,039,120 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 0 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,039,120 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,039,120 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 476,196 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$562,924 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$12,037 | \$24,130,458 |
| b. Payment on UAL | 35,451 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$47,488 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$46,629 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

PAXTON - 560

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 60,953 | 7,024 |
| Average Age | 46.0 | 47.3 |
| Average Service | 9.9 | 9.9 |
| Valuation Salary | 3,474,575 | \$331,209,833 |
| Average Salary | \$51,859 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 32,000 | 3,524 |
| Average Age | 75.2 | 73.2 |
| Total Annual Pension | \$949,705 | \$77,525,219 |
| Average Annual Pension | \$29,678 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 71.9 | 64.2 |
| Total Annual Pension | \$49,327 | \$8,851,528 |
| Average Annual Pension | \$49,327 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 10,000 | 2,247 |
| Annuity Savings Fund | \$108,683 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$688,625 | \$48,003,871 |
| b. Administrative Expenses | 14,964 | 1,135,650 |
| c. Expected Employee Contributions | 369,182 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$334,407 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$8,827,646 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 9,471,535 | 771,173,424 |
| c. Disabled Members - Accidental | 462,147 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 108,683 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$18,870,011 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$18,870,011 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 8,647,528 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$10,222,483 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$374,271 | \$24,130,458 |
| b. Payment on UAL | 643,778 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,018,049 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$999,629 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

PETERSHAM - 570

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 16.155 | 7,024 |
| Average Age | 53.2 | 47.3 |
| Average Service | 14.8 | 9.9 |
| Valuation Salary | 596,575 | \$331,209,833 |
| Average Salary | \$33,143 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 13.000 | 3,524 |
| Average Age | 76.5 | 73.2 |
| Total Annual Pension | \$216,820 | \$77,525,219 |
| Average Annual Pension | \$16,678 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 8.000 | 2,247 |
| Annuity Savings Fund | \$34,597 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$105,968 | \$48,003,871 |
| b. Administrative Expenses | 2,303 | 1,135,650 |
| c. Expected Employee Contributions | 57,991 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$50,280 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$2,182,827 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 2,163,922 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 34,597 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$4,381,346 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$4,381,346 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 2,007,832 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$2,373,514 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$56,274 | \$24,130,458 |
| b. Payment on UAL | 149,476 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 2,632 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$208,382 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$204,612 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

PHILLIPSTON - 580

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 12,344 | 7,024 |
| Average Age | 51.1 | 47.3 |
| Average Service | 9.6 | 9.9 |
| Valuation Salary | 535,100 | \$331,209,833 |
| Average Salary | \$31,476 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 4,000 | 3,524 |
| Average Age | 64.3 | 73.2 |
| Total Annual Pension | \$143,127 | \$77,525,219 |
| Average Annual Pension | \$35,782 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 91.5 | 64.2 |
| Total Annual Pension | \$19,976 | \$8,851,528 |
| Average Annual Pension | \$19,976 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 4,000 | 2,247 |
| Annuity Savings Fund | \$16,148 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$108,889 | \$48,003,871 |
| b. Administrative Expenses | 2,366 | 1,135,650 |
| c. Expected Employee Contributions | 54,817 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$56,438 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,167,218 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,787,837 | 771,173,424 |
| c. Disabled Members - Accidental | 75,611 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 16,148 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$3,046,814 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$3,046,814 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 1,396,258 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,650,556 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$63,166 | \$24,130,458 |
| b. Payment on UAL | 103,946 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$167,112 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$164,088 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

PRINCETON - 590

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 32.709 | 7,024 |
| Average Age | 49.7 | 47.3 |
| Average Service | 11.6 | 9.9 |
| Valuation Salary | 1,816,388 | \$331,209,833 |
| Average Salary | \$50,455 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 23.000 | 3,524 |
| Average Age | 76.7 | 73.2 |
| Total Annual Pension | \$548,369 | \$77,525,219 |
| Average Annual Pension | \$23,842 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 2.000 | 237 |
| Average Age | 86.4 | 64.2 |
| Total Annual Pension | \$55,556 | \$8,851,528 |
| Average Annual Pension | \$27,778 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1.000 | 41 |
| Average Age | 69.1 | 61.4 |
| Total Annual Pension | \$53,324 | \$738,276 |
| Average Annual Pension | \$53,324 | \$18,007 |
| <i>Inactive Members</i> | 6.000 | 2,247 |
| Annuity Savings Fund | \$142,585 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$286,932 | \$48,003,871 |
| b. Administrative Expenses | 6,235 | 1,135,650 |
| c. Expected Employee Contributions | 191,678 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$101,489 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$5,736,940 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 5,244,266 | 771,173,424 |
| c. Disabled Members - Accidental | 287,495 | 102,202,613 |
| d. Disabled Members - Ordinary | 603,356 | 8,883,608 |
| e. Inactive Members | 142,585 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$12,014,642 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$12,014,642 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 5,505,930 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$6,508,712 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$113,588 | \$24,130,458 |
| b. Payment on UAL | 409,897 | 56,588,761 |
| c. Payment on 2002 ERI | 9,569 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$533,054 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$523,409 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

QUABBIN REGIONAL - 600

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 136,827 | 7,024 |
| Average Age | 48.1 | 47.3 |
| Average Service | 10.7 | 9.9 |
| Valuation Salary | 4,827,495 | \$331,209,833 |
| Average Salary | \$34,730 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 93,000 | 3,524 |
| Average Age | 73.0 | 73.2 |
| Total Annual Pension | \$1,496,679 | \$77,525,219 |
| Average Annual Pension | \$16,093 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 76.2 | 64.2 |
| Total Annual Pension | \$22,214 | \$8,851,528 |
| Average Annual Pension | \$22,214 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 41.5 | 61.4 |
| Total Annual Pension | \$6,013 | \$738,276 |
| Average Annual Pension | \$6,013 | \$18,007 |
| <i>Inactive Members</i> | 39,000 | 2,247 |
| Annuity Savings Fund | \$440,264 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$752,650 | \$48,003,871 |
| b. Administrative Expenses | 16,355 | 1,135,650 |
| c. Expected Employee Contributions | 492,463 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$276,542 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$13,284,860 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 14,663,065 | 771,173,424 |
| c. Disabled Members - Accidental | 201,647 | 102,202,613 |
| d. Disabled Members - Ordinary | 111,649 | 8,883,608 |
| e. Inactive Members | 440,264 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$28,701,485 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$28,701,485 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 13,152,980 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$15,548,505 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$309,508 | \$24,130,458 |
| b. Payment on UAL | 979,193 | 56,588,761 |
| c. Payment on 2002 ERI | 60,603 | 1,691,329 |
| d. Payment on 2003 ERI | 8,905 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,358,209 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,333,635 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

QUABOAG REGIONAL - 610

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|---------------------------|
| <i>Active Members</i> | 88,349 | 7,024 |
| Average Age | 43.7 | 47.3 |
| Average Service | 8.0 | 9.9 |
| Valuation Salary | 2,365,005 | \$331,209,833 |
| Average Salary | \$25,160 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 28,000 | 3,524 |
| Average Age | 76.8 | 73.2 |
| Total Annual Pension | \$402,658 | \$77,525,219 |
| Average Annual Pension | \$14,381 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 39,000 | 2,247 |
| Annuity Savings Fund | \$308,725 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$366,801 | \$48,003,871 |
| b. Administrative Expenses | 7,970 | 1,135,650 |
| c. Expected Employee Contributions | 259,206 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$115,565 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$5,227,206 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 3,715,813 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 257,743 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$9,200,762 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$9,200,762 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 4,216,418 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$4,984,344 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$129,342 | \$24,130,458 |
| b. Payment on UAL | 313,898 | 56,588,761 |
| c. Payment on 2002 ERI | 35,085 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$478,325 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$469,671 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

ROYALSTON - 620

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 5,000 | 7,024 |
| Average Age | 53.3 | 47.3 |
| Average Service | 12.8 | 9.9 |
| Valuation Salary | 254,511 | \$331,209,833 |
| Average Salary | \$50,902 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 3,000 | 3,524 |
| Average Age | 71.9 | 73.2 |
| Total Annual Pension | \$19,455 | \$77,525,219 |
| Average Annual Pension | \$6,485 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 47.3 | 64.2 |
| Total Annual Pension | \$31,986 | \$8,851,528 |
| Average Annual Pension | \$31,986 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$40,851 | \$48,003,871 |
| b. Administrative Expenses | 888 | 1,135,650 |
| c. Expected Employee Contributions | 25,385 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$16,354 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$920,940 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 238,628 | 771,173,424 |
| c. Disabled Members - Accidental | 480,742 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,640,310 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,640,310 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 751,702 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$888,608 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$18,304 | \$24,130,458 |
| b. Payment on UAL | 55,962 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$74,266 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$72,922 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

RUTLAND - 630

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 68,569 | 7,024 |
| Average Age | 44.2 | 47.3 |
| Average Service | 9.1 | 9.9 |
| Valuation Salary | 3,586,382 | \$331,209,833 |
| Average Salary | \$49,129 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 22,000 | 3,524 |
| Average Age | 70.4 | 73.2 |
| Total Annual Pension | \$683,875 | \$77,525,219 |
| Average Annual Pension | \$31,085 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 4,000 | 237 |
| Average Age | 63.5 | 64.2 |
| Total Annual Pension | \$172,371 | \$8,851,528 |
| Average Annual Pension | \$43,093 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 13,000 | 2,247 |
| Annuity Savings Fund | \$220,675 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$629,132 | \$48,003,871 |
| b. Administrative Expenses | 13,671 | 1,135,650 |
| c. Expected Employee Contributions | 380,042 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$262,761 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$7,262,364 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 7,116,271 | 771,173,424 |
| c. Disabled Members - Accidental | 1,952,616 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 220,675 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$16,551,926 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$16,551,926 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 7,585,223 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$8,966,703 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$294,084 | \$24,130,458 |
| b. Payment on UAL | 564,693 | 56,588,761 |
| c. Payment on 2002 ERI | 7,179 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$865,956 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$850,288 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

SOUTHBORO - 640

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 193,290 | 7,024 |
| Average Age | 45.7 | 47.3 |
| Average Service | 9.4 | 9.9 |
| Valuation Salary | 9,585,232 | \$331,209,833 |
| Average Salary | \$45,213 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 96,000 | 3,524 |
| Average Age | 70.9 | 73.2 |
| Total Annual Pension | \$2,626,895 | \$77,525,219 |
| Average Annual Pension | \$27,363 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 9,000 | 237 |
| Average Age | 61.3 | 64.2 |
| Total Annual Pension | \$331,786 | \$8,851,528 |
| Average Annual Pension | \$36,865 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 69,000 | 2,247 |
| Annuity Savings Fund | \$1,019,960 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,682,750 | \$48,003,871 |
| b. Administrative Expenses | 36,566 | 1,135,650 |
| c. Expected Employee Contributions | 1,043,573 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$675,743 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$22,701,520 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 26,741,640 | 771,173,424 |
| c. Disabled Members - Accidental | 3,834,506 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 923,505 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$54,201,171 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$54,201,171 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 24,838,679 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$29,362,492 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$756,297 | \$24,130,458 |
| b. Payment on UAL | 1,849,152 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,605,449 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,558,308 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**SOUTHBORO HOUSING - 650
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 1,350 | 7,024 |
| Average Age | 58.2 | 47.3 |
| Average Service | 13.1 | 9.9 |
| Valuation Salary | 96,426 | \$331,209,833 |
| Average Salary | \$48,213 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 1,000 | 3,524 |
| Average Age | 84.1 | 73.2 |
| Total Annual Pension | \$24,255 | \$77,525,219 |
| Average Annual Pension | \$24,255 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$16,553 | \$48,003,871 |
| b. Administrative Expenses | 360 | 1,135,650 |
| c. Expected Employee Contributions | 10,278 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$6,635 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$251,191 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 134,271 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$385,462 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$385,462 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 176,645 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$208,817 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$7,425 | \$24,130,458 |
| b. Payment on UAL | 13,151 | 56,588,761 |
| c. Payment on 2002 ERI | 12,559 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$33,135 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$32,535 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

SPENCER - 660

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 70,904 | 7,024 |
| Average Age | 49.3 | 47.3 |
| Average Service | 12.7 | 9.9 |
| Valuation Salary | 4,085,106 | \$331,209,833 |
| Average Salary | \$55,960 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 47,000 | 3,524 |
| Average Age | 74.0 | 73.2 |
| Total Annual Pension | \$1,060,118 | \$77,525,219 |
| Average Annual Pension | \$22,556 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 3,000 | 237 |
| Average Age | 69.1 | 64.2 |
| Total Annual Pension | \$109,022 | \$8,851,528 |
| Average Annual Pension | \$36,341 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 81.5 | 61.4 |
| Total Annual Pension | \$19,195 | \$738,276 |
| Average Annual Pension | \$19,195 | \$18,007 |
| <i>Inactive Members</i> | 6,000 | 2,247 |
| Annuity Savings Fund | \$57,408 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$741,048 | \$48,003,871 |
| b. Administrative Expenses | 16,103 | 1,135,650 |
| c. Expected Employee Contributions | 424,252 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$332,899 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$12,465,866 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 11,164,175 | 771,173,424 |
| c. Disabled Members - Accidental | 1,130,149 | 102,202,613 |
| d. Disabled Members - Ordinary | 161,219 | 8,883,608 |
| e. Inactive Members | 57,408 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$24,978,817 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$24,978,817 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 11,447,001 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$13,531,816 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$372,583 | \$24,130,458 |
| b. Payment on UAL | 852,189 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,224,772 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,202,612 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

SPENCER-EAST BROOKFIELD REGIONAL - 670

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 126,368 | 7,024 |
| Average Age | 45.9 | 47.3 |
| Average Service | 6.2 | 9.9 |
| Valuation Salary | 2,990,038 | \$331,209,833 |
| Average Salary | \$22,481 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 66,000 | 3,524 |
| Average Age | 72.2 | 73.2 |
| Total Annual Pension | \$918,597 | \$77,525,219 |
| Average Annual Pension | \$13,918 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 3,000 | 41 |
| Average Age | 67.3 | 61.4 |
| Total Annual Pension | \$26,729 | \$738,276 |
| Average Annual Pension | \$8,910 | \$18,007 |
| <i>Inactive Members</i> | 55,000 | 2,247 |
| Annuity Savings Fund | \$352,568 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$546,241 | \$48,003,871 |
| b. Administrative Expenses | 11,870 | 1,135,650 |
| c. Expected Employee Contributions | 329,110 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$229,001 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$4,724,635 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 9,533,972 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 314,802 | 8,883,608 |
| e. Inactive Members | 347,413 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$14,920,822 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$14,920,822 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 6,837,740 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$8,083,082 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$256,300 | \$24,130,458 |
| b. Payment on UAL | 509,046 | 56,588,761 |
| c. Payment on 2002 ERI | 27,112 | 1,691,329 |
| d. Payment on 2003 ERI | 4,654 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$797,112 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$782,690 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

SPENCER HOUSING AUTHORITY - 680

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 5,000 | 7,024 |
| Average Age | 51.2 | 47.3 |
| Average Service | 17.4 | 9.9 |
| Valuation Salary | 299,535 | \$331,209,833 |
| Average Salary | \$59,907 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2,000 | 3,524 |
| Average Age | 73.5 | 73.2 |
| Total Annual Pension | \$53,625 | \$77,525,219 |
| Average Annual Pension | \$26,813 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$40,643 | \$48,003,871 |
| b. Administrative Expenses | 883 | 1,135,650 |
| c. Expected Employee Contributions | 30,608 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$10,918 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,150,761 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 485,784 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,636,545 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,636,545 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 749,976 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$886,569 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$12,220 | \$24,130,458 |
| b. Payment on UAL | 55,833 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$68,053 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$66,822 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

STERLING - 690

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 77,296 | 7,024 |
| Average Age | 48.2 | 47.3 |
| Average Service | 13.2 | 9.9 |
| Valuation Salary | 4,900,421 | \$331,209,833 |
| Average Salary | \$57,652 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 52,000 | 3,524 |
| Average Age | 71.4 | 73.2 |
| Total Annual Pension | \$1,170,476 | \$77,525,219 |
| Average Annual Pension | \$22,509 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 2,000 | 237 |
| Average Age | 62.1 | 64.2 |
| Total Annual Pension | \$66,771 | \$8,851,528 |
| Average Annual Pension | \$33,386 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 19,000 | 2,247 |
| Annuity Savings Fund | \$442,198 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$882,066 | \$48,003,871 |
| b. Administrative Expenses | 19,167 | 1,135,650 |
| c. Expected Employee Contributions | 502,102 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$399,131 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$14,734,148 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 11,679,008 | 771,173,424 |
| c. Disabled Members - Accidental | 758,301 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 442,198 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$27,613,655 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$27,613,655 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 12,654,463 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$14,959,192 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$446,710 | \$24,130,458 |
| b. Payment on UAL | 942,080 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 15,992 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,404,782 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,379,365 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**STERLING HOUSING AUTHORITY - 700
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 1.000 | 7,024 |
| Average Age | 51.9 | 47.3 |
| Average Service | 2.0 | 9.9 |
| Valuation Salary | 54,408 | \$331,209,833 |
| Average Salary | \$54,408 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 1.000 | 3,524 |
| Average Age | 65.0 | 73.2 |
| Total Annual Pension | \$15,933 | \$77,525,219 |
| Average Annual Pension | \$15,933 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$9,859 | \$48,003,871 |
| b. Administrative Expenses | 214 | 1,135,650 |
| c. Expected Employee Contributions | 5,714 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$4,359 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$18,407 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 204,693 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$223,100 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$223,100 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 102,240 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$120,860 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$4,878 | \$24,130,458 |
| b. Payment on UAL | 7,611 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$12,489 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$12,263 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

STURBRIDGE - 710

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 169.686 | 7,024 |
| Average Age | 46.4 | 47.3 |
| Average Service | 9.7 | 9.9 |
| Valuation Salary | 7,398,241 | \$331,209,833 |
| Average Salary | \$42,276 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 63.000 | 3,524 |
| Average Age | 74.2 | 73.2 |
| Total Annual Pension | \$1,163,524 | \$77,525,219 |
| Average Annual Pension | \$18,469 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 7.000 | 237 |
| Average Age | 60.4 | 64.2 |
| Total Annual Pension | \$253,849 | \$8,851,528 |
| Average Annual Pension | \$36,264 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 38.000 | 2,247 |
| Annuity Savings Fund | \$535,584 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,365,162 | \$48,003,871 |
| b. Administrative Expenses | 29,665 | 1,135,650 |
| c. Expected Employee Contributions | 786,858 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$607,969 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$17,295,058 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 11,571,180 | 771,173,424 |
| c. Disabled Members - Accidental | 3,039,266 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 512,763 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$32,418,267 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$32,418,267 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 14,856,264 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$17,562,003 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$680,444 | \$24,130,458 |
| b. Payment on UAL | 1,105,997 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 72,883 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,859,324 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,825,683 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

SUTTON - 720

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 179,735 | 7,024 |
| Average Age | 47.3 | 47.3 |
| Average Service | 8.9 | 9.9 |
| Valuation Salary | 6,599,368 | \$331,209,833 |
| Average Salary | \$35,866 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 65,000 | 3,524 |
| Average Age | 72.6 | 73.2 |
| Total Annual Pension | \$1,230,408 | \$77,525,219 |
| Average Annual Pension | \$18,929 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 8,000 | 237 |
| Average Age | 60.0 | 64.2 |
| Total Annual Pension | \$364,906 | \$8,851,528 |
| Average Annual Pension | \$45,613 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 51,000 | 2,247 |
| Annuity Savings Fund | \$589,522 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,079,715 | \$48,003,871 |
| b. Administrative Expenses | 23,462 | 1,135,650 |
| c. Expected Employee Contributions | 692,432 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$410,745 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$15,832,222 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 12,411,912 | 771,173,424 |
| c. Disabled Members - Accidental | 4,390,259 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 589,522 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$33,223,915 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$33,223,915 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 15,225,467 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$17,998,448 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$459,709 | \$24,130,458 |
| b. Payment on UAL | 1,133,483 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,593,192 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,564,366 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**TANTASQUA REGIONAL - 730
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 102,020 | 7,024 |
| Average Age | 50.0 | 47.3 |
| Average Service | 9.3 | 9.9 |
| Valuation Salary | 3,832,614 | \$331,209,833 |
| Average Salary | \$36,501 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 43,000 | 3,524 |
| Average Age | 72.7 | 73.2 |
| Total Annual Pension | \$822,998 | \$77,525,219 |
| Average Annual Pension | \$19,139 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 49,000 | 2,247 |
| Annuity Savings Fund | \$654,439 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$633,893 | \$48,003,871 |
| b. Administrative Expenses | 13,774 | 1,135,650 |
| c. Expected Employee Contributions | 390,767 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$256,900 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$9,221,506 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 8,582,150 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 654,439 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$18,458,095 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$18,458,095 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 8,458,760 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$9,999,335 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$287,524 | \$24,130,458 |
| b. Payment on UAL | 629,725 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$917,249 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$900,653 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

TEMPLETON - 740

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 67.629 | 7,024 |
| Average Age | 46.9 | 47.3 |
| Average Service | 11.0 | 9.9 |
| Valuation Salary | 3,579,055 | \$331,209,833 |
| Average Salary | \$49,028 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 40.000 | 3,524 |
| Average Age | 73.6 | 73.2 |
| Total Annual Pension | \$1,194,758 | \$77,525,219 |
| Average Annual Pension | \$29,869 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 4.000 | 237 |
| Average Age | 64.3 | 64.2 |
| Total Annual Pension | \$169,579 | \$8,851,528 |
| Average Annual Pension | \$42,395 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1.000 | 41 |
| Average Age | 60.0 | 61.4 |
| Total Annual Pension | \$12,593 | \$738,276 |
| Average Annual Pension | \$12,593 | \$18,007 |
| <i>Inactive Members</i> | 15.000 | 2,247 |
| Annuity Savings Fund | \$311,080 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$614,569 | \$48,003,871 |
| b. Administrative Expenses | 13,354 | 1,135,650 |
| c. Expected Employee Contributions | 383,396 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$244,527 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$9,278,622 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 11,344,149 | 771,173,424 |
| c. Disabled Members - Accidental | 1,993,851 | 102,202,613 |
| d. Disabled Members - Ordinary | 180,051 | 8,883,608 |
| e. Inactive Members | 254,517 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$23,051,190 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$23,051,190 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 10,563,629 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$12,487,561 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$273,677 | \$24,130,458 |
| b. Payment on UAL | 786,425 | 56,588,761 |
| c. Payment on 2002 ERI | 24,521 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,084,623 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,064,999 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**TEMPLETON HOUSING AUTHORITY - 750
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 1,484 | 7,024 |
| Average Age | 60.1 | 47.3 |
| Average Service | 10.9 | 9.9 |
| Valuation Salary | 90,498 | \$331,209,833 |
| Average Salary | \$45,249 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2,000 | 3,524 |
| Average Age | 77.4 | 73.2 |
| Total Annual Pension | \$65,067 | \$77,525,219 |
| Average Annual Pension | \$32,534 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 1,000 | 2,247 |
| Annuity Savings Fund | \$13,682 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$16,836 | \$48,003,871 |
| b. Administrative Expenses | 366 | 1,135,650 |
| c. Expected Employee Contributions | 9,526 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$7,676 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$245,709 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 510,734 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 13,682 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$770,125 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$770,125 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 352,924 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$417,201 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$8,592 | \$24,130,458 |
| b. Payment on UAL | 26,274 | 56,588,761 |
| c. Payment on 2002 ERI | 24,319 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$59,185 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$58,114 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

UPTON - 760

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 61.027 | 7,024 |
| Average Age | 48.7 | 47.3 |
| Average Service | 13.1 | 9.9 |
| Valuation Salary | 3,654,382 | \$331,209,833 |
| Average Salary | \$57,100 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 20.000 | 3,524 |
| Average Age | 70.9 | 73.2 |
| Total Annual Pension | \$636,523 | \$77,525,219 |
| Average Annual Pension | \$31,826 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1.000 | 237 |
| Average Age | 58.2 | 64.2 |
| Total Annual Pension | \$42,158 | \$8,851,528 |
| Average Annual Pension | \$42,158 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 17.000 | 2,247 |
| Annuity Savings Fund | \$320,516 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$558,817 | \$48,003,871 |
| b. Administrative Expenses | 12,143 | 1,135,650 |
| c. Expected Employee Contributions | 372,284 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$198,676 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$11,188,736 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 6,523,757 | 771,173,424 |
| c. Disabled Members - Accidental | 562,491 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 320,516 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$18,595,500 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$18,595,500 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 8,521,728 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$10,073,772 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$222,360 | \$24,130,458 |
| b. Payment on UAL | 634,413 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$856,773 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$841,271 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

UXBRIDGE - 770

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 177,215 | 7,024 |
| Average Age | 47.6 | 47.3 |
| Average Service | 11.6 | 9.9 |
| Valuation Salary | 8,380,293 | \$331,209,833 |
| Average Salary | \$44,814 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 112,000 | 3,524 |
| Average Age | 71.9 | 73.2 |
| Total Annual Pension | \$2,529,522 | \$77,525,219 |
| Average Annual Pension | \$22,585 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 4,000 | 237 |
| Average Age | 59.2 | 64.2 |
| Total Annual Pension | \$144,444 | \$8,851,528 |
| Average Annual Pension | \$36,111 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 55.0 | 61.4 |
| Total Annual Pension | \$48,539 | \$738,276 |
| Average Annual Pension | \$48,539 | \$18,007 |
| <i>Inactive Members</i> | 53,000 | 2,247 |
| Annuity Savings Fund | \$649,044 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,421,710 | \$48,003,871 |
| b. Administrative Expenses | 30,893 | 1,135,650 |
| c. Expected Employee Contributions | 879,521 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$573,082 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$22,079,387 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 25,830,060 | 771,173,424 |
| c. Disabled Members - Accidental | 1,748,700 | 102,202,613 |
| d. Disabled Members - Ordinary | 614,907 | 8,883,608 |
| e. Inactive Members | 649,044 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$50,922,098 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$50,922,098 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 23,335,983 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$27,586,115 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$641,398 | \$24,130,458 |
| b. Payment on UAL | 1,737,282 | 56,588,761 |
| c. Payment on 2002 ERI | 84,526 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,463,206 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,418,639 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

UXBRIDGE HOUSING AUTHORITY - 780

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 3,990 | 7,024 |
| Average Age | 47.0 | 47.3 |
| Average Service | 7.6 | 9.9 |
| Valuation Salary | 183,302 | \$331,209,833 |
| Average Salary | \$45,826 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 7,000 | 3,524 |
| Average Age | 72.5 | 73.2 |
| Total Annual Pension | \$137,627 | \$77,525,219 |
| Average Annual Pension | \$19,661 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$32,538 | \$48,003,871 |
| b. Administrative Expenses | 707 | 1,135,650 |
| c. Expected Employee Contributions | 18,643 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$14,602 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$343,964 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,439,684 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,783,648 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,783,648 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 817,389 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$966,259 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$16,343 | \$24,130,458 |
| b. Payment on UAL | 60,852 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$77,195 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$75,798 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

WACHUSETT REGIONAL - 790

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 432.448 | 7,024 |
| Average Age | 48.7 | 47.3 |
| Average Service | 8.6 | 9.9 |
| Valuation Salary | 12,057,098 | \$331,209,833 |
| Average Salary | \$27,465 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 136.000 | 3,524 |
| Average Age | 72.7 | 73.2 |
| Total Annual Pension | \$1,884,068 | \$77,525,219 |
| Average Annual Pension | \$13,853 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 2.000 | 237 |
| Average Age | 53.3 | 64.2 |
| Total Annual Pension | \$49,734 | \$8,851,528 |
| Average Annual Pension | \$24,867 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 209.000 | 2,247 |
| Annuity Savings Fund | \$1,292,761 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,988,469 | \$48,003,871 |
| b. Administrative Expenses | 43,209 | 1,135,650 |
| c. Expected Employee Contributions | 1,230,532 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$801,146 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$27,483,368 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 19,085,158 | 771,173,424 |
| c. Disabled Members - Accidental | 705,246 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 1,292,761 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$48,566,533 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$48,566,533 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 22,256,503 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$26,310,030 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$896,649 | \$24,130,458 |
| b. Payment on UAL | 1,656,918 | 56,588,761 |
| c. Payment on 2002 ERI | 64,790 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,618,357 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,570,982 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

WARREN - 800

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 38,474 | 7,024 |
| Average Age | 46.9 | 47.3 |
| Average Service | 9.9 | 9.9 |
| Valuation Salary | 1,369,050 | \$331,209,833 |
| Average Salary | \$32,596 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 20,000 | 3,524 |
| Average Age | 70.2 | 73.2 |
| Total Annual Pension | \$464,032 | \$77,525,219 |
| Average Annual Pension | \$23,202 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1,000 | 237 |
| Average Age | 46.1 | 64.2 |
| Total Annual Pension | \$45,843 | \$8,851,528 |
| Average Annual Pension | \$45,843 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 1,000 | 41 |
| Average Age | 61.5 | 61.4 |
| Total Annual Pension | \$8,080 | \$738,276 |
| Average Annual Pension | \$8,080 | \$18,007 |
| <i>Inactive Members</i> | 9,000 | 2,247 |
| Annuity Savings Fund | \$225,064 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$267,441 | \$48,003,871 |
| b. Administrative Expenses | 5,811 | 1,135,650 |
| c. Expected Employee Contributions | 148,784 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$124,468 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$3,340,468 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 4,746,556 | 771,173,424 |
| c. Disabled Members - Accidental | 630,159 | 102,202,613 |
| d. Disabled Members - Ordinary | 123,393 | 8,883,608 |
| e. Inactive Members | 225,064 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$9,065,640 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$9,065,640 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 4,154,495 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$4,911,145 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$139,305 | \$24,130,458 |
| b. Payment on UAL | 309,288 | 56,588,761 |
| c. Payment on 2002 ERI | 60,205 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$508,798 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$499,592 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

WARREN WATER DISTRICT - 810

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 2,000 | 7,024 |
| Average Age | 62.2 | 47.3 |
| Average Service | 20.5 | 9.9 |
| Valuation Salary | 90,283 | \$331,209,833 |
| Average Salary | \$45,142 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | - | 3,524 |
| Average Age | - | 73.2 |
| Total Annual Pension | \$0 | \$77,525,219 |
| Average Annual Pension | \$0 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$16,797 | \$48,003,871 |
| b. Administrative Expenses | 365 | 1,135,650 |
| c. Expected Employee Contributions | 9,153 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$8,009 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$461,579 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 0 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$461,579 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$461,579 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 211,527 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$250,052 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$8,964 | \$24,130,458 |
| b. Payment on UAL | 15,747 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$24,711 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$24,264 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

WESTBORO - 820

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 399,335 | 7,024 |
| Average Age | 47.3 | 47.3 |
| Average Service | 10.6 | 9.9 |
| Valuation Salary | 20,874,702 | \$331,209,833 |
| Average Salary | \$51,670 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 199,000 | 3,524 |
| Average Age | 71.5 | 73.2 |
| Total Annual Pension | \$5,483,951 | \$77,525,219 |
| Average Annual Pension | \$27,558 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 16,000 | 237 |
| Average Age | 62.6 | 64.2 |
| Total Annual Pension | \$657,858 | \$8,851,528 |
| Average Annual Pension | \$41,116 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 2,000 | 41 |
| Average Age | 66.3 | 61.4 |
| Total Annual Pension | \$64,188 | \$738,276 |
| Average Annual Pension | \$32,094 | \$18,007 |
| <i>Inactive Members</i> | 82,000 | 2,247 |
| Annuity Savings Fund | \$1,114,806 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$3,457,277 | \$48,003,871 |
| b. Administrative Expenses | 75,126 | 1,135,650 |
| c. Expected Employee Contributions | 2,207,517 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$1,324,886 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$56,905,815 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 55,763,958 | 771,173,424 |
| c. Disabled Members - Accidental | 7,619,643 | 102,202,613 |
| d. Disabled Members - Ordinary | 657,215 | 8,883,608 |
| e. Inactive Members | 1,114,806 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$122,061,437 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$122,061,437 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 55,936,889 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$66,124,548 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$1,482,824 | \$24,130,458 |
| b. Payment on UAL | 4,164,300 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 40,489 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$5,687,613 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$5,584,708 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**WESTBORO HOUSING AUTHORITY - 825
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 4,000 | 7,024 |
| Average Age | 60.4 | 47.3 |
| Average Service | 10.3 | 9.9 |
| Valuation Salary | 205,236 | \$331,209,833 |
| Average Salary | \$51,309 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 2,000 | 3,524 |
| Average Age | 74.7 | 73.2 |
| Total Annual Pension | \$32,937 | \$77,525,219 |
| Average Annual Pension | \$16,469 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 1,000 | 2,247 |
| Annuity Savings Fund | \$4,785 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$40,735 | \$48,003,871 |
| b. Administrative Expenses | 885 | 1,135,650 |
| c. Expected Employee Contributions | 23,394 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$18,226 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$733,154 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 295,839 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 4,785 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$1,033,778 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$1,033,778 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 473,748 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$560,030 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$20,399 | \$24,130,458 |
| b. Payment on UAL | 35,269 | 56,588,761 |
| c. Payment on 2002 ERI | 5,779 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$61,447 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$60,335 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

WEST BOYLSTON - 830

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 105,730 | 7,024 |
| Average Age | 48.0 | 47.3 |
| Average Service | 10.2 | 9.9 |
| Valuation Salary | 5,166,399 | \$331,209,833 |
| Average Salary | \$43,415 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 74,000 | 3,524 |
| Average Age | 75.8 | 73.2 |
| Total Annual Pension | \$1,617,925 | \$77,525,219 |
| Average Annual Pension | \$21,864 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 6,000 | 237 |
| Average Age | 64.2 | 64.2 |
| Total Annual Pension | \$170,641 | \$8,851,528 |
| Average Annual Pension | \$28,440 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 41,000 | 2,247 |
| Annuity Savings Fund | \$452,965 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,007,521 | \$48,003,871 |
| b. Administrative Expenses | 21,893 | 1,135,650 |
| c. Expected Employee Contributions | 537,876 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$491,538 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$13,465,725 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 15,312,917 | 771,173,424 |
| c. Disabled Members - Accidental | 2,108,451 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 449,933 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$31,337,026 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$31,337,026 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 14,360,766 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$16,976,260 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$550,134 | \$24,130,458 |
| b. Payment on UAL | 1,069,109 | 56,588,761 |
| c. Payment on 2002 ERI | 68,581 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,687,824 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,657,286 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

WEST BOYLSTON HOUSING AUTHORITY - 835

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 2,000 | 7,024 |
| Average Age | 52.3 | 47.3 |
| Average Service | 1.0 | 9.9 |
| Valuation Salary | 23,622 | \$331,209,833 |
| Average Salary | \$11,811 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 3,000 | 3,524 |
| Average Age | 73.8 | 73.2 |
| Total Annual Pension | \$39,029 | \$77,525,219 |
| Average Annual Pension | \$13,010 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$11,740 | \$48,003,871 |
| b. Administrative Expenses | 255 | 1,135,650 |
| c. Expected Employee Contributions | 5,534 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$6,461 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$6,534 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 372,507 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$379,041 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$379,041 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 173,702 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$205,339 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$7,230 | \$24,130,458 |
| b. Payment on UAL | 12,932 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$20,162 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$19,797 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

**WEST BOYLSTON WATER DISTRICT - 840
Based on Valuation Results as of January 1, 2020**

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 6.000 | 7,024 |
| Average Age | 46.7 | 47.3 |
| Average Service | 13.1 | 9.9 |
| Valuation Salary | 382,367 | \$331,209,833 |
| Average Salary | \$63,728 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 6.000 | 3,524 |
| Average Age | 74.2 | 73.2 |
| Total Annual Pension | \$110,650 | \$77,525,219 |
| Average Annual Pension | \$18,442 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 1.000 | 2,247 |
| Annuity Savings Fund | \$500 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$51,375 | \$48,003,871 |
| b. Administrative Expenses | 1,116 | 1,135,650 |
| c. Expected Employee Contributions | 39,559 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$12,932 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$1,122,122 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 1,001,943 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 500 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$2,124,565 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$2,124,565 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 973,620 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,150,945 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$14,473 | \$24,130,458 |
| b. Payment on UAL | 72,483 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$86,956 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$85,383 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

WEST BROOKFIELD - 850

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 22.862 | 7,024 |
| Average Age | 51.3 | 47.3 |
| Average Service | 9.6 | 9.9 |
| Valuation Salary | 1,157,128 | \$331,209,833 |
| Average Salary | \$42,857 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 15.000 | 3,524 |
| Average Age | 71.8 | 73.2 |
| Total Annual Pension | \$326,686 | \$77,525,219 |
| Average Annual Pension | \$21,779 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 1.000 | 237 |
| Average Age | 50.8 | 64.2 |
| Total Annual Pension | \$50,142 | \$8,851,528 |
| Average Annual Pension | \$50,142 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 5.000 | 2,247 |
| Annuity Savings Fund | \$91,377 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$240,247 | \$48,003,871 |
| b. Administrative Expenses | 5,220 | 1,135,650 |
| c. Expected Employee Contributions | 123,189 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$122,278 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$2,703,477 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 3,475,303 | 771,173,424 |
| c. Disabled Members - Accidental | 699,134 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 91,377 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$6,969,291 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$6,969,291 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 3,193,805 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$3,775,486 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$136,855 | \$24,130,458 |
| b. Payment on UAL | 237,768 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$374,623 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$367,845 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

WESTMINSTER - 860

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 69,882 | 7,024 |
| Average Age | 47.0 | 47.3 |
| Average Service | 12.0 | 9.9 |
| Valuation Salary | 3,904,499 | \$331,209,833 |
| Average Salary | \$49,424 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 40,000 | 3,524 |
| Average Age | 69.6 | 73.2 |
| Total Annual Pension | \$1,100,121 | \$77,525,219 |
| Average Annual Pension | \$27,503 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 4,000 | 237 |
| Average Age | 58.2 | 64.2 |
| Total Annual Pension | \$208,055 | \$8,851,528 |
| Average Annual Pension | \$52,014 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | 2,000 | 41 |
| Average Age | 54.0 | 61.4 |
| Total Annual Pension | \$39,713 | \$738,276 |
| Average Annual Pension | \$19,857 | \$18,007 |
| <i>Inactive Members</i> | 9,000 | 2,247 |
| Annuity Savings Fund | \$125,505 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$649,379 | \$48,003,871 |
| b. Administrative Expenses | 14,111 | 1,135,650 |
| c. Expected Employee Contributions | 414,279 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$249,211 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$10,605,881 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 12,068,548 | 771,173,424 |
| c. Disabled Members - Accidental | 2,651,639 | 102,202,613 |
| d. Disabled Members - Ordinary | 563,926 | 8,883,608 |
| e. Inactive Members | 125,505 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$26,015,499 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$26,015,499 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 11,922,079 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$14,093,420 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$278,919 | \$24,130,458 |
| b. Payment on UAL | 887,557 | 56,588,761 |
| c. Payment on 2002 ERI | 0 | 1,691,329 |
| d. Payment on 2003 ERI | 5,669 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$1,172,145 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$1,150,937 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

WINCHENDON - 870

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 153.136 | 7,024 |
| Average Age | 47.1 | 47.3 |
| Average Service | 9.6 | 9.9 |
| Valuation Salary | 6,534,547 | \$331,209,833 |
| Average Salary | \$41,358 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 100.000 | 3,524 |
| Average Age | 71.5 | 73.2 |
| Total Annual Pension | \$2,161,954 | \$77,525,219 |
| Average Annual Pension | \$21,620 | \$21,999 |
| <i>Disabled Members - Accidental</i> | 9.000 | 237 |
| Average Age | 65.3 | 64.2 |
| Total Annual Pension | \$324,611 | \$8,851,528 |
| Average Annual Pension | \$36,068 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | 44.000 | 2,247 |
| Annuity Savings Fund | \$629,914 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$1,181,253 | \$48,003,871 |
| b. Administrative Expenses | 25,668 | 1,135,650 |
| c. Expected Employee Contributions | 689,930 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$516,991 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$15,976,647 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 22,118,139 | 771,173,424 |
| c. Disabled Members - Accidental | 3,583,772 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 629,914 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$42,308,472 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$42,308,472 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 19,388,632 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$22,919,840 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$578,620 | \$24,130,458 |
| b. Payment on UAL | 1,443,416 | 56,588,761 |
| c. Payment on 2002 ERI | 68,778 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$2,090,814 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$2,052,984 | \$81,245,077 |

**Worcester Regional Contributory Retirement System
Annual Appropriation for 2023 Fiscal Year**

WINCHENDON HOUSING AUTHORITY - 880

Based on Valuation Results as of January 1, 2020

| Summary of Member Data | Member Unit | Worcester Regional |
|--|--------------------|-------------------------------|
| <i>Active Members</i> | 10.000 | 7,024 |
| Average Age | 59.2 | 47.3 |
| Average Service | 18.7 | 9.9 |
| Valuation Salary | 584,661 | \$331,209,833 |
| Average Salary | \$58,466 | \$47,154 |
| <i>Retired Members and Beneficiaries</i> | 5.000 | 3,524 |
| Average Age | 78.3 | 73.2 |
| Total Annual Pension | \$79,550 | \$77,525,219 |
| Average Annual Pension | \$15,910 | \$21,999 |
| <i>Disabled Members - Accidental</i> | - | 237 |
| Average Age | - | 64.2 |
| Total Annual Pension | \$0 | \$8,851,528 |
| Average Annual Pension | \$0 | \$37,348 |
| <i>Disabled Members - Ordinary</i> | - | 41 |
| Average Age | - | 61.4 |
| Total Annual Pension | \$0 | \$738,276 |
| Average Annual Pension | \$0 | \$18,007 |
| <i>Inactive Members</i> | - | 2,247 |
| Annuity Savings Fund | \$0 | \$26,500,968 |
| Employer Normal Cost as of January 1, 2020 | | |
| a. Total Normal Cost | \$96,976 | \$48,003,871 |
| b. Administrative Expenses | 2,107 | 1,135,650 |
| c. Expected Employee Contributions | 59,466 | 31,796,971 |
| d. Employer Normal Cost = a. + b. - c. | \$39,617 | \$17,342,550 |
| Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2020 | | |
| Actuarial Accrued Liability (AAL): | | |
| a. Active Members | \$2,497,578 | \$767,728,013 |
| b. Retired Members and Beneficiaries | 653,253 | 771,173,424 |
| c. Disabled Members - Accidental | 0 | 102,202,613 |
| d. Disabled Members - Ordinary | 0 | 8,883,608 |
| e. Inactive Members | 0 | 26,500,968 |
| f. Total AAL = a. + b. + c. + d. + e. | \$3,150,831 | \$1,676,488,626 |
| Unfunded Actuarial Accrued Liability (UAAL): | | |
| g. Actuarial Accrued Liability = f. | \$3,150,831 | \$1,676,488,626 |
| h. Actuarial Value of Assets | 1,443,926 | 777,921,762 |
| i. Unfunded Actuarial Accrued Liability = g. - h. | \$1,706,905 | \$898,566,864 |
| FY2023 Appropriation | | |
| a. Employer Normal Cost | \$44,340 | \$24,130,458 |
| b. Payment on UAL | 107,495 | 56,588,761 |
| c. Payment on 2002 ERI | 5,382 | 1,691,329 |
| d. Payment on 2003 ERI | 0 | 331,605 |
| e. Payment on 2010 ERI | 0 | 0 |
| f. Total Appropriation = a. + b. + c. + d. + e. | \$157,217 | \$82,742,153 |
| If Total Appropriation paid on July 1, 2022 | \$154,372 | \$81,245,077 |