

Middlesex Retirement Assessment & Estimated Hanscom Contract Portion

	2021	2022	2023	2024	Total To Date	2025 (Current FY)
Total retirement assessment for the Town of Lincoln	2,434,008	2,587,296	2,754,456	3,050,494	10,826,254	3,249,360
Hanscom Offsets (payments)				43,369		-
				(62,042)		-
	(61,129)	(46,407)	(26,530)	(36,999)		-
	(27,892)	(24,717)	(58,030)	(68,929)		-
	(47,788)	(54,226)	(46,732)	(79,668)		-
	(38,107)	(43,411)	(56,667)	(32,559)		-
Total Hanscom payments	(174,916)	(168,761)	(187,958)	(236,827)	(768,462)	-
Hanscom percentage paid of total Town of Lincoln assessment	7.2%	6.5%	6.8%	7.8%		
Net amount paid by Town	2,259,092	2,418,535	2,566,498	2,813,667	10,057,792	3,249,360
	2021	2022	2023	2024	Total To Date	2025 (Current FY)
	Current Hanscom Contract -Fixed Price					
Estimated Hanscom contract portion as % of actuarial accrued liability per 1/2022 Segal Valuation	14.6%	14.6%	14.6%	per valuation		per valuation
Estimated Hanscom contract portion of MCRS assessment based on 1/2022 percentage above (FY21-FY23)	355,365	377,745	402,151	451,131	1,586,392	480,403
Estimated Hanscom contract variance using Segal's 1/2022 percentage of Actuarial Accrued Liability (FY21-FY23) vs actual amount paid	(180,449)	(208,984)	(214,192)	(214,304)	817,929	(480,403)
Hanscom Contract Amount	15,909,600	16,587,336	17,138,568	18,272,214	67,907,718	18,363,960
Estimated Hanscom contract retirement assessment as a % of Hanscom Contract	2.2%	2.3%	2.3%	2.5%	2.3%	2.6%
Estimated Hanscom contract retirement assessment variance as a % of Hanscom Contract	1.1%	1.3%	1.2%	1.2%	1.2%	2.6%

2022 MCRS Valuation Participant Info	Hanscom	Lincoln	Town (Other)
Retired participants	26.595	31.405	61
Active participants	52.75	48.25	103
Inactive entitled to a return of their ee contributions	42	33	37
Inactive with a vested reigh tto a deferred or immediate benefit	1	2	4
Total participants per agency	122.345	114.655	205
Total participants per agency as a % of total	27.7%	25.9%	46.4%

2022 Total	2020 Total	Change from 2022	Hanscom	Lincoln	Town	
119	114	5	1.38	1.30	2.32	
204	198	6	1.66	1.56	2.78	
112	88	24	6.64	6.23	11.13	
7	10	-3	-0.83	-0.78	-1.39	
442	410	32	8.86	8.30	14.84	32.00
100.0%						