

TOWN PENSION PLAN ALLOCATION SUMMARY TWO-YEAR SMOOTHING OPTION

	2021 TM RECOMM / BOE	2021 TWO-YEAR SMOOTHING	CHANGE
WPCD	117,943	109,942	(8,001)
Pool	22,975	21,416	(1,559)
Town	1,095,017	1,020,736	(74,281)
BOE	773,717	867,906	94,189 (2)
	2,009,652	2,020,000	10,348
BOE - General Fund	721,217	809,015	87,798
BOE - Cafeteria (1)	52,500	58,891	6,391
	773,717	867,906	94,189

(1) Not a budgetary fund.

(2) BOE is increasing since they did not budget for new mortality table or decrease in rate of return assumption.