



## Memorandum # 35/2002

Commonwealth of Massachusetts | Public Employee Retirement Administration Commission  
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Joseph E. Connarton, *Executive Director*

### MEMORANDUM

TO: Retirement Boards

FROM: Joseph E. Connarton, Executive Director

RE: Appropriation Data Due October 31, 2002

DATE: September 18, 2002

At this time, we are requesting information necessary for us to furnish you with the amount to be appropriated for FY04, in accordance with your funding schedule, under the provisions of G.L.c.32, §22D or §22(6A)(b). Please fill out the attached questionnaire with the appropriate information in the spaces provided and return it to us as soon as possible, but not later than October 31, 2002.

You have the option of completing this questionnaire via PERAC's Web Site at [www.mass.gov/PERAC](http://www.mass.gov/PERAC). After entering PERAC's Home Page, select Actuarial/Appropriation Questionnaire and follow the instructions. We encourage you to input your data through the web page.

Please note that retirement boards must submit a new funding schedule for PERAC's approval at least once every three years. If your board has not submitted a funding schedule within the past three years, please contact us to discuss an updated schedule.

If you have any questions regarding this memo, please contact PERAC's Actuary, Jim Lamenzo at 617-666-4446, extension 921.



## 2002 APPROPRIATION DATA QUESTIONNAIRE

System:

Who should be called if we have any questions on this report?

Name:

Telephone No:  -  -

**1A.** The Fiscal 2003 total pension appropriation enacted by your governmental unit(s). \$

**1B.** The scheduled appropriation for Fiscal Year 2004 . \$

(Please include the actuarial report from which these amounts were determined if you have not already submitted it to us.)

**2A.** Any amounts received and credited to the Pension Fund under Section 3(8) (c) (Reimbursements from other systems for a portion of the pension of a retired member) for the period July 1, 2001 through June 30, 2002. \$

**2B.** Any amounts paid by and charged to the Pension Fund under Section 3(8) (c) (Reimbursements to other systems for a portion of the pension of a retired member) for the period July 1, 2001 through June 30, 2002. \$

**3.** The total amount of the cost-of-living payments granted between July 1, 1981 and December 31, 1997, for benefits payable during the period July 1, 2001 through June 30, 2002 which have been or will be reimbursed by the State. \$

**4A.** The total amount of pension payments (include state funded COLA, but not annuities) made from the period July 1, 2001 through June 30, 2002. \$

**4B.** Total annuity payments made from July 1, 2001 through June 30, 2002 \$

**4C.** Total amount of benefit payments (4A +4B). \$

**5.** Indicate whether any city, town or district (or any town or district within your system) has accepted the provisions of 90A, 90C or 90D (Increasing allowances of former employees) since July 1, 2001.

90A (Acc. Dis.) ..... **No**  **Yes**

90C (Super. with 25 yrs.) ..... **No**  **Yes**

90D (Ord. Dis. with 25 yrs.) ..... **No**  **Yes**

**QUESTIONNAIRE - APPROPRIATION DATA**

If the answer is Yes to any of the above, please indicate below the section(s) accepted, the effective dates, the number of members who received increased benefits and the total amount of increase in benefits due to the acceptance. (Attach an additional sheet if necessary.)

<u>UNIT</u>	<u>SECTIONS</u>	<u>EFF. DATE</u>	<u>NUMBER AFFECTED</u>	<u>BENEFIT INCREASE</u>
		/ /		
		/ /		
		/ /		
		/ /		
		/ /		
		/ /		

6. Please give dates and amounts of appropriation payments made for Fiscal Year 2002 for your system. (County and Regional systems may skip this question.)

/ /	\$		/ /	\$	
/ /	\$		/ /	\$	
/ /	\$		/ /	\$	
/ /	\$		/ /	\$	
/ /	\$		/ /	\$	
/ /	\$		/ /	\$	

7. Please give the amount approved by your board for expenses (or an estimate of this amount) for fiscal 2003 (or most recent calendar year).

Administrative Expenses .....	\$	
Investment Related Expenses .....	\$	
Total Expense Budget .....	\$	

8. Have you hired, or are you planning to hire, a private actuary to complete a January 1, 2003 valuation for the system?  If yes, please indicate which firm.

**CITIES AND TOWNS**

Please furnish us with the number of active members in your system and the aggregate annual rate of regular compensation for these members as of September 30, 2002. If your system contains governmental units, such as a housing and/or redevelopment authority or a district, please furnish the information as to the number of members and their aggregate annual rate of regular compensation separately. In the first section below, please include non-federal grant employees. In the second section, please include only federal grant employees. The allocation of the appropriation to governmental unit will be based on non-federal grant pay. For federal grant employees, 9% of the federal grant should be paid to the Pension Reserve Fund.

**NON-FEDERAL GRANT EMPLOYEES**

<b><u>UNIT</u></b>	<b><u>NUMBERS OF MEMBERS</u></b>	<b><u>ANNUAL RATE OF COMPENSATION</u></b>
<b>TOTAL</b>		\$

**FEDERAL GRANT EMPLOYEES**

<b><u>UNIT</u></b>	<b><u>NUMBER OF MEMBERS</u></b>	<b><u>ANNUAL RATE OF COMPENSATION</u></b>
<b>TOTAL</b>		\$

**COUNTY AND REGIONAL SYSTEMS**

List on a separate sheet the units comprising your system with the total aggregate annual rate of regular compensation and the number of active members who are not paid by federal grants for each unit as of September 30, 2002. In addition, compile a comparable list for those members who are paid by federal grants.