



Cavanaugh Macdonald
CONSULTING, LLC

The experience and dedication you deserve



**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

**REPORT OF THE ACTUARY ON THE VALUATION
PREPARED AS OF JUNE 30, 2019**





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

February 17, 2020

State of Connecticut
State Employees Retirement Commission
55 Elm Street
Hartford, CT 06106

Members of the Commission:

Connecticut General Statutes Section 5-155a governs the operation of the Connecticut Municipal Employees Retirement System (MERS). The actuary makes periodic valuations of the contingent assets and liabilities of the Retirement System at the direction of the Commission. We are pleased to submit the report giving the results of the actuarial valuation of the Retirement System prepared as of June 30, 2019.

In preparing the valuation, the actuary relied on data provided by the Comptroller's Office. While not verifying data at the source, the actuary performed tests for consistency and reasonableness. The extent to which the data may contain inaccuracies, the future actuarial measures may vary.

The System is funded on an actuarial reserve basis. The actuarial assumptions recommended by the actuary and adopted by the Commission are reasonably related to the experience under the System and to reasonable expectations of anticipated experience under the System. The funding objective of the plan is that contribution rates over time will remain level as a percent of payroll and will be sufficient to fully fund the liabilities of the System over a reasonable funding period. The valuation method used is the entry age normal method. Gains and losses are reflected in the unfunded actuarial accrued liability which is being amortized as a level dollar within a 20-year period. This period is based on the funding policy of MERS that amortizes the unfunded actuarial accrued liability over a declining period of years, starting with 30 years as of July 1, 2009.

There were no changes in the actuarial assumptions or methods from the previous valuation. The valuation results do reflect the legislation that was adopted last year to increase the employee contribution rate by 0.50% of compensation each year for six years beginning July 1, 2019.



Members of the Commission
February 17, 2020
Page 2

This is to certify that the valuation was prepared in accordance with principles of practice prescribed by the Actuarial Standards Board, and that the actuarial calculations were performed by qualified actuaries in accordance with accepted actuarial procedures, based on the current provisions of the retirement system and on actuarial assumptions that are internally consistent and reasonably based on the actual experience of the System.

Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; data inaccuracies; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

The actuarial computations presented in this report are for purposes of determining the recommended funding amounts for the System. Use of these computations for purposes other than meeting these requirements may not be appropriate.

The undersigned meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Sincerely yours,

A handwritten signature in blue ink that reads 'John J. Garrett'.

John J. Garrett, ASA, FCA, MAAA
Principal and Consulting Actuary

A handwritten signature in blue ink that reads 'Edward J. Koebel'.

Edward J. Koebel, FCA, MAAA, EA
Chief Executive Officer



Table of Contents

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Summary of Principal Results	1
II	Membership	4
III	Assets	6
IV	Comments on Valuation	7
V	Summary of Net Unfunded Actuarial Accrued Liability	8
VI	Prior Amortization Payments	9
VII	Contributions Payable by Employers	11
VIII	Accounting Information	15
IX	Experience	17
X	Risk Assessment	18
 <u>Schedule</u>		
A	Valuation Balance Sheet	22
B	Development of Actuarial Value of Assets	23
C	Summary of Receipts and Disbursements	24
D	Outline of Actuarial Assumptions and Methods	25
E	Actuarial Cost Method	28
F	Summary of Main Benefit and Contribution Provisions	29
G	Detailed Tabulation of the Data	33
H	Data By Municipality	45





Section I – Summary of Principal Results

1. For convenience of reference, the principal results of the current and preceding valuations are summarized below:

Valuation Date	June 30, 2019	June 30, 2018
Number of active members	9,759	10,096
Annual compensation	\$ 606,943,505	\$ 627,953,464
Retired members and beneficiaries:		
Number	7,824	7,448
Annual allowances	\$ 187,644,284	\$ 170,289,150
Assets:		
Market Value	\$ 2,731,182,007	\$ 2,646,911,708
Actuarial Value	\$ 2,867,837,999	\$ 2,779,601,460
Unfunded actuarial accrued liability	\$ 912,993,626	\$ 843,099,289
Present Value of Remaining Prior Service Amortization Payments	\$ 9,849,842	\$ 11,306,512
Net unfunded actuarial accrued liability	\$ 903,143,784	\$ 831,792,777
Amortization Period in Years	20	21
Funded Ratio	75.9%	76.7%
For Fiscal Years Ending	June 30, 2021*	June 30, 2020
Employer Contribution Rates		
General Employees		
With Social Security	14.95%	13.73%
Without Social Security	16.39%	14.23%
Police and Fire		
With Social Security	20.95%	19.45%
Without Social Security	21.92%	20.24%

* Employer Contribution Rates for fiscal year ending June 30, 2020 shown above apply a 5-year contribution rate smoothing and are anticipated to increase by 1.5% to 2.0% of payroll per year until the full funding rates are achieved in not more than 4 years.

2. All amounts shown that are prior to June 30, 2013 were developed and/or reported by the prior actuarial firm. The results of the valuation are given in Schedule A.





Section I – Summary of Principal Results

3. Comments on the valuation results are given in Section IV, comments on the experience and actuarial gains and losses during the valuation year are given in Section IX and the rates of contribution payable by employers are given in Section VII.
4. Schedule D of the report presents the development of the actuarial assumptions and methods employed. There have been no changes since the previous valuation.
5. Schedule F of this report presents the summary of main benefits and contribution provisions. There were no changes in benefit provisions since the last valuation.
6. Administrative expenses continuing at \$130 for each active and retired member are required to be contributed for each fiscal year.
7. The Governmental Accounting Standards Board issued Statement No. 67 (GASB 67) in June 2012 and is effective for plan years beginning after June 15, 2013. GASB 67 replaced GASB 25 for plans and separate GASB 67 report will be prepared for the Commission. We have provided some supplemental disclosure information and tables in Section VI.
8. As shown in the Summary of Principal Results, the funded ratio is the ratio of the actuarial value of assets to the accrued liability. The funded ratio is an indication of progress in funding the promised benefits using a long-term, stable funding approach. Since the ratio is less than 100%, there is a need for contributions in addition to the plan's normal cost. The funded ratio based on the market value of assets is also provided for informational purposes.
9. The table on the following page provides a history of some pertinent figures.





Section I – Summary of Principal Results

Comparative Schedule*

Valuation Date June 30	Active Members				Retired Lives				Valuation Results (\$ millions)		
	Number	Payroll (\$ millions)	Average Salary	% increase from previous year	Number	Active/ Retired Ratio	Annual Benefits (\$ millions)	Benefits as % of Payroll	Accrued Liability	Valuation Assets	UAAL
2010	8,579	\$422.1	\$49,204	2.6%	5,705	1.5	\$93.7	22.3%	\$1,880.7	\$1,662.6	\$218.1
2012	8,711	458.7	52,653	3.4	6,095	1.4	106.5	23.2	2,150.8	1,828.8	322.0
2014	8,477	485.7	57,301	4.4	6,511	1.3	122.7	25.3	2,500.8	2,196.1	304.7
2016	9,373	566.2	60,412	2.7	7,102	1.3	145.6	25.7	2,840.3	2,445.4	394.8
2018	10,096	628.0	62,198	1.5	7,448	1.4	170.3	27.1	3,622.7	2,779.6	843.1
2019	9,759	606.9	62,193	0.0	7,824	1.2	187.6	30.9	3,780.8	2,867.8	913.0

*All amounts prior 2013 were reported by the prior actuarial firm.

*Results for 2011, 2013, 2015 and 2017 were based on roll-forward methodology and not shown in the above table.

*The percent increase represent the increases on an annualized basis over a two-year period for years prior to 2019.





Section II – Membership

Data regarding the membership of the System for use as a basis for the valuation were furnished by the Comptroller's office. The following tables summarize the membership of the Retirement System as of June 30, 2019 upon which the valuation was based. Detailed tabulations of the data are given in Schedule G.

Active Members

Group	Number of Employers	Number	Payroll	Group Averages		
				Salary	Age*	Service*
General Employees						
With Social Security						
Men		2,166	\$132,378,210	\$61,116	48.8	11.2
Women		<u>3,018</u>	<u>124,693,686</u>	41,317	50.4	9.9
Total	139	5,184	\$257,071,896	\$49,589	49.7	10.4
Without Social Security						
Men		1,061	\$69,111,275	\$65,138	48.4	11.6
Women		<u>1,403</u>	<u>66,024,964</u>	47,060	50.5	13.2
Total	9	2,464	\$135,136,239	\$54,844	49.6	12.5
Police and Fire						
With Social Security						
Men		405	\$41,206,802	\$101,745	42.6	11.6
Women		<u>34</u>	<u>3,207,685</u>	94,344	38.0	11.4
Total	23	439	\$44,414,487	\$101,172	42.3	11.6
Without Social Security						
Men		1,519	\$156,079,284	\$102,751	42.1	13.3
Women		<u>153</u>	<u>14,241,599</u>	93,082	39.5	10.7
Total	18	1,672	\$170,320,883	\$101,867	41.9	13.0
Total	189	9,759	\$606,943,505	\$62,193	48.0	11.4

*Years

Of the 9,759 active members, 6,470 are vested and 3,289 are non-vested.

The valuation also includes 3,174 inactive non-vested members who are owed refunds of their accumulated contributions.





Section II – Membership

Retired Lives

Group	Number	Total Annual Benefits	Average Annual Benefit	Average Age at Valuation Date*	Average Age at Retirement*
General Employees					
With Social Security					
Service	3,677	\$63,712,717	\$17,327	71.0	60.1
Disability	174	4,835,018	27,787	68.8	53.2
Beneficiary	<u>360</u>	<u>4,701,500</u>	13,060	73.0	55.4
Total	4,211	\$73,249,235	\$17,395	71.0	59.4
Without Social Security					
Service	2,182	\$52,259,239	\$23,950	71.6	58.8
Disability	100	2,911,185	29,112	68.4	52.5
Beneficiary	<u>276</u>	<u>4,516,774</u>	16,365	74.3	53.7
Total	2,558	\$59,687,198	\$23,334	71.7	58.0
Police and Fire					
With Social Security					
Service	246	\$11,532,635	\$46,881	65.2	54.1
Disability	55	2,710,323	49,279	62.1	44.6
Beneficiary	<u>28</u>	<u>720,064</u>	25,717	70.2	50.0
Total	329	\$14,963,022	\$45,480	65.1	52.2
Without Social Security					
Service	552	\$31,860,191	\$57,718	62.7	54.9
Disability	115	6,292,761	54,720	62.9	47.2
Beneficiary	<u>59</u>	<u>1,591,877</u>	26,981	69.5	48.6
Total	726	\$39,744,829	\$54,745	63.3	53.1
Total	7,824	\$187,644,284	\$23,983	70.3	58.0

*Years

This valuation also includes 1,018 deferred vested members with estimated annual benefits of \$10,143,417.





Section III – Assets

1. As of June 30, 2019, the total market value of assets amounted to \$2,731,182,007 as reported by the Comptroller's Office. The actuarial value of assets used for the current valuation was \$2,867,837,999. Schedule B shows the development of the actuarial value of assets as of June 30, 2019.
2. In addition, the plan has future payments due from certain employers that established an initial liability upon entering MERS for prior earned service. This present value of the remaining prior service amortization payments is \$9,849,842 as of June 30, 2019.
3. Schedule C shows receipts and disbursements of the System for the year preceding the valuation date and a reconciliation of the fund balances at market value.





Section IV – Comments on Valuation

1. Schedule A of this report outlines the results of the valuation of the Retirement System as of June 30, 2019. The valuation was prepared in accordance with the actuarial assumptions and methods set forth in Schedule D and the actuarial cost method which is described in Schedule E.
2. The valuation balance sheet shows that the System has total prospective liabilities of \$4,498,814,654, of which \$2,315,751,696 is for the benefits payable on account of present retired members, beneficiaries of deceased members, and inactive members entitled to deferred vested benefits, and \$2,183,062,958 is for the benefits expected to be payable on account of present active members. Against these liabilities, the System has total present assets for valuation purposes of \$2,867,837,999 as of June 30, 2019. When this amount is deducted from the total liabilities of \$4,498,814,654 there remains \$1,630,976,655 as the present value contributions to be made in the future.
3. Prospective normal employer and employee contributions have a present value of \$717,983,029. When this amount is subtracted from \$1,630,976,655, which is the present value of the total future contributions to be made by the employer, there remains \$912,993,626 as the amount of future unfunded actuarial accrued liability contributions. A breakdown of unfunded accrued liabilities by group is provided in Section V on the next page.
4. Employer contribution rates apply a 4-year contribution rate smoothing method and are anticipated to increase by 1.0% to 2.0% of payroll per year until the full funding rates are achieved within the next 4 years. The experience of the System for this valuation year has resulted in small changes in the contribution requirements for the fiscal year ending (FYE) 2021 and the forecast of future expected employer contribution rates compared to the previous valuation. The contribution rates for FYE 2021 and the expected rates for years 2022 through 2025 are provided on page 12 of this report.





Section V – Summary of Net Unfunded Actuarial Accrued Liability

The table below presents the unfunded actuarial accrued liability of the Retirement System as of July 1, 2019, along with comparative results from the previous year's measurement. The valuation results were based on the data and financial information provided by the Retirement System staff, and the actuarial assumptions and methods outlined in Schedule D.

	General Employees with Social Security		General Employees without Social Security		Police and Fire with Social Security		Police and Fire without Social Security		Total	
	July 1, 2019	July 1, 2018	July 1, 2019	July 1, 2018	July 1, 2019	July 1, 2018	July 1, 2019	July 1, 2018	July 1, 2019	July 1, 2018
Accrued Liabilities:										
Active Members	\$473,199,507	\$517,554,890	\$367,085,742	\$379,222,497	\$94,522,825	\$109,777,939	\$530,271,855	\$552,077,957	\$1,465,079,929	\$1,558,633,283
Non-Vested Inactive Members	3,013,604	916,303	2,355,826	1,721,014	221,901	104,255	590,869	280,778	6,182,200	3,022,350
Vested Inactive Members	60,088,058	68,731,677	30,800,811	48,868,899	6,214,426	4,363,771	8,067,941	6,781,783	105,171,236	128,746,130
Retired Members	813,574,031	754,340,520	664,770,374	594,163,802	188,968,097	162,756,964	537,085,758	421,037,700	2,204,398,260	1,932,298,986
Total Accrued Liability	\$1,349,875,200	\$1,341,543,390	\$1,065,012,753	\$1,023,976,212	\$289,927,249	\$277,002,929	\$1,076,016,423	\$980,178,218	\$3,780,831,625	\$3,622,700,749
Actuarial Value of Assets	\$1,023,917,150	\$999,852,125	\$838,436,495	\$828,892,270	\$226,787,787	\$217,222,657	\$778,696,567	\$733,634,409	\$2,867,837,999	\$2,779,601,640
Unfunded Actuarial Accrued Liability	\$325,958,050	\$341,691,265	\$226,576,258	\$195,083,942	\$63,139,462	\$59,780,272	\$297,319,856	\$246,543,809	\$912,993,626	\$843,099,288
Present Value of Remaining Prior Service Amortization Payments	\$3,671,987	\$4,664,572	\$562,728	\$586,977	\$1,361,763	\$1,743,146	\$4,253,364	\$4,311,817	\$9,849,842	\$11,306,512
Net Unfunded Actuarial Accrued Liability	\$322,286,063	\$337,026,693	\$226,013,530	\$194,496,965	\$61,777,699	\$58,037,126	\$293,066,492	\$242,231,992	\$903,143,784	\$831,792,776





Section VI – Prior Amortization Payments

The unfunded prior service liability for each participating municipality was re-established for the July 1, 1989 valuation so as to recognize actuarial gains and losses in the current service contribution rates instead of the future amortization payment for prior service. These amounts were then frozen and an amortization payment schedule was calculated for their funding.

In addition, the prior service liability was adjusted for each municipality as of July 1, 1991 to reflect the additional liability generated by the granting of a cost-of-living adjustment on that date. This adjustment had been made whenever a COLA was granted and the investment return on assets was not at least 9%. In that event, a 3% COLA was provided to eligible retirees, and the prior service liability of each municipality was increased to reflect the liability for that portion of the COLA that was not covered by investment returns above 6%. This adjustment has been eliminated under the revised funding method, for all COLA's effective July 1, 1992 and later.

For most municipalities, this re-established liability is to be amortized over 2-10 years from July 1, 2012. For recently enrolled municipalities, the period is that remaining of their original 30 year amortization period. The prior policy requirement that payments be adjusted to reflect any additional liability due to the purchase of military service under PA 83-16 was eliminated beginning with the July 1, 1992 valuation.

The present value of future prior service amortization payments as of July 1, 2019 is the present value of the payment schedule established on July 1, 1991 plus the amounts for municipalities enrolling after that date, as shown below. These amounts were frozen and their present value will be reflected in each succeeding valuation.





Section VI – Prior Amortization Payments

The following table shows the present values of the remaining prior service amortization payments for each group in MERS:

Group	Present Value of Remaining Prior Service Amortization Payments
General Employees:	
With Social Security	\$ 3,671,987
Without Social Security	<u>562,728</u>
Subtotal	\$ 4,234,715
Police and Fire:	
With Social Security	\$ 1,361,763
Without Social Security	<u>4,253,364</u>
Subtotal	\$ 5,615,127
Total	\$ 9,849,842

There were no new entities joining MERS since the prior valuation/measurement date.





Section VII – Contributions Payable By Employer

The actuarial funding method utilized beginning with the July 1, 1992 valuation is the Entry Age Normal (EAN) method. Under EAN, a normal contribution rate is developed for each active member as a percent of payroll that would be sufficient, if paid from the age at which the member entered the System, to fully fund the member's benefits when due. The EAN normal contribution rate is calculated to remain level over the member's working lifetime and is the true future cost of the System. This normal rate is comprised of both employer and employee contributions. Pages 12 and 13 show the derivation of the required employer contribution rates for the General Employee and Police and Fire subgroups, respectively. In addition, the applicable rates for both employers and employees are shown.

EAN requires separate treatment of actuarial gains and losses. These gains and losses are amortized over a closed 30-year period on a level dollar basis effective July 1, 2009. Changes in the unfunded actuarial accrued liability are highly dependent upon annually recognized investment gains and losses, which are smoothed into the Actuarial Value of Assets over a period of years. Using a smoothed asset value results in much more consistent contribution rates from year to year compared to the use of the System's market value of assets in determining required contributions.





Section VII – Contributions Payable By Employer

The net unfunded actuarial accrued liability (UAAL) of the System is \$903.1 million as of June 30, 2019 and is to be amortized on a level dollar basis over 20 years.

The table below summarizes the 2020-2021 fiscal year required employer contribution rates.

Group	Employer Normal Cost Rate	Amortization of Unfunded Accrued Liability	Total Employer Contribution Rate*	Employer Contribution Rate for FYE 2021 Using Rate Smoothing*
General Employees:				
With Social Security	7.53%	11.49%	19.02%	14.95%
Without Social Security	7.30%	15.33%	22.63%	16.39%
Police and Fire:				
With Social Security	11.45%	12.75%	24.20%	20.95%
Without Social Security	11.36%	15.77%	27.13%	21.92%

* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required, if any.

Smoothing into the higher ultimate contribution requirements will result in additional future amortization costs. The forecast of future expected employer contributions rates are as follows:

	2019 Valuation Rates for FYE 2021	Expected Rates for FYE 2022	Expected Rates for FYE 2023	Expected Rates for FYE 2024	Expected Rates for FYE 2025
General Employees with Social Security	14.95%	16.16%	17.38%	18.60%	18.11%
General Employees without Social Security	16.39%	18.55%	20.72%	22.88%	22.39%
Police and Fire with Social Security	20.95%	22.45%	22.92%	23.39%	22.90%
Police and Fire without Social Security	21.92%	23.60%	25.27%	26.95%	26.46%





Section VII – Contributions Payable By Employer

Development of Total Employer Contribution Rates

General Employees

Effective July 1, 2020

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	10.30%	12.43%
Disability benefits	0.02	0.01
Survivor benefits	<u>0.19</u>	<u>0.23</u>
Total	10.51%	12.67%
Member Contributions	3.25%	6.00%
Less future refunds	<u>(0.27)</u>	<u>(0.63)</u>
Available for benefits	2.98%	5.37%
Employer Normal Cost	7.53%	7.30%
20-Year Amortization of Unfunded Actuarial Accrued Liability (percentage of payroll under level dollar method)	11.49%	15.33%
Total Employer Contribution Rate*	19.02%	22.63%
Employer Contribution Rate for FYE 2021 Using Rate Smoothing*	14.95%	16.39%

* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required, if any.





Section VII – Contributions Payable By Employer

Development of Total Employer Contribution Rates

Police and Fire

Effective July 1, 2020

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	12.49%	15.23%
Disability benefits	1.85	1.64
Survivor benefits	<u>0.28</u>	<u>0.36</u>
Total	14.62%	17.23%
Member Contributions	3.25%	6.00%
Less future refunds	<u>(0.08)</u>	<u>(0.13)</u>
Available for benefits	3.17%	5.87%
Employer Normal Cost	11.45%	11.36%
20-Year Amortization of Unfunded Actuarial Accrued Liability (percentage of payroll under level dollar method)	12.75%	15.77
Total Employer Contribution Rate*	24.20%	27.13%
Employer Contribution Rate for FYE 2021 Using Rate Smoothing*	20.95%	21.92%

* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required, if any.





Section VIII – Accounting Information

The information required under Government Accounting Standards Board (GASB) Statements No. 67 and 68 will be issued in a separate reports. The following information is provided for informational purposes only.

1. The following is a distribution of the number of employees by type of membership.

**NUMBER OF ACTIVE AND RETIRED MEMBERS
AS OF JUNE 30, 2019**

GROUP	NUMBER
Retirees and beneficiaries currently receiving benefits	7,824
Terminated employees entitled to benefits but not yet receiving benefits	
Vested	1,018
Non-vested	3,174
Active plan members	<u>9,759</u>
Total	21,775





Section VIII – Accounting Information

2. Additional information as of July 1, 2019 follows.

ASSUMPTIONS AND METHODS

Valuation date	7/1/2019
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	20 years
Asset valuation method	Smoothed market with 20% recognition of investment gains and losses
Actuarial assumptions:	
Investment rate return*	7.00%, net of investment related expenses
Projected salary increases*	3.50-10.00%
Cost-of-living adjustments	2.5% for those retiring on or after January 1, 2002; for retirements prior to January 1, 2002 2.5% up to age 65, 3.25% afterwards
Social Security Wage Base	3.00%
* Includes inflation at	2.50%

3. The actuarial accrued liability of the System as of July 1, 2019 is as follows:

ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 1,465,079,929
Retirees and beneficiaries currently receiving benefits	2,204,398,260
Terminated members not yet receiving benefits	
Vested	105,171,236
Non-vested	<u>6,182,200</u>
Total actuarial accrued liability	\$ 3,780,831,625
Actuarial Value of Assets	<u>2,867,837,999</u>
Unfunded Actuarial Accrued Liability	<u>\$ 912,993,626</u>





Section IX – Experience

Actual experience will never (except by coincidence) coincide exactly with assumed experience. It is assumed that gains and losses will be in balance over a period of years, but sizable year to year fluctuations are common. Detail on the derivation of the experience gain (loss) for the year ended June 30, 2019 is shown below.

	<u>\$ millions</u>
(1) Unfunded actuarial accrued liability (UAAL) as of 6/30/2018	\$ 843.1
(2) Total Normal Cost for fiscal year 2018-2019	82.3
(3) Total contributions for fiscal year 2018-2019	108.0
(4) Interest accrual: $[(1) + (2)] \times .07 - [(3) \times .0344]$	<u>61.1</u>
(5) Expected UAAL as of 6/30/2019: (1) + (2) - (3) + (4)	\$878.5
(6) UAAL of new entities as of 6/30/2019:	0.0
(7) Changes in assumptions	<u>0.0</u>
(8) Expected UAAL as of 6/30/2019: (5) + (6) + (7)	\$878.5
(9) Actual UAAL as of 6/30/2019	\$913.0
(10) Gain/(loss) (8) - (9)	\$(34.5)
(11) Gain/(loss) as percent of actuarial accrued liabilities as of July 1, 2018 (\$3,622.7 million)	(1.0)%





Section X – Risk Assessment

Overview

Actuarial Standards of Practice (ASOP) No. 51, issued by the Actuarial Standards Board, provides guidance on assessing and disclosing risks related to pension plan funding. This guidance is binding on all credentialed actuaries practicing in the United States. This standard was issued as final in September 2017 with application to measurement dates on or after November 1, 2018.

The term “risk” frequently has a negative connotation, but from an actuarial perspective, it may be thought of as simply the fact that what actually happens in the real world will not always match what was expected, based on actuarial assumptions. Of course, when actual experience is better than expected, the favorable risk is easily absorbed. The risk of unfavorable experience will likely be unpleasant, and so there is an understandable focus on aspects of risk that are negative.

Risk usually can be reduced or eliminated at some cost. Consumers, for example, buy auto and home insurance to reduce the risk of accidents or catastrophes. Another way to express this concept, however, is that there is generally some reward for assuming risk. Thus, retirement plans invest not just in US Treasury bonds which have almost no risk, but also in equities which are considerably riskier – because they have an expected reward of a higher return that justifies the risk.

Under ASOP 51, the actuary is called on to identify the significant risks to the pension plan and provide information to help those sponsoring and administering the plan understand the implications of these risks. In this section, we identify some of the key risks for the System and provide information to help interested parties better understand these risks.





Section X – Risk Assessment

Investment Risk

The investment return on assets is the most obvious risk – and usually the largest risk – to funding a pension plan. To illustrate the magnitude of this risk, please review the following chart showing the Asset Volatility Ratio (AVR), defined as the market value of assets divided by covered payroll.

(\$ in thousands)

Valuation Date June 30	Market Value of Assets	Covered Payroll	Asset Volatility Ratio
2016	\$2,217,255	\$566,237	3.92
2018	2,646,912	627,953	4.22
2019	2,731,182	606,943	4.50

The asset volatility ratio is especially useful to compare across plans or through time. It is also frequently useful to consider how the AVR translates into changes in the Required Contribution Rate (actuarially determined employer contribution rate). For example, the following table demonstrates that with an AVR of 4.00, if the market value return is 10% below assumed, or -3.00% for the System, there will be an increase in the Required Contribution Rate of 0.73% payroll in the first year. Without asset smoothing or without returns above the expected return in the next five years, the impact on the Required Contribution Rate would be 3.65%. A higher AVR would produce more volatility in the Required Contribution Rate.

AVR	Unsmoothed Amortization	Smoothed Amortization
3.00	2.74%	0.55%
4.00	3.65%	0.73%
5.00	4.56%	0.91%





Section X – Risk Assessment

Sensitivity Measures

Valuations are generally performed with a single set of assumptions that reflects the best estimate of future conditions, in the opinion of the actuary and typically the governing board. Note that under actuarial standards of practice, the set of economic assumptions used for funding must be consistent. To enhance the understanding of the importance of an assumption, a sensitivity test can be performed where the valuation results are recalculated using a different assumption or set of assumptions.

The following tables contains the key measures for the System using the valuation assumption for investment return of 7.00%, along with the results if the assumption were 6.00% or 8.00%. In this analysis, only the investment return assumption is changed. Consequently, there may be inconsistencies between the investment return and other economic assumptions such as inflation or payroll increases. In addition, simply because the valuation results under alternative assumptions are shown here, it should not be implied that CMC believes that either assumption (6.00% or 8.00%) would comply with actuarial standards of practice.

(\$ in thousands)

As of June 30, 2019	-1% Discount Rate (6.00%)	Current Discount Rate (7.00%)	+1 Discount Rate (8.00%)
Accrued Liability	\$4,248,972	\$3,780,832	\$3,388,950
Unfunded Liability	\$1,381,134	\$912,994	\$511,112
Funded Ratio (AVA)	67.5%	75.9%	84.9%





Section X – Risk Assessment

Mortality Risk

The mortality assumption is a significant assumption for valuation results, second only to the investment assumption in most situations. The System's mortality assumption utilizes a mortality table (with separate rates for males and females, as well as different rates by status) and a projection scale for how the mortality table is expected to improve through time.

The future, however, is not known, and actual mortality improvements may occur at a faster rate than expected, or at a slower rate than expected (or even decline). Although changes in mortality will affect the benefits paid, this assumption is carefully studied during the regular experience studies that the System conducts so that incremental changes can be made to smoothly reflect unfolding experience.

Contribution Risk

The System is primarily funded by member and employer contributions to the trust fund, together with the earnings on those accumulated contributions. Each year in the valuation, the Required Contribution Rate is determined, based on the System's funding policy. This rate is the sum of the rates for the normal cost for the plan, the amortization of the UAAL, and the administrative expenses. Since the System is obligated to make 100% of the Required Contribution Rate by statute, there is no contribution risk.





Schedule A – Valuation Balance Sheet

The following valuation balance sheet shows the assets and liabilities of the retirement system as of the current valuation date of July 1, 2019 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2018. The items shown in the balance sheet are present values actuarially determined as of the relevant valuation date. The development of the actuarial value of assets is presented in Schedule B.

	June 30, 2019	June 30, 2018
ASSETS		
Current actuarial value of assets	\$ 2,867,837,999	\$ 2,779,601,460
Future member contributions	\$ 246,916,216	\$ 221,979,685
Prospective employer contributions:		
Normal contributions	\$ 471,066,813	\$ 494,542,850
Unfunded actuarial accrued liability contributions	<u>912,993,626</u>	<u>843,099,289</u>
Total prospective contributions	\$ 1,384,060,439	\$ 1,337,642,139
Total assets	\$ 4,498,814,654	\$ 4,339,223,284
LIABILITIES		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 2,204,398,260	\$ 1,932,298,986
Present value of benefits payable on account of active members	\$ 2,183,062,958	\$ 2,275,155,818
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	\$ 105,171,236	\$ 128,746,130
Non-vested	<u>6,182,200</u>	<u>3,022,350</u>
Total liabilities	\$ 4,498,814,654	\$ 4,339,223,284





Schedule B – Development of Actuarial Value of Assets

	June 30, 2019	June 30, 2018
(1) Actuarial Value Beginning of Year*	\$2,779,601,460	\$2,568,537,836
(2) Market Value End of Year*	2,731,182,007	2,646,911,708
(3) Market Value Beginning of Year	2,646,911,708	2,459,909,222
(4) Cash Flow		
(a) Contributions	107,983,448	204,415,980
(b) Disbursements	(180,366,991)	(167,153,446)
(c) Other	<u>2,652,562</u>	<u>0</u>
(d) Net: (4)(a) + (4)(b) + (4)(c)	(69,730,981)	37,262,534
(5) Investment Income		
(a) Market Total: (2) – (3) – (4)(d)	154,001,280	149,739,952
(b) Assumed Rate	7.00%	8.00%
(c) Amount for Immediate Recognition: [(1) x (5)(b)] + [(4)(d)] x (5)(b) x 0.5	192,131,518	206,973,528
(6) Expected Actuarial Value End of Year: (1) + (4)(d) + (5)(c)	\$2,902,001,997	\$2,812,773,898
(7) Phased-In Recognition of Investment Income		
(a) Difference between Market & Expected Actuarial Value: (2) – (6)	(170,819,990)	(165,862,190)
(b) 20% of Difference: 0.2 x (7)(a)	(34,163,998)	(33,172,438)
(8) Preliminary Actuarial Value End of Year: (6) + (7)(b)	2,867,837,999	2,779,601,460
(9) Final Actuarial Value End of Year Using 20% Corridor: Greater of [(8) and .8 x (2)], but no more than 1.2 x (2)	2,867,837,999	2,779,601,460
(10) Difference Between Market & Actuarial Value: (2) – (9)	\$(136,655,992)	\$(132,689,752)
(11) Rate of Return on Actuarial Value	5.76%	6.72%

* Before corridor constraints, if applicable.





Schedule C – Summary of Receipts and Disbursements

(Market Value)

	YEAR ENDING	
	June 30, 2019	June 30, 2018
<u>Receipts for the Year</u>		
Contributions:		
Members	\$ 24,613,051	\$ 24,995,625
Municipal	<u>83,370,397</u>	<u>179,420,355</u>
Subtotal	\$ 107,983,448	\$ 204,415,980
Investment Earnings (net of expenses)	154,001,280	149,739,952
Other	<u>2,652,562</u>	<u>0</u>
TOTAL	\$ 264,637,290	\$ 354,155,932
<u>Disbursements for the Year</u>		
Benefit Payments	\$ 178,617,633	\$ 165,548,132
Refunds to Members	1,749,358	1,605,314
Other	<u>0</u>	<u>0</u>
Total	\$ 180,366,991	\$ 167,153,446
<u>Excess of Receipts over Disbursements</u>	\$ 84,270,299	\$ 187,002,486
<u>Reconciliation of Asset Balances</u>		
Asset Balance as of the Beginning of Year	\$ 2,646,911,708	\$ 2,449,238,252
Beginning of Year Audit Adjustment	0	10,670,970
Excess of Receipts over Disbursements	<u>84,270,299</u>	<u>187,002,486</u>
Asset Balance as of the End of Year	\$ 2,731,182,007	\$ 2,646,911,708
Rate of Return	5.90%	6.04%





Schedule D – Outline of Actuarial Assumptions and Methods

Adopted or reaffirmed by the Commission for the June 30, 2018 and later valuations.

VALUATION INTEREST RATE: 7.00% per annum, compounded annually, net of expenses.

SALARY INCREASES: Representative values of assumed annual rates of salary increase are as follows:

Service	Annual Rates of				
	Merit & Seniority			Increase Next Year	
	General Employees	Firemen & Policemen	Base (Economy)	General Employees	Firemen & Policemen
0	3.50%	7.00%	3.00%	6.50%	10.00%
5	2.40%	3.50%	3.00%	5.40%	6.50%
10	1.70%	1.90%	3.00%	4.70%	4.90%
15	1.35%	1.50%	3.00%	4.35%	4.50%
20	1.10%	1.38%	3.00%	4.10%	4.38%
25	0.85%	1.12%	3.00%	3.85%	4.12%
30	0.60%	0.70%	3.00%	3.60%	3.70%
35	0.50%	0.50%	3.00%	3.50%	3.50%
40	0.50%	0.50%	3.00%	3.50%	3.50%

COST OF LIVING ADJUSTMENTS: Annually compounded increases are applied to disabled and non-disabled retirement benefits and vary based upon member age and date of retirement. For members that retired prior to January 1, 2002, increases of 3.25% are assumed for those who have reached age 65 and (effective January 1, 2002) increases of 2.50% are assumed for those who have not yet reached age 65. For members that retire after December 31, 2001, increases of 2.50% are assumed, regardless of age.

SOCIAL SECURITY WAGE BASE INCREASES: 3.50% per annum.





Schedule D – Outline of Actuarial Assumptions and Methods

SEPARATIONS FROM ACTIVE SERVICE: Representative values of the assumed annual rates of separation before service retirement are as follows:

GENERAL EMPLOYEES

Age	Withdrawal and Vesting				Non-Service Related Disability*	Death		Service Retirement
	Male		Female			Male	Female	
	0 – 4 years	5 – 24 years	0 – 4 years	5 – 24 years				
20	16.00%	12.00%	24.00%	18.00%	0.02%	0.05%	0.02%	
25	16.00	12.00	19.00	18.00	0.02	0.06	0.02	
30	12.50	10.00	16.00	12.00	0.02	0.06	0.03	
35	10.00	8.00	12.00	10.00	0.03	0.07	0.04	
40	9.50	5.75	10.00	8.00	0.04	0.09	0.05	
45	8.50	5.00	9.00	6.00	0.06	0.12	0.08	13.00%
50	8.50	4.50	9.00	4.50	0.09	0.21	0.14	13.00
55	6.50	0.00	8.00	0.00	0.40	0.35	0.21	7.50
60	6.50	0.00	8.00	0.00	1.00	0.56	0.31	9.50
65	6.00	0.00	8.00	0.00	1.60	0.95	0.44	18.00
70	6.00	0.00	8.00	0.00	2.50	1.50	0.71	18.00
75								100.00

POLICEMEN AND FIREMEN

Age	Withdrawal and Vesting		Service Related Disability*	Death		Service Retirement
	0 – 4 years	5 – 24 years		Male	Female	
20	6.50%	5.00%	0.10%	0.06%	0.02%	
25	6.50	5.00	0.10	0.08	0.03	
30	5.75	4.00	0.10	0.08	0.03	
35	3.50	2.50	0.14	0.09	0.04	
40	3.50	2.00	0.22	0.10	0.06	
45	3.50	1.50	0.30	0.15	0.09	25.00%
50	3.50	0.00	0.64	0.25	0.14	15.00
55	3.50	0.00	2.40	0.41	0.24	13.00
60	3.50	0.00	4.80	0.67	0.34	15.00
65	0.00	0.00				100.00

*Service related disability rates for General Employees and Non-Service related disability rates for Policemen and Firemen are assumed to be zero at all ages.





Schedule D – Outline of Actuarial Assumptions and Methods

DEATHS AFTER RETIREMENT: The RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB is used by General Employees for the period after retirement and for dependent beneficiaries. The RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB is used by Police and Fire for the period after retirement and for dependent beneficiaries. Representative values of the assumed annual rates of mortality are as follows:

Age	General Employees		Policemen and Firemen	
	Male	Female	Male	Female
40	0.085%	0.054%	0.101%	0.060%
45	0.124	0.083	0.148	0.092
50	0.541	0.398	0.568	0.406
55	0.710	0.472	0.745	0.505
60	0.922	0.604	0.987	0.657
65	1.238	0.835	1.370	0.908
70	1.789	1.302	1.996	1.405
75	2.841	2.155	3.149	2.316
80	4.720	3.623	5.174	3.862
85	8.058	6.323	8.632	6.650

For disabled retirees, the RP-2014 Disabled Retiree Mortality Table projected to 2020 by Scale BB is used.

ASSET METHOD: Actuarial Value, as developed in Schedule B. The actuarial value of assets recognizes 20% of any difference between actual and expected investment income (gain/loss) in the valuation year and 20% of any previous years' unrecognized investment gains/losses. In addition, the actuarial value of assets cannot be less than 80% or more than 120% of the market value of assets.

VALUATION METHOD: Entry Age Normal Cost method. See Schedule E for a brief description of this method.

SPOUSES: For members who have elected spouse coverage, husbands are assumed to be three years older than their wives.

PERCENT MARRIED: 80% of active members are assumed to be married.

LOAD: For those members who retired under and joint & survivor option and have no reported information for a prospective beneficiary, a probabilistic factor was applied to the reversionary portion of the liability. The factor measures the survivorship of the assumed spouse (with men three years older than women) from the date of retirement to the valuation date, based on the assumptions for death after retirement.





Schedule E – Actuarial Cost Method

The valuation is prepared on the projected benefit basis, which is used to determine the present value of each member's expected benefit payable at retirement, disability or death. The calculations are based on the member's age, years of service, sex, compensation, expected future salary increases, and an assumed future investment rate of return (currently 7.00%). The calculations consider the probability of a member's death or termination of employment prior to becoming eligible for a benefit and the probability of the member terminating with a service, disability, or survivor's benefit. The present value of the expected benefits payable to active members is added to the present value of the expected future payments to current benefit recipients to obtain the present value of all expected benefits payable to the present group of members and survivors.

The employer contributions required to support the benefits of MERS are determined following a level funding approach, and consist of a normal contribution and an unfunded actuarial accrued liability contribution.

The normal contribution is determined using the "entry age normal" method. Under this method, a calculation is made for pension benefits to determine the uniform and constant percentage rate of employer contribution which, if applied to the compensation of the average new member during the entire period of his anticipated covered service, would be required in addition to the contributions of the member to meet the cost of all benefits payable on his behalf.

The unfunded actuarial accrued liability is determined by subtracting the current assets and the present value of prospective employer normal contributions and member contributions from the present value of expected benefits to be paid from the MERS. The unfunded actuarial accrued liability contribution amortizes the balance of the unfunded actuarial accrued liability over a period of years from the valuation date.

Direct rate smoothing has been utilized to grade-in the impact of higher UAAL amortization rates attributable to the decrease in the assumed rate of investment return from 8.0% to 7.0% in the 2018 valuation. Amortization rates are increased by at least 1% per year until the amortization rates required to fully amortize the UAAL within the remainder of the amortization period is achieved but not more than 4 years.





Schedule F – Summary of Main Benefit and Contribution Provision

MEMBERSHIP

Municipalities may designate which departments (including elective officers if so specified) are to be covered under the Municipal Employees Retirement System. This designation may be the result of collective bargaining. Only employees covered under the State Teachers Retirement System may not be included. There are no minimum age or service requirements. Membership is mandatory for all regular full time employees of participating departments except Police and Fire hired after age 60.

DEFINITIONS

Average Final Compensation	Average of the three highest paid years of service.
Normal Form of Benefit	Life annuity.
Year's Breakpoint	With respect to the calendar year in which a member terminates service, \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. For 2018, the breakpoint is \$92,800.

BENEFITS

Service Retirement Allowance

Condition for Allowance	Age 55 and 5 years of continuous service, or 15 years of active aggregate service, or 25 years of aggregate service. Compulsory retirement at age 65 for police and fire members.
Amount of Allowance	For members not covered by Social Security: 2% of average final compensation times years of service. For members covered by Social Security: 1-1/2% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service. The maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually. Both the minimum and the maximum include Workers Compensation and Social Security benefits. If any member covered by Social Security retires before age 62, his/her benefit until he/she reaches age 62 or receives a Social Security disability award is computed as if he/she were not under Social Security.





Schedule F – Summary of Main Benefit and Contribution Provision

Non-Service Connected Disability Retirement Allowance

Condition for Allowance 10 years of service and permanently and totally disabled from engaging in any gainful employment in the service of the Municipality.

Amount of Allowance Calculated as a service retirement allowance based on compensation and service to the date of the disability.

Service Connected Disability

Condition for Allowance Totally and permanently disabled from engaging in any gainful employment in the service of the Municipality provided such disability has arisen out of and in the course of his/her employment with the Municipality. Disability due to hypertension or heart disease, in the case of firemen and policemen, is presumed to have been suffered in the line of duty.

Amount of Allowance Calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including Worker's Compensation benefits) of 50% of compensation at the time of the disability.

Vesting Retirement Allowance

Condition for Allowance 5 years of continuous or 15 years of active aggregate service.

Amount of Allowance Calculated as a service retirement allowance on the basis of average final compensation and service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Death Benefit

Condition for Benefit Eligible for service, disability retirement, or vested allowance, and married for at least 12 months preceding death.

Amount of Benefit Computed on the basis of the member's average final compensation and creditable service at date of death, payable to the spouse. Benefit is equal to 50% of the average of the life annuity allowance and the reduced 50% joint and survivor allowance.

Return of Deductions

Upon the withdrawal of a member the amount of his accumulated deductions is payable to him/her on demand, with 5% interest from July 1, 1983.





Schedule F – Summary of Main Benefit and Contribution Provision

Optional Benefits

Prior to the retirement, a member may elect to convert his retirement allowance into a benefit of equivalent actuarial value in accordance with one of the optional forms described below:

1. A reduced retirement allowance payable during his life with the provision that after his death the beneficiary designated by him at the time of his retirement; or
2. A reduced retirement allowance payable during his life with the provision that after his death an allowance of one half of his reduced allowance will be continued for life to the beneficiary designated by him at the time of his retirement;
3. A reduced retirement allowance payable during his life with a guarantee of 120 or 240 monthly payments to the member or his designated beneficiary.

Cost-of-Living Adjustment

For those retired prior to January 1, 2002:

- (i) The benefits of disabled retirees, service retirees who have reached age 65, and beneficiaries of deceased retirees who would have reached age 65 are adjusted each July 1. The difference between the actual annual yield of the actuarial value of assets on a calendar year basis to a 6% yield is calculated. This difference is the adjustment applied the following July 1. The minimum adjustment is 3% and the maximum is 5%.
- (ii) The benefits for all others on the roll are adjusted on January 1, 2002 and on each subsequent July 1. The amount of each adjustment is 2.5%.

For those retiring in or after January 1, 2002, benefits are adjusted each July 1. The adjustment is 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.





Schedule F – Summary of Main Benefit and Contribution Provision

CONTRIBUTIONS

By Members

For members not covered by Social Security: 5% of compensation.

For members covered by the Social Security: 2-1/4% of compensation up to the Social Security taxable wage base plus 5% of compensation, if any, in excess of such base.

By Municipalities

Participating Municipalities make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded actuarial accrued liability and a prior service amortization payment which covers the liabilities of the System not met by member contributions.





Schedule G – Detailed Tabulation of the Data

Total Active Members as of June 30, 2019 Tabulated by Attained Ages and Years of Service

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	180	6	1					187	\$ 7,280,788
25 to 29	541	101	3					645	34,980,783
30 to 34	545	301	99	2				947	61,739,326
35 to 39	350	240	285	48	3			926	61,431,063
40 to 44	343	165	222	183	39	1		953	62,503,763
45 to 49	424	180	207	208	198	39		1,256	83,639,808
50 to 54	365	264	293	215	229	124	60	1,550	101,003,172
55 to 59	277	235	229	242	188	97	135	1,403	86,365,650
60 to 64	185	137	199	226	175	95	143	1,160	67,979,717
65 to 69	56	70	91	78	81	46	64	486	26,918,652
70 & Up	23	15	43	42	38	30	55	246	13,100,783
Total	3,289	1,714	1,672	1,244	951	432	457	9,759	\$ 606,943,505

Average Age: 48.0 years
Average Service: 11.4 years

Average Pay: \$62,193





Schedule G – Detailed Tabulation of the Data

**Active Members as of June 30, 2019
General Employees with Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	97	1						98	\$ 2,827,781
25 to 29	249	35	2					286	10,259,591
30 to 34	244	92	36	2				374	16,948,868
35 to 39	193	102	59	19	3			376	18,144,715
40 to 44	229	91	79	56	14	1		470	23,409,390
45 to 49	312	121	105	74	46	14		672	34,090,161
50 to 54	272	202	173	90	72	34	32	875	45,283,272
55 to 59	211	153	146	153	83	47	45	838	43,540,217
60 to 64	140	104	133	144	112	42	65	740	39,275,159
65 to 69	42	46	52	53	50	32	38	313	16,317,112
70 & Up	17	10	24	21	22	16	32	142	6,975,630
Total	2,006	957	809	612	402	186	212	5,184	\$ 257,071,896

Average Age: 49.7 years

Average Service: 10.4 years

Average Pay: \$49,589





Schedule G – Detailed Tabulation of the Data

**Active Members as of June 30, 2019
General Employees without Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	31	2	1					34	\$ 1,113,219
25 to 29	103	26	1					130	5,504,349
30 to 34	119	67	13					199	9,463,402
35 to 39	97	70	82	15				264	14,111,761
40 to 44	82	36	56	50	9			233	12,545,693
45 to 49	86	44	49	40	47	9		275	15,217,629
50 to 54	60	43	83	73	62	28	10	359	21,065,110
55 to 59	56	66	65	71	63	25	28	374	22,018,152
60 to 64	42	32	57	77	52	37	37	334	19,014,216
65 to 69	14	24	38	23	30	14	17	160	9,162,004
70 & Up	5	5	19	21	16	14	22	102	5,920,704
Total	695	415	464	370	279	127	114	2,464	\$ 135,136,239

:
Average Age: 49.6 years
Average Service: 12.5 years

Average Pay: \$54,844





Schedule G – Detailed Tabulation of the Data

**Active Members as of June 30, 2019
Police and Firemen with Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	11							11	\$ 714,451
25 to 29	42	8						50	3,930,860
30 to 34	28	27	13					68	6,648,742
35 to 39	10	14	27	6				57	6,233,584
40 to 44	1	8	14	19	3			45	4,844,503
45 to 49	14	6	8	26	22	2		78	8,058,224
50 to 54	19	4	11	12	10	10	3	69	7,233,067
55 to 59	7	8	9	2	8	3	8	45	4,973,603
60 to 64	2	1	2	2	2		5	14	1,570,315
65 to 69				1			1	2	207,138
70 & Up									0
Total	134	76	84	68	45	15	17	439	\$ 44,414,487

Average Age: 42.3 years

Average Service: 11.6 years

Average Pay: \$101,172





Schedule G – Detailed Tabulation of the Data

**Active Members as of June 30, 2019
Police and Firemen without Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	41	3						44	\$ 2,625,337
25 to 29	147	32						179	15,285,983
30 to 34	154	115	37					306	28,678,314
35 to 39	50	54	117	8				229	22,941,003
40 to 44	31	30	73	58	13			205	21,704,177
45 to 49	12	9	45	68	83	14		231	26,273,794
50 to 54	14	15	26	40	85	52	15	247	27,421,723
55 to 59	3	8	9	16	34	22	54	146	15,833,678
60 to 64	1		7	3	9	16	36	72	8,120,027
65 to 69			1	1	1		8	11	1,232,398
70 & Up	1						1	2	204,449
Total	454	266	315	194	225	104	114	1,672	\$ 170,320,883

Average Age: 41.9 years

Average Service: 13.0 years

Average Pay: \$101,867





Schedule G – Detailed Tabulation of the Data

Retirants & Beneficiaries as of June 30, 2019

Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2019	234	\$ 5,500,200	\$ 1,959
2018	473	13,202,080	2,326
2017	407	11,031,957	2,259
2016	501	12,867,024	2,140
2015	442	12,076,224	2,277
2014	384	11,121,803	2,414
2013	353	9,587,965	2,263
2012	419	9,691,482	1,928
2011	358	8,394,415	1,954
2010	245	5,531,141	1,881
2009	266	6,383,618	2,000
2008	234	5,502,967	1,960
2007	240	5,779,226	2,007
2006	279	6,562,346	1,960
2005	240	5,689,782	1,976
2004	208	4,846,773	1,942
2003	227	5,146,691	1,889
2002	236	5,422,308	1,915
2001	167	4,184,112	2,088
2000	182	4,372,496	2,002
1999	163	3,623,136	1,852
1998	148	3,328,867	1,874
1997	170	3,960,131	1,941
1996	140	3,321,982	1,977
1995	106	2,646,778	2,081
1994	99	2,097,747	1,766
1993	100	2,156,627	1,797
1992	100	2,234,218	1,862
1991	106	2,399,664	1,887
1990	146	2,727,984	1,557
1989	76	1,465,579	1,607
1988	66	1,389,629	1,755
1987	48	640,110	1,111
1986	39	456,612	976
1985	29	428,001	1,230
1984	27	375,995	1,160
1983	23	259,111	939
1981 & Prior	143	1,237,503	721
Total	7,824	\$ 187,644,284	\$ 1,999





Schedule G – Detailed Tabulation of the Data

Schedule of Retired Members by Type of Benefit

Benefits Payable June 30, 2019

Amount of Monthly Benefits	Number of Rets.	Ret. Type 1*	Ret. Type 2*	Ret Type 3*	Life	Option 1**	Option 2**	Option 3**
\$1 – \$300	504	437	0	67	378	38	74	14
301 – 600	1,015	879	6	130	758	120	109	28
601 – 900	993	840	24	129	710	108	133	42
901 – 1,200	850	730	23	97	556	113	147	34
1,201 – 1,500	712	607	21	84	476	103	115	18
1,501 – 1,800	552	469	33	50	339	71	117	25
1,801 – 2,100	520	444	34	42	328	66	116	10
2,101 – 2,400	434	365	36	33	244	68	105	17
2,401 – 2,700	357	293	45	19	222	51	72	12
2,701 – 3,000	276	233	28	15	150	39	78	9
Over \$3,000	1,611	1,360	194	57	720	356	485	50
Totals	7,824	6,657	444	723	4,881	1,133	1,551	259

* Type of Retirement

- 1 – Retirement for Age & Service
- 2 – Disability Retirement
- 3 – Survivor Payment

**Option Selected

- Life – with return of contributions
- Opt. 1 – 100% Survivorship
- Opt. 2 – 50% Survivorship
- Opt. 3 – Years Certain & Life





Schedule G – Detailed Tabulation of the Data

Total Retirants and Beneficiary Information June 30, 2019

Tabulated by Attained Age

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					2	\$ 37,235	2	\$ 37,235
20-24					4	72,341	4	72,341
25-29					5	87,512	5	87,512
30-34			2	\$ 86,297	3	18,772	5	105,069
35-39			2	103,220	8	102,475	10	205,695
40-44	62	\$ 382,773	5	148,523	5	73,537	72	604,833
45-49	67	1,613,239	20	795,877	8	97,724	95	2,506,840
50-54	258	8,379,765	35	1,584,245	22	311,851	315	10,275,861
55-59	597	18,859,226	54	2,098,050	41	602,585	692	21,559,861
60-64	973	26,885,621	82	3,050,745	61	1,146,429	1,116	31,082,795
65-69	1,284	30,803,009	64	2,621,657	103	1,754,098	1,451	35,178,764
70-74	1,230	29,018,705	75	2,903,823	107	1,681,276	1,412	33,603,804
75-79	920	18,813,282	53	1,729,267	102	1,755,981	1,075	22,298,530
80-84	605	11,006,318	31	1,018,160	100	1,562,204	736	13,586,682
85-89	389	8,042,601	11	288,073	82	1,320,686	482	9,651,360
90-94	213	4,415,832	9	301,099	58	805,504	280	5,522,435
95-99	52	991,930	1	20,251	10	84,845	63	1,097,026
100 & Over	7	152,481			2	15,160	9	167,641
Totals	6,657	\$159,364,782	444	\$16,749,287	723	\$11,530,215	7,824	\$187,644,284

Average Age: 70.3 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2019

General Employees with Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24								
25-29					2	\$ 31,223	2	\$ 31,223
30-34					1	4,434	1	4,434
35-39					6	82,621	6	82,621
40-44	19	\$ 132,816	1	\$ 30,629	2	23,110	22	186,555
45-49	21	358,199	4	151,459	2	15,788	27	525,446
50-54	103	2,084,082	8	235,941	9	94,155	120	2,414,178
55-59	291	6,415,724	15	504,254	26	347,980	332	7,267,958
60-64	509	9,094,665	35	983,856	30	314,862	574	10,393,383
65-69	754	13,463,004	28	801,881	51	653,569	833	14,918,454
70-74	737	12,851,268	29	788,167	62	891,583	828	14,531,018
75-79	526	8,460,240	32	882,024	51	661,078	609	10,003,342
80-84	351	4,974,736	11	233,147	52	739,693	414	5,947,576
85-89	221	3,637,379	6	124,531	40	520,621	267	4,282,531
90-94	119	1,847,268	4	78,878	21	273,793	144	2,199,939
95-99	25	385,710	1	20,251	5	46,990	31	452,951
100 & Over	1	7,626					1	7,626
Totals	3,677	\$63,712,717	174	\$4,835,018	360	\$4,701,500	4,211	\$73,249,235

Average Age: 71.0 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2019

General Employees without Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24					2	\$ 35,106	2	\$ 35,106
25-29					1	2,775	1	2,775
30-34					2	14,338	2	14,338
35-39					2	19,854	2	19,854
40-44	26	\$ 113,364	2	\$ 57,390	2	42,764	30	213,518
45-49	15	142,936	2	44,013	5	50,703	22	237,652
50-54	60	1,217,008	4	63,766	8	127,129	72	1,407,903
55-59	160	3,806,506	17	426,904	13	184,058	190	4,417,468
60-64	297	7,757,258	21	594,424	20	342,534	338	8,694,216
65-69	402	9,855,713	6	215,937	40	746,947	448	10,818,597
70-74	389	10,247,269	18	558,327	36	542,117	443	11,347,713
75-79	331	7,347,461	11	326,038	37	764,289	379	8,437,788
80-84	226	4,827,267	12	352,069	37	593,985	275	5,773,321
85-89	155	3,812,200	2	50,096	36	655,621	193	4,517,917
90-94	89	2,391,268	5	222,221	29	349,787	123	2,963,276
95-99	26	596,134			5	37,855	31	633,989
100 & Over	6	144,855			1	6,912	7	151,767
Totals	2,182	\$52,259,239	100	\$2,911,185	276	\$4,516,774	2,558	\$59,687,198

Average Age: 71.7 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2019

Policeman and Firemen with Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24								
25-29					1	\$ 7,605	1	\$ 7,605
30-34			1	60,322			1	60,322
35-39								
40-44	2	8,090	1	26,341			3	34,431
45-49	6	216,028	6	283,439			12	499,467
50-54	24	1,150,624	7	436,942	2	23,891	33	1,611,457
55-59	39	2,141,413	7	346,479			46	2,487,892
60-64	51	2,427,870	7	372,426	4	173,849	62	2,974,145
65-69	46	2,199,929	9	474,727	6	185,642	61	2,860,298
70-74	32	1,645,335	12	553,661	4	80,172	48	2,279,168
75-79	29	1,258,677	2	66,856	3	92,486	34	1,418,019
80-84	12	356,224	1	31,686	4	76,584	17	464,494
85-89	4	93,554	2	57,444	2	45,751	8	196,749
90-94	1	34,891			2	34,084	3	68,975
95-99								
100 & Over								
Totals	246	\$11,532,635	55	\$2,710,323	28	\$720,064	331	\$14,963,022

Average Age: 65.1 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2019

Policemen and Firemen without Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					2	\$ 37,235	2	\$ 37,235
20-24					2	37,235	2	37,235
25-29					1	45,909	1	45,909
30-34			1	\$ 25,975			1	25,975
35-39			2	103,220			2	103,220
40-44	15	\$ 128,503	1	34,163	1	7,663	17	170,329
45-49	25	896,076	8	316,966	1	31,233	34	1,244,275
50-54	71	3,928,051	16	847,596	3	66,676	90	4,842,323
55-59	107	6,495,584	15	820,413	2	70,547	124	7,386,544
60-64	116	7,605,828	19	1,100,039	7	315,184	142	9,021,051
65-69	82	5,284,363	21	1,129,112	6	167,940	109	6,581,415
70-74	72	4,274,833	16	1,003,668	5	167,404	93	5,445,905
75-79	34	1,746,904	8	454,349	11	238,128	53	2,439,381
80-84	16	848,091	7	401,258	7	151,942	30	1,401,291
85-89	9	499,468	1	56,002	4	98,693	14	654,163
90-94	4	142,405			6	147,840	10	290,245
95-99	1	10,086					1	10,086
100 & Over					1	8,248	1	8,248
Totals	552	\$31,860,191	115	\$6,292,761	59	\$1,591,877	726	\$39,744,829

Average Age: 63.3 years



Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2018	2019	2018	2019	2018	2019	2018	2019
<u>Police & Fire Without Social Security</u>									
2 P	Ansonia Police	46	45	4,366,360	4,594,194	42.6	42.6	13.5	13.1
14 F	Branford Fire	35	40	4,180,697	4,107,326	43.1	39.6	14.2	11.4
15 F	Bridgeport Fire	302	278	26,010,384	26,632,800	46.6	45.6	17.4	16.6
15 P	Bridgeport Police	425	386	39,502,943	39,979,952	45.3	43.7	15.2	13.7
44 F	East Haven Fire	44	46	4,826,071	5,029,890	45.5	44.8	16.4	16.0
44 P	East Haven Police	56	52	6,226,411	5,387,051	35.1	35.6	8.2	8.8
62 P	Hamden Police & Fire	72	74	8,719,565	8,251,233	35.9	36.5	5.9	6.7
77 F	Manchester Fire	81	79	8,346,007	8,395,766	43.6	42.6	15.2	14.2
89 F	New Britain Fire	93	96	9,109,085	9,323,064	39.3	39.6	10.8	11.0
89 P	New Britain Police	137	142	14,249,935	13,995,574	37.3	36.9	8.5	8.8
95 F	New London Fire	62	63	5,827,914	5,523,408	45.6	43.9	18.3	16.7
95 S	New London Fire Chief	1	0	147,884	0	66.0	0.0	40.0	0.0
95 P	New London Police	74	78	7,531,123	7,630,846	42.1	42.2	14.6	14.3
124 P	Seymour Police	37	40	4,277,146	3,754,696	42.6	39.0	12.5	10.1
126 P	Shelton Police	52	49	6,292,071	5,953,782	44.5	45.4	15.3	15.9
131 P	Southington Police	70	69	7,593,933	7,862,209	42.0	42.0	12.9	13.2
137 P	Stonington Police	38	39	3,982,365	4,065,329	40.8	41.8	13.9	14.9
164 P	Windsor Police	59	52	6,119,515	5,401,072	40.6	37.8	12.9	11.3
370 F	West Haven Fire	19	20	1,714,379	1,745,941	35.3	36.2	4.2	5.1
371 F	West Shore Firefighters	24	24	2,562,480	2,686,750	33.0	34.3	7.6	8.0

<u>Police & Fire With Social Security</u>									
6 P	Beacon Falls Police	4	3	381,420	268,236	46.5	46.0	9.8	4.0
33 P	Cromwell Police	26	27	2,856,397	2,767,141	39.2	37.6	11.6	10.7
37 P	Derby Police	35	34	3,859,647	3,834,414	39.7	39.9	13.1	13.7
46 P	Easton Police	16	16	1,854,156	1,735,315	49.9	49.8	12.6	12.5
78 F	Mansfield Firefighters/EMT	14	15	1,353,767	1,364,764	40.6	42.3	5.4	6.9
82 P	Middlefield Police	0	0	0	0	0.0	0.0	0.0	0.0
85 P	Monroe Police	44	41	4,393,474	3,919,896	40.8	39.3	12.4	11.5
86 P	Montville Police	27	30	2,571,543	2,547,806	41.2	36.0	13.4	9.3
91 P	New Fairfield Police	7	6	570,038	626,548	53.0	54.3	7.4	9.2
108 P	Oxford Police	12	13	1,136,910	998,839	48.5	48.5	7.4	12.9
111 P	Plymouth Police	26	23	2,842,593	2,479,695	44.4	45.5	10.4	10.8
116 P	Putnam Police	16	15	1,715,897	1,424,000	41.6	41.1	12.5	8.8
117 P	Redding Police	17	16	1,884,946	1,915,903	42.3	42.7	12.7	13.5
131 F	Southington Fire	33	32	3,487,655	3,433,232	43.2	43.0	14.3	12.1
152 F	Waterford Fire	7	8	797,211	760,658	43.7	44.1	16.4	14.8
152 P	Waterford Police	47	50	4,973,400	5,139,384	40.1	39.1	13.0	12.4
157 P	Weston Police	16	16	2,291,881	2,021,212	41.9	42.6	10.9	11.2
162 P	Winchester Police	24	23	2,174,155	2,075,615	43.1	43.5	11.1	11.5
164 F	Windsor Dog Warden	1	1	76,610	76,428	57.0	58.0	31.0	32.0
165 P	Windsor Locks Police	26	26	3,093,085	2,979,340	49.5	50.3	10.5	11.4
167 P	Woodbridge Police	25	26	2,667,614	2,604,004	44.2	44.9	13.7	14.1
309 F	Cromwell Fire District	10	10	537,663	624,626	31.8	35.3	4.9	5.2
312 F	Easton Firefighters	8	8	754,618	817,431	46.3	47.3	16.9	17.9
Fund A & Withdrawn Fund B									

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2018	2019	2018	2019	2018	2019	2018	2019
General Employees Without Social Security									
15 E	Bridgeport Education	998	902	41,779,527	40,164,263	50.6	50.5	13.2	13.1
15 H	Bridgeport H.D.A	9	9	542,497	510,710	51.8	52.6	17.9	21.4
15 T	Bridgeport City	552	551	34,474,380	36,523,024	50.1	50.0	12.2	11.8
44 E	East Haven Education	77	83	3,937,134	3,920,534	49.1	47.8	9.1	8.4
44 T	East Haven Town & Public Works	87	83	5,707,916	5,278,768	48.9	48.8	12.3	12.2
89 E	New Britain Education	457	453	20,863,201	19,624,359	48.7	48.4	12.9	13.0
89 T	New Britain City	289	284	20,980,769	20,452,035	48.0	48.2	13.7	13.8
93 W	Greater New Haven Water Pollution Control Authority	61	63	5,799,489	5,835,974	53.2	53.4	7.3	7.8
753 D	Mattabasset District	37	36	2,725,079	2,826,572	46.0	45.7	11.0	10.4

General Employees With Social Security

1 E	Andover Education	16	14	617,867	674,987	58.8	57.8	14.5	11.7
1 T	Andover Selectment	10	9	466,105	395,937	52.6	54.9	13.4	13.6
2 A	Ansonia HA	12	11	695,747	564,300	51.8	53.8	10.4	11.8
2 B	Ansonia Clerical	45	41	2,750,576	2,549,132	51.8	51.6	11.4	11.6
2 T	Ansonia Town	30	30	2,238,911	2,136,551	48.9	50.8	13.2	13.3
6 S	Beacon Falls Town	13	14	509,171	510,043	58.7	57.9	8.0	9.2
6 T	Beacon Falls Public Works	8	9	639,822	679,891	43.3	43.6	9.8	9.7
8 T	Bethany Public Works	5	7	368,735	359,835	41.6	42.0	9.0	7.4
10 T	Bethlehem Public Works	4	4	225,649	220,441	53.5	54.5	3.5	4.5
13 E	Bozrah Board of Education	21	20	666,484	669,579	49.7	49.5	11.8	12.3
13 T	Bozrah Town	11	11	507,863	491,076	52.4	53.4	10.4	11.4
14 E	Branford Education	284	276	7,919,958	7,645,579	46.2	46.3	8.0	7.4
14 T	Branford Selectman	119	125	8,049,853	8,027,288	52.6	50.9	14.4	13.2
15 A	Bridgeport HA	115	107	7,286,291	6,188,343	49.6	48.7	10.7	10.6
15 B	Bridgeport Port Authority	2	2	119,957	117,251	59.5	60.5	22.5	23.5
17 A	Bristol HA	32	29	1,925,160	1,695,533	48.2	49.7	10.8	12.2
22 T	Canterbury Town	10	10	455,137	425,715	53.5	49.2	8.7	7.5
23 A	Canton HA	0	0	0	0	0.0	0.0	0.0	0.0
26 L	Chester Board of Education	2	2	37,732	37,926	46.5	47.5	5.5	6.5
27 B	Clinton Secretarial	30	31	1,542,089	1,425,504	52.7	52.7	11.7	10.5
27 S	Clinton Supervisory	9	10	691,053	909,268	58.1	60.3	11.7	10.6
27 T	Clinton Town	14	14	897,254	912,825	45.1	46.1	9.4	10.4
28 A	Colchester HA	1	1	67,885	66,000	64.0	65.0	19.0	20.0
32 A	Coventry HA	2	3	126,638	171,963	59.0	60.0	16.0	11.3
34 A	Danbury HA	34	33	2,218,195	2,235,124	51.6	52.3	12.1	12.8
35 A	Darien HA	1	1	56,489	56,701	42.0	43.0	10.0	11.0
36 L	Deep River Board of Education	2	4	28,756	67,886	61.0	57.3	6.0	3.8
37 A	Derby HA	5	5	299,920	313,476	58.6	59.6	5.0	6.0
41 T	East Haddam Town	8	8	523,260	502,238	55.0	56.0	23.5	24.5
42 A	East Hampton HA	2	2	115,319	113,678	66.5	67.5	23.0	24.0
43 A	East Hartford HA	29	27	1,709,392	1,556,169	47.1	44.9	11.1	10.8
48 E	Ellington Education	144	146	4,912,054	4,776,250	48.2	47.0	7.9	7.5
48 L	Ellington Lunch	10	8	211,635	149,127	57.4	58.5	17.3	20.1
48 T	Ellington Highway	13	11	1,063,550	873,748	47.2	45.7	15.0	14.2

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2018	2019	2018	2019	2018	2019	2018	2019
48 V	Ellington Van Drivers	6	4	111,043	69,389	62.3	63.3	11.5	10.0
49 A	Enfield HA	16	17	789,582	885,371	47.3	47.9	9.2	10.0
50 L	Essex Board of Education	4	3	79,304	50,575	52.8	46.0	6.3	6.0
57 A	Greenwich Ha	42	42	3,297,512	3,182,304	54.3	54.0	13.3	13.8
58 E	Griswold Education	154	149	5,040,798	4,986,698	47.5	48.3	8.9	9.6
58 T	Griswold Selectman	27	28	1,378,846	1,381,517	54.4	54.1	11.9	10.9
59 A	Groton Town HA	1	0	45,030	0	61.0	0.0	10.0	0.0
62 B	Hamden Education	32	36	2,003,024	2,281,453	50.4	50.5	3.6	4.4
62 E	Hamden Board of Education	121	127	4,286,298	3,988,534	46.0	45.2	4.3	5.3
62 S	Hamden Schools	47	37	1,687,499	1,480,298	42.5	44.2	3.5	4.5
62 T	Hamden Town	100	104	6,708,945	6,706,977	47.4	45.8	5.3	5.6
64 A	Hartford HA	51	38	3,032,875	2,407,109	52.0	52.1	13.3	12.8
64 E	Hartford Local 566	302	298	12,463,904	11,351,129	49.8	49.6	11.8	11.2
64 S	Hartford Union Local 818	2	2	232,905	142,779	54.5	55.5	13.0	14.0
64 T	Hartford Local 1716	251	243	13,520,200	12,816,581	49.0	47.7	12.5	11.8
71 B	Lebanon Town Hall	18	15	938,512	716,583	54.7	53.7	9.0	9.6
71 T	Lebanon Highway	9	7	559,669	465,564	48.4	46.6	11.9	10.3
73 S	Lisbon School District Central Office	3	3	184,173	178,198	52.3	53.3	4.3	5.3
73 T	Lisbon Town	12	12	498,180	477,450	52.0	51.3	6.8	5.3
77 A	Manchester HA	24	24	1,259,873	1,275,370	51.7	52.3	11.1	9.9
78 E	Mansfield Education	126	125	4,182,451	4,082,352	52.7	52.0	11.2	10.7
78 T	Mansfield Town	99	92	7,302,796	6,500,721	46.4	46.7	10.6	10.7
80 A	Meriden HA	22	18	1,418,750	1,080,890	45.8	45.1	10.3	11.5
82 T	Middlefield Town	8	8	485,793	540,128	59.4	58.1	24.9	22.1
83 A	Middletown HA	15	14	1,077,237	953,116	51.5	50.1	12.7	11.9
84 A	Milford HA	6	5	505,863	441,178	63.0	63.0	12.2	12.8
86 A	Montville HA	1	1	31,989	31,822	41.0	42.0	2.0	3.0
86 E	Montville Education	118	113	4,959,275	4,379,212	51.6	51.2	9.8	9.4
86 T	Montville Town	76	79	5,227,676	4,788,859	51.3	50.9	15.1	14.3
88 A	Naugatuck HA	10	8	612,278	463,325	47.4	42.0	9.9	11.8
89 A	New Britain HA	38	31	2,108,006	1,524,750	49.1	46.9	9.5	8.3
95 A	New London HA	14	8	460,930	273,012	42.8	50.8	4.1	4.3
95 T	New London Public Works	74	73	5,149,940	5,201,786	49.2	50.0	14.0	14.5
103 A	Norwalk HA	24	23	1,917,277	1,812,181	53.5	50.1	11.3	9.0
108 E	Oxford Education	102	94	4,014,876	3,718,705	51.4	51.1	9.1	9.7
108 T	Oxford Town	46	44	3,045,949	2,822,706	55.0	53.2	14.5	14.5
110 H	Southington Health District	6	6	303,757	354,224	50.0	51.5	15.8	15.7
113 A	Portland HA	6	3	310,232	195,692	57.0	46.0	7.0	3.0
114 T	Preston Town	21	20	1,056,612	916,094	57.5	58.2	15.2	16.3
115 T	Prospect Public Works	8	8	544,867	553,919	47.6	48.6	7.9	8.9
116 A	Putnam HA	9	9	698,931	635,641	53.9	54.9	20.8	21.8
117 E	Redding Education	84	81	3,011,509	2,796,049	51.8	52.5	9.9	9.8
117 T	Redding Town	41	37	2,718,493	2,492,478	54.5	54.8	16.1	16.1
118 A	Ridgefield HA	0	0	0	0	0.0	0.0	0.0	0.0
124 A	Seymour HA	14	13	569,617	470,305	51.2	45.6	7.1	5.1
124 E	Seymour Education	113	103	3,952,069	3,881,258	51.2	50.1	10.5	10.2
124 H	Seymour Education	0	0	0	0	0.0	0.0	0.0	0.0
124 L	Seymour Education	0	0	0	0	0.0	0.0	0.0	0.0

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2018	2019	2018	2019	2018	2019	2018	2019
124 T	Seymour Town & Pub Works	55	52	3,502,363	3,336,020	49.0	47.3	11.1	9.7
126 A	Shelton HA	1	1	71,069	75,803	67.0	68.0	12.0	13.0
131 A	Southington HA	5	5	249,338	385,511	53.2	48.6	14.0	10.2
131 D	Southington Dog Acct	2	2	156,759	157,696	36.0	37.0	4.0	5.0
131 E	Southington Education	413	414	14,859,660	13,772,424	50.5	49.5	9.2	8.9
131 L	Southington Lunch	16	15	503,622	491,974	55.2	57.2	17.2	17.1
131 S	Southington Sewer	13	12	908,625	860,960	52.1	51.8	7.9	9.5
131 T	Southington Town	140	135	9,239,660	8,922,786	48.9	48.1	11.6	11.9
131 W	Southington Water	27	26	1,851,167	1,870,114	47.4	45.2	13.7	12.3
135 A	Stamford HA	67	66	4,723,070	4,467,522	45.6	46.3	9.3	8.9
138 A	Stratford HA	20	20	1,321,530	1,306,542	52.8	52.2	10.9	10.5
141 T	Thompson Town	18	18	976,312	900,000	56.8	57.8	18.4	19.4
142 M	Tolland County MAFS	11	11	843,956	857,755	39.6	40.6	10.6	11.6
143 A	Torrington HA	7	7	586,572	584,959	59.7	60.7	19.7	20.7
144 D	Trumbull Monroe Health District	0	0	0	0	0.0	0.0	0.0	0.0
146 A	Rockville HA	19	17	840,373	994,455	50.3	52.1	9.6	9.0
148 A	Wallingford HA	10	10	608,614	599,820	33.7	33.8	4.9	5.6
152 B	Waterford Local 1303	71	67	4,110,091	3,914,699	50.0	50.6	14.1	14.0
152 E	Waterford Cust & Main Asst	32	30	1,997,793	1,795,636	52.1	50.7	16.4	14.3
152 H	Water Local RI 161	21	19	844,739	767,754	57.1	57.6	14.3	15.4
152 L	Waterford Café RI0224	18	13	368,143	269,040	56.2	56.9	11.1	12.5
152 N	Waterford Paraprofessionals	76	83	1,836,974	2,057,215	48.6	49.0	8.1	7.9
152 S	Waterford NonUnion Educ	30	29	1,935,082	1,900,197	50.0	50.6	13.5	12.9
152 T	Waterford Gen Gov Admin	24	19	1,896,677	1,550,861	55.7	54.8	15.5	15.3
152 W	Waterford Town	36	33	2,925,090	2,696,531	52.6	53.0	13.9	14.6
153 R	Watertown Golf Course	0	0	0	0	0.0	0.0	0.0	0.0
153 S	Watertown Town Hall Supervisors	3	1	231,899	79,920	54.3	52.0	28.0	27.0
153 T	Watertown Town	6	6	500,399	527,487	62.0	61.5	25.8	28.0
155 A	West Hartford HA	21	21	1,293,769	1,504,021	49.7	50.8	8.2	6.8
156 A	West Haven HA	30	32	2,154,501	2,214,207	46.1	47.3	7.8	8.3
157 E	Weston Education	124	115	6,018,285	5,582,522	53.9	51.1	10.9	9.9
157 H	Weston Highway	13	11	1,232,694	954,251	50.6	49.4	16.1	14.6
157 L	Weston Lunch	0	0	0	0	0.0	0.0	0.0	0.0
157 S	Weston Salary	21	21	1,850,048	1,797,279	50.7	50.9	6.5	7.6
157 T	Weston Town	41	41	2,875,999	2,915,887	54.8	54.9	12.7	11.3
159 A	Wethersfield HA	8	6	486,703	352,132	55.5	53.8	11.5	10.7
162 A	Winchester HA	1	0	72,894	0	60.0	0.0	13.0	0.0
165 A	Windsor Locks HA	3	3	193,101	192,260	42.7	43.7	8.7	9.7
165 E	Windsor Locks Education	46	46	2,817,896	2,697,264	49.8	50.2	10.2	10.4
165 N	Windsor Locks Paraprofessionals	53	61	1,319,086	1,482,461	49.3	48.9	9.7	9.6
165 T	Windsor Locks Town	64	63	3,905,457	3,848,599	51.9	52.3	11.4	12.1
167 E	Woodbridge Education	59	49	2,208,790	1,916,808	50.4	51.0	13.0	12.5
167 T	Woodbridge Town	60	62	3,771,336	3,883,816	54.6	54.7	11.7	12.3
169 E	Woodstock Education	15	17	716,903	749,622	55.2	53.9	12.9	10.6
169 T	Woodstock Town	22	17	1,298,335	901,708	50.6	50.2	12.4	11.2
170 A	Norwich Town HA	22	21	1,388,848	1,284,626	50.0	51.0	11.6	12.7
204 E	Regional Dist #4 Cust	10	10	619,658	600,308	57.6	56.5	9.8	6.7
204 L	Regional Dist #4 Café	10	8	232,046	187,693	52.5	51.5	5.4	6.3

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2018	2019	2018	2019	2018	2019	2018	2019
204 N	Regional Dist #4 NonOCert	13	12	983,833	846,707	57.3	58.2	11.3	9.3
204 S	Regional Dist #4 Secretarial	13	11	565,643	506,302	56.6	50.9	8.5	8.0
216 B	Regional Dist #16	1	1	143,142	120,430	61.0	36.0	6.0	0.0
219 E	Regional Dist #19	50	46	2,171,994	1,855,885	50.5	49.8	10.8	10.3
368 D	Watertown Fire District	7	7	477,556	426,696	41.3	42.3	8.6	9.6
401 D	Westport/Weston Health	11	9	763,514	620,760	56.9	46.9	13.2	9.2
403 D	East Shore Dist Health	10	16	689,241	801,249	47.8	45.0	8.1	6.9
405 D	Lower Naugatuck Valley	19	20	1,212,604	1,084,776	48.2	47.2	9.7	9.6
410 D	Quinnipiack Vall health	9	8	615,530	512,319	50.0	48.9	16.4	14.0
413 D	Uncas Health District	10	11	611,899	688,289	47.6	49.7	6.6	7.6
503 A	Willimantic HA	21	20	1,140,998	1,121,689	46.9	46.0	13.4	12.0
606 W	Jewett City Highway/Elect Off.	2	2	159,372	138,559	58.0	59.0	15.0	16.0
715 D	Southeastern CT PLNG	8	7	524,045	464,746	43.4	40.4	9.4	7.3
750 D	Southeastern CT Water	7	7	465,247	458,914	45.0	46.0	9.9	10.9
751 D	South Norwalk Electric	10	9	1,042,262	1,099,484	52.0	52.4	17.7	15.9
752 D	Watertown Water & Sewer	0	0	0	0	0.0	0.0	0.0	0.0
755 D	Norwalk 1st Water	21	23	2,055,406	2,015,771	49.6	51.1	12.4	11.4
756 D	Norwalk 2nd Water	35	27	3,296,729	2,634,635	49.4	47.6	10.8	11.2
757 A	Connecticut HA	4	3	287,731	191,894	60.3	59.0	24.3	27.0
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	0	0	0	0	0.0	0.0	0.0	0.0
	Police & Fire w/o Soc. Sec.	1,727	1,672	171,586,268	170,320,883	43.1	41.9	14.1	13.0
	Police & Fire w/Soc. Sec.	441	439	46,274,680	44,414,487	41.7	42.3	11.1	11.6
	Gen. Emps. w/o Soc. Sec.	2,567	2,464	136,809,992	135,136,239	49.8	49.6	12.7	12.5
	Gen. Emps. w/ Soc. Sec.	5,361	5,184	273,282,524	257,071,896	50.2	49.7	10.7	10.4
	Total	10,096	9,759	627,953,464	606,943,505	48.5	47.9	11.8	11.4

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2018	2019	2018	2019	2018	2019
<u>Police & Fire Without Social Security</u>							
2 P	Ansonia Police	14	16	55.8	56.6	47,553	55,938
14 F	Branford Fire	16	17	67.4	66.4	59,907	65,552
15 F	Bridgeport Fire	49	73	62.3	62.9	238,869	360,894
15 P	Bridgeport Police	92	136	60.1	60.0	523,122	778,495
44 F	East Haven Fire	49	49	68.6	69.0	198,574	200,699
44 P	East Haven Police	70	73	63.4	63.4	297,072	304,953
62 P	Hamden Police & Fire	1	2	37.0	43.0	424	2,543
77 F	Manchester Fire	65	82	70.1	69.6	276,440	356,460
89 F	New Britain Fire	3	8	45.7	44.5	4,370	9,361
89 P	New Britain Police	2	9	36.5	47.2	3,972	15,945
95 F	New London Fire	7	15	59.1	58.6	28,034	62,752
95 S	New London Fire Chief	0	1	0.0	67.0	0	6,331
95 P	New London Police	49	52	62.4	62.1	217,821	233,083
124 P	Seymour Police	29	33	69.9	69.3	107,993	129,261
126 P	Shelton Police	37	37	65.8	65.8	152,355	167,923
131 P	Southington Police	30	32	50.7	52.3	126,728	145,614
137 P	Stonington Police	31	31	70.6	71.6	118,092	122,344
164 P	Windsor Police	53	60	65.4	62.9	239,401	293,924
370 F	West Haven Fire	0	0	0.0	0.0	0	0
371 F	West Shore Firefighters	0	0	0.0	0.0	0	0
<hr/>							
<u>Police & Fire With Social Security</u>							
6 P	Beacon Falls Police	1	2	61.0	57.0	4,186	5,925
33 P	Cromwell Police	16	19	60.8	60.4	76,658	82,312
37 P	Derby Police	25	23	68.2	67.7	92,957	92,239
46 P	Easton Police	8	8	68.0	65.4	25,704	28,265
78 F	Mansfield Firefighters/EMT	3	3	61.0	62.0	6,282	5,210
82 P	Middlefield Police	2	2	50.5	51.5	7,603	8,439
85 P	Monroe Police	31	34	68.0	68.0	103,696	122,226
86 P	Montville Police	12	16	62.3	59.4	23,584	41,304
91 P	New Fairfield Police	14	13	65.5	64.4	37,328	38,419
108 P	Oxford Police	2	3	40.5	47.3	5,827	6,970
111 P	Plymouth Police	20	20	69.3	67.2	65,791	63,851
116 P	Putnam Police	19	20	64.2	64.3	43,993	51,311
117 P	Redding Police	12	13	63.8	63.9	46,120	52,379
131 F	Southington Fire	21	23	66.4	66.8	105,001	122,123
152 F	Waterford Fire	5	6	65.6	64.7	15,705	23,029
152 P	Waterford Police	40	42	67.5	67.8	156,909	165,511
157 P	Weston Police	11	11	66.0	67.0	67,482	67,624
162 P	Winchester Police	22	23	67.5	68.0	68,183	70,335
164 F	Windsor Dog Warden	0	0	0.0	0.0	0	0
165 P	Windsor Locks Police	20	21	63.7	63.2	92,119	89,491
167 P	Woodbridge Police	24	25	64.1	63.0	93,336	102,824
309 F	Cromwell Fire Distrcit	0	0	0.0	0.0	0	0
312 F	Easton Firefighters	2	2	55.0	56.0	7,135	7,135
	Fund A & Withdrawn Fund B	5	0	77.2	0.0	2,191	0

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2018	2019	2018	2019	2018	2019
General Employees Without Social Security							
15 E	Bridgeport Education	497	553	69.4	68.6	651,206	788,241
15 H	Bridgeport H.D.A	57	55	70.1	69.7	110,094	108,341
15 T	Bridgeport City	1,171	1,132	73.8	73.5	2,345,280	2,366,832
44 E	East Haven Education	85	85	73.7	73.1	118,247	126,202
44 T	East Haven Town & Public Works	95	98	69.4	69.1	198,165	207,132
89 E	New Britain Education	262	271	72.0	71.9	371,703	398,021
89 T	New Britain City	339	331	71.8	71.8	892,527	896,130
93 W	Greater New Haven Water Pollution Control Authority	5	8	71.0	70.6	7,240	10,655
753 D	Mattabassett District	27	25	72.2	71.6	72,324	72,380
General Employees With Social Security							
1 E	Andover Education	10	15	72.6	71.4	6,775	10,384
1 T	Andover Selectment	13	13	72.6	73.9	11,237	11,323
2 A	Ansonia HA	14	14	70.6	71.6	26,780	30,248
2 B	Ansonia Clerical	22	22	71.3	71.8	32,542	37,871
2 T	Ansonia Town	31	31	71.5	71.6	74,962	78,111
6 S	Beacon Falls Town	4	4	69.8	70.8	1,339	1,339
6 T	Beacon Falls Public Works	8	8	68.1	69.1	15,712	15,775
8 T	Bethany Public Works	3	3	60.0	61.0	4,189	4,194
10 T	Bethlehem Public Works	0	0	0.0	0.0	0	0
13 E	Bozrah Board of Education	2	4	81.0	69.5	2,142	3,261
13 T	Bozrah Town	6	6	74.8	75.8	5,264	5,264
14 E	Branford Education	130	142	72.4	72.2	110,972	123,471
14 T	Branford Selectman	72	82	70.7	70.4	109,245	131,877
15 A	Bridgeport HA	141	146	71.3	70.6	243,584	261,729
15 B	Bridgeport Port Authority	1	1	66.0	67.0	3,431	3,431
17 A	Bristol HA	18	18	73.0	74.0	19,048	21,493
22 T	Canterbury Town	8	10	66.1	66.4	10,313	11,303
23 A	Canton HA	1	1	69.0	70.0	1,016	1,016
26 L	Chester Board of Education	0	0	0.0	0.0	0	0
27 B	Clinton Secretarial	12	14	72.8	72.2	14,716	19,046
27 S	Clinton Supervisory	12	11	71.3	70.6	22,035	20,245
27 T	Clinton Town	12	11	72.5	73.4	18,616	16,948
28 A	Colchester HA	0	0	0.0	0.0	0	0
32 A	Coventry HA	1	1	72.0	73.0	750	750
34 A	Danbury HA	39	39	68.0	67.7	48,979	47,225
35 A	Darien HA	4	4	69.5	70.5	3,918	5,241
36 L	Deep River Board of Education	1	2	58.0	63.0	188	324
37 A	Derby HA	5	5	74.4	75.4	8,395	8,395
41 T	East Haddam Town	3	4	63.3	62.3	6,982	7,996
42 A	East Hampton HA	0	0	0.0	0.0	0	0
43 A	East Hartford HA	31	31	69.2	69.9	49,980	52,464
48 E	Ellington Education	67	76	69.4	69.6	67,836	76,216
48 L	Ellington Lunch	4	5	69.0	67.4	1,381	2,917
48 T	Ellington Highway	13	15	65.2	65.6	42,659	48,752

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2018	2019	2018	2019	2018	2019
48 V	Ellington Van Drivers	3	4	67.7	67.8	837	1,173
49 A	Enfield HA	9	9	72.6	69.6	11,876	12,828
50 L	Essex Board of Education		1		67.0		295
57 A	Greenwich Ha	24	22	73.3	72.8	26,854	28,445
58 E	Griswold Education	70	73	69.4	69.5	56,729	61,090
58 T	Griswold Selectman	45	47	71.9	72.2	35,141	39,073
59 A	Groton Town HA	4	4	74.3	75.3	6,949	6,949
62 B	Hamden Education	1	1	61.0	62.0	296	283
62 E	Hamden Board of Education	1	2	62.0	65.5	650	972
62 S	Hamden Schools	0	0	0.0	0.0	0	0
62 T	Hamden Town	1	4	71.0	63.3	315	1,939
64 A	Hartford HA	125	126	72.8	71.1	255,470	265,693
64 E	Hartford Local 566	310	319	71.7	71.8	374,307	423,189
64 S	Hartford Union Local 818	0	0	0.0	0.0	0	0
64 T	Hartford Local 1716	378	379	69.9	69.9	561,361	595,135
71 B	Lebanon Town Hall	11	12	76.8	73.9	11,682	13,054
71 T	Lebanon Highway	7	8	68.6	67.5	11,961	12,511
73 S	Lisbon School District Central Office	0	0	0.0	0.0	0	0
73 T	Lisbon Town	7	7	69.9	69.1	4,902	6,239
77 A	Manchester HA	20	19	73.3	72.5	27,773	27,147
78 E	Mansfield Education	100	107	70.5	69.9	71,308	82,711
78 T	Mansfield Town	96	97	70.0	70.0	197,818	197,310
80 A	Meriden HA	25	25	67.3	66.6	37,496	38,978
82 T	Middlefield Town	9	10	71.9	73.5	9,023	10,966
83 A	Middletown HA	24	24	72.1	72.4	37,781	43,313
84 A	Milford HA	15	15	73.1	72.7	17,928	20,011
86 A	Montville HA	1	1	82.0	83.0	1,316	1,327
86 E	Montville Education	126	131	72.3	71.9	105,177	111,921
86 T	Montville Town	65	66	67.3	66.7	70,725	80,370
88 A	Naugatuck HA	7	10	71.9	68.4	8,505	12,629
89 A	New Britain HA	42	41	71.1	70.8	86,038	83,510
95 A	New London HA	15	17	71.1	69.2	22,825	29,180
95 T	New London Public Works	8	8	60.6	60.9	20,802	20,241
103 A	Norwalk HA	18	20	74.9	74.7	27,379	41,114
108 E	Oxford Education	37	41	71.7	72.1	47,827	54,845
108 T	Oxford Town	21	23	75.5	75.9	28,219	32,821
110 H	Southington Health District	0	0	0.0	0.0	0	0
113 A	Portland HA	3	5	69.0	69.6	3,408	7,851
114 T	Preston Town	10	10	70.7	69.0	9,707	9,347
115 T	Prospect Public Works	2	2	61.0	62.0	4,234	4,678
116 A	Putnam HA	4	3	77.5	77.7	3,499	3,160
117 E	Redding Education	35	40	72.4	71.6	28,291	32,814
117 T	Redding Town	38	40	73.9	73.0	48,558	54,796
118 A	Ridgefield HA	5	5	76.2	77.2	6,450	6,450
124 A	Seymour HA	2	3	59.0	62.0	673	929
124 E	Seymour Education	64	73	74.8	73.0	54,786	61,694
124 H	Seymour Education	2	4	67.5	65.0	1,789	3,647
124 L	Seymour Education	1	1	63.0	64.0	327	327

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2018	2019	2018	2019	2018	2019
124 T	Seymour Town & Pub Works	50	50	73.0	73.2	80,753	87,041
126 A	Shelton HA	1	1	77.0	78.0	1,365	1,365
131 A	Southington HA	3	4	68.0	70.5	6,899	8,007
131 D	Southington Dog Acct	2	2	59.0	60.0	7,456	6,270
131 E	Southington Education	210	227	73.8	73.0	189,579	212,811
131 L	Southington Lunch	18	20	77.3	76.2	12,698	13,990
131 S	Southington Sewer	9	9	65.1	64.6	29,361	28,105
131 T	Southington Town	122	130	71.6	71.8	232,317	240,983
131 W	Southington Water	18	21	68.6	67.2	42,715	46,911
135 A	Stamford HA	88	86	72.4	71.9	158,742	166,007
138 A	Stratford HA	16	15	67.8	68.7	29,758	29,750
141 T	Thompson Town	40	40	73.2	73.4	33,503	34,006
142 M	Tolland County MAFS	2	2	60.5	61.5	3,108	3,129
143 A	Torrington HA	11	10	72.0	72.6	20,736	17,238
144 D	Trumbull Monroe Health District	6	6	67.3	68.3	5,788	5,792
146 A	Rockville HA	10	9	74.9	76.6	12,556	11,972
148 A	Wallingford HA	10	11	65.4	65.9	21,651	20,839
152 B	Waterford Local 1303	64	64	67.8	67.5	133,275	130,386
152 E	Waterford Cust & Main Asst	24	28	71.3	70.8	39,406	48,203
152 H	Water Local RI 161	31	31	73.4	74.2	30,612	30,890
152 L	Waterford Café R10224	18	18	74.2	72.1	10,304	10,762
152 N	Waterford Paraprofessionals	31	33	70.4	69.9	16,636	17,928
152 S	Waterford NonUnion Educ	21	19	72.6	73.4	25,915	23,126
152 T	Waterford Gen Gov Admin	27	30	68.6	69.0	65,792	77,291
152 W	Waterford Town	34	34	70.2	69.4	73,274	71,729
153 R	Watertown Golf Course	1	0	62.0	0.0	2,120	0
153 S	Watertown Town Hall Supervisors	5	6	63.6	63.5	11,346	13,072
153 T	Watertown Town	9	10	66.6	67.3	22,192	27,893
155 A	West Hartford HA	6	7	69.5	68.6	10,683	14,477
156 A	West Haven HA	27	28	68.2	68.8	57,534	61,628
157 E	Weston Education	68	80	70.8	70.8	53,481	64,489
157 H	Weston Highway	10	13	71.6	70.9	32,166	41,312
157 L	Weston Lunch	3	3	64.7	65.7	631	631
157 S	Weston Salary	10	12	71.4	70.0	17,982	20,805
157 T	Weston Town	32	34	74.5	73.4	57,387	64,271
159 A	Wethersfield HA	5	5	76.0	75.0	9,029	9,754
162 A	Winchester HA	8	8	76.4	77.4	9,285	9,285
165 A	Windsor Locks HA	5	5	68.8	69.8	5,946	5,946
165 E	Windsor Locks Education	34	38	72.7	72.4	39,328	45,443
165 N	Windsor Locks Paraprofessionals	18	19	71.9	72.6	8,958	9,507
165 T	Windsor Locks Town	42	40	69.3	70.5	61,950	59,198
167 E	Woodbridge Education	35	40	75.1	73.6	34,135	42,195
167 T	Woodbridge Town	50	50	72.6	73.0	71,379	70,574
169 E	Woodstock Education	8	8	74.1	72.3	9,898	12,842
169 T	Woodstock Town	16	19	72.1	66.5	22,621	25,996
170 A	Norwich Town HA	16	17	70.1	71.2	18,483	19,680
204 E	Regional Dist #4 Cust	10	11	73.0	71.3	8,453	12,295
204 L	Regional Dist #4 Café	2	3	79.5	78.0	1,262	1,431

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2018	2019	2018	2019	2018	2019
204 N	Regional Dist #4 NonOCert	8	8	77.9	76.4	8,745	8,517
204 S	Regional Dist #4 Secretarial	11	13	76.4	76.4	13,794	15,717
216 B	Regional Dist #16	0	1	0.0	62.0	0	965
219 E	Regional Dist #19	25	27	67.6	68.6	22,041	26,936
368 D	Watertown Fire District	13	12	72.9	72.4	17,673	15,527
401 D	Westport/Weston Health	12	15	77.9	79.3	13,885	17,953
403 D	East Shore Dist Health	5	7	64.0	63.9	7,753	9,027
405 D	Lower Naugatuck Valley	17	18	68.8	69.7	23,260	28,100
410 D	Quinnipiack Vall health	10	10	69.4	68.5	15,406	14,712
413 D	Uncas Health District	0	0	0.0	0.0	0	0
503 A	Willimantic HA	19	23	69.5	68.7	28,746	33,796
606 W	Jewett City Highway/Elect Off.	6	5	71.0	70.2	11,332	10,625
715 D	Southeastern CT PLNG	5	6	76.8	76.8	13,558	16,304
750 D	Southeastern CT Water	5	5	71.6	72.6	14,865	14,979
751 D	South Norwalk Electric	27	27	73.1	74.5	81,118	77,207
752 D	Watertown Water & Sewer	4	4	76.5	77.5	11,963	11,963
755 D	Norwalk 1st Water	18	20	71.8	71.3	56,344	56,038
756 D	Norwalk 2nd Water	27	32	66.4	65.8	103,787	126,808
757 A	Connecticut HA	14	16	68.1	69.4	26,651	29,033
799 M	Southeastern CT Tourism Dist.	6	8	70.5	70.8	9,060	10,030
	Fund A & Withdrawn Fund B	1	1	80.0	81.0	1,053	1,053
	Police & Fire w/o Soc. Sec.	596	726	64.0	63.3	2,640,303	3,312,072
	Police & Fire w/Soc. Sec.	316	329	65.6	65.1	1,148,214	1,246,922
	Gen. Emps. w/o Soc. Sec.	2,538	2,558	72.2	71.7	4,766,786	4,973,934
	Gen. Emps. w/ Soc. Sec.	3,998	4,211	71.3	71.0	5,635,460	6,104,109
	Total	7,448	7,824	70.8	70.3	14,190,763	15,637,037



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2019	No. of Annual Amort. Payments Remaining as of 07/01/19
<u>Police & Fire Without Social Security</u>			
2 P	Ansonia Police	0	0
14 F	Branford Fire	0	0
15 F	Bridgeport Fire	0	0
15 P	Bridgeport Police	0	0
44 F	East Haven Fire	0	0
44 P	East Haven Police	0	0
62 P	Hamden Police & Fire	263,273	19
77 F	Manchester Fire	0	0
89 F	New Britain Fire	0	0
89 P	New Britain Police	0	0
95 F	New London Fire	4,199,319	26
95 S	New London Fire Chief	0	0
95 P	New London Police	0	0
124 P	Seymour Police	0	0
126 P	Shelton Police	0	0
131 P	Southington Police	0	0
137 P	Stonington Police	0	0
164 P	Windsor Police	0	0
370 F	West Haven Fire	26,921	21
371 F	West Shore Firefighters	27,123	18
<hr/>			
<u>Police & Fire With Social Security</u>			
6 P	Beacon Falls Police	223,749	16
33 P	Cromwell Police	0	0
37 P	Derby Police	0	0
46 P	Easton Police	0	0
78 F	Mansfield Firefighters/EMT	0	0
82 P	Middlefield Police	0	0
85 P	Monroe Police	0	0
86 P	Montville Police	0	0
91 P	New Fairfield Police	0	0
108 P	Oxford Police	4,445	3
111 P	Plymouth Police	0	0
116 P	Putnam Police	0	0
117 P	Redding Police	0	0
131 F	Southington Fire	0	0
152 F	Waterford Fire	0	0
152 P	Waterford Police	806,385	2
157 P	Weston Police	0	0
162 P	Winchester Police	0	0
164 F	Windsor Dog Warden	0	0
165 P	Windsor Locks Police	0	0
167 P	Woodbridge Police	0	0
309 F	Cromwell Fire Distrcit	63,913	17
312 F	Easton Firefighters	0	0
	Fund A & Withdrawn Fund B	0	0



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2019	No. of Annual Amort. Payments Remaining as of 07/01/19
<u>General Employees Without Social Security</u>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	3,591	3
15 T	Bridgeport City	0	0
44 E	East Haven Education	6,970	3
44 T	East Haven Town & Public Works	3,586	3
89 E	New Britain Education	19,212	3
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Control Authority	529,368	18
753 D	Mattabasset District	0	0
<u>General Employees With Social Security</u>			
1 E	Andover Education	0	0
1 T	Andover Selectment	368	3
2 A	Ansonia HA	51	3
2 B	Ansonia Clerical	125,875	2
2 T	Ansonia Town	71,604	1
6 S	Beacon Falls Town	27,349	19
6 T	Beacon Falls Public Works	1,283,301	16
8 T	Bethany Public Works	0	0
10 T	Bethlehem Public Works	0	0
13 E	Bozrah Board of Education	415,760	27
13 T	Bozrah Town	0	0
14 E	Branford Education	0	0
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	6,944	3
15 B	Bridgeport Port Authority	115,989	11
17 A	Bristol HA	326	3
22 T	Canterbury Town	0	0
23 A	Canton HA	0	0
26 L	Chester Board of Education	(1,869)	23
27 B	Clinton Secretarial	0	0
27 S	Clinton Supervisory	0	0
27 T	Clinton Town	0	0
28 A	Colchester HA	11,506	11
32 A	Coventry HA	0	0
34 A	Danbury HA	929	3
35 A	Darien HA	0	0
36 L	Deep River Board of Education	(217)	23
37 A	Derby HA	0	0
41 T	East Haddam Town	10,910	1
42 A	East Hampton HA	0	0
43 A	East Hartford HA	0	0
48 E	Ellington Education	1,483	3
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2019	No. of Annual Amort. Payments Remaining as of 07/01/19
48 V	Ellington Van Drivers	8,977	3
49 A	Enfield HA	559	3
50 L	Essex Board of Education	(1,218)	23
57 A	Greenwich Ha	163	3
58 E	Griswold Education	112	3
58 T	Griswold Selectman	0	0
59 A	Groton Town HA	0	0
62 B	Hamden Education	0	0
62 E	Hamden Board of Education	24,991	23
62 S	Hamden Schools	0	0
62 T	Hamden Town	208,779	20
64 A	Hartford HA	0	0
64 E	Hartford Local 566	0	0
64 S	Hartford Union Local 818	(16,064)	24
64 T	Hartford Local 1716	0	0
71 B	Lebanon Town Hall	0	0
71 T	Lebanon Highway	0	0
73 S	Lisbon School District Central Office	(43,156)	25
73 T	Lisbon Town	396,358	19
77 A	Manchester HA	399	3
78 E	Mansfield Education	1,373	3
78 T	Mansfield Town	1,587	3
80 A	Meriden HA	1,314	3
82 T	Middlefield Town	0	0
83 A	Middletown HA	879	3
84 A	Milford HA	0	0
86 A	Montville HA	286	3
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	230	3
89 A	New Britain HA	0	0
95 A	New London HA	1,207	3
95 T	New London Public Works	0	0
103 A	Norwalk HA	1,148	3
108 E	Oxford Education	109,041	3
108 T	Oxford Town	174,625	3
110 H	Southington Health District	(100,965)	23
113 A	Portland HA	0	0
114 T	Preston Town	14,118	1
115 T	Prospect Public Works	74,098	17
116 A	Putnam HA	115	3
117 E	Redding Education	489	3
117 T	Redding Town	1,660	3
118 A	Ridgefield HA	52,705	8
124 A	Seymour HA	0	0
124 E	Seymour Education	2,075	3
124 H	Seymour Education	0	0
124 L	Seymour Education	0	0



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2019	No. of Annual Amort. Payments Remaining as of 07/01/19
124 T	Seymour Town & Pub Works	803	3
126 A	Shelton HA	56	3
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	4,732	3
131 L	Southington Lunch	0	0
131 S	Southington Sewer	500	3
131 T	Southington Town	2,946	3
131 W	Southington Water	528	3
135 A	Stamford HA	2,763	3
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	74,967	13
143 A	Torrington HA	174	3
144 D	Trumbull Monroe Health District	0	0
146 A	Rockville HA	331	3
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	0	0
152 E	Waterford Cust & Main Asst	584	3
152 H	Water Local RI 161	365	3
152 L	Waterford Café RI0224	345	3
152 N	Waterford Paraprofessionals	213	3
152 S	Waterford NonUnion Educ	0	0
152 T	Waterford Gen Gov Admin	0	0
152 W	Waterford Town	0	0
153 R	Watertown Golf Course	0	0
153 S	Watertown Town Hall Supervisors	403,801	16
153 T	Watertown Town	151,814	9
155 A	West Hartford HA	0	0
156 A	West Haven HA	682	3
157 E	Weston Education	0	0
157 H	Weston Highway	0	0
157 L	Weston Lunch	0	0
157 S	Weston Salary	0	0
157 T	Weston Town	0	0
159 A	Wethersfield HA	0	0
162 A	Winchester HA	0	0
165 A	Windsor Locks HA	0	0
165 E	Windsor Locks Education	1,508	3
165 N	Windsor Locks Paraprofessionals	20,839	2
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	851	3
167 T	Woodbridge Town	1,115	3
169 E	Woodstock Education	0	0
169 T	Woodstock Town	0	0
170 A	Norwich Town HA	0	0
204 E	Regional Dist #4 Cust	0	0
204 L	Regional Dist #4 Café	0	0



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2019	No. of Annual Amort. Payments Remaining as of 07/01/19
204 N	Regional Dist #4 NonOCert	0	0
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	5,761	25
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	202	3
401 D	Westport/Weston Health	1,544	3
403 D	East Shore Dist Health	98	3
405 D	Lower Naugatuck Valley	53	3
410 D	Quinnipiac Vall health	345	3
413 D	Uncas Health District	0	0
503 A	Willimantic HA	0	0
606 W	Jewett City Highway/Elect Off.	0	0
715 D	Southeastern CT PLNG	157	3
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	1,733	3
752 D	Watertown Water & Sewer	730	3
755 D	Norwalk 1st Water	2,873	3
756 D	Norwalk 2nd Water	2,378	3
757 A	Connecticut HA	0	0
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	0 0	0 0
	Police & Fire w/o Soc. Sec.	4,516,636	
	Police & Fire w/Soc. Sec.	1,098,492	
	Gen. Emps. w/o Soc. Sec.	562,727	
	Gen. Emps. w/ Soc. Sec.	3,671,985	
	Total	<u>9,849,840</u>	



Town Code	Town Name	Estimated Payroll 2019-2020	Estimated Employer Contrib. 2019-2020	Amort. Payment 07/01/2019	Estimated Total Contrib. 2019-2020	2019-2020 Total as % Est. Payroll
Police & Fire Without Social Security			20.24%			
2 P	Ansonia Police	4,732,020	957,761	0	957,761	20.24%
14 F	Branford Fire	4,230,546	856,263	0	856,263	20.24%
15 F	Bridgeport Fire	27,431,784	5,552,193	0	5,552,193	20.24%
15 P	Bridgeport Police	41,179,352	8,334,701	0	8,334,701	20.24%
44 F	East Haven Fire	5,180,787	1,048,591	0	1,048,591	20.24%
44 P	East Haven Police	5,548,663	1,123,049	0	1,123,049	20.24%
62 P	Hamden Police & Fire	8,498,770	1,720,151	23,806	1,743,957	20.52%
77 F	Manchester Fire	8,647,639	1,750,282	0	1,750,282	20.24%
89 F	New Britain Fire	9,602,756	1,943,598	0	1,943,598	20.24%
89 P	New Britain Police	14,415,441	2,917,685	0	2,917,685	20.24%
95 F	New London Fire	5,689,110	1,151,476	331,868	1,483,344	26.07%
95 S	New London Fire Chief	0	0	0	0	0.00%
95 P	New London Police	7,859,771	1,590,818	0	1,590,818	20.24%
124 P	Seymour Police	3,867,337	782,749	0	782,749	20.24%
126 P	Shelton Police	6,132,395	1,241,197	0	1,241,197	20.24%
131 P	Southington Police	8,098,075	1,639,050	0	1,639,050	20.24%
137 P	Stonington Police	4,187,289	847,507	0	847,507	20.24%
164 P	Windsor Police	5,563,104	1,125,972	0	1,125,972	20.24%
370 F	West Haven Fire	1,798,319	363,980	2,322	366,302	20.37%
371 F	West Shore Firefighters	2,767,353	560,112	2,520	562,632	20.33%
Police & Fire With Social Security			19.45%			
6 P	Beacon Falls Police	276,283	53,737	22,136	75,873	27.46%
33 P	Cromwell Police	2,850,155	554,355	0	554,355	19.45%
37 P	Derby Police	3,949,446	768,167	0	768,167	19.45%
46 P	Easton Police	1,787,374	347,644	0	347,644	19.45%
78 F	Mansfield Firefighters/EMT	1,405,707	273,410	0	273,410	19.45%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	4,037,493	785,292	0	785,292	19.45%
86 P	Montville Police	2,624,240	510,415	0	510,415	19.45%
91 P	New Fairfield Police	645,344	125,519	0	125,519	19.45%
108 P	Oxford Police	1,028,804	200,102	1,583	201,685	19.60%
111 P	Plymouth Police	2,554,086	496,770	0	496,770	19.45%
116 P	Putnam Police	1,466,720	285,277	0	285,277	19.45%
117 P	Redding Police	1,973,380	383,822	0	383,822	19.45%
131 F	Southington Fire	3,536,229	687,797	0	687,797	19.45%
152 F	Waterford Fire	783,478	152,386	0	152,386	19.45%
152 P	Waterford Police	5,293,567	1,029,599	416,827	1,446,426	27.32%
157 P	Weston Police	2,081,848	404,919	0	404,919	19.45%
162 P	Winchester Police	2,137,883	415,818	0	415,818	19.45%
164 F	Windsor Dog Warden	78,721	15,311	0	15,311	19.45%
165 P	Windsor Locks Police	3,068,720	596,866	0	596,866	19.45%
167 P	Woodbridge Police	2,682,124	521,673	0	521,673	19.45%
309 F	Cromwell Fire Distrct	643,365	125,134	6,118	131,252	20.40%
312 F	Easton Firefighters	841,954	163,760	0	163,760	19.45%
	Fund A & Withdrawn Fund B	0	0	0	0	0.00%



Town Code	Town Name	Estimated Payroll 2019-2020	Estimated Employer Contrib. 2019-2020	Amort. Payment 07/01/2019	Estimated Total Contrib. 2019-2020	2019-2020 Total as % Est. Payroll
General Employees Without Social Security			14.23%			
15 E	Bridgeport Education	41,369,191	5,886,836	0	5,886,836	14.23%
15 H	Bridgeport H.D.A	526,031	74,854	1,279	76,133	14.47%
15 T	Bridgeport City	37,618,715	5,353,143	0	5,353,143	14.23%
44 E	East Haven Education	4,038,150	574,629	2,482	577,111	14.29%
44 T	East Haven Town & Public Works	5,437,131	773,704	1,277	774,981	14.25%
89 E	New Britain Education	20,213,090	2,876,323	6,842	2,883,165	14.26%
89 T	New Britain City	21,065,596	2,997,634	0	2,997,634	14.23%
93 W	Greater New Haven Water Pollution Control Authority	6,011,053	855,373	49,183	904,556	15.05%
753 D	Mattabasset District	2,911,369	414,288	0	414,288	14.23%
General Employees With Social Security			13.73%			
1 E	Andover Education	695,237	95,456	0	95,456	13.73%
1 T	Andover Selectment	407,815	55,993	131	56,124	13.76%
2 A	Ansonia HA	581,229	79,803	18	79,821	13.73%
2 B	Ansonia Clerical	2,625,606	360,496	65,066	425,562	16.21%
2 T	Ansonia Town	2,200,648	302,149	71,604	373,753	16.98%
6 S	Beacon Falls Town	525,344	72,130	2,473	74,603	14.20%
6 T	Beacon Falls Public Works	700,288	96,150	126,960	223,110	31.86%
8 T	Bethany Public Works	370,630	50,887	0	50,887	13.73%
10 T	Bethlehem Public Works	227,054	31,175	0	31,175	13.73%
13 E	Bozrah Board of Education	689,666	94,691	32,416	127,107	18.43%
13 T	Bozrah Town	505,808	69,447	0	69,447	13.73%
14 E	Branford Education	7,874,946	1,081,230	0	1,081,230	13.73%
14 T	Branford Selectman	8,268,107	1,135,211	0	1,135,211	13.73%
15 A	Bridgeport HA	6,373,993	875,149	2,473	877,622	13.77%
15 B	Bridgeport Port Authority	120,769	16,582	116	16,698	13.83%
17 A	Bristol HA	1,746,399	239,781	0	239,781	13.73%
22 T	Canterbury Town	438,486	60,204	0	60,204	13.73%
23 A	Canton HA	0	0	(155)	(155)	0.00%
26 L	Chester Board of Education	39,064	5,363	0	5,363	13.73%
27 B	Clinton Secretarial	1,468,269	201,593	0	201,593	13.73%
27 S	Clinton Supervisory	936,546	128,588	0	128,588	13.73%
27 T	Clinton Town	940,210	129,091	1,434	130,525	13.88%
28 A	Colchester HA	67,980	9,334	0	9,334	13.73%
32 A	Coventry HA	177,122	24,319	331	24,650	13.92%
34 A	Danbury HA	2,302,178	316,089	0	316,089	13.73%
35 A	Darien HA	58,402	8,019	(18)	8,001	13.70%
36 L	Deep River Board of Education	69,923	9,600	0	9,600	13.73%
37 A	Derby HA	322,880	44,331	10,910	55,241	17.11%
41 T	East Haddam Town	517,305	71,026	0	71,026	13.73%
42 A	East Hampton HA	117,088	16,076	0	16,076	13.73%
43 A	East Hartford HA	1,602,854	220,072	528	220,600	13.76%
48 E	Ellington Education	4,919,538	675,453	0	675,453	13.73%
48 L	Ellington Lunch	153,601	21,089	0	21,089	13.73%
48 T	Ellington Highway	899,960	123,565	3,197	126,762	14.09%



Town Code	Town Name	Estimated Payroll 2019-2020	Estimated Employer Contrib. 2019-2020	Amort. Payment 07/01/2019	Estimated Total Contrib. 2019-2020	2019-2020 Total as % Est. Payroll
48 V	Ellington Van Drivers	71,471	9,813	199	10,012	14.01%
49 A	Enfield HA	911,932	125,208	(101)	125,107	13.72%
50 L	Essex Board of Education	52,092	7,152	58	7,210	13.84%
57 A	Greenwich Ha	3,277,773	450,038	40	450,078	13.73%
58 E	Griswold Education	5,136,299	705,214	0	705,214	13.73%
58 T	Griswold Selectman	1,422,963	195,373	0	195,373	13.73%
59 A	Groton Town HA	0	0	0	0	0.00%
62 B	Hamden Education	2,349,897	322,641	2,072	324,713	13.82%
62 E	Hamden Board of Education	4,108,190	564,054	0	564,054	13.73%
62 S	Hamden Schools	1,524,707	209,342	18,418	227,760	14.94%
62 T	Hamden Town	6,908,186	948,494	0	948,494	13.73%
64 A	Hartford HA	2,479,322	340,411	0	340,411	13.73%
64 E	Hartford Local 566	11,691,663	1,605,265	(1,309)	1,603,956	13.72%
64 S	Hartford Union Local 818	147,062	20,192	0	20,192	13.73%
64 T	Hartford Local 1716	13,201,077	1,812,508	0	1,812,508	13.73%
71 B	Lebanon Town Hall	738,080	101,338	0	101,338	13.73%
71 T	Lebanon Highway	479,531	65,840	(3,461)	62,379	13.01%
73 S	Lisbon School District Central Office	183,544	25,201	35,840	61,041	33.26%
73 T	Lisbon Town	491,774	67,521	142	67,663	13.76%
77 A	Manchester HA	1,313,631	180,362	489	180,851	13.77%
78 E	Mansfield Education	4,204,823	577,322	565	577,887	13.74%
78 T	Mansfield Town	6,695,743	919,326	468	919,794	13.74%
80 A	Meriden HA	1,113,317	152,858	0	152,858	13.73%
82 T	Middlefield Town	556,332	76,384	313	76,697	13.79%
83 A	Middletown HA	981,709	134,789	0	134,789	13.73%
84 A	Milford HA	454,413	62,391	102	62,493	13.75%
86 A	Montville HA	32,777	4,500	0	4,500	13.73%
86 E	Montville Education	4,510,588	619,304	0	619,304	13.73%
86 T	Montville Town	4,932,525	677,236	82	677,318	13.73%
88 A	Naugatuck HA	477,225	65,523	0	65,523	13.73%
89 A	New Britain HA	1,570,493	215,629	0	215,629	13.73%
95 A	New London HA	281,202	38,609	430	39,039	13.88%
95 T	New London Public Works	5,357,840	735,631	0	735,631	13.73%
103 A	Norwalk HA	1,866,546	256,277	409	256,686	13.75%
108 E	Oxford Education	3,830,266	525,896	38,832	564,728	14.74%
108 T	Oxford Town	2,907,387	399,184	62,188	461,372	15.87%
110 H	Southington Health District	364,851	50,094	(8,371)	41,723	11.44%
113 A	Portland HA	201,563	27,675	0	27,675	13.73%
114 T	Preston Town	943,577	129,553	14,118	143,671	15.23%
115 T	Prospect Public Works	570,537	78,335	7,093	85,428	14.97%
116 A	Putnam HA	654,710	89,892	41	89,933	13.74%
117 E	Redding Education	2,879,930	395,414	174	395,588	13.74%
117 T	Redding Town	2,567,252	352,484	591	353,075	13.75%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	484,414	66,510	0	66,510	13.73%
124 E	Seymour Education	3,997,696	548,884	739	549,623	13.75%
124 H	Seymour Education	0	0	0	0	0.00%
124 L	Seymour Education	0	0	0	0	0.00%



Town Code	Town Name	Estimated Payroll 2019-2020	Estimated Employer Contrib. 2019-2020	Amort. Payment 07/01/2019	Estimated Total Contrib. 2019-2020	2019-2020 Total as % Est. Payroll
124 T	Seymour Town & Pub Works	3,436,101	471,777	286	472,063	13.74%
126 A	Shelton HA	78,077	10,720	20	10,740	13.76%
131 A	Southington HA	397,076	54,519	0	54,519	13.73%
131 D	Southington Dog Acct	162,427	22,301	0	22,301	13.73%
131 E	Southington Education	14,185,596	1,947,682	1,685	1,949,367	13.74%
131 L	Southington Lunch	506,733	69,574	0	69,574	13.73%
131 S	Southington Sewer	886,789	121,756	178	121,934	13.75%
131 T	Southington Town	9,190,470	1,261,852	1,049	1,262,901	13.74%
131 W	Southington Water	1,926,217	264,470	188	264,658	13.74%
135 A	Stamford HA	4,601,548	631,793	984	632,777	13.75%
138 A	Stratford HA	1,345,738	184,770	0	184,770	13.73%
141 T	Thompson Town	927,000	127,277	0	127,277	13.73%
142 M	Tolland County MAFS	883,488	121,303	8,383	129,686	14.68%
143 A	Torrington HA	602,508	82,724	62	82,786	13.74%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	1,024,289	140,635	118	140,753	13.74%
148 A	Wallingford HA	617,815	84,826	0	84,826	13.73%
152 B	Waterford Local 1303	4,032,140	553,613	0	553,613	13.73%
152 E	Waterford Cust & Main Asst	1,849,505	253,937	208	254,145	13.74%
152 H	Water Local RI 161	790,787	108,575	130	108,705	13.75%
152 L	Waterford Café RI0224	277,111	38,047	123	38,170	13.77%
152 N	Waterford Paraprofessionals	2,118,931	290,929	76	291,005	13.73%
152 S	Waterford NonUnion Educ	1,957,203	268,724	0	268,724	13.73%
152 T	Waterford Gen Gov Admin	1,597,387	219,321	0	219,321	13.73%
152 W	Waterford Town	2,777,427	381,341	0	381,341	13.73%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	82,318	11,302	39,949	51,251	62.26%
153 T	Watertown Town	543,312	74,597	21,777	96,374	17.74%
155 A	West Hartford HA	1,549,142	212,697	0	212,697	13.73%
156 A	West Haven HA	2,280,633	313,131	243	313,374	13.74%
157 E	Weston Education	5,749,998	789,475	0	789,475	13.73%
157 H	Weston Highway	982,879	134,949	0	134,949	13.73%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,851,197	254,169	0	254,169	13.73%
157 T	Weston Town	3,003,364	412,362	0	412,362	13.73%
159 A	Wethersfield HA	362,696	49,798	0	49,798	13.73%
162 A	Winchester HA	0	0	0	0	0.00%
165 A	Windsor Locks HA	198,028	27,189	0	27,189	13.73%
165 E	Windsor Locks Education	2,778,182	381,444	537	381,981	13.75%
165 N	Windsor Locks Paraprofessionals	1,526,935	209,648	10,772	220,420	14.44%
165 T	Windsor Locks Town	3,964,057	544,265	0	544,265	13.73%
167 E	Woodbridge Education	1,974,312	271,073	303	271,376	13.75%
167 T	Woodbridge Town	4,000,330	549,245	397	549,642	13.74%
169 E	Woodstock Education	772,111	106,011	0	106,011	13.73%
169 T	Woodstock Town	928,759	127,519	0	127,519	13.73%
170 A	Norwich Town HA	1,323,165	181,671	0	181,671	13.73%
204 E	Regional Dist #4 Cust	618,317	84,895	0	84,895	13.73%
204 L	Regional Dist #4 Café	193,324	26,543	0	26,543	13.73%



Town Code	Town Name	Estimated Payroll 2019-2020	Estimated Employer Contrib. 2019-2020	Amort. Payment 07/01/2019	Estimated Total Contrib. 2019-2020	2019-2020 Total as % Est. Payroll
204 N	Regional Dist #4 NonOCert	872,108	119,740	0	119,740	13.73%
204 S	Regional Dist #4 Secretarial	521,491	71,601	0	71,601	13.73%
216 B	Regional Dist #16	124,043	17,031	462	17,493	14.10%
219 E	Regional Dist #19	1,911,562	262,457	0	262,457	13.73%
368 D	Watertown Fire District	439,497	60,343	72	60,415	13.75%
401 D	Westport/Weston Health	639,383	87,787	550	88,337	13.82%
403 D	East Shore Dist Health	825,286	113,312	35	113,347	13.73%
405 D	Lower Naugatuck Valley	1,117,319	153,408	19	153,427	13.73%
410 D	Quinnipiack Vall health	527,689	72,452	123	72,575	13.75%
413 D	Uncas Health District	708,938	97,337	0	97,337	13.73%
503 A	Willimantic HA	1,155,340	158,628	0	158,628	13.73%
606 W	Jewett City Highway/Elect Off.	142,716	19,595	0	19,595	13.73%
715 D	Southeastern CT PLNG	478,688	65,724	56	65,780	13.74%
750 D	Southeastern CT Water	472,681	64,899	0	64,899	13.73%
751 D	South Norwalk Electric	1,132,469	155,488	617	156,105	13.78%
752 D	Watertown Water & Sewer	0	0	260	260	0.00%
755 D	Norwalk 1st Water	2,076,244	285,068	1,023	286,091	13.78%
756 D	Norwalk 2nd Water	2,713,674	372,587	847	373,434	13.76%
757 A	Connecticut HA	197,651	27,137	0	27,137	13.73%
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	0 0	0 0	0 0	0 0	0.00% 0.00%
	Police & Fire w/o Soc. Sec.	175,430,511	35,507,135	360,516	35,867,651	20.45%
	Police & Fire w/Soc. Sec.	45,746,921	8,897,773	446,664	9,344,437	20.43%
	Gen. Emps. w/o Soc. Sec.	139,190,326	19,806,784	61,063	19,867,847	14.27%
	Gen. Emps. w/ Soc. Sec.	264,784,056	36,354,852	587,426	36,942,278	13.95%
	Total	625,151,814	100,566,544	1,455,669	102,022,213	16.32%



Town Code	Town Name	Estimated Payroll 2019-2020	Estimated Employer Contrib. 2019-2020	Amort. Payment 07/01/2019	Estimated Total Contrib. 2019-2020	2019-2020 Total as % Est. Payroll
Police & Fire Without Social Security			21.92%			
2 P	Ansonia Police	4,873,981	1,068,377	0	1,068,377	21.92%
14 F	Branford Fire	4,357,462	955,156	0	955,156	21.92%
15 F	Bridgeport Fire	28,254,738	6,193,439	0	6,193,439	21.92%
15 P	Bridgeport Police	42,414,733	9,297,309	0	9,297,309	21.92%
44 F	East Haven Fire	5,336,211	1,169,697	0	1,169,697	21.92%
44 P	East Haven Police	5,715,123	1,252,755	0	1,252,755	21.92%
62 P	Hamden Police & Fire	8,753,733	1,918,818	23,806	1,942,624	22.19%
77 F	Manchester Fire	8,907,068	1,952,429	0	1,952,429	21.92%
89 F	New Britain Fire	9,890,839	2,168,072	0	2,168,072	21.92%
89 P	New Britain Police	14,847,904	3,254,661	0	3,254,661	21.92%
95 F	New London Fire	5,859,783	1,284,464	331,868	1,616,332	27.58%
95 S	New London Fire Chief	0	0	0	0	0.00%
95 P	New London Police	8,095,564	1,774,548	0	1,774,548	21.92%
124 P	Seymour Police	3,983,357	873,152	0	873,152	21.92%
126 P	Shelton Police	6,316,367	1,384,548	0	1,384,548	21.92%
131 P	Southington Police	8,341,017	1,828,351	0	1,828,351	21.92%
137 P	Stonington Police	4,312,908	945,389	0	945,389	21.92%
164 P	Windsor Police	5,729,997	1,256,015	0	1,256,015	21.92%
370 F	West Haven Fire	1,852,269	406,017	2,322	408,339	22.05%
371 F	West Shore Firefighters	2,850,374	624,802	2,520	627,322	22.01%
Police & Fire With Social Security			20.95%			
6 P	Beacon Falls Police	284,571	59,618	22,136	81,754	28.73%
33 P	Cromwell Police	2,935,660	615,021	0	615,021	20.95%
37 P	Derby Police	4,067,929	852,231	0	852,231	20.95%
46 P	Easton Police	1,840,995	385,688	0	385,688	20.95%
78 F	Mansfield Firefighters/EMT	1,447,878	303,330	0	303,330	20.95%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	4,158,618	871,230	0	871,230	20.95%
86 P	Montville Police	2,702,967	566,272	0	566,272	20.95%
91 P	New Fairfield Police	664,704	139,255	0	139,255	20.95%
108 P	Oxford Police	1,059,668	222,000	1,583	223,583	21.10%
111 P	Plymouth Police	2,630,709	551,134	0	551,134	20.95%
116 P	Putnam Police	1,510,722	316,496	0	316,496	20.95%
117 P	Redding Police	2,032,581	425,826	0	425,826	20.95%
131 F	Southington Fire	3,642,316	763,065	0	763,065	20.95%
152 F	Waterford Fire	806,982	169,063	0	169,063	20.95%
152 P	Waterford Police	5,452,374	1,142,272	416,827	1,559,099	28.59%
157 P	Weston Police	2,144,303	449,231	0	449,231	20.95%
162 P	Winchester Police	2,202,019	461,323	0	461,323	20.95%
164 F	Windsor Dog Warden	81,083	16,987	0	16,987	20.95%
165 P	Windsor Locks Police	3,160,782	662,184	0	662,184	20.95%
167 P	Woodbridge Police	2,762,588	578,762	0	578,762	20.95%
309 F	Cromwell Fire Distrct	662,666	138,829	6,118	144,947	21.87%
312 F	Easton Firefighters	867,213	181,681	0	181,681	20.95%
	Fund A & Withdrawn Fund B	0	0	0	0	0.00%



Town Code	Town Name	Estimated Payroll 2019-2020	Estimated Employer Contrib. 2019-2020	Amort. Payment 07/01/2019	Estimated Total Contrib. 2019-2020	2019-2020 Total as % Est. Payroll
General Employees Without Social Security			16.39%			
15 E	Bridgeport Education	42,610,267	6,983,823	0	6,983,823	16.39%
15 H	Bridgeport H.D.A	541,812	88,803	1,279	90,082	16.63%
15 T	Bridgeport City	38,747,276	6,350,679	0	6,350,679	16.39%
44 E	East Haven Education	4,159,295	681,708	2,482	684,190	16.45%
44 T	East Haven Town & Public Works	5,600,245	917,880	1,277	919,157	16.41%
89 E	New Britain Education	20,819,483	3,412,313	6,842	3,419,155	16.42%
89 T	New Britain City	21,697,564	3,556,231	0	3,556,231	16.39%
93 W	Greater New Haven Water Pollution Control Authority	6,191,385	1,014,768	49,183	1,063,951	17.18%
753 D	Mattabasset District	2,998,710	491,489	0	491,489	16.39%
General Employees With Social Security			14.95%			
1 E	Andover Education	716,094	107,056	0	107,056	14.95%
1 T	Andover Selectment	420,049	62,797	131	62,928	14.98%
2 A	Ansonia HA	598,666	89,501	18	89,519	14.95%
2 B	Ansonia Clerical	2,704,374	404,304	65,066	469,370	17.36%
2 T	Ansonia Town	2,266,667	338,867	0	338,867	14.95%
6 S	Beacon Falls Town	541,104	80,895	2,473	83,368	15.41%
6 T	Beacon Falls Public Works	721,297	107,834	126,960	234,794	32.55%
8 T	Bethany Public Works	381,749	57,071	0	57,071	14.95%
10 T	Bethlehem Public Works	233,866	34,963	0	34,963	14.95%
13 E	Bozrah Board of Education	710,356	106,198	32,416	138,614	19.51%
13 T	Bozrah Town	520,982	77,887	0	77,887	14.95%
14 E	Branford Education	8,111,194	1,212,624	0	1,212,624	14.95%
14 T	Branford Selectman	8,516,150	1,273,164	0	1,273,164	14.95%
15 A	Bridgeport HA	6,565,213	981,499	2,473	983,972	14.99%
15 B	Bridgeport Port Authority	124,392	18,597	14,456	33,053	26.57%
17 A	Bristol HA	1,798,791	268,919	116	269,035	14.96%
22 T	Canterbury Town	451,641	67,520	0	67,520	14.95%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	40,236	6,015	(155)	5,860	14.56%
27 B	Clinton Secretarial	1,512,317	226,091	0	226,091	14.95%
27 S	Clinton Supervisory	964,642	144,214	0	144,214	14.95%
27 T	Clinton Town	968,416	144,778	0	144,778	14.95%
28 A	Colchester HA	70,019	10,468	1,434	11,902	17.00%
32 A	Coventry HA	182,436	27,274	0	27,274	14.95%
34 A	Danbury HA	2,371,243	354,501	331	354,832	14.96%
35 A	Darien HA	60,154	8,993	0	8,993	14.95%
36 L	Deep River Board of Education	72,021	10,767	(18)	10,749	14.92%
37 A	Derby HA	332,566	49,719	0	49,719	14.95%
41 T	East Haddam Town	532,824	79,657	0	79,657	14.95%
42 A	East Hampton HA	120,601	18,030	0	18,030	14.95%
43 A	East Hartford HA	1,650,940	246,816	0	246,816	14.95%
48 E	Ellington Education	5,067,124	757,535	528	758,063	14.96%
48 L	Ellington Lunch	158,209	23,652	0	23,652	14.95%
48 T	Ellington Highway	926,959	138,580	0	138,580	14.95%



Town Code	Town Name	Estimated Payroll 2019-2020	Estimated Employer Contrib. 2019-2020	Amort. Payment 07/01/2019	Estimated Total Contrib. 2019-2020	2019-2020 Total as % Est. Payroll
48 V	Ellington Van Drivers	73,615	11,005	3,197	14,202	19.29%
49 A	Enfield HA	939,290	140,424	199	140,623	14.97%
50 L	Essex Board of Education	53,655	8,021	(101)	7,920	14.76%
57 A	Greenwich Ha	3,376,106	504,728	58	504,786	14.95%
58 E	Griswold Education	5,290,388	790,913	40	790,953	14.95%
58 T	Griswold Selectman	1,465,652	219,115	0	219,115	14.95%
59 A	Groton Town HA	0	0	0	0	0.00%
62 B	Hamden Education	2,420,394	361,849	0	361,849	14.95%
62 E	Hamden Board of Education	4,231,436	632,600	2,072	634,672	15.00%
62 S	Hamden Schools	1,570,448	234,782	0	234,782	14.95%
62 T	Hamden Town	7,115,432	1,063,757	18,418	1,082,175	15.21%
64 A	Hartford HA	2,553,702	381,778	0	381,778	14.95%
64 E	Hartford Local 566	12,042,413	1,800,341	0	1,800,341	14.95%
64 S	Hartford Union Local 818	151,474	22,645	(1,309)	21,336	14.09%
64 T	Hartford Local 1716	13,597,109	2,032,768	0	2,032,768	14.95%
71 B	Lebanon Town Hall	760,222	113,653	0	113,653	14.95%
71 T	Lebanon Highway	493,917	73,841	0	73,841	14.95%
73 S	Lisbon School District Central Office	189,050	28,263	(3,461)	24,802	13.12%
73 T	Lisbon Town	506,527	75,726	0	75,726	14.95%
77 A	Manchester HA	1,353,040	202,279	142	202,421	14.96%
78 E	Mansfield Education	4,330,968	647,480	489	647,969	14.96%
78 T	Mansfield Town	6,896,615	1,031,044	565	1,031,609	14.96%
80 A	Meriden HA	1,146,717	171,434	468	171,902	14.99%
82 T	Middlefield Town	573,022	85,667	0	85,667	14.95%
83 A	Middletown HA	1,011,160	151,168	313	151,481	14.98%
84 A	Milford HA	468,045	69,973	0	69,973	14.95%
86 A	Montville HA	33,760	5,047	102	5,149	15.25%
86 E	Montville Education	4,645,906	694,563	0	694,563	14.95%
86 T	Montville Town	5,080,501	759,535	0	759,535	14.95%
88 A	Naugatuck HA	491,542	73,486	82	73,568	14.97%
89 A	New Britain HA	1,617,608	241,832	0	241,832	14.95%
95 A	New London HA	289,638	43,301	430	43,731	15.10%
95 T	New London Public Works	5,518,575	825,027	0	825,027	14.95%
103 A	Norwalk HA	1,922,542	287,420	409	287,829	14.97%
108 E	Oxford Education	3,945,174	589,804	38,832	628,636	15.93%
108 T	Oxford Town	2,994,609	447,694	62,188	509,882	17.03%
110 H	Southington Health District	375,797	56,182	(8,371)	47,811	12.72%
113 A	Portland HA	207,610	31,038	0	31,038	14.95%
114 T	Preston Town	971,884	145,297	0	145,297	14.95%
115 T	Prospect Public Works	587,653	87,854	7,093	94,947	16.16%
116 A	Putnam HA	674,351	100,815	41	100,856	14.96%
117 E	Redding Education	2,966,328	443,466	174	443,640	14.96%
117 T	Redding Town	2,644,270	395,318	591	395,909	14.97%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	498,946	74,592	0	74,592	14.95%
124 E	Seymour Education	4,117,627	615,585	739	616,324	14.97%
124 H	Seymour Education	0	0	0	0	0.00%
124 L	Seymour Education	0	0	0	0	0.00%



Town Code	Town Name	Estimated Payroll 2019-2020	Estimated Employer Contrib. 2019-2020	Amort. Payment 07/01/2019	Estimated Total Contrib. 2019-2020	2019-2020 Total as % Est. Payroll
124 T	Seymour Town & Pub Works	3,539,184	529,108	286	529,394	14.96%
126 A	Shelton HA	80,419	12,023	20	12,043	14.98%
131 A	Southington HA	408,988	61,144	0	61,144	14.95%
131 D	Southington Dog Acct	167,300	25,011	0	25,011	14.95%
131 E	Southington Education	14,611,164	2,184,369	1,685	2,186,054	14.96%
131 L	Southington Lunch	521,935	78,029	0	78,029	14.95%
131 S	Southington Sewer	913,393	136,552	178	136,730	14.97%
131 T	Southington Town	9,466,184	1,415,195	1,049	1,416,244	14.96%
131 W	Southington Water	1,984,004	296,609	188	296,797	14.96%
135 A	Stamford HA	4,739,594	708,569	984	709,553	14.97%
138 A	Stratford HA	1,386,110	207,223	0	207,223	14.95%
141 T	Thompson Town	954,810	142,744	0	142,744	14.95%
142 M	Tolland County MAFS	909,993	136,044	8,383	144,427	15.87%
143 A	Torrington HA	620,583	92,777	62	92,839	14.96%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	1,055,018	157,725	118	157,843	14.96%
148 A	Wallingford HA	636,349	95,134	0	95,134	14.95%
152 B	Waterford Local 1303	4,153,104	620,889	0	620,889	14.95%
152 E	Waterford Cust & Main Asst	1,904,990	284,796	208	285,004	14.96%
152 H	Water Local RI 161	814,511	121,769	130	121,899	14.97%
152 L	Waterford Café RI0224	285,424	42,671	123	42,794	14.99%
152 N	Waterford Paraprofessionals	2,182,499	326,284	76	326,360	14.95%
152 S	Waterford NonUnion Educ	2,015,919	301,380	0	301,380	14.95%
152 T	Waterford Gen Gov Admin	1,645,309	245,974	0	245,974	14.95%
152 W	Waterford Town	2,860,750	427,682	0	427,682	14.95%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	84,788	12,676	39,949	52,625	62.07%
153 T	Watertown Town	559,611	83,662	21,777	105,439	18.84%
155 A	West Hartford HA	1,595,616	238,545	0	238,545	14.95%
156 A	West Haven HA	2,349,052	351,183	243	351,426	14.96%
157 E	Weston Education	5,922,498	885,413	0	885,413	14.95%
157 H	Weston Highway	1,012,365	151,349	0	151,349	14.95%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,906,733	285,057	0	285,057	14.95%
157 T	Weston Town	3,093,465	462,473	0	462,473	14.95%
159 A	Wethersfield HA	373,577	55,850	0	55,850	14.95%
162 A	Winchester HA	0	0	0	0	0.00%
165 A	Windsor Locks HA	203,969	30,493	0	30,493	14.95%
165 E	Windsor Locks Education	2,861,527	427,798	537	428,335	14.97%
165 N	Windsor Locks Paraprofessionals	1,572,743	235,125	10,772	245,897	15.63%
165 T	Windsor Locks Town	4,082,979	610,405	0	610,405	14.95%
167 E	Woodbridge Education	2,033,541	304,014	303	304,317	14.96%
167 T	Woodbridge Town	4,120,340	615,991	397	616,388	14.96%
169 E	Woodstock Education	795,274	118,893	0	118,893	14.95%
169 T	Woodstock Town	956,622	143,015	0	143,015	14.95%
170 A	Norwich Town HA	1,362,860	203,748	0	203,748	14.95%
204 E	Regional Dist #4 Cust	636,867	95,212	0	95,212	14.95%
204 L	Regional Dist #4 Café	199,124	29,769	0	29,769	14.95%



Town Code	Town Name	Estimated Payroll 2019-2020	Estimated Employer Contrib. 2019-2020	Amort. Payment 07/01/2019	Estimated Total Contrib. 2019-2020	2019-2020 Total as % Est. Payroll
204 N	Regional Dist #4 NonOCert	898,271	134,292	0	134,292	14.95%
204 S	Regional Dist #4 Secretarial	537,136	80,302	0	80,302	14.95%
216 B	Regional Dist #16	127,764	19,101	462	19,563	15.31%
219 E	Regional Dist #19	1,968,909	294,352	0	294,352	14.95%
368 D	Watertown Fire District	452,682	67,676	72	67,748	14.97%
401 D	Westport/Weston Health	658,564	98,455	550	99,005	15.03%
403 D	East Shore Dist Health	850,045	127,082	35	127,117	14.95%
405 D	Lower Naugatuck Valley	1,150,839	172,050	19	172,069	14.95%
410 D	Quinnipiack Vall health	543,520	81,256	123	81,379	14.97%
413 D	Uncas Health District	730,206	109,166	0	109,166	14.95%
503 A	Willimantic HA	1,190,000	177,905	0	177,905	14.95%
606 W	Jewett City Highway/Elect Off.	146,997	21,976	0	21,976	14.95%
715 D	Southeastern CT PLNG	493,049	73,711	56	73,767	14.96%
750 D	Southeastern CT Water	486,861	72,786	0	72,786	14.95%
751 D	South Norwalk Electric	1,166,443	174,383	617	175,000	15.00%
752 D	Watertown Water & Sewer	0	0	260	260	0.00%
755 D	Norwalk 1st Water	2,138,531	319,710	1,023	320,733	15.00%
756 D	Norwalk 2nd Water	2,795,084	417,865	847	418,712	14.98%
757 A	Connecticut HA	203,581	30,435	0	30,435	14.95%
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	0 0	0 0	0 0	0 0	0.00% 0.00%
	Police & Fire w/o Soc. Sec.	180,693,428	39,607,999	360,516	39,968,515	22.12%
	Police & Fire w/Soc. Sec.	47,119,328	9,871,498	446,664	10,318,162	21.90%
	Gen. Emps. w/o Soc. Sec.	143,366,037	23,497,694	61,063	23,558,757	16.43%
	Gen. Emps. w/ Soc. Sec.	272,727,577	40,772,771	469,410	41,242,181	15.12%
	Total	643,906,370	113,749,962	1,337,653	115,087,615	17.87%



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2020	No. of Annual Amort. Payments Remaining as of 07/01/20
<u>Police & Fire Without Social Security</u>			
2 P	Ansonia Police	0	0
14 F	Branford Fire	0	0
15 F	Bridgeport Fire	0	0
15 P	Bridgeport Police	0	0
44 F	East Haven Fire	0	0
44 P	East Haven Police	0	0
62 P	Hamden Police & Fire	256,229	18
77 F	Manchester Fire	0	0
89 F	New Britain Fire	0	0
89 P	New Britain Police	0	0
95 F	New London Fire	4,138,173	25
95 S	New London Fire Chief	0	0
95 P	New London Police	0	0
124 P	Seymour Police	0	0
126 P	Shelton Police	0	0
131 P	Southington Police	0	0
137 P	Stonington Police	0	0
164 P	Windsor Police	0	0
370 F	West Haven Fire	26,321	20
371 F	West Shore Firefighters	26,326	17
<hr/>			
<u>Police & Fire With Social Security</u>			
6 P	Beacon Falls Police	215,726	15
33 P	Cromwell Police	0	0
37 P	Derby Police	0	0
46 P	Easton Police	0	0
78 F	Mansfield Firefighters/EMT	0	0
82 P	Middlefield Police	0	0
85 P	Monroe Police	0	0
86 P	Montville Police	0	0
91 P	New Fairfield Police	0	0
108 P	Oxford Police	3,062	2
111 P	Plymouth Police	0	0
116 P	Putnam Police	0	0
117 P	Redding Police	0	0
131 F	Southington Fire	0	0
152 F	Waterford Fire	0	0
152 P	Waterford Police	416,827	1
157 P	Weston Police	0	0
162 P	Winchester Police	0	0
164 F	Windsor Dog Warden	0	0
165 P	Windsor Locks Police	0	0
167 P	Woodbridge Police	0	0
309 F	Cromwell Fire Distrct	61,840	16
312 F	Easton Firefighters	0	0
	Fund A & Withdrawn Fund B	0	0



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2020	No. of Annual Amort. Payments Remaining as of 07/01/20
<u>General Employees Without Social Security</u>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	2,474	2
15 T	Bridgeport City	0	0
44 E	East Haven Education	4,802	2
44 T	East Haven Town & Public Works	2,470	2
89 E	New Britain Education	13,236	2
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Control Authority	513,798	17
753 D	Mattabassett District	0	0
<u>General Employees With Social Security</u>			
1 E	Andover Education	0	0
1 T	Andover Selectment	253	2
2 A	Ansonia HA	35	2
2 B	Ansonia Clerical	65,066	1
2 T	Ansonia Town	0	0
6 S	Beacon Falls Town	26,617	18
6 T	Beacon Falls Public Works	1,237,285	15
8 T	Bethany Public Works	0	0
10 T	Bethlehem Public Works	0	0
13 E	Bozrah Board of Education	410,179	26
13 T	Bozrah Town	0	0
14 E	Branford Education	0	0
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	4,784	2
15 B	Bridgeport Port Authority	108,640	10
17 A	Bristol HA	224	2
22 T	Canterbury Town	0	0
23 A	Canton HA	0	0
26 L	Chester Board of Education	(1,835)	22
27 B	Clinton Secretarial	0	0
27 S	Clinton Supervisory	0	0
27 T	Clinton Town	0	0
28 A	Colchester HA	10,777	10
32 A	Coventry HA	0	0
34 A	Danbury HA	640	2
35 A	Darien HA	0	0
36 L	Deep River Board of Education	(213)	22
37 A	Derby HA	0	0
41 T	East Haddam Town	0	0
42 A	East Hamptom HA	0	0
43 A	East Hartford HA	0	0
48 E	Ellington Education	1,021	2
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0
48 V	Ellington Van Drivers	6,185	2



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2020	No. of Annual Amort. Payments Remaining as of 07/01/20
49 A	Enfield HA	385	2
50 L	Essex Board of Education	(1,195)	22
57 A	Greenwich Ha	112	2
58 E	Griswold Education	77	2
58 T	Griswold Selectman	0	0
59 A	Groton Town HA	0	0
62 B	Hamden Education	0	0
62 E	Hamden Board of Education	24,523	22
62 S	Hamden Schools	0	0
62 T	Hamden Town	203,686	19
64 A	Hartford HA	0	0
64 E	Hartford Local 566	0	0
64 S	Hartford Union Local 818	(15,788)	23
64 T	Hartford Local 1716	0	0
71 B	Lebanon Town Hall	0	0
71 T	Lebanon Highway	0	0
73 S	Lisbon School District Central Office	(42,474)	24
73 T	Lisbon Town	0	0
77 A	Manchester HA	275	2
78 E	Mansfield Education	946	2
78 T	Mansfield Town	1,093	2
80 A	Meriden HA	905	2
82 T	Middlefield Town	0	0
83 A	Middletown HA	606	2
84 A	Milford HA	0	0
86 A	Montville HA	197	2
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	159	2
89 A	New Britain HA	0	0
95 A	New London HA	832	2
95 T	New London Public Works	0	0
103 A	Norwalk HA	791	2
108 E	Oxford Education	75,124	2
108 T	Oxford Town	120,308	2
110 H	Southington Health District	(99,075)	22
113 A	Portland HA	0	0
114 T	Preston Town	0	0
115 T	Prospect Public Works	71,695	16
116 A	Putnam HA	79	2
117 E	Redding Education	337	2
117 T	Redding Town	1,143	2
118 A	Ridgefield HA	47,568	7
124 A	Seymour HA	0	0
124 E	Seymour Education	1,430	2
124 H	Seymour Education	0	0
124 L	Seymour Education	0	0
124 T	Seymour Town & Pub Works	553	2



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2020	No. of Annual Amort. Payments Remaining as of 07/01/20
126 A	Shelton HA	39	2
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	3,260	2
131 L	Southington Lunch	0	0
131 S	Southington Sewer	344	2
131 T	Southington Town	2,029	2
131 W	Southington Water	364	2
135 A	Stamford HA	1,904	2
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	71,244	12
143 A	Torrington HA	120	2
144 D	Trumbull Monroe Health District	0	0
146 A	Rockville HA	228	2
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	0	0
152 E	Waterford Cust & Main Asst	402	2
152 H	Water Local RI 161	251	2
152 L	Waterford Café RI0224	238	2
152 N	Waterford Paraprofessionals	147	2
152 S	Waterford NonUnion Educ	0	0
152 T	Waterford Gen Gov Admin	0	0
152 W	Waterford Town	0	0
153 R	Watertown Golf Course	0	0
153 S	Watertown Town Hall Supervisors	389,322	15
153 T	Watertown Town	139,140	8
155 A	West Hartford HA	0	0
156 A	West Haven HA	470	2
157 E	Weston Education	0	0
157 H	Weston Highway	0	0
157 L	Weston Lunch	0	0
157 S	Weston Salary	0	0
157 T	Weston Town	0	0
159 A	Wethersfield HA	0	0
162 A	Winchester HA	0	0
165 A	Windsor Locks HA	0	0
165 E	Windsor Locks Education	1,039	2
165 N	Windsor Locks Paraprofessionals	10,772	1
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	586	2
167 T	Woodbridge Town	768	2
169 E	Woodstock Education	0	0
169 T	Woodstock Town	0	0
170 A	Norwich Town HA	0	0
204 E	Regional Dist #4 Cust	0	0
204 L	Regional Dist #4 Café	0	0
204 N	Regional Dist #4 NonOCert	0	0



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2020	No. of Annual Amort. Payments Remaining as of 07/01/20
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	5,670	24
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	139	2
401 D	Westport/Weston Health	1,064	2
403 D	East Shore Dist Health	68	2
405 D	Lower Naugatuck Valley	37	2
410 D	Quinnipiack Vall health	238	2
413 D	Uncas Health District	0	0
503 A	Willimantic HA	0	0
606 W	Jewett City Highway/Elect Off.	0	0
715 D	Southeastern CT PLNG	108	2
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	1,194	2
752 D	Watertown Water & Sewer	503	2
755 D	Norwalk 1st Water	1,979	2
756 D	Norwalk 2nd Water	1,639	2
757 A	Connecticut HA	0	0
799 M	Southeastern CT Tourism Dist.	0	0
	Fund A & Withdrawn Fund B	0	0
	Police & Fire w/o Soc. Sec.	4,447,049	
	Police & Fire w/Soc. Sec.	697,455	
	Gen. Emps. w/o Soc. Sec.	536,780	
	Gen. Emps. w/ Soc. Sec.	2,899,256	
	Total	<u>8,580,540</u>	