PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., Chair

JOHN W. PARSONS, ESQ., Executive Director

Auditor SUZANNE M. BUMP | KATHLEEN M. FALLON | KATE FITZPATRICK | JAMES J. GUIDO | RICHARD MACKINNON, JR. | JENNIFER F. SULLIVAN, ESQ.

MEMORANDUM

TO:	Worcester Regional Retirement Board
FROM:	John W. Parsons, Esq., Executive Director
RE:	Appropriation for Fiscal Year 2024
DATE:	December 8, 2022

Required Fiscal Year 2024 Appropriation: **\$90,974,996**

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2024 which commences July 1, 2023.

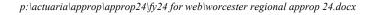
As we indicated in PERAC Memo #26/2022, we are no longer including the Projected Appropriations page as an attachment. Attached please find the portion of the Fiscal Year 2024 appropriation to be paid by each of the governmental units within your system. The allocation by governmental unit was developed by KMS Actuaries as part of their January 1, 2022 actuarial valuation.

The current schedule is due to be updated by Fiscal Year 2025.

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

JWP/jfb Attachment

cc: Regional Advisory Council c/o Retirement Board





Unit Unit Name Normal Cost UAL 2002 ERI 2003 ERI 2010 ERI Appropriation Appropriation FY 2023 7/1/2023 010 Ashburnham 425.345 791,359 37,677 - - 1,254,381 1,153,447 8,75% 1,232,811 020 Ashburnham/Westminster Regional 372,115 618,227 - - - 990,343 884,648 11995% 973,314 025 Athol 566,613 1,590,1445 - - 61,441 49,635 23,79% 60,384 027 Athol-Royalisch Regional School District 248,229 564,757 - - 833,686 764,859 101,47% 81,93,50 030 Auburn Motority 29,429 562,559 - - - 142,229 133,515 6,55% 139,813 050 Auburn Motority 1,479 26,572 - - - 142,529 133,844 10,75% 535,64 050 Bare Nocaling Authority </th <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>FY2024</th> <th>FY2023</th> <th>Increase over</th> <th>Payment on</th>								FY2024	FY2023	Increase over	Payment on
020 Ashburnham-Westminster Regional 372,116 615,227 - - 990,343 884,643 11,95% 973,341 025 Athol 566,518 1,990,145 - - 2,156,663 2,031,070 6.18% 2,119,575 026 Athol-Royaliston Regional School District 248,929 584,757 - - 833,686 754,959 10,43% 819,350 030 Auburn Housing Authority 248,229 564,757 - - 856,688 852,36 0.53% 84,215 040 Auburn Housing Authority 249,29 552,259 - - 142,289 133,516 6.55% 139,813 050 Auburn Wester District 13,368 122,717 6,176 2,718 - 142,289 133,516 6.55% 139,813 060 Barer Housing Authority 1,479 225,574 - - 676,005 616,812 96,05% 664,811 090 Berlin-Boyleton Regional 2212,471 158,040 <td< td=""><td>Unit</td><td>Unit Name</td><td>Normal Cost</td><td>UAL</td><td>2002 ERI</td><td>2003 ERI</td><td>2010 ERI</td><td>Appropriation</td><td>Appropriation</td><td>FY 2023</td><td>7/1/2023</td></td<>	Unit	Unit Name	Normal Cost	UAL	2002 ERI	2003 ERI	2010 ERI	Appropriation	Appropriation	FY 2023	7/1/2023
020 Ashburnham-Westminster Regional 372,116 615,227 - - 990,343 884,643 11,95% 973,341 025 Athol 566,518 1,990,145 - - 2,156,663 2,031,070 6.18% 2,119,575 026 Athol-Royaliston Regional School District 248,929 584,757 - - 833,686 754,959 10,43% 819,350 030 Auburn Housing Authority 248,229 564,757 - - 856,688 852,36 0.53% 84,215 040 Auburn Housing Authority 249,29 552,259 - - 142,289 133,516 6.55% 139,813 050 Auburn Wester District 13,368 122,717 6,176 2,718 - 142,289 133,516 6.55% 139,813 060 Barer Housing Authority 1,479 225,574 - - 676,005 616,812 96,05% 664,811 090 Berlin-Boyleton Regional 2212,471 158,040 <td< td=""><td>010</td><td>Ashburnham</td><td>425.345</td><td>791.359</td><td>37.677</td><td>-</td><td>_</td><td>1.254.381</td><td>1.153.447</td><td>8 75%</td><td>1 232 811</td></td<>	010	Ashburnham	425.345	791.359	37.677	-	_	1.254.381	1.153.447	8 75%	1 232 811
025. Athol 566,518 1,590,145 - - 2,156,663 2,031,070 6.18% 2,119,979 026 Athol Housing Athority 20,661 40,480 - - 61,441 49,635 22,73% 60,384 027 Athol-Roysitson Regional School District 24,829 58,757 - - 633,686 754,959 10,43% 813,350 030 Auburn Housing Athority 1,494,326 3,091,205 207,536 32,199 - 4,825,266 4,358,630 10,71% 4,742,293 040 Auburn Housing Athority 1,493,266 122,717 6,176 - - 85,688 85,236 0,03% 84,215 050 Auburn Weter District 1,3366 122,717 6,176 - - 30,051 33,684 +0,07% 29,534 060 Barre Housing Authority 1,479 224,101 451,904 - - 410,387 352,879 65.30% 403,330 010 Blackstone Regional 212,347 198,040 - - 1206,881 1.033,826 16,7					-	-					
026 Athol Housing Authority 20,961 40,480 - - 61,441 49,635 23,79% 60,394 027 Athol-Royalson Regional School District 248,929 554,757 - - 833,666 754,959 10.43% 813,350 030 Auburn Auburg Authority 29,429 556,259 - - 4252,526 4,358,530 10.71% 4,742,293 040 Auburn Mousing Authority 13,366 122,717 6,176 - 142,259 133,518 65,55% 139,813 050 Bare 224,205 311,724 6,176 - 142,259 133,684 10.79% 29,534 060 Bare In 224,101 451,904 - - 67,605 618,812 9,66% 664,381 070 Bare Housing Authority 1,479 22,817 - - 120,6331 10.033,822 16,77% 10,337 080 Berlin-Boyton Regional 212,947 353,132 20,386 -	025.	*			~	-	-	-			
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030 Auburn 1.494.326 3.091.205 207,536 32.199 - 4.825,266 4.358,630 10.71% 4.742.293 040 Auburn Housing Authority 29,429 55,259 - - 65,688 85,236 0.53% 84,215 050 Auburn Water District 13,366 122,717 6,776 - 65,688 85,236 0.55% 139,813 060 Bare 224,205 311,724 6,796 2,718 - 30,051 33,864 10.92% 255,646 070 Bare Housing Authority 1,479 228,572 - - - 30,051 33,864 10.92% 666,333 080 Berlin 324,914 451,904 - - - 410,387 352,879 16.30% 403,330 100 Blackstone Housing Authority 328,291 20,385 - - 12,06,831 1.0,38,292 16.75% 71,32 71,33 71,35 71,35 71,35 71,35 71,35 71,35 71,35 71,35 71,35 71,35 71,35 71,35 <td>027</td> <td>Athol-Royalston Regional School District</td> <td>248,929</td> <td>584,757</td> <td></td> <td>-</td> <td>-</td> <td>833,686</td> <td></td> <td></td> <td>-</td>	027	Athol-Royalston Regional School District	248,929	584,757		-	-	833,686			-
040 Auburn Housing Authority 29,429 56,259 - - - 85,688 85,236 0.53% 84,215 050 Auburn Weter District 13,866 122,717 6,776 - - 142,259 133,516 6,55% 133,813 060 Barre Housing Authority 1,479 28,572 - - - 30,051 33,684 -10,79% 29,534 060 Berlin-Boylston Regional 224,104 451,904 - - 410,367 352,879 16,70% 664,381 060 Berlin-Boylston Regional 224,104 451,904 - - 410,367 352,879 16,70% 403,330 060 Berlin-Boylston Regional 282,915 - - 11,750 12,232 21,11% 16,667 100 Blackstone-Mulville Regional 209,0 53,132 20,385 - - 16,750 12,232 21,15% 80,1772 110 Blackstone-Mulville Regional 361,925 53,312 <td>030</td> <td>Auburn</td> <td>1,494,326</td> <td>3,091,205</td> <td>207,536</td> <td>32,199</td> <td>-</td> <td>4,825,266</td> <td>4,358,630</td> <td>10.71%</td> <td></td>	030	Auburn	1,494,326	3,091,205	207,536	32,199	-	4,825,266	4,358,630	10.71%	
050 Auburn Water District 13,366 122,717 6,176 - 142,259 133,516 6,55% 139,813 060 Bare Housing Authority 14,79 28,572 - - 30,051 33,684 199,2% 536,064 070 Bare Housing Authority 14,79 28,572 - - 30,051 33,684 10.79% 29,534 080 Berlin-Boytson Regional 224,101 451,904 - - 440,387 352,879 16.30% 403,330 100 Blackstone Housing Authority - 16,750 12,26,831 1,33,212 241,11% 16,862 110 Blackstone Housing Authority - 16,750 21,222 21,11% 16,622 110 Blackstone Milville Regional 209,002 513,753 - - 722,755 683,717 57,3% 71,43,827 120 Boltson 262,283 533,132 20,385 - - 19,344 16,669 16,178 19,031 135 Bolytson Water District 5,117 14,247 - -	040	Auburn Housing Authority	29,429	56,259	-	-	-	85,688	85,236		
060 Bare 224,205 311,724 6,796 2,718 - 545,433 445,844 19.92% 536,064 070 Bare Housing Authority 1,479 28,572 - - 30,051 33,884 -10.79% 22,534 080 Berlin-Boylston Regional 212,347 198,040 - - 410,387 352,879 16.33 946,033 090 Bickstone Regional 212,347 198,040 - - 410,387 352,879 16.738 146,033 100 Bickstone Housing Authority - 16,750 - 72,755 683,717 5,713 14,847 - - 167,50 21,135 80,850 ne 361,925 233,363 - - 185,800 671,229 21,145 16,669 161,77 14,642 120 Boltston Housing Authority 361,925 533,132 20,385 - - 185,800 671,229 21,145 120,813 160,77 121,57 863,171 5,71,42	050	Auburn Water District	13,366	122,717	6,176	-	-	142,259			
OBS Berlin 224,01 451,904 - - - 676,005 616,812 86,033 664,331 090 Berlin-Boylston Regional 212,347 198,040 - - 410,387 352,879 16.30% 403,330 100 Blackstone 382,916 823,915 - - 410,387 352,879 16.72% 1,166,079 105 Blackstone Mulsing Authority - 16,750 - - 120,2755 683,747 5.71% 710,327 120 Bolton 262,283 533,132 20,385 - - 815,800 671,229 21,54% 801,772 130 Boylston 361,925 523,326 15,443 - 900,694 785,062 14.73% 885,206 133 Boylston Water District 5.117 14,247 - - 19,364 16,669 16.17% 19,031 1400 Brookfield 160,276 273,007 10,295 - 243,517 <td< td=""><td>060</td><td>Barre</td><td>224,205</td><td>311,724</td><td>6,796</td><td>2,718</td><td>-</td><td>545,443</td><td>454,844</td><td>19,92%</td><td></td></td<>	060	Barre	224,205	311,724	6,796	2,718	-	545,443	454,844	19,92%	
O90 Berlin-Boylston Regional 212,347 198,040 - - 410,367 352,879 16.3034 003,330 100 Blackstone 382,916 823,915 - - - 1,206,831 1,033,929 16,72% 1,186,079 105 Blackstone Housing Authority - 16,750 - - 16,750 21,232 21,11% 16,6462 110 Blackstone-Miliville Regional 209,002 513,753 - - 722,755 683,717 5,71% 710,327 120 Bolton 262,283 533,132 20,385 - - 800,694 785,062 14,73% 885,206 133 Boylston Water District 5,117 14,4247 - - 19,364 16,669 16,17% 19,031 140 Brookfield 160,276 273,007 10,295 - - 443,578 406,568 9,10% 435,950 150 Charton 722,159 1,416,00 52,709 <td< td=""><td>070</td><td>Barre Housing Authority</td><td>1,479</td><td>28,572</td><td>7</td><td>-</td><td>-</td><td>. 30,051</td><td>33,684</td><td>-10.79%</td><td>29,534</td></td<>	070	Barre Housing Authority	1,479	28,572	7	-	-	. 30,051	33,684	-10.79%	29,534
100Blackstone382,916823,915 \cdot \cdot $1,206,831$ $1,033,929$ 16.72% $1,186,079$ 105Blackstone Housing Authority \cdot $16,750$ $ 16,750$ $21,232$ $-21,11\%$ $16,462$ 110Blackstone Housing Authority $209,002$ $513,753$ $ 722,755$ $683,717$ 5.71% $710,327$ 120Bolton $262,283$ $533,132$ $20,385$ $ 900,694$ $671,229$ 21.54% $805,207$ 130Boylston $262,283$ $533,326$ $15,43$ $ 900,694$ $785,662$ 14.73% $885,206$ 133Boylston Water District 5.117 $14,247$ $ 19,334$ $406,568$ 9.10% $435,950$ 140Brookfield $160,276$ $273,007$ $10,295$ $ 2,226,488$ $1,924,571$ 15.69% $2,188,183$ 150Charton $722,159$ $1,461,600$ $52,709$ $ 72,655$ $74,612$ 2.62% $71,406$ 170Douglas $579,801$ $989,116$ $14,822$ $14,217$ $1,409,291$ $1,217,94$ $15,54\%$ $1335,058$ 180Dudley Housing Authority $3,568$ $20,275$ $ 23,843$ $24,975$ $4,53\%$ $23,433$ 190Dudley Housing Authority $3,568$ $20,275$ $ 259,211$ $206,698$ $25,28\%$ $25,475$ 200Grafton Housing Authority	080	Berlin	224,101	451,904	-	-	-	676,005	616,812	9.60%	664,381
105 Blackstone Housing Authority - - 167,50 - - - 165,750 21,232 21,11% 16,462 110 Blackstone-Millville Regional 209,002 513,753 - - 722,755 683,717 5.71% 710,327 120 Bolton 262,283 533,132 20,385 - - 815,800 671,229 21,54% 801,772 130 Boylston 361,925 523,326 15,443 - 900,694 785,662 14,73% 885,206 133 Boylston Water District 5,117 14,247 - - 443,578 406,568 9.10% 435,950 140 Brookfield 160,276 273,007 10,295 - 2,226,468 1,924,571 15.69% 2,188,183 150 Chariton 722,159 1,451,600 52,709 - - 72,655 74,612 2,628% 71,406 170 Douglas 579,801 989,116 14,822	090	Berlin-Boylston Regional	212,347	198,040	-	· _	-	410,387	352,879	16.30%	
105Biackstone Housing Authority16,750 $ 16,750$ $21,232$ -21.11% $16,462$ 110Blackstone-Mil/ville Regional209,002 $513,753$ $ 722,755$ $663,717$ 5.71% $710,327$ 120Bolton $262,283$ $533,326$ $20,385$ $ 805,500$ $671,229$ 21.43% $805,177$ 133Boylston Water District 51.17 $14,247$ $ 19,384$ $16,669$ 16.17% $19,031$ 140Brookfield $150,276$ $273,007$ $10,295$ $ 443,578$ $406,568$ 9.10% $435,950$ 150Charton $722,159$ $1,451,600$ $52,709$ $ 2,226,468$ $1,924,571$ 15.69% $2,128,183$ 160Cherry Valley-Rochdale Water $4,920$ $67,735$ $ 2,226,468$ $1,924,571$ 15.69% $2,128,183$ 160Cherry Valley-Rochdale Water $4,920$ $67,735$ $ 2,226,468$ $1,924,571$ 15.69% $2,128,183$ 160Dudley-Rochdale Water $4,920$ $67,7307$ $14,227$ $14,217$ $ 2,226,468$ $1,924,571$ 15.69% $2,128,183$ 160Dudley-Rochdale Water $4,920$ $67,735$ $14,227$ $14,227$ 15.69% $14,92,197$ $12,69\%$ $14,92,95\%$ $14,92,95\%$ 180Dudley-Housing Authority $3,568$ $20,275$ $ -$ <	100	Blackstone	382,916	823,915	-	-	-	1,206,831 ·	1,033,929	16,72%	1,186,079
120Bolton262,283533,13220,385815,800671,22921.54%801,772130Boylston361,925523,32615,443900,694785,06214,73%885,206135Boylston Water District5,11714,24719,36416,66916.17%19,031140Brookfield160,276273,00710,295443,578406,5689,10%435,950150Chartton722,1591,451,60052,7092,226,4681,924,57115.69%2,188,183160Cherry Valley-Rochdale Water4,92067,73572,65574,612-2,62%71,406170Douglas579,801989,11614,82214,217-1,597,9561,421,78512.39%1,570,478180Dudley Housing Authority3,55820,27523,84324,9754,55%1,23,4331200Dudley Housing Authority3,56820,275259,211206,688252,82%254,7542200Brokfield115,217143,994259,211266,6889,83%2,835,0712300Grafton Regional443,1211,003,94348,82221,118-259,2112,66,6889,83%2,835,0712300Grafton Housing Authority8,54354,42462,96761,8681,7	105	Blackstone Housing Authority	-	16,750	~	-	-	16,750	21,232	-21.11%	
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135Boylston Water District5,11714,24719,36416,60214,13419,031140Brookfield160,276273,00710,295-443,578406,6689.10%435,950150Charlton722,1591,451,60052,709-2,226,4681,924,57115,69%2,188,183160Cherry Valley-Rochdale Water4,92067,73572,65574,612-2,62%71,406170Douglas579,801989,11614,82214,217-1,597,9561,421,78512.39%1,570,478180Dudley351,585890,792157,5059,409-1,409,2911,219,79415,54%1,385,058190Dudley Housing Authority3,56820,27523,84324,975-4,53%23,433200Dudley-Charlton Regional443,1211,003,94348,38221,118-1,516,5641,376,94910.14%1,490,486210East Brookfield115,217143,994259,211206,89825,28%254,754220Grafton Housing Authority8,54354,42462,96761,8681,78%61,884240Hardwick92,300172,43715,649280,386244,43414,71%275,565250Hardwick92,899964,9281,394,5171,264,29810.30%	120	Bolton	262,283	533,132	20,385	-	-	815,800	671,229	21.54%	801,772
140Brockfield161,276273,00710,295443,578406,5689.10%435,950150Charlton722,1591,451,60052,7092,226,6681,924,57115.69%2,188,183160Cherry Valley-Rochdale Water4,92067,73572,65574,612-2,62%71,406170Douglas579,801989,11614,82214,217-1,597,9561,421,78512,39%1,570,478180Dudley351,585890,792157,5059,409-1,409,2911,219,79415,54%1,385,058190Dudley Housing Authority3,56820,27523,84324,9754,53%23,433200Dudley-Charlton Regional443,1211,003,94348,38221,118-1,516,5641,376,94910.14%1,490,486210East Brookfield115,217143,994259,211206,89825.28%254,754220Grafton896,4481,920,17747,55920,490-2,884,6742,626,5389,83%2,835,071230Grafton Housing Authority8,54354,42462,96761,8681,78%61,884240Hardwick92,300172,43715,649280,386244,43414,71%275,565250Harvard429,589964,9281,394	130	Boylston	361,925	523,326	15,443	-	-	900,694	785,062	14.73%	885,206
150Charlton722,1591,451,60052,7092,226,4681,924,57115,69%2,188,183160Cherry Valley-Rochdale Water4,92067,73572,65574,612-2.62%71,406170Douglas579,801989,11614,82214,217-1,597,9561,421,78512.39%1,570,478180Dudley351,585890,792157,5059,409-1,409,2911,219,79415,54%1,385,058190Dudley Housing Authority3,56820,27523,84324,975-4,53%23,433200Dudley-Charlton Regional443,1211,003,94348,38221,118-1,516,5641,376,94910.14%1,490,486210East Brookfield115,217143,994259,211206,89825,28%254,754220Grafton896,4481,920,17747,55920,490-2,884,6742,626,5389,83%2,835,071230Grafton Housing Authority8,54354,42462,96761,8681,78%61,884240Hardwick92,300172,43715,649280,386244,43414,71%275,565250Harvard429,589964,9281,394,5171,264,29810,30%1,370,538250Harvard429,589964,9281,394,5171,264,2	135	Boylston Water District	5,117	14,247	-	-	-	19,364	16,669	16.17%	19,031
160Cherry Valley-Rochdale Water4,92067,73572,65574,612-2,62%71,406170Douglas579,801989,11614,82214,217-1,597,9561,421,78512,39%1,570,478180Dudley351,585890,792157,5059,409-1,409,2911,219,79415,54%1,385,058190Dudley Housing Authority3,56820,27523,84324,975-4.53%23,433200Dudley-Chariton Regional443,1211,003,94348,38221,118-1,516,5641,376,94910.14%1,490,486210East Brookfield115,217143,994259,211206,89825,28%254,754220Grafton896,4481,920,17747,55920,490-2,884,6742,626,5389,83%2,835,071230Grafton Housing Authority8,54354,42462,96761,8681,78%61,884240Hardwick92,300172,43715,649280,386244,43414.71%275,565250Harvard429,589964,9281,394,5171,264,29810.30%1,370,538260Witter Mitter Diarter429,589964,9281,394,5171,264,29810.30%1,370,538	140	Brookfield	160,276	273,007	10,295	-	-	443,578	406,568	9.10%	435,950
170Douglas579,801989,11614,82214,217-1,597,9561,421,78512.39%1,570,478180Dudley351,585890,792157,5059,409-1,409,2911,219,79415.54%1,385,058190Dudley Housing Authority3,56820,27523,84324,975-4,53%23,433200Dudley-Chariton Regional443,1211,003,94348,38221,118-1,516,5641,376,94910.14%1,490,486210East Brookfield115,217143,994259,211206,89825.28%254,754220Grafton896,4481,920,17747,55920,490-2,884,6742,626,5389,83%2,835,071230Grafton Housing Authority8,54354,42462,96761,8681.78%61,884240Hardwick92,300172,43715,649280,386244,43414.71%275,565250Harvard429,589964,9281,394,5171,264,29810.30%1,370,538260Willingert Winter District429,589964,9281,394,5171,264,29810.30%1,370,538	150	Charlton	722,159	1,451,600	52,709		-	2,226,468	1,924,571	15.69%	2,188,183
180 Dudley 351,585 890,792 157,505 9,409 - 1,409,291 1,219,794 15,54% 1,385,058 190 Dudley Housing Authority 3,568 20,275 - - 23,843 24,975 -4,53% 23,433 200 Dudley-Chariton Regional 443,121 1,003,943 48,382 21,118 - 1,516,564 1,376,949 10.14% 1,490,486 210 East Brookfield 115,217 143,994 - - - 259,211 206,898 25,28% 254,754 220 Grafton 896,448 1,920,177 47,559 20,490 - 2,884,674 2,626,538 9,83% 2,835,071 230 Grafton Housing Authority 8,543 54,424 - - - 62,967 61,868 1.78% 61,884 240 Hardwick 92,300 172,437 15,649 - - 280,386 244,434 14.71% 275,565 250 Harvard 429,589 964,928 - - - 1,394,517 1,264,298 <t< td=""><td>160</td><td>Cherry Valley-Rochdale Water</td><td>4,920</td><td>67,735</td><td>-</td><td>-</td><td>-</td><td>72,655</td><td>- 74,612</td><td>-2.62%</td><td>71,406</td></t<>	160	Cherry Valley-Rochdale Water	4,920	67,735	-	-	-	72,655	- 74,612	-2.62%	71,406
190 Dudley Housing Authority 3,568 20,275 - - - 23,843 24,975 -4,53% 23,433 200 Dudley-Charlton Regional 443,121 1,003,943 48,382 21,118 - 1,516,564 1,376,949 10.14% 1,490,486 210 East Brookfield 115,217 143,994 - - - 259,211 206,898 25.28% 254,754 220 Grafton 896,448 1,920,177 47,559 20,490 - 2,884,674 2,626,538 9.83% 2,835,071 230 Grafton Housing Authority 8,543 54,424 - - - 62,967 61,868 1.78% 61,884 240 Hardwick 92,300 172,437 15,649 - - 280,386 244,434 14.71% 275,565 250 Harvard 429,589 964,928 - - - 1,394,517 1,264,298 10.30% 1,370,538	170	Douglas	579,801	989,116	14,822	14,217	-	1,597,956	1,421,785	12.39%	1,570,478
190Dudley Housing Authority $3,568$ $20,275$ $ 23,843$ $24,975$ $-4,53\%$ $23,433$ 200Dudley-Charlton Regional $443,121$ $1,003,943$ $48,382$ $21,118$ $ 1,516,564$ $1,376,949$ 10.14% $1,490,486$ 210East Brookfield $115,217$ $143,994$ $ 259,211$ $206,898$ 25.28% $254,754$ 220Grafton $896,448$ $1,920,177$ $47,559$ $20,490$ $ 2,884,674$ $2,626,538$ $9,83\%$ $2,835,071$ 230Grafton Housing Authority $8,543$ $54,424$ $ 62,967$ $61,868$ 1.78% $61,884$ 240Hardwick $92,300$ $172,437$ $15,649$ $ 280,386$ $244,434$ 14.71% $275,565$ 250Harvard $429,589$ $964,928$ $ 1,394,517$ $1,264,298$ 10.30% $1,370,538$	180	Dudley	351,585	890,792	157,505	9,409	· _	1,409,291	1,219,794	15.54% /	1,385,058
210 East Brookfield 115,217 143,994 - - - 259,211 206,898 25.28% 254,754 220 Grafton 896,448 1,920,177 47,559 20,490 - 2,884,674 2,626,538 9.83% 2,835,071 230 Grafton Housing Authority 8,543 54,424 - - - 62,967 61,868 1.78% 61,884 240 Hardwick 92,300 172,437 15,649 - - 280,386 244,434 14.71% 275,565 250 Harvard 429,589 964,928 - - - 1,394,517 1,264,298 10.30% 1,370,538	190	Dudley Housing Authority	3,568	20,275	-	-	-	23,843	24,975	-4.53%	
210 East Brookfield 115,217 143,994 - - - 259,211 206,898 25.28% 254,754 220 Grafton 896,448 1,920,177 47,559 20,490 - 2,884,674 2,626,538 9.83% 2,835,071 230 Grafton Housing Authority 8,543 54,424 - - - 62,967 61,868 1,78% 61,884 240 Hardwick 92,300 172,437 15,649 - - 280,386 244,434 14.71% 275,565 250 Harvard 429,589 964,928 - - - 1,394,517 1,264,298 10.30% 1,370,538	200	Dudley-Charlton Regional	443,121	1,003,943	48,382	21,118	-	1,516,564	1,376,949		
220 Grafton 896,448 1,920,177 47,559 20,490 - 2,884,674 2,626,538 9,83% 2,835,071 230 Grafton Housing Authority 8,543 54,424 - - 62,967 61,868 1.78% 61,884 240 Hardwick 92,300 172,437 15,649 - - 280,386 244,434 14.71% 275,565 250 Harvard 429,589 964,928 - - - 1,394,517 1,264,298 10.30% 1,370,538	210	East Brookfield	115,217	143,994	-	-	-	. 259,211	206,898	25.28%	
230 Grafton Housing Authority 8,543 54,424 - - - 62,967 61,868 1.78% 61,884 240 Hardwick 92,300 172,437 15,649 - - 280,386 244,434 14.71% 275,565 250 Harvard 429,589 964,928 - - - 1,394,517 1,264,298 10.30% 1,370,538 260 Hillmanet Wester District 227 10.101 10.111 1	220	Grafton	896,448	1,920,177	47,559	20,490	-	2,884,674	2,626,538	9.83%	
240 Hardwick 92,300 172,437 15,649 - - 280,386 244,434 14.71% 275,565 250 Harvard 429,589 964,928 - - - 1,394,517 1,264,298 10.30% 1,370,538 260 Hillmanet Wester District 0.07 1.011 1.011 1.011 1.011	230	Grafton Housing Authority	8,543	54,424	-	-	-	62,967	61,868	1.78%	
250 Harvard 429,589 964,928 - - 1,394,517 1,264,298 10.30% 1,370,538 260 Hillmanet Wester Director 0.007 0.017 0.007 1,370,538	240	Hardwick	92,300	172,437	15,649	-	-	280,386			•
	250	Harvard	429,589	964,928	-	-	-	1,394,517			
	260	Hillcrest Water District	935	11,849	-	-	· -	12,784			•

Worcester Regional Retirement System Actuarial Valuation as of January 1, 2022

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							FY2024	FY2023	Increase over	Payment on 7/1/2023
Unit	Unit Name	Normal Cost	UAL.	2002 ERI	2003 ERI	2010 ERI	Appropriation	Appropriation	FY 2023	
		935,790	2,277,196	78,031	_	-	3,291,017	3,027,359	8.71%	3,234,426
270	Holden		24,640	-	-	-	24,640	26,411	-6.71%	24,216
280	Holden Housing Authority	485,435	920,262	-	-	-	1,405,697	1,340,927	4.83%	1,381,525
290	Hopedale	400,400	2,143	-	-	` .	2,143	3,821	-43.92%	2,106
300	Hopedale Housing Authority	191,477	209,159	12,353	5,227	-	418,216	357,858	16.87%	411,025
310	Hubbardston	248,272	638,022	,	-	-	886,294	853,464	3.85%	871,054
320	Lancaster	7,156	11,087	-	-	• _	18,243	17,221	5.93%	17,929
325	Lancaster Housing Authority	2,872	660	-	_	-	3,532	· 2,944	19.97%	3,471
327	Lancaster Sewer	471,294	1,319,492	61,971	2,510	-	1,855,267	1,748,998	6.08%	1,823,365
330	Leicester	24,546	46,742	-		_	71,288	65,967	8.07%	70,062
340	Leicester Housing Authority	24,548 9,386	54,797	-	-	-	64,183	59,578	7.73%	63,079
350	Leicester Water District	628,713	1,322,813	. .	_	-	1,951,526	1,720,272	13.44%	1,917,969
360	Lunenburg	2,177	4,088	_	_	-	6,265	2,560	144.73%	6,157
370	Lunenburg Housing Authority	5,982	79,898	-	-	_	85,880	75,899	13.15%	84,403
380	Lunenburg Water District	358,245	657,802	9,882	26,552	-	1,052,481	926,755	13.57%	1,034,383
390	Mendon		760,285	8,236	9,197	-	1,130,502	1,032,362	9.51%	1,111,063
400	Mendon-Upton Regional	352,784	1,837,306	168,209	-	-	2,639,465	2,473,776	6,70%	2,594,078
410	Milbury	633,950	93,145	-	7,529	-	122,913	127,765	-3.80%	120,799
420	Millbury Housing Authority	22,239	93,143 103,755	-	-	-	213,932	229,896	-6.94%	210,253
430	Millville	110,177	426,225	29,030	_	-	680,762	629,075	8.22%	669,056
440	Narragansett Regional	225,507	428,225 962,711	20,000	_	_	1,498,150	1,354,115	10.64%	1,472,389
450	Nashoba Regional	535,439		_	_	-	78,750	62,111	26.79%	77,396
455	Nashoba Valley Dispatch	22,175	56,575 47,928		_	-	69,725	73,160	-4.70%	68,526
460	New Braintree	21,797	-	-	_	_	2,960,108	2,864,538	3,34%	2,909,208
470	Northboro	857,263	2,102,845	~ .	_	_	100,206	89,557	11.89%	98,483
480	Northboro Housing Authority	27,782	72,424	-	-		671,726	577,592	16.30%	660,175
490	Northboro-Southboro Regional	257,613	414,113	-	- 16,935		814,791	738,917	10.27%	800,780
500	North Brookfield	279,678	518,178	-	10,920	_	27,479	24,646	11.49%	27,006
510	North Brookfield Housing Authority	5,464	22,015	-	-	-	90,950	86,909	4.65%	89,386
530	Oakham	32,899	58,051	-	-	•	3,045,327	2,768,762	9.99%	2,992,961
540	Oxford	927,038	1,939,303	160,797	18,189	-	101,507	94,854	7.01%	99,762
550	Oxford Housing Authority	28,942	72,565	-		-		0.,001		•

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							FY2024	FY2023	Increase over	Payment on
Unit	Unit Name	Normal Cost	UAL	2002 ERI	2003 ERI	2010 ERI	Appropriation	Appropriation	FY 2023	7/1/2023
			16,248	_		-	20,167	47,488	-57,53%	19,820
555	Oxford-Rochdale Sewer District	3,919	10,240 683,459	-	-	-	1,093,334	1,018,049	7.40%	1,074,534
560	Paxton	409,875	154,974	-	2,718	-	213,242	208,382	2.33%	209,575
570	Petersham	55,550		_	2,, 10	,	166,822	167,112	-0.17%	163,953
580	Phillipston	62,257	104,565 416,806	9,882	-	-	613,056	533,054	15.01%	602,514
590	Princeton	186,368		62,588	9,197	-	1,483,165	1,358,209	9.20%	1,457,661
600	Quabbin Regional	387,307	1,024,073	36,234	<i>0</i> ,10,	_	552,961	478,325	15.60%	543,453
610	Quaboag Regional	182,084	334,643	30,234	_		72,577	74,266	-2.27%	71,329
620	Royalston	19,587	52,990	- 7,414	_	_	1,067,032	865,956	23,22%	1,048,684
630	Rutland	435,410	624,208	1,44I4		_	2,858,017	2,605,449	9.69%	2,808,872
640	Southboro	932,236	1,925,781	-		_	36,040	33,135	8.77%	35,420
650	Southboro Housing	7,683	15,387	12,970	_	_	1,348,466	1,224,772	10.10%	1,325,279
660	Spencer	416,707	931,759	-	- 4,806	_	801,174	797,112	0,51%	787,397
670	Spencer-East Brookfield Regional	246,279	522,089	28,000	4,000		76,104	68,053	11.83%	74,795
680	Spencer Housing Authority	18,026	58,078	-	- 16,516	_	1,454,805	1,404,782	3.56%	1,429,789
690	Sterling	427,079	1,011,210	-	10,010	-	12,899	12,489	3.28%	12,677
700	Sterling Housing Authority	5,290	7,609	-	~ 75 070	-	2,081,665	1,859,324	11.96%	2,045,870
710	Sturbridge	769,159	1,237,234	-	75,272	-	1,879,843	1,593,192	17.99%	1,847,518
720	Sutton	590,567	1,289,276	-	-	• ·	1,017,770	917,249	10,96%	1,000,269
730	Tantasqua Regional	362,670	655,100	-	- '	-	1,145,258	1,084,623	5,59%	1,125,565
740	Templeton	324,016	795,918	25,324	-	-	64,830	59,185	9,54%	63,715
750	Templeton Housing Authority	12,806	26,908	25,116	-	-		856,773	18.10%	994,472
760	Upton /	273,759	738,113	-	-	-	1,011,872	2,463,206	14,04%	2,760,792
770	Uxbridge	899,897	1,821,904	87,295	-	-	2,809,096	-	4.14%	79,011
780	Uxbridge Housing Authority	18,773	61,620	-	-	-	80,393	77,195	6.69%	2,745,531
790	Wachusett Regional	969,770	1,756,885	66,913	-	-	2,793,568	2,618,357	13,85%	569,286
800	Warren	192,940	324,129	62,177	-		579,246	508,798		27,643
810	Warren Water District	10,518	17,609	· _	-	-	28,127	24,711	13.82%	
820	Westboro	1,833,846	4,435,644	-	41,815	-	6,311,305	5,687,613	10.97%	6,202,778
825	Westboro Housing Authority	18,655	30,056	5,968	-	-	54,679	61,447	-11.01%	53,739
. 830	West Boylston	595,852	1,160,334	70,828	-	~ "	1,827,014	1,687,824	8.25%	· 1,795,598
835	West Boylston Housing Authority	8,253	12,992	-	-	-	21,245	20,162	5.37%	20,880
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Worcester Regional Retirement System Actuarial Valuation as of January 1, 2022

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					:	•		FY2024	FY2023	Increase over	Payment on
	Unit	Unit Name	Normal Cost	UAL	2002 ERI	2003 ERI	2010 ERI	Appropriation	Appropriation	FY 2023	7/1/2023
		- <u> </u>		78,695	_	-	-	97,522	86,956	12.15%	95,845
	840	West Boylston Water District	154,433	246,252	-	-	-	400,685	374,623	6.96%	393,795
	850	West Brookfield	335,165	994,147	-	5,855		1,335,167	1,172,145	13.91%	1,312,208
<i>,</i> m-	860	Westminster	604,932	1,461,807	71,031	· _		2,137,770	2,090,814	2.25%	2,101,010
	870 880	Winchendon Winchendon Housing Authority	41,249	119,607	5,558	-	-	166,414	157,217	5.85%	163,552
	Total		28,406,663	60,479,123	1,746,741	342,469	-	90,974,996	82,742,153	9,95%	89,410,634

Worcester Regional Retirement System Actuarial Valuation as of January 1, 2022

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