

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., Chairman

JOHN W. PARSONS, ESQ., Executive Director

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MEMORANDUM

TO: Attleboro Retirement Board

FROM: John W. Parsons, Esq., Executive Director

RE: Governmental Unit Appropriation for Fiscal Year 2022

DATE: February 22, 2021

This Commission is hereby furnishing you with the allocation by governmental unit for your retirement system for Fiscal Year 2022, which commences July 1, 2021. The total appropriation was previously provided in our December 11, 2020 memorandum.

Attached is the breakout by governmental unit. The allocation was prepared by your actuary as part of the 2020 actuarial valuation.

If you have any questions, please contact PERAC's Actuary, John Boorack, at (617) 666 - 4446, extension 935.

JWP/ifb

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Attachment





	Actuarial Results Breakdown by Governmental Unit and Department		City (Cty)	Housing (AHA)	Redevelopment (ARA)
		Total			
(1)	Participants				
	Active	685	665	20	0
	Inactives	145	141	3	1
	Retirees	408	405	3	0
	Disabled Retirees	47		0 (1997)	0 (1)
	Total	1,285	1,258	26 .	1
(2)	Payroll of Active Participants	\$38,041,463	\$37,027,236	\$1,014,227	
(3)	Normal Cost	enggs with proper from the construction of the construction of the state of the construction of the constr	en men i kantan di kantan kantan di kantan da kant Bantan kantan da kan		
(a): Total Normal Cost	\$5,668,444	\$5,533,907	\$134,537	\$0
Last a promotors in Compact) Expected Employee Contributions	\$3,584,123	\$3,493,120	\$91,003	\$0 Historica de Constantina de la constant
and the facilities of facilities from the) Administrative Expense	\$306,034	\$298,771	\$7,264	\$0
(d	Net Employer Normal Cost	\$2,390,355	\$2,339,558	\$50,798	\$0
(е) Interest on Net Normal Cost	\$142,263	\$139,240	\$3,023	\$0
(f) Net Employer Normal Cost w Interest	\$2,532,618	\$2,478,797	\$53,821	50
医物果素					
(4)	Net 3(8)(c)	\$185,297	\$181,359	\$3,938	
\$00 July					
(5)	Actuarial Accrued Liability	\$253,433,659	\$249,393,459	\$3,925,885	\$114,315
ZEVE	And the second of the second o		e de la composition	Para de la companya	
(6)	Assets	\$157,673,770	\$155,160,160	\$2,442,490	\$71,121
ida da h	to established care constitutions				
(7)	Unfunded Actuarial Accrued Liability (UAAL)	\$95,759,888	\$94,233,299	\$1,483,395	\$43,194
					4 50-
(8)	UAAL projected to July 1, 2021	\$101,110,664	\$99,498,774	\$1,566,283	\$45,607
			Control of the contro	40	
(9)	2003 ERI Amortization	\$431,239	\$ 431,239	\$0	\$0 Personal de la companya de la compa
12052			45.000	400.405	
(10)	Unfunded Amortization excluding ERI	\$5,692,741	\$5,601,988	\$88,185	\$2,568
			40.600.200	#14F 044	en rea
(11)	Fiscal 2022 Cost (3f) +(4) + (9) +(10)	\$8,841,894	\$8,693,383	\$145,944	\$2,568
(43)	Percentage of Total	100%	98.32%	1.65%	0.03%
(12)	reiceiliage of Total		3.7404.888.8004.846	europearainearaine debut et	production of the company
/12\	Fiscal 2023 Cost	\$9,360,030	\$9,202,815	\$154,496	\$2, 718
(13)	rigida 2023 COSC		77,202,013	ALINYA DE LA CARRE	74 ,, 15
(1.6)	Percentage of Total	100%	98.32%	1.65%	0.03%
(14)	Percentage of Total	100%	30.52%	1.03%	0.0376

	Actuarial Results Breakdown by Governmental Unit and Department	City Council	Mayor's Office	Budget & M.L.S.	Accounting	Assessors	City Treasurer	City Collector	Personnel
(1)	Participants								
	Active	9	6	4	5	4	. 5	5	5
	Inactives	6	'	0	0	0	The Alberta	1	0
	Retirees	5	5	3	1	5	6	Versione sainte en une comme comme	6
	Disabled Retirees	0	0	v. 1	0	0	en in it with the state of the entire the	Howel the William Steel and A	0.
· municipation	Total To	20		8 are 1.1 amonas 1.1	6 Alika en antakantaran	9 -14:30:33:31:58:34:58:35:31:31:31:31:31:31:31:31:31:31:31:31:31:	12 	9 	11
								400000	7 Jan 14
(2)	Payroll of Active Participants	\$129,159	\$466,438	\$413,715	\$357,714	\$195,709	\$285,777	\$329,343	\$296,178
11.116				Keir Deutsch				NOTE OF CHARLES	
(3)	Normal Cost a), Total Normal Cost	\$22,187	\$56,684	\$56,292	\$45,238	\$23,654	\$36,816	\$39,918	\$44,178
	b) Expected Employee Contributions	\$11,312	\$44,942	\$40,007	The state of the s	\$17,835	The state of the s	all and the second of the seco	\$28,914
100 L 110 m N C 1790 PR	c) Administrative Expense	\$1,198	\$3,060	\$3,039	والمناجع والمراجع والمحاجع والمحارض والمحارب والمحاجوب	\$1,277	Control of a second	and the state of t	\$2,385
9 a 1 1 2	d) Net Employer Normal Cost	\$12,073	\$14,802	\$19,324		\$7,096	Committee of the commit	Land accessor Landaudria (etc.) - Landaudria (etc.) This is a	\$17,649
	e) Interest on Net Normal Cost	\$719	\$881	\$1,150	talien, yen in egggegyaren, yan antal yen eren in tya	\$422	processors and analysis of the contract of agreement	rumo estato en el capación de la co-	\$1,050
	(f) Net Employer Normal Cost w Interest	\$12,792	\$15,683	\$20,474		\$7,518		orally out the control of	\$18,699
gart.					tangan sa			High by Tyl	
(4)	Net 3(8)(c)	\$936	\$1,147	\$1,498	\$945	\$550	\$811	\$1,209	\$1,368
8.034		1840 488							
(5)	Actuarial Accrued Liability	\$1,453,918	\$1,970,808	\$2,691,521	\$1,193,636	\$1,821,801	\$1,510,934	\$1,434,518	\$1,657,246
			的基本的						
(6)	Assets Assets	\$904,555	\$1,226,138	\$1,674,530	\$742,621	\$1,133,434	\$940,028	\$892,485	\$1,031,056
						ACRO SC	¢=70.000		6626 400
(7)	Unfunded Actuarial Accrued Liability (UAAL)	\$549,363	\$744,670	\$1,016,991	\$451,015	\$688,367	\$570,906	\$542,033	\$626,190
/o\	UAAL projected to July 1, 2021	\$580,060	\$786,280	\$1,073,817	\$476,216	\$726,831	\$602,807	\$572,320	\$661,180
(8)	OAAL projected to July 1, 2021	\$380,000 \$48,67,77,78,74	\$750,250 15765000000000000		170,210 170,000 (170,000)	7,20,031	1002,007	Wastawa Baska	
(9)	2003 ERI Amortization	\$1,486	\$4,758	\$4,242	\$1,027	\$2,938	\$3,443	\$2,119	\$3,377
			yayaya in ma						
(10)	Unfunded Amortization excluding ERI	\$32,659	\$44,269	\$60,458	\$26,812	\$40,922	\$33,939	\$32,223	\$37,226
(11)	Fiscal 2022 Cost (3f) +(4) + (9) +(10)	\$47,873	\$65,857	\$86,672	\$41,706	\$51,928	\$49,284	\$52,073	\$60,670
(12)	Percentage of Total	0.54%	0.74%	0.98%	0.47%	0.59%	0.56%	0.59%	0.69%
	경기를 하면 통해를 하면 없는 것 같습니다. 사람들은 사용하는 것 같습니다. 								
(13)	Fiscal 2023 Cost	\$50,678	\$69,716	\$91,751	\$44,150	\$54 , 971	. \$52,172	! \$55 ,12 4	\$64,225
									0.000
(14)	Percentage of Total	0.54%	0.74%	0.98%	0.47%	0.59%	0.56%	6 0.59%	0.69%

	Actuarial Results Breakdown by Governmental Unit and Department	Clerk	Election Commission	Planning	Community Development	Police	Fire	Inspection
(1)	Participants				1677.95.2749.25.17			
VEX.6	Active	3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 -	2	. 1950 - 1960 - 1960 - 1960 - 1960 - 1960 - 1960 - 1960 - 1960 - 1960 - 1960 - 1960 - 1960 - 1960 - 1960 - 196 4	1	96	107	
	Inactives	0	o anathrius a usa a t-suit ca thra d samu a	2	F14756 8 10 0 0 1	11	2	-0
.:	Retirees	3	1	0	0	73	72	
	Disabled Retirees	4 - 4 - 5 - 0 0	0	·	0	18	15	 Variation of the contract
	Total	6	3 .	6	1	198	196	12
					EKLERENDING:		Walter Mary	
(2)	Payroll of Active Participants	\$208,961	\$102,410	\$353,776	\$90,570	\$6,930,011	\$8,480,405	\$305,357
		建多多的重要						
(3)	Normal Cost	a national de la compansión de la compan	Tarangan panggan sa panggan nagan sagaran sa tarang sa sagaran	- Charles - Charles Michigan Angles (1917) a charles	Sections is not as a constant of the contant of t	والأحادث والمتعجد وحاري ورضع	gang kan langgan na perdapanan menakan melaksan sebagai pada pada	Constitution of the second sec
	Total Normal Cost	\$38,472	among the transaction of the state of the Alexander State of the state	\$31,785	Management of the School and the Salar Salar Con-	\$1,248,104	\$1,538,227	\$50,048
Acres of the State	Expected Employee Contributions	\$14,761	\$9,781	\$35,092	the more than the state of the	\$703,638	\$843,791	\$30,112
	Administrative Expense	\$2,077	Total control from product and product of the state of th	\$1,716	the production of the contract by the production of the production	\$67,384	\$83,048	\$2,70
and the second	Net Employer Normal Cost	\$25,788	\$4,624	(\$1,591)	proposed the contract of the proposition of the pro	\$611,850	\$777,484	\$22,638
	Interest on Net Normal Cost	\$1,535	\$275	-\$95	responsible and an experience of the second	\$36,414	\$46,273	\$1,34
(f)	Net Employer Normal Cost w Interest	\$27,323	\$4,899	(\$1,686)	-\$610	\$648,264	\$823,757	\$23,985
(4)	Net 3(8)(c)	\$1,999	\$358 ************************************	-\$123	-\$45 Control (1988)	\$47,431	\$60,271	\$ 1,7 55
(5)	Actuarial Accrued Liability	\$1,423,225	\$735,175	\$1,197,116	\$280,202	\$64,975,367	\$63,955,911	\$1,804,096
(6)	Assets	\$885,460	\$457,389	\$744,786	\$174,328	\$40,424,429	\$39,790,175	\$1,122,418
							and the state of t	
(7)	Unfunded Actuarial Accrued Liability (UAAL)	\$537,765	\$277,786	\$452,330	\$105,874	\$24,550,938	\$24,165,736	\$681,678
(8)	UAAL projected to July 1, 2021	\$567,814	\$293,308	\$477,605	\$111,790	\$25,922,771	\$25,516,045	\$ 71 9,768
(9)	2003 ERI Amortization	\$1,623	\$668	\$1,500	\$225	\$118,721	\$112,996	\$2,799
10)	Unfunded Amortization excluding ERI	\$31,969	\$16,514	\$26,890	\$6,294	\$1,459,507	\$1,436,606	\$40,524
11)	Fiscal 2022 Cost (3f) +(4) + (9) +(10)	\$62,914	\$22,439	\$26,581	\$5,864	\$2,273,923	\$2,433,630	\$69,06
12)	Percentage of Total	0.71%	0.25%	0.30%	0.07%	25.72%	27.51%	0.78%
13)	Fiscal 2023 Cost	\$66,601	\$23,754	\$28,139	\$6,208	\$2,407,175	\$2,576,240	\$73,110
14)	Percentage of Total	0.71%	0.25%	0.30%	0.07%	25.72%	27.51%	0.78%

	Actuarial Results Breakdown by Governmental Unit and Department	Animal Control	School	DPW Highway	Health	Council on Aging	Veterans	Library	Recreation
(1)	Participants -								
	Active	2	252	20	. 7	6	2	14	9
	Inactives	0	108	3	1 0	o e	0	1,	0
	Retirees Company of the responsibility developed (1994) and response of the r	0 . File 110 a d 52 10	136		7 Terrindri sawan asin	2	2 Autoriatoreo de Pelorio de	16 14. 14.014 (1904)	2
1.30	Disabled Retirees		200 (A)		- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0	07	0	1
	Total To	2 Here 10 - September	502	40	14 Paiking ranghish	8 9 19 19 - 19 19 19 19 19 19 19 19 19 19 19 19 19	4 - 1915 - 1940 - 1941 - 1941 - 1941	31 21 23 5 25 25 37	12 874701/2551
(2)	Payroll of Active Participants	\$140,980	\$8,951,459	\$1,194,754	\$392,292	\$363,654	\$131,685	\$797,587	\$539,421
						sucestations make the con-			
(3)	Normal Cost	Sun tradition of Properties	surficer espect of the order of the	They are have been a graphed	products on an art swalle	Skiletin Lill (1913 dec.) (200	d Sirinin Gandin in 1994, 42 de L	retrement in 1915 bette start great	or selection versions (i)
	a) Total Normal Cost	\$15,454	\$1,244,000	\$150,079	\$39,561	\$31,724	\$15,427	\$86,577	\$71,526
(b) Expected Employee Contributions	\$13,611	\$776,833	\$112,577	\$35,037	\$21,410	\$11,558	\$72,785	\$49,864
	(c) Administrative Expense	\$834	\$67,162	\$8,103	\$2,136	\$1,713	\$833	\$4,674	\$3,862
(d) Net Employer Normal Cost	\$2,677	\$534,329	\$45,605	\$6,660	\$12,027	\$4,702	\$18,466	\$25,524
- A 77 (e) Interest on Net Normal Cost	\$159	\$31,801	\$2,714	\$396	\$716	\$280	\$1,099	\$1,519
	(f) Net Employer Normal Cost w Interest	\$2,836	\$566,130	\$48,319	\$7,056	\$12,743	\$4,982	\$19,565	\$27,043
(4)	Net 3(8)(c)	\$207	\$41,420	\$3,535	\$516	\$932	\$365	\$1,431	\$1,979
(5)	Actuarial Accrued Liability	\$652,314	\$48,566,212	\$8,147,302	\$3,554,791	\$1,643,438	\$877,651	\$5,343,768	\$2,295,302
(6)	Assets	\$405,837	\$30,215,473	\$5,068,845	\$2,211,613	\$1,022,465	\$546,031	\$3,324,626	\$1,428,022
(7)	Unfunded Actuarial Accrued Liability (UAAL)	\$246,477	\$18,350,739	\$3,078,45 7	\$1,343,178	\$620,973	\$331,620	\$2,019,142	\$867,280
(8)	UAAL projected to July 1, 2021	\$260,249	\$19,376,123	\$3,250,472	\$1,418,231	\$655,671	\$350,150	\$2,131,966	\$915,741
(9)	2003 ERI Amortization	\$ 690	\$80,962	\$14,197	\$5,686	\$2,516	\$1,639	\$10,008	\$3,439
(10)	Unfunded Amortization excluding ERI	\$14,653	\$1,090,916	\$183,008	\$79,849	\$36,916	\$19,714	\$120,034	\$51,558
(11)	Fiscal 2022 Cost (3f) +(4) + (9) +(10)	\$18,386	\$1,779,428	\$249,059	\$93,107	\$53,107	\$26,700	\$151,038	\$84,019
(12)	Percentage of Total	0.21%	20.12%	2.82%	1.05%	0.60%	0.30%	1.71%	0.95%
(13)	Fiscal 2023 Cost	\$19,463	\$1,883,703	\$263,654	\$98,563	\$56,219	\$28,265	\$159,889	\$88,943
(14)	Percentage of Total	0.21%	20.12%	2.82%	1.05%	0.60%	0.30%	1.71%	0.95%

	Actuarial Results Breakdown by Governmental Unit and Department	Park	Forestry	Retirement Board	Wastewater	Water	Other City
(1)	Participants						
autore designed at	Active	24	'0 .	2	34	32	. 0
	Inactives	2	0	1	0	3	0.
111 K-91	Retirees	Till 7 Januaria da kanaran kanaran	1	2	· 13	12	0
	Disabled Retirees	**************** 1 5	0	0	1	2,	0,40
e1015) (SA)	Total	34 	1 Contratement and a	5 Populari de region de la companione de la c	48	49	O Stranderstein von Stranderstein von Stranderstein von Stranderstein von Stranderstein von Stranderstein von St
) () (((((((((((((((((
(2)	Payroll of Active Participants	\$1,399,311	\$0	\$137,880	\$2,184,135	\$1,848,555	. \$0
(三)起(三) (2)	Normal Cost		<u> 15.4% (15.00.00.248)</u>				
(3) (3	n) Total Normal Cost	\$152,751	\$0	\$15,720	\$247,526	\$209,550	
	Expected Employee Contributions	\$137,501	\$0 \$0	\$10,072	\$200,217	\$209,330 \$171,381	\$0 \$0
remaining the second) Administrative Expense	\$8,247	\$0 \$0	\$849	\$13,364	\$11,313	ب \$0
	i) Net Employer Normal Cost	\$23,497	\$0	\$6,497	\$60,673	\$49,482	\$0
) Interest on Net Normal Cost	\$1,398	\$0	\$387	CHANTER AND	\$2,945	\$0
	f) Net Employer Normal Cost w Interest	\$24,895	\$0	\$6,884	\$64,284	\$52 ,42 7	\$0
		igra signicum,					
(4)	Net 3(8)(c)	\$1,821	\$0	\$504	\$4,703	\$3,836	\$0
				On the second			
(5)	Actuarial Accrued Liability	\$4,969,449	\$423,266	\$1,121,971	\$13,806,817	\$9,885,704	\$0
(6)	Assets	\$3,091,743	\$263,335	\$698,034	\$8,589,912	\$6,150,392	\$0
		YOUR STATES IN				Paristali	全方法 (1985年)
(7)	Unfunded Actuarial Accrued Liability (UAAL)	\$1,877,706	\$159,931	\$423,937	\$5,216,905	\$3,735,312 ************************************	\$0 South the critical responses
			44.50.65		A= =00 -10		
(8)	UAAL projected to July 1, 2021	\$1,982,627	\$168,867	\$447,625	\$5,508,410	\$3,944,030	\$0
/o\	2003 ERI Amortization	\$8,877	64.077	\$1,609	in in the second	647.622	
(9)	2005 ENI AMORUZACION	, 70,077 Tagiya (a.g., 1947)	\$1,077	\$1,609 	\$20,985	\$17,632	\$0
(10)	Unfunded Amortization excluding ERI	\$111,626	\$9,508	\$25,202	\$310,135	\$222,057	\$0
(±0)	Official Control of Co	711,020	, , , , , , , , , , , , , , , , , , ,	725,202 78 77 54 54	43.10,133 15.16.15.21.16.133	7222,037	
(11)	Fiscal 2022 Cost (3f) +(4) + (9) +(10)	\$147,219	\$10,585	\$34,199	\$400,107	\$295.952	\$0
							Barrak.
(12)	Percentage of Total	1.67%	0.12%	0.39%	4.53%	3.35%	0.00%
(13)	Fiscal 2023 Cost	\$155,846	\$11,205	\$36,203	\$423,553	\$313,295	\$0
			医排作图式分析				
(14)	Percentage of Total	1.67%	0.12%	0.39%	4.53%	3.35%	0.00%