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**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

**REPORT OF THE ACTUARY ON THE VALUATION
PREPARED AS OF JUNE 30, 2020**





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

January 21, 2021

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, 2020.

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 19-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 in 2019 to increase the employee contribution rate by 0.50% of compensation each year for six years beginning July 1, 2019.



Members of the Commission
January 21, 2021
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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.

In order to prepare the results in this report, we have utilized appropriate actuarial models that were developed for this purpose. These models use assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.

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.

We note that as we are preparing this report, the world is in the midst of a pandemic. We have considered available information, but do not believe that there is yet sufficient data to warrant the modification of any of our assumptions prior to the upcoming experience study.

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



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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, 2020	June 30, 2019
Number of active members	9,459	9,759
Annual compensation	\$ 604,611,056	\$ 606,943,505
Retired members and beneficiaries:		
Number	7,933	7,824
Annual allowances	\$ 192,947,894	\$ 187,644,284
Assets:		
Market Value	\$ 2,734,354,911	\$ 2,731,182,007
Actuarial Value	\$ 2,951,955,488	\$ 2,867,837,999
Unfunded actuarial accrued liability	\$ 909,645,015	\$ 912,993,626
Present Value of Remaining Prior Service Amortization Payments	\$ 8,207,870	\$ 9,849,842
Net unfunded actuarial accrued liability	\$ 901,437,145	\$ 903,143,784
Amortization Period in Years	19	20
Funded Ratio	76.4%	75.9%
For Fiscal Years Ending	June 30, 2022*	June 30, 2021
Employer Contribution Rates		
General Employees		
With Social Security	16.44%	14.95%
Without Social Security	19.02%	16.39%
Police and Fire		
With Social Security	22.45%	20.95%
Without Social Security	23.59%	21.92%

* Employer Contribution Rates for fiscal year ending June 30, 2022 shown above apply a 5-year contribution rate smoothing and are anticipated to increase by at least 1.0% of payroll per year until the full funding rates are achieved in not more than 3 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
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	394.9
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
2020	9,459	604.6	63,919	1.4	7,933	1.2	192.9	31.9	3,861.6	2,952.0	909.6

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

*Results for 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, 2020 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		2,121	\$132,001,120	\$62,235	49.0	11.1
Women		<u>2,866</u>	<u>124,068,329</u>	43,290	50.6	9.7
Total	139	4,987	\$256,069,449	\$51,347	49.9	10.3
Without Social Security						
Men		1,022	\$69,092,228	\$67,605	48.3	11.6
Women		<u>1,351</u>	<u>65,098,422</u>	48,185	50.8	13.4
Total	9	2,373	\$134,190,650	\$56,549	49.7	12.6
Police and Fire						
With Social Security						
Men		394	\$41,331,523	\$104,902	43.0	11.6
Women		<u>34</u>	<u>3,155,016</u>	92,795	39.0	12.0
Total	22	428	\$44,486,539	\$103,941	42.7	11.6
Without Social Security						
Men		1,519	\$155,435,465	\$102,327	41.7	13.0
Women		<u>152</u>	<u>14,428,953</u>	94,927	39.6	10.6
Total	19	1,671	\$169,864,418	\$101,654	41.5	12.7
Total	189	9,459	\$604,611,056	\$63,919	48.0	11.4

*Years

Of the 9,459 active members, 6,235 are vested and 3,224 are non-vested.

The valuation also includes 3,573 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	3,678	\$63,871,460	\$17,366	71.3	60.2
Disability	175	4,412,130	25,212	68.4	53.2
Beneficiary	<u>412</u>	<u>5,552,832</u>	13,478	72.8	55.3
Total	4,265	\$73,836,422	\$17,312	71.3	59.4
Without Social Security					
Service	2,156	\$52,519,325	\$24,360	71.7	58.9
Disability	100	2,901,786	29,018	69.1	52.8
Beneficiary	<u>305</u>	<u>5,203,333</u>	17,060	73.8	53.3
Total	2,561	\$60,624,444	\$23,672	71.9	58.0
Police and Fire					
With Social Security					
Service	254	\$11,915,911	\$46,913	65.4	54.0
Disability	53	2,473,076	46,662	62.3	44.4
Beneficiary	<u>33</u>	<u>944,504</u>	28,621	69.3	49.9
Total	340	\$15,333,491	\$45,099	65.3	52.1
Without Social Security					
Service	574	\$34,166,530	\$59,524	63.0	54.9
Disability	127	6,938,389	54,633	62.2	47.0
Beneficiary	<u>66</u>	<u>2,048,618</u>	31,040	67.5	48.5
Total	767	\$43,153,537	\$56,263	63.3	53.0
Total	7,933	\$192,947,894	\$24,322	70.5	58.1

*Years

This valuation also includes 1,358 deferred vested members with estimated annual benefits of \$15,723,134.





Section III – Assets

1. As of June 30, 2020, the total market value of assets amounted to \$2,734,354,911 as reported by the Comptroller's Office. The actuarial value of assets used for the current valuation was \$2,951,955,488. Schedule B shows the development of the actuarial value of assets as of June 30, 2020.
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 \$8,207,870 as of June 30, 2020.
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, 2020. 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 \$4,580,127,560, of which \$2,418,359,292 is for the benefits payable on account of present retired members, beneficiaries of deceased members, and inactive members entitled to deferred vested benefits, and \$2,161,768,268 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 \$2,951,955,488 as of June 30, 2020. When this amount is deducted from the total liabilities of \$4,580,127,560 there remains \$1,628,172,072 as the present value contributions to be made in the future.
3. Prospective normal employer and employee contributions have a present value of \$718,527,057. When this amount is subtracted from \$1,628,172,072, which is the present value of the total future contributions to be made by the employer, there remains \$909,645,015 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 contribution rate smoothing method for the employer contributions and are anticipated to increase by at least 1.0% of payroll per year until the full funding rates are achieved within the next 3 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) 2022 and the forecast of future expected employer contribution rates compared to the previous valuation. The contribution rates for FYE 2022 and the expected rates for years 2023 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, 2020, 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, 2020	July 1, 2019	July 1, 2020	July 1, 2019	July 1, 2020	July 1, 2019	July 1, 2020	July 1, 2019	July 1, 2020	July 1, 2019
Accrued Liabilities:										
Active Members	\$464,120,378	\$473,199,507	\$364,117,264	\$387,085,742	\$94,526,206	\$94,522,825	\$520,477,363	\$530,271,855	\$1,443,241,211	\$1,465,079,929
Non-Vested Inactive Members	3,277,821	3,013,604	2,538,037	2,355,826	145,775	221,901	456,986	590,869	6,418,619	6,182,200
Vested Inactive Members	83,346,210	60,088,058	46,513,692	30,800,811	6,540,040	6,214,426	22,239,427	8,067,941	158,639,369	105,171,236
Retired Members	<u>812,570,389</u>	<u>813,574,031</u>	<u>668,238,744</u>	<u>664,770,374</u>	<u>192,260,103</u>	<u>188,968,097</u>	<u>580,232,068</u>	<u>537,085,758</u>	<u>2,253,301,304</u>	<u>2,204,398,260</u>
Total Accrued Liability	\$1,363,314,798	\$1,349,875,200	\$1,081,407,737	\$1,065,012,753	\$293,472,124	\$289,927,249	\$1,123,405,844	\$1,076,016,423	\$3,861,600,503	\$3,780,831,625
Actuarial Value of Assets	\$1,043,082,144	\$1,023,917,150	\$844,424,272	\$838,436,495	\$226,655,687	\$226,787,787	\$837,793,385	\$778,696,567	\$2,951,955,488	\$2,867,837,999
Unfunded Actuarial Accrued Liability	\$320,232,654	\$325,958,050	\$236,983,465	\$226,576,258	\$66,816,437	\$63,139,482	\$285,612,459	\$297,319,856	\$909,645,015	\$912,993,626
Present Value of Remaining Prior Service Amortization Payments	\$2,898,980	\$3,671,987	\$536,781	\$562,728	\$697,456	\$1,361,763	\$4,074,653	\$4,253,364	\$8,207,870	\$9,849,842
Net Unfunded Actuarial Accrued Liability	\$317,333,674	\$322,286,063	\$236,446,684	\$226,013,530	\$66,118,981	\$61,777,699	\$281,537,806	\$293,066,492	\$901,437,145	\$903,143,784





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, 2020 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	\$ 2,898,980
Without Social Security	<u>536,781</u>
Subtotal	\$ 3,435,761
Police and Fire:	
With Social Security	\$ 697,456
Without Social Security	<u>4,074,653</u>
Subtotal	\$ 4,772,109
Total	\$ 8,207,870

There were no new entities joining MERS during this plan year.





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 \$901.4 million as of June 30, 2020 and is to be amortized on a level dollar basis over 19 years.

The table below summarizes the 2021-2022 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 2022 Using Rate Smoothing*
General Employees:				
With Social Security	7.05%	11.64%	18.69%	16.44%
Without Social Security	6.88%	16.55%	23.43%	19.02%
Police and Fire:				
With Social Security	11.14%	13.96%	25.10%	22.45%
Without Social Security	10.97%	15.57%	26.54%	23.59%

* Note that the Total Employer Contribution Rates shown in the table above do not reflect future increases in member contribution rates nor include the annual prior service amortization payments required.

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

	2020 Valuation Rates for FYE 2022	Expected Rates for FYE 2023	Expected Rates for FYE 2024	Expected Rates for FYE 2025
General Employees with Social Security	16.44%	17.44%	18.02%	17.53%
General Employees without Social Security	19.02%	21.16%	23.30%	22.81%
Police and Fire with Social Security	22.45%	23.46%	24.48%	23.99%
Police and Fire without Social Security	23.59%	24.77%	25.95%	25.46%





Section VII – Contributions Payable By Employer

Development of Total Employer Contribution Rates

General Employees

Effective July 1, 2021

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	10.29%	12.45%
Disability benefits	0.02	0.03
Survivor benefits	<u>0.19</u>	<u>0.23</u>
Total	10.50%	12.71%
Member Contributions	3.75%	6.50%
Less future refunds	<u>(0.30)</u>	<u>(0.67)</u>
Available for benefits	3.45%	5.83%
Employer Normal Cost	7.05%	6.88%
19-Year Amortization of Unfunded Actuarial Accrued Liability (percentage of payroll under level dollar method)	11.64%	16.55%
Total Employer Contribution Rate*	18.69%	23.43%
Employer Contribution Rate for FYE 2022 Using Rate Smoothing*	16.44%	19.02%

* 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, 2021

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	12.58%	15.28%
Disability benefits	1.94	1.67
Survivor benefits	<u>0.28</u>	<u>0.37</u>
Total	14.80%	17.32%
Member Contributions	3.75%	6.50%
Less future refunds	<u>(0.09)</u>	<u>(0.15)</u>
Available for benefits	3.66%	6.35%
Employer Normal Cost	11.14%	10.97%
19-Year Amortization of Unfunded Actuarial Accrued Liability (percentage of payroll under level dollar method)	13.96%	15.57%
Total Employer Contribution Rate*	25.10%	26.54%
Employer Contribution Rate for FYE 2022 Using Rate Smoothing*	22.45%	23.59%

* 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 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, 2020**

GROUP	NUMBER
Retirees and beneficiaries currently receiving benefits	7,933
Terminated employees entitled to benefits but not yet receiving benefits	
Vested	1,358
Non-vested	3,573
Active plan members	<u>9,459</u>
Total	22,323





Section VIII – Accounting Information

2. Additional information as of July 1, 2020 follows.

ASSUMPTIONS AND METHODS

Valuation date	7/1/2020
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	19 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, 2020 is as follows:

ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 1,443,241,211
Retirees and beneficiaries currently receiving benefits	2,253,301,304
Terminated members not yet receiving benefits	
Vested	158,639,369
Non-vested	<u>6,418,619</u>
Total actuarial accrued liability	\$ 3,861,600,503
Actuarial Value of Assets	<u>2,951,955,488</u>
Unfunded Actuarial Accrued Liability	<u>\$ 909,645,015</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, 2020 is shown below.

	<u>\$ millions</u>
(1) Unfunded actuarial accrued liability (UAAL) as of 6/30/2019:	\$ 913.0
(2) Total Normal Cost for fiscal year 2019-2020:	81.8
(3) Total contributions for fiscal year 2019-2020:	130.1
(4) Interest accrual: $[(1) + (2)] \times .07 - [(3) \times .0344]$	<u>65.1</u>
(5) Expected UAAL as of 6/30/2020: (1) + (2) - (3) + (4)	\$929.8
(6) UAAL of new entities as of 6/30/2020:	0.0
(7) Changes in assumptions:	<u>0.0</u>
(8) Expected UAAL as of 6/30/2020: (5) + (6) + (7)	\$929.8
(9) Actual UAAL as of 6/30/2020:	\$909.6
(10) Gain/(loss): (8) - (9)	\$20.2
(11) Gain/(loss) as percent of actuarial accrued liabilities as of July 1, 2019: (\$3,780.8 million)	0.5%

Gain/(loss) by primary source (\$ millions)

Investment Return	\$(54.4)
Post-Retirement Mortality	(1.3)
<u>Other Demographic Experience</u>	<u>75.9</u>
Net Experience Gain/(Loss)	\$20.2





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
2018	\$2,646,912	\$627,953	4.22
2019	2,731,182	606,943	4.50
2020	2,734,355	604,611	4.52

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 for the 2021 fiscal year, or -3.00% for the System, there will be an increase in the Required Contribution Rate of 0.77% 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 3.84%. A higher AVR would produce more volatility in the Required Contribution Rate.

AVR	Unsmoothed Amortization	Smoothed Amortization
3.00	2.88%	0.58%
4.00	3.84%	0.77%
5.00	4.81%	0.96%





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	\$4,334,760	\$3,861,601	\$3,465,179
Unfunded Liability	\$1,382,805	\$909,645	\$513,224
Funded Ratio (AVA)	68.1%	76.4%	85.2%





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, 2020 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2019. 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, 2020	June 30, 2019
ASSETS		
Current actuarial value of assets	\$ 2,951,955,488	\$ 2,867,837,999
Future member contributions	\$ 272,231,582	\$ 246,916,216
Prospective employer contributions:		
Normal contributions	\$ 446,295,475	\$ 471,066,813
Unfunded actuarial accrued liability contributions	<u>909,645,015</u>	<u>912,993,626</u>
Total prospective contributions	\$ 1,355,940,490	\$ 1,384,060,439
Total assets	\$ 4,580,127,560	\$ 4,498,814,654
LIABILITIES		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 2,253,301,304	\$ 2,204,398,260
Present value of benefits payable on account of active members	\$ 2,161,768,268	\$ 2,183,062,958
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	\$ 158,639,369	\$ 105,171,236
Non-vested	<u>6,418,619</u>	<u>6,182,200</u>
Total liabilities	\$ 4,580,127,560	\$ 4,498,814,654





Schedule B – Development of Actuarial Value of Assets

	June 30, 2020	June 30, 2019
(1) Actuarial Value Beginning of Year*	\$2,867,837,999	\$2,779,601,460
(2) Market Value End of Year*	2,734,354,911	2,731,182,007
(3) Market Value Beginning of Year	2,731,182,007	2,646,911,708
(4) Cash Flow		
(a) Contributions	130,094,392	107,983,448
(b) Disbursements	(190,797,811)	(180,366,991)
(c) Other	<u>576,823</u>	<u>2,652,562</u>
(d) Net: (4)(a) + (4)(b) + (4)(c)	(60,126,596)	(69,730,981)
(5) Investment Income		
(a) Market Total: (2) – (3) – (4)(d)	63,299,500	154,001,280
(b) Assumed Rate	7.00%	7.00%
(c) Amount for Immediate Recognition: [(1) x (5)(b)] + [(4)(d)] x (5)(b) x 0.5	198,644,229	192,131,518
(6) Expected Actuarial Value End of Year: (1) + (4)(d) + (5)(c)	\$3,006,355,632	\$2,902,001,997
(7) Phased-In Recognition of Investment Income		
(a) Difference between Market & Expected Actuarial Value: (2) – (6)	(272,000,721)	(170,819,990)
(b) 20% of Difference: 0.2 x (7)(a)	(54,400,144)	(34,163,998)
(8) Preliminary Actuarial Value End of Year: (6) + (7)(b)	2,951,955,488	2,867,837,999
(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)	2,951,955,488	2,867,837,999
(10) Difference Between Market & Actuarial Value: (2) – (9)	\$(217,600,577)	\$(136,655,992)
(11) Rate of Return on Actuarial Value	5.08%	5.76%

* Before corridor constraints, if applicable.





Schedule C – Summary of Receipts and Disbursements

(Market Value)

	YEAR ENDING	
	June 30, 2020	June 30, 2019
<u>Receipts for the Year</u>		
Contributions:		
Members	\$ 27,415,851	\$ 24,613,051
Municipal	<u>102,678,541</u>	<u>83,370,397</u>
Subtotal	\$ 130,094,392	\$ 107,983,448
Investment Earnings (net of expenses)	63,299,500	154,001,280
Other	<u>576,823</u>	<u>2,652,562</u>
TOTAL	\$ 193,970,715	\$ 264,637,290
 <u>Disbursements for the Year</u>		
Benefit Payments	\$ 188,550,062	\$ 178,617,633
Refunds to Members	1,515,640	1,749,358
Other	<u>732,109</u>	<u>0</u>
Total	\$ 190,797,811	\$ 180,366,991
 <u>Excess of Receipts over Disbursements</u>	 \$ 3,172,904	 \$ 84,270,299
 <u>Reconciliation of Asset Balances</u>		
Asset Balance as of the Beginning of Year	\$ 2,731,182,007	\$ 2,646,911,708
Beginning of Year Audit Adjustment	0	0
Excess of Receipts over Disbursements	<u>3,172,904</u>	<u>84,270,299</u>
Asset Balance as of the End of Year	\$ 2,734,354,911	\$ 2,731,182,007
Rate of Return	2.34%	5.90%





Schedule D – Outline of Actuarial Assumptions and Methods

Adopted or reaffirmed by the Commission for the June 30, 2018 and later valuations based on the experience investigation report for the five-year period ending June 30, 2017 which can be found at on the Office of the State Comptroller - Retirement Services Division website.

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 3 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 2020 valuation, the breakpoint is \$104,300.

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.

Effective July 1, 2019, member contribution rates are set to increase by 0.50% of compensation each year for six years.

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.

Employer Contribution Rates for fiscal year ending June 30, 2020 apply a 5-year contribution rate smoothing and are anticipated to increase by at least 1.0% of payroll per year until the full funding rates are achieved in fiscal year 2024.





Schedule G – Detailed Tabulation of the Data

Total Active Members as of June 30, 2020 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	184	5						189	\$ 8,133,405
25 to 29	514	105	1					620	35,281,025
30 to 34	521	321	82	4				928	62,138,511
35 to 39	380	251	240	45	3			919	62,815,010
40 to 44	333	199	207	176	45			960	65,193,090
45 to 49	351	172	163	161	179	28	1	1,055	72,232,264
50 to 54	395	256	261	192	220	115	57	1,496	100,465,145
55 to 59	280	258	219	201	205	93	133	1,389	88,486,060
60 to 64	183	155	182	217	185	90	134	1,146	67,014,327
65 to 69	62	64	90	88	91	48	80	523	29,919,845
70 & Up	21	18	35	43	33	32	52	234	12,932,374
Total	3,224	1,804	1,480	1,127	961	406	457	9,459	\$ 604,611,056

Average Age: 48.0 years
Average Service: 11.4 years

Average Pay: \$63,919





Schedule G – Detailed Tabulation of the Data

**Active Members as of June 30, 2020
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	95	1						96	\$ 3,178,285
25 to 29	220	32						252	9,965,199
30 to 34	249	99	29	3				380	17,666,954
35 to 39	203	102	46	17	3			371	19,419,392
40 to 44	220	109	53	53	15			450	23,303,111
45 to 49	255	120	72	66	38	8		559	29,519,253
50 to 54	293	191	160	82	71	27	29	853	45,116,078
55 to 59	217	179	132	115	90	36	53	822	44,014,934
60 to 64	146	115	125	146	117	47	54	750	40,042,159
65 to 69	48	42	50	55	54	25	47	321	16,981,096
70 & Up	15	11	18	20	20	17	32	133	6,862,988
Total	1,961	1,001	685	557	408	160	215	4,987	\$ 256,069,449

Average Age: 49.9 years

Average Service: 10.3 years

Average Pay: \$51,347





Schedule G – Detailed Tabulation of the Data

**Active Members as of June 30, 2020
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	28	2						30	\$ 1,143,647
25 to 29	104	32	1					137	6,027,573
30 to 34	104	57	14					175	8,861,570
35 to 39	100	76	60	16				252	13,432,268
40 to 44	80	47	67	45	10			249	13,806,670
45 to 49	73	41	40	25	45	10		234	13,331,145
50 to 54	64	43	66	57	53	27	13	323	19,902,207
55 to 59	53	61	63	71	69	28	21	366	21,862,747
60 to 64	33	40	51	66	58	35	40	323	19,080,456
65 to 69	14	22	38	31	35	23	22	185	10,876,332
70 & Up	6	6	17	23	13	15	19	99	5,866,035
Total	659	427	417	334	283	138	115	2,373	\$ 134,190,650

:
Average Age: 49.7 years
Average Service: 12.6 years
Average Pay: \$56,549





Schedule G – Detailed Tabulation of the Data

**Active Members as of June 30, 2020
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	10	1						11	\$ 715,293
25 to 29	35	9						44	3,739,529
30 to 34	22	33	9					64	6,137,922
35 to 39	14	19	27	4				64	6,688,482
40 to 44	1	10	11	18	5			45	5,000,153
45 to 49	9	5	10	18	16	1		59	6,549,360
50 to 54	21	6	8	12	10	14	3	74	8,129,161
55 to 59	6	11	11	2	9	2	8	49	5,579,074
60 to 64	3		1	1	4		6	15	1,629,265
65 to 69			1	1			1	3	318,300
70 & Up								0	0
Total	121	94	78	56	44	17	18	428	\$ 44,486,539

Average Age: 42.7 years

Average Service: 11.6 years

Average Pay: \$103,941





Schedule G – Detailed Tabulation of the Data

**Active Members as of June 30, 2020
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	51	1						52	\$ 3,096,180
25 to 29	155	32						187	15,548,724
30 to 34	146	132	30	1				309	29,472,065
35 to 39	63	54	107	8				232	23,274,868
40 to 44	32	33	76	60	15			216	23,083,156
45 to 49	14	6	41	52	80	9	1	203	22,832,506
50 to 54	17	16	27	41	86	47	12	246	27,317,699
55 to 59	4	7	13	13	37	27	51	152	17,029,305
60 to 64	1		5	4	6	8	34	58	6,262,447
65 to 69			1	1	2		10	14	1,744,117
70 & Up		1					1	2	203,351
Total	483	282	300	180	226	91	109	1,671	\$ 169,864,418

Average Age: 41.5 years

Average Service: 12.7 years

Average Pay: \$101,654





Schedule G – Detailed Tabulation of the Data

Retirants & Beneficiaries as of June 30, 2020

Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2020	151	\$ 3,989,235	\$ 2,202
2019	396	9,486,784	1,996
2018	458	13,473,651	2,452
2017	400	11,098,834	2,312
2016	496	12,994,345	2,183
2015	438	11,992,339	2,282
2014	387	11,185,926	2,409
2013	352	9,346,412	2,213
2012	418	9,631,067	1,920
2011	362	8,408,520	1,936
2010	243	5,509,183	1,889
2009	263	6,464,074	2,048
2008	229	5,420,308	1,972
2007	241	5,692,092	1,968
2006	276	6,583,885	1,988
2005	243	5,680,163	1,948
2004	204	4,671,323	1,908
2003	219	5,132,567	1,953
2002	228	5,068,847	1,853
2001	166	4,180,764	2,099
2000	183	4,607,508	2,098
1999	156	3,515,892	1,878
1998	139	3,159,056	1,894
1997	166	4,031,896	2,024
1996	131	3,220,406	2,049
1995	94	2,381,078	2,111
1994	92	2,012,651	1,823
1993	92	2,109,747	1,911
1992	90	1,955,614	1,811
1991	91	2,099,476	1,923
1990	128	2,325,437	1,514
1989	63	1,183,593	1,566
1988	60	1,164,658	1,618
1987	44	573,766	1,087
1986	36	450,496	1,043
1985	27	426,549	1,317
1984	25	348,942	1,163
1983	20	236,997	987
1982 & Prior	126	1,133,813	750
Total	7,933	\$ 192,947,894	\$ 2,027





Schedule G – Detailed Tabulation of the Data

Schedule of Retired Members by Type of Benefit

Benefits Payable June 30, 2020

Amount of Monthly Benefits	Number of Rets.	Ret. Type 1*	Ret. Type 2*	Ret Type 3*	Life	Option 1**	Option 2**	
\$1 – \$300	497	422	1	74	365	44	71	17
301 – 600	1,031	879	10	142	764	125	108	34
601 – 900	991	826	24	141	698	113	135	45
901 – 1,200	818	692	25	101	546	110	131	31
1,201 – 1,500	712	610	20	82	469	105	111	27
1,501 – 1,800	602	495	32	75	371	88	120	23
1,801 – 2,100	503	423	36	44	299	60	130	14
2,101 – 2,400	448	378	32	38	275	55	103	15
2,401 – 2,700	359	296	40	23	202	63	82	12
2,701 – 3,000	294	239	36	19	153	47	83	11
Over \$3,000	1,678	1,402	199	77	754	371	505	48
Totals	7,933	6,662	455	816	4,896	1,181	1,579	277

* 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, 2020

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					3	\$ 63,799	3	\$ 63,799
20-24					4	66,418	4	66,418
25-29			1	\$ 2,807	6	113,971	7	116,778
30-34			1	27,556	3	37,718	4	65,274
35-39			4	130,741	9	110,711	13	241,452
40-44	59	\$ 312,564	9	286,322	10	114,866	53	713,752
45-49	60	973,385	21	883,790	15	225,573	96	2,082,748
50-54	233	8,129,975	33	1,464,401	20	304,627	286	9,899,003
55-59	543	17,154,294	57	2,098,430	46	648,440	646	19,901,164
60-64	962	25,944,734	81	2,881,243	71	1,382,264	1,114	30,208,241
65-69	1,289	32,806,863	69	2,656,008	111	1,968,753	1,469	37,431,624
70-74	1,313	32,112,148	68	2,563,247	129	2,076,483	1,510	36,751,878
75-79	943	20,281,234	57	2,133,304	121	2,343,703	1,121	24,758,241
80-84	620	11,640,349	33	1,026,980	101	1,601,260	754	14,268,589
85-89	380	7,945,185	14	394,133	93	1,604,567	487	9,943,885
90-94	200	3,939,193	6	154,934	55	823,237	261	4,917,364
95-99	55	1,152,587	1	21,485	18	253,063	74	1,427,135
100 & Over	5	80,715			1	9,834	6	90,549
Totals	6,662	\$162,473,226	455	\$16,725,381	816	\$13,749,287	7,933	\$192,947,894

Average Age: 70.5 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2020

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	\$ 28,050	2	\$ 28,050
30-34					1	3,391	1	3,391
35-39			1	\$ 4,899	5	71,024	6	75,923
40-44	14	\$ 72,864	2	36,275	7	52,983	23	162,122
45-49	22	288,395	6	171,784	4	17,842	32	478,021
50-54	76	1,448,428	6	133,432	9	95,913	91	1,677,773
55-59	269	5,404,273	15	349,501	26	310,016	310	6,063,790
60-64	502	8,822,054	36	921,654	37	447,128	575	10,190,836
65-69	746	13,559,298	32	810,815	56	781,252	834	15,151,365
70-74	775	13,962,525	25	611,922	78	1,086,825	878	15,661,272
75-79	556	9,434,273	29	868,620	59	875,537	644	11,178,430
80-84	364	5,143,088	11	232,155	55	807,853	430	6,183,096
85-89	208	3,429,227	8	200,282	45	596,772	261	4,226,281
90-94	116	1,834,049	3	49,306	19	303,314	138	2,186,669
95-99	30	472,986	1	21,485	8	65,098	39	559,569
100 & Over					1	9,834	1	9,834
Totals	3,678	\$63,871,460	175	\$4,412,130	412	\$5,552,832	4,265	\$73,836,422

Average Age: 71.3 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2020

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	\$ 27,298	2	\$ 27,298
25-29					2	30,385	2	30,385
30-34					2	34,327	2	34,327
35-39					4	39,687	4	39,687
40-44	25	\$ 97,967	2	\$ 60,886	1	19,003	28	177,856
45-49	18	118,544			10	199,680	28	318,224
50-54	55	1,112,672	3	59,205	4	73,105	62	1,244,982
55-59	128	3,042,490	17	442,154	17	253,057	162	3,737,701
60-64	295	7,477,325	18	472,114	21	371,877	334	8,321,316
65-69	398	9,957,154	11	394,760	43	800,081	452	11,151,995
70-74	418	11,430,055	15	421,539	42	617,113	475	12,468,707
75-79	325	7,538,030	12	398,195	41	841,562	378	8,777,787
80-84	224	5,089,796	15	437,729	36	537,852	275	6,065,377
85-89	160	3,948,594	4	109,576	42	835,341	206	4,893,511
90-94	82	2,035,015	3	105,628	29	401,756	114	2,542,399
95-99	23	590,968			9	121,209	32	712,177
100 & Over	5	80,715					5	80,715
Totals	2,156	\$52,519,325	100	\$2,901,786	305	\$5,203,333	2,561	\$60,624,444

Average Age: 71.9 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2020

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	\$ 7,303	1	\$ 7,303
30-34								
35-39			1	\$ 58,990			1	58,990
40-44	3	\$ 13,953	1	23,084			4	37,037
45-49	5	161,192	7	355,406			12	516,598
50-54	25	1,202,281	5	253,919	3	32,744	33	1,488,944
55-59	38	2,035,180	7	311,383			45	2,346,563
60-64	51	2,359,968	8	370,465	6	216,915	65	2,947,348
65-69	46	2,328,798	7	335,600	6	218,701	59	2,883,099
70-74	38	1,848,035	11	530,769	5	127,249	54	2,506,053
75-79	29	1,387,328	4	164,188	5	194,463	38	1,745,979
80-84	14	442,908	1	33,616	4	81,248	19	557,772
85-89	4	99,252	1	35,656	2	48,537	7	183,445
90-94	1	37,016			1	17,344	2	54,360
95-99								
100 & Over								
Totals	254	\$11,915,911	53	\$2,473,076	33	\$944,504	340	\$15,333,491

Average Age: 65.3 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2020

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					3	\$ 63,799	3	\$ 63,799
20-24					2	39,120	2	39,120
25-29			1	\$ 2,807	1	48,233	2	51,040
30-34			1	27,556			1	27,556
35-39			2	66,852			2	66,852
40-44	17	\$ 127,780	4	166,077	2	42,880	23	336,737
45-49	15	405,254	8	356,600	1	8,051	24	769,905
50-54	77	4,366,594	19	1,017,845	4	102,865	100	5,487,304
55-59	108	6,672,351	18	995,392	3	85,367	129	7,753,110
60-64	114	7,285,387	19	1,117,010	7	346,344	140	8,748,741
65-69	99	6,961,612	19	1,114,833	6	168,719	124	8,245,164
70-74	82	4,871,534	17	999,017	4	245,296	103	6,115,847
75-79	33	1,921,603	12	702,301	16	432,141	61	3,056,045
80-84	18	964,557	6	323,480	6	174,307	30	1,462,344
85-89	8	468,112	1	48,619	4	123,917	13	640,648
90-94	1	33,113			6	100,823	7	133,936
95-99	2	88,633			1	66,756	3	155,389
100 & Over								
Totals	574	\$34,166,530	127	\$6,938,389	66	\$2,048,618	767	\$43,153,537

Average Age: 63.3 years



Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2019	2020	2019	2020	2019	2020	2019	2020
<u>Police & Fire Without Social Security</u>									
2 P	Ansonia Police	45	41	4,594,194	4,316,128	42.6	41.6	13.1	12.9
14 F	Branford Fire	40	42	4,107,326	4,347,131	39.6	38.8	11.4	11.2
15 F	Bridgeport Fire	278	287	26,632,800	27,573,817	45.6	44.4	16.6	15.1
15 P	Bridgeport Police	386	361	39,979,952	38,348,186	43.7	44.3	13.7	14.2
44 F	East Haven Fire	46	48	5,029,890	5,246,346	44.8	43.3	16.0	15.2
44 P	East Haven Police	52	53	5,387,051	5,514,469	35.6	34.4	8.8	8.3
62 P	Hamden Police & Fire	74	80	8,251,233	8,658,704	36.5	36.9	6.7	6.9
77 F	Manchester Fire	79	83	8,395,766	8,236,025	42.6	42.9	14.2	14.3
89 F	New Britain Fire	96	98	9,323,064	9,672,627	39.6	39.8	11.0	11.5
89 P	New Britain Police	142	145	13,995,574	14,495,233	36.9	36.4	8.8	8.8
95 F	New London Fire	63	63	5,523,408	5,490,375	43.9	42.3	16.7	15.7
95 S	New London Fire Chief	0	0	0	0	0.0	0.0	0.0	0.0
95 P	New London Police	78	72	7,630,846	7,031,519	42.2	42.3	14.3	13.3
124 P	Seymour Police	40	39	3,754,696	3,529,213	39.0	40.1	10.1	10.7
126 P	Shelton Police	49	48	5,953,782	5,598,181	45.4	46.1	15.9	16.5
131 P	Southington Police	69	68	7,862,209	8,340,845	42.0	42.0	13.2	13.5
137 P	Stonington Police	39	38	4,065,329	4,164,606	41.8	42.2	14.9	15.2
164 P	Windsor Police	52	52	5,401,072	4,542,301	37.8	36.8	11.3	9.7
370 F	West Haven Fire	20	23	1,745,941	2,120,865	36.2	36.6	5.1	5.2
371 F	West Shore Firefighters	24	30	2,686,750	2,637,847	34.3	36.1	8.0	7.8
<hr/>									
<u>Police & Fire With Social Security</u>									
6 P	Beacon Falls Police	3	3	268,236	298,279	46.0	47.0	4.0	5.0
33 P	Cromwell Police	27	28	2,767,141	2,750,078	37.6	37.6	10.7	10.4
37 P	Derby Police	34	34	3,834,414	3,811,928	39.9	40.9	13.7	14.7
46 P	Easton Police	16	15	1,735,315	1,699,863	49.8	51.1	12.5	13.7
78 F	Mansfield Firefighters/EMT	15	16	1,364,764	1,550,935	42.3	41.3	6.9	6.4
82 P	Middlefield Police	0	0	0	0	0.0	0.0	0.0	0.0
85 P	Monroe Police	41	38	3,919,896	3,482,952	39.3	39.2	11.5	11.2
86 P	Montville Police	30	25	2,547,806	2,450,717	36.0	35.5	9.3	8.6
91 P	New Fairfield Police	6	4	626,548	436,190	54.3	56.3	9.2	7.8
108 P	Oxford Police	13	14	998,839	1,271,056	48.5	49.7	12.9	6.8
111 P	Plymouth Police	23	21	2,479,695	2,501,919	45.5	44.7	10.8	11.4
116 P	Putnam Police	15	14	1,424,000	1,486,571	41.1	44.1	8.8	9.9
117 P	Redding Police	16	16	1,915,903	1,868,949	42.7	44.1	13.5	13.6
131 F	Southington Fire	32	32	3,433,232	3,390,594	43.0	43.4	12.1	12.3
152 F	Waterford Fire	8	9	760,658	1,009,349	44.1	42.9	14.8	14.1
152 P	Waterford Police	50	47	5,139,384	4,741,815	39.1	38.8	12.4	11.8
157 P	Weston Police	16	17	2,021,212	2,189,527	42.6	44.2	11.2	13.2
162 P	Winchester Police	23	21	2,075,615	2,081,009	43.5	44.8	11.5	13.3
164 F	Windsor Dog Warden	1	1	76,428	70,444	58.0	59.0	32.0	33.0
165 P	Windsor Locks Police	26	27	2,979,340	3,104,920	50.3	51.4	11.4	11.8
167 P	Woodbridge Police	26	24	2,604,004	2,730,609	44.9	45.3	14.1	15.3
309 F	Cromwell Fire Distrcit	10	14	624,626	798,410	35.3	35.7	5.2	3.6
312 F	Easton Firefighters	8	8	817,431	760,425	47.3	48.3	17.9	18.9

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2019	2020	2019	2020	2019	2020	2019	2020
General Employees Without Social Security									
15 E	Bridgeport Education	902	867	40,164,263	39,491,307	50.5	51.1	13.1	13.6
15 H	Bridgeport H.D.A	9	5	510,710	268,875	52.6	57.0	21.4	18.0
15 T	Bridgeport City	551	519	36,523,024	35,848,446	50.0	50.0	11.8	11.9
44 E	East Haven Education	83	68	3,920,534	3,804,209	47.8	51.8	8.4	9.6
44 T	East Haven Town & Public Works	83	76	5,278,768	5,028,772	48.8	47.7	12.2	12.2
89 E	New Britain Education	453	467	19,624,359	20,627,263	48.4	47.4	13.0	12.2
89 T	New Britain City	284	274	20,452,035	20,167,900	48.2	48.5	13.8	13.4
93 W	Greater New Haven Water Pollution Control Authority	63	63	5,835,974	6,098,172	53.4	53.2	7.8	8.5
753 D	Mattabasset District	36	34	2,826,572	2,855,706	45.7	48.2	10.4	11.9
General Employees With Social Security									
1 E	Andover Education	14	15	674,987	530,415	57.8	53.5	11.7	7.5
1 T	Andover Selectment	9	12	395,937	583,046	54.9	55.9	13.6	11.8
2 A	Ansonia HA	11	12	564,300	732,388	53.8	54.7	11.8	12.7
2 B	Ansonia Clerical	41	42	2,549,132	2,658,610	51.6	52.4	11.6	12.4
2 T	Ansonia Town	30	29	2,136,551	2,043,113	50.8	50.7	13.3	14.1
6 S	Beacon Falls Town	14	12	510,043	469,073	57.9	53.5	9.2	7.9
6 T	Beacon Falls Public Works	9	9	679,891	681,832	43.6	44.6	9.7	10.7
8 T	Bethany Public Works	7	7	359,835	513,582	42.0	43.0	7.4	8.4
10 T	Bethlehem Public Works	4	5	220,441	254,427	54.5	51.6	4.5	3.2
13 E	Bozrah Board of Education	20	21	669,579	707,379	49.5	49.5	12.3	11.6
13 T	Bozrah Town	11	10	491,076	485,581	53.4	56.8	11.4	10.2
14 E	Branford Education	276	240	7,645,579	7,597,375	46.3	46.8	7.4	7.5
14 T	Branford Selectman	125	123	8,027,288	8,027,064	50.9	50.5	13.2	13.2
15 A	Bridgeport HA	107	97	6,188,343	6,265,567	48.7	49.5	10.6	11.2
15 B	Bridgeport Port Authority	2	2	117,251	121,761	60.5	61.5	23.5	24.5
17 A	Bristol HA	29	28	1,695,533	1,749,007	49.7	50.3	12.2	11.9
22 T	Canterbury Town	10	12	425,715	490,072	49.2	49.4	7.5	7.0
23 A	Canton HA	0	0	0	0	0.0	0.0	0.0	0.0
26 L	Chester Board of Education	2	2	37,926	36,784	47.5	48.5	6.5	7.5
27 B	Clinton Secretarial	31	27	1,425,504	1,410,441	52.7	54.3	10.5	9.7
27 S	Clinton Supervisory	10	11	909,268	901,494	60.3	59.3	10.6	9.6
27 T	Clinton Town	14	13	912,825	874,178	46.1	46.8	10.4	10.6
28 A	Colchester HA	1	1	66,000	66,000	65.0	66.0	20.0	21.0
32 A	Coventry HA	3	4	171,963	224,310	60.0	59.8	11.3	9.5
34 A	Danbury HA	33	34	2,235,124	2,392,758	52.3	51.5	12.8	12.0
35 A	Darien HA	1	1	56,701	56,701	43.0	44.0	11.0	12.0
36 L	Deep River Board of Education	4	4	67,886	70,857	57.3	58.3	3.8	3.3
37 A	Derby HA	5	3	313,476	135,151	59.6	62.3	6.0	6.3
41 T	East Haddam Town	8	4	502,238	256,399	56.0	58.8	24.5	22.0
42 A	East Hampton HA	2	2	113,678	92,961	67.5	55.5	24.0	7.0
43 A	East Hartford HA	27	23	1,556,169	1,415,641	44.9	45.4	10.8	11.0
48 E	Ellington Education	146	141	4,776,250	4,908,080	47.0	47.1	7.5	7.5
48 L	Ellington Lunch	8	8	149,127	155,473	58.5	57.6	20.1	18.1
48 T	Ellington Highway	11	10	873,748	739,317	45.7	47.0	14.2	15.3

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2019	2020	2019	2020	2019	2020	2019	2020
48 V	Ellington Van Drivers	4	3	69,389	58,106	63.3	62.3	10.0	14.0
49 A	Enfield HA	17	15	885,371	882,636	47.9	50.7	10.0	11.2
50 L	Essex Board of Education	3	3	50,575	54,066	46.0	47.0	6.0	7.0
57 A	Greenwich Ha	42	40	3,182,304	3,100,018	54.0	54.9	13.8	14.1
58 E	Griswold Education	149	133	4,986,698	4,470,831	48.3	48.7	9.6	10.1
58 T	Griswold Selectman	28	23	1,381,517	1,227,276	54.1	55.0	10.9	9.9
59 A	Groton Town HA	0	0	0	0	0.0	0.0	0.0	0.0
62 B	Hamden Education	36	39	2,281,453	2,118,882	50.5	51.6	4.4	5.1
62 E	Hamden Board of Education	127	126	3,988,534	4,911,271	45.2	45.7	5.3	5.5
62 S	Hamden Schools	37	32	1,480,298	1,310,865	44.2	45.0	4.5	5.4
62 T	Hamden Town	104	111	6,706,977	7,061,287	45.8	45.6	5.6	6.0
64 A	Hartford HA	38	49	2,407,109	3,147,654	52.1	50.5	12.8	8.1
64 E	Hartford Local 566	298	289	11,351,129	11,336,513	49.6	50.5	11.2	11.6
64 S	Hartford Union Local 818	2	3	142,779	201,661	55.5	51.7	14.0	12.3
64 T	Hartford Local 1716	243	233	12,816,581	12,182,238	47.7	46.8	11.8	9.9
71 B	Lebanon Town Hall	15	15	716,583	834,036	53.7	47.5	9.6	6.3
71 T	Lebanon Highway	7	9	465,564	527,288	46.6	47.4	10.3	12.0
73 S	Lisbon School District Central Office	3	3	178,198	185,329	53.3	54.3	5.3	6.3
73 T	Lisbon Town	12	11	477,450	454,440	51.3	51.8	5.3	5.3
77 A	Manchester HA	24	21	1,275,370	1,192,328	52.3	52.5	9.9	11.1
78 E	Mansfield Education	125	113	4,082,352	3,724,618	52.0	52.0	10.7	10.4
78 T	Mansfield Town	92	97	6,500,721	6,906,572	46.7	47.5	10.7	10.9
80 A	Meriden HA	18	16	1,080,890	975,749	45.1	46.7	11.5	12.6
82 T	Middlefield Town	8	7	540,128	420,392	58.1	52.9	22.1	14.9
83 A	Middletown HA	14	15	953,116	1,045,063	50.1	52.6	11.9	11.4
84 A	Milford HA	5	8	441,178	591,606	63.0	59.8	12.8	8.8
86 A	Montville HA	1	0	31,822	0	42.0	0.0	3.0	0.0
86 E	Montville Education	113	98	4,379,212	3,991,812	51.2	53.4	9.4	10.2
86 T	Montville Town	79	77	4,788,859	4,882,188	50.9	51.3	14.3	14.4
88 A	Naugatuck HA	8	9	463,325	538,217	42.0	43.6	11.8	11.4
89 A	New Britain HA	31	27	1,524,750	1,520,865	46.9	49.5	8.3	7.0
95 A	New London HA	8	4	273,012	210,561	50.8	50.0	4.3	3.5
95 T	New London Public Works	73	72	5,201,786	5,095,578	50.0	50.2	14.5	14.2
103 A	Norwalk HA	23	18	1,812,181	1,497,583	50.1	50.4	9.0	8.3
108 E	Oxford Education	94	91	3,718,705	3,746,329	51.1	51.5	9.7	9.2
108 T	Oxford Town	44	43	2,822,706	2,906,661	53.2	53.0	14.5	14.3
110 H	Southington Health District	6	3	354,224	228,285	51.5	47.7	15.7	12.3
113 A	Portland HA	3	4	195,692	224,314	46.0	52.0	3.0	4.5
114 T	Preston Town	20	21	916,094	720,127	58.2	55.5	16.3	12.7
115 T	Prospect Public Works	8	8	553,919	546,503	48.6	49.1	8.9	7.8
116 A	Putnam HA	9	10	635,641	706,225	54.9	50.0	21.8	17.5
117 E	Redding Education	81	71	2,796,049	2,622,369	52.5	54.9	9.8	10.4
117 T	Redding Town	37	36	2,492,478	2,514,884	54.8	56.2	16.1	17.1
118 A	Ridgefield HA	0	0	0	0	0.0	0.0	0.0	0.0
124 A	Seymour HA	13	14	470,305	593,743	45.6	48.3	5.1	7.6
124 E	Seymour Education	103	103	3,881,258	4,130,116	50.1	51.5	10.2	10.4
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	
		2019	2020	2019	2020	2019	2020	2019	2020
124 T	Seymour Town & Pub Works	52	53	3,336,020	3,434,987	47.3	47.5	9.7	10.5
126 A	Shelton HA	1	1	75,803	68,803	68.0	69.0	13.0	14.0
131 A	Southington HA	5	3	385,511	165,251	48.6	42.3	10.2	13.0
131 D	Southington Dog Acct	2	1	157,696	100,837	37.0	43.0	5.0	8.0
131 E	Southington Education	414	393	13,772,424	13,682,927	49.5	49.3	8.9	8.6
131 L	Southington Lunch	15	13	491,974	438,379	57.2	57.2	17.1	15.7
131 S	Southington Sewer	12	13	860,960	1,095,857	51.8	51.8	9.5	9.7
131 T	Southington Town	135	135	8,922,786	9,315,348	48.1	49.0	11.9	12.0
131 W	Southington Water	26	26	1,870,114	1,991,933	45.2	46.1	12.3	13.3
135 A	Stamford HA	66	64	4,467,522	4,427,770	46.3	47.5	8.9	9.8
138 A	Stratford HA	20	21	1,306,542	1,360,836	52.2	53.2	10.5	12.1
141 T	Thompson Town	18	32	900,000	1,527,461	57.8	52.6	19.4	10.9
142 M	Tolland County MAFS	11	10	857,755	810,145	40.6	40.9	11.6	12.2
143 A	Torrington HA	7	7	584,959	566,601	60.7	57.3	20.7	17.0
144 D	Trumbull Monroe Health District	0	0	0	0	0.0	0.0	0.0	0.0
146 A	Rockville HA	17	14	994,455	694,367	52.1	49.4	9.0	6.6
148 A	Wallingford HA	10	10	599,820	583,439	33.8	34.0	5.6	6.4
152 B	Waterford Local 1303	67	67	3,914,699	3,833,630	50.6	49.5	14.0	13.5
152 E	Waterford Cust & Main Asst	30	32	1,795,636	1,971,870	50.7	51.0	14.3	14.6
152 H	Water Local RI 161	19	19	767,754	750,016	57.6	54.3	15.4	11.8
152 L	Waterford Café RI0224	13	14	269,040	306,696	56.9	56.9	12.5	10.4
152 N	Waterford Paraprofessionals	83	82	2,057,215	1,726,766	49.0	47.8	7.9	6.8
152 S	Waterford NonUnion Educ	29	26	1,900,197	1,838,410	50.6	52.0	12.9	14.9
152 T	Waterford Gen Gov Admin	19	21	1,550,861	1,740,222	54.8	54.8	15.3	14.7
152 W	Waterford Town	33	33	2,696,531	2,714,207	53.0	53.2	14.6	13.0
153 R	Watertown Golf Course	0	0	0	0	0.0	0.0	0.0	0.0
153 S	Watertown Town Hall Supervisors	1	1	79,920	85,226	52.0	53.0	27.0	28.0
153 T	Watertown Town	6	6	527,487	588,566	61.5	61.0	28.0	29.7
155 A	West Hartford HA	21	20	1,504,021	1,460,630	50.8	51.0	6.8	7.1
156 A	West Haven HA	32	31	2,214,207	2,264,356	47.3	47.8	8.3	9.3
157 E	Weston Education	115	106	5,582,522	5,044,303	51.1	51.4	9.9	9.9
157 H	Weston Highway	11	10	954,251	807,695	49.4	49.2	14.6	14.5
157 L	Weston Lunch	0	0	0	0	0.0	0.0	0.0	0.0
157 S	Weston Salary	21	22	1,797,279	1,768,976	50.9	48.6	7.6	7.1
157 T	Weston Town	41	40	2,915,887	2,749,109	54.9	54.8	11.3	11.8
159 A	Wethersfield HA	6	7	352,132	460,706	53.8	56.0	10.7	12.1
162 A	Winchester HA	0	1	0	87,709	0.0	62.0	0.0	11.0
165 A	Windsor Locks HA	3	2	192,260	157,556	43.7	48.5	9.7	12.0
165 E	Windsor Locks Education	46	46	2,697,264	2,794,196	50.2	50.9	10.4	10.4
165 N	Windsor Locks Paraprofessionals	61	60	1,482,461	1,424,363	48.9	46.8	9.6	9.1
165 T	Windsor Locks Town	63	62	3,848,599	3,908,650	52.3	53.1	12.1	12.3
167 E	Woodbridge Education	49	52	1,916,808	2,058,389	51.0	50.9	12.5	11.9
167 T	Woodbridge Town	62	54	3,883,816	3,460,029	54.7	54.8	12.3	13.4
169 E	Woodstock Education	17	16	749,622	774,958	53.9	56.6	10.6	8.9
169 T	Woodstock Town	17	17	901,708	981,982	50.2	51.8	11.2	12.0
170 A	Norwich Town HA	21	22	1,284,626	1,397,127	51.0	51.7	12.7	12.6
204 E	Regional Dist #4 Cust	10	10	600,308	623,581	56.5	57.5	6.7	7.7
204 L	Regional Dist #4 Café	8	9	187,693	196,131	51.5	54.1	6.3	6.2

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2019	2020	2019	2020	2019	2020	2019	2020
204 N	Regional Dist #4 NonOCert	12	10	846,707	705,064	58.2	58.1	9.3	10.7
204 S	Regional Dist #4 Secretarial	11	9	506,302	437,867	50.9	56.2	8.0	10.1
216 B	Regional Dist #16	1	1	120,430	115,000	36.0	37.0	0.0	1.0
219 E	Regional Dist #19	46	42	1,855,885	1,851,222	49.8	51.1	10.3	10.9
368 D	Watertown Fire District	7	5	426,696	398,367	42.3	44.0	9.6	11.0
401 D	Westport/Weston Health	9	9	620,760	663,654	46.9	47.9	9.2	10.2
403 D	East Shore Dist Health	16	13	801,249	807,292	45.0	48.6	6.9	8.1
405 D	Lower Naugatuck Valley	20	14	1,084,776	875,726	47.2	46.2	9.6	11.9
410 D	Quinnipiack Vall health	8	8	512,319	491,241	48.9	48.8	14.0	15.8
413 D	Uncas Health District	11	9	688,289	603,861	49.7	48.2	7.6	8.4
503 A	Willimantic HA	20	21	1,121,689	1,087,275	46.0	46.7	12.0	12.2
606 W	Jewett City Highway/Elect Off.	2	2	138,559	163,073	59.0	60.0	16.0	17.0
715 D	Southeastern CT PLNG	7	7	464,746	477,123	40.4	41.4	7.3	8.3
750 D	Southeastern CT Water	7	7	458,914	469,984	46.0	47.0	10.9	11.1
751 D	South Norwalk Electric	9	7	1,099,484	908,784	52.4	51.4	15.9	17.0
752 D	Watertown Water & Sewer	0	0	0	0	0.0	0.0	0.0	0.0
755 D	Norwalk 1st Water	23	22	2,015,771	1,895,084	51.1	49.7	11.4	11.4
756 D	Norwalk 2nd Water	27	29	2,634,635	2,571,433	47.6	44.6	11.2	9.5
757 A	Connecticut HA	3	1	191,894	62,481	59.0	51.0	27.0	27.0
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.0	0.0	0.0	0.0
	Police & Fire w/o Soc. Sec.	1,672	1,671	170,320,883	169,864,418	41.9	41.5	13.0	12.7
	Police & Fire w/Soc. Sec.	439	428	44,414,487	44,486,539	42.3	42.7	11.6	11.6
	Gen. Emps. w/o Soc. Sec.	2,464	2,373	135,136,239	134,190,650	49.6	49.7	12.5	12.6
	Gen. Emps. w/ Soc. Sec.	5,184	4,987	257,071,896	256,069,449	49.7	49.9	10.4	10.3
	Total	9,759	9,459	606,943,505	604,611,056	47.9	48.1	11.4	11.4

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2019	2020	2019	2020	2019	2020
<u>Police & Fire Without Social Security</u>							
2 P	Ansonia Police	16	20	56.6	57.5	55,938	76,809
14 F	Branford Fire	17	19	66.4	66.1	65,552	74,504
15 F	Bridgeport Fire	73	81	62.9	63.3	360,894	416,236
15 P	Bridgeport Police	136	147	60.0	60.2	778,495	856,834
44 F	East Haven Fire	49	49	69.0	68.2	200,699	216,571
44 P	East Haven Police	73	76	63.4	63.6	304,953	327,758
62 P	Hamden Police & Fire	2	4	43.0	42.0	2,543	10,356
77 F	Manchester Fire	82	81	69.6	70.5	356,460	360,509
89 F	New Britain Fire	8	10	44.5	44.5	9,361	11,891
89 P	New Britain Police	9	12	47.2	45.7	15,945	14,478
95 F	New London Fire	15	17	58.6	59.7	62,752	78,895
95 S	New London Fire Chief	1	1	67.0	68.0	6,331	6,651
95 P	New London Police	52	54	62.1	62.7	233,083	247,859
124 P	Seymour Police	33	33	69.3	69.0	129,261	140,021
126 P	Shelton Police	37	38	65.8	66.6	167,923	171,547
131 P	Southington Police	32	33	52.3	53.6	145,614	148,726
137 P	Stonington Police	31	30	71.6	70.9	122,344	127,104
164 P	Windsor Police	60	62	62.9	63.5	293,924	309,379
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
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<u>Police & Fire With Social Security</u>							
6 P	Beacon Falls Police	2	2	57.0	58.0	5,925	6,225
33 P	Cromwell Police	19	19	60.4	61.4	82,312	84,028
37 P	Derby Police	23	23	67.7	66.9	92,239	85,899
46 P	Easton Police	8	8	65.4	66.4	28,265	29,389
78 F	Mansfield Firefighters/EMT	3	3	62.0	63.0	5,210	6,101
82 P	Middlefield Police	2	2	51.5	52.5	8,439	8,188
85 P	Monroe Police	34	36	68.0	68.2	122,226	129,692
86 P	Montville Police	16	17	59.4	60.2	41,304	45,974
91 P	New Fairfield Police	13	12	64.4	66.0	38,419	31,033
108 P	Oxford Police	3	4	47.3	48.0	6,970	8,054
111 P	Plymouth Police	20	21	67.2	66.3	63,851	64,022
116 P	Putnam Police	20	20	64.3	65.3	51,311	55,526
117 P	Redding Police	13	14	63.9	63.4	52,379	51,323
131 F	Southington Fire	23	23	66.8	67.0	122,123	119,264
152 F	Waterford Fire	6	7	64.7	62.9	23,029	26,596
152 P	Waterford Police	42	46	67.8	67.9	165,511	189,479
157 P	Weston Police	11	11	67.0	68.0	67,624	67,806
162 P	Winchester Police	23	23	68.0	69.0	70,335	71,447
164 F	Windsor Dog Warden	0	0	0.0	0.0	0	0
165 P	Windsor Locks Police	21	22	63.2	63.4	89,491	87,087
167 P	Woodbridge Police	25	25	63.0	62.8	102,824	103,544
309 F	Cromwell Fire Distrcit	0	0	0.0	0.0	0	0
312 F	Easton Firefighters	2	2	56.0	57.0	7,135	7,114

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2019	2020	2019	2020	2019	2020
General Employees Without Social Security							
15 E	Bridgeport Education	553	574	68.6	69.0	788,241	818,699
15 H	Bridgeport H.D.A	55	55	69.7	71.1	108,341	108,277
15 T	Bridgeport City	1,132	1,095	73.5	73.5	2,366,832	2,324,096
44 E	East Haven Education	85	85	73.1	73.6	126,202	131,969
44 T	East Haven Town & Public Works	98	104	69.1	69.7	207,132	228,211
89 E	New Britain Education	271	280	71.9	71.7	398,021	415,630
89 T	New Britain City	331	337	71.8	72.2	896,130	943,577
93 W	Greater New Haven Water Pollution Control Authority	8	8	70.6	73.0	10,655	11,740
753 D	Mattabasset District	25	23	71.6	71.5	72,380	69,838
General Employees With Social Security							
1 E	Andover Education	15	15	71.4	72.4	10,384	10,935
1 T	Andover Selectment	13	13	73.9	74.9	11,323	11,101
2 A	Ansonia HA	14	14	71.6	70.1	30,248	26,561
2 B	Ansonia Clerical	22	22	71.8	72.8	37,871	38,514
2 T	Ansonia Town	31	28	71.6	71.9	78,111	69,106
6 S	Beacon Falls Town	4	6	70.8	70.0	1,339	2,555
6 T	Beacon Falls Public Works	8	8	69.1	70.1	15,775	16,574
8 T	Bethany Public Works	3	3	61.0	62.0	4,194	4,216
10 T	Bethlehem Public Works	0	0	0.0	0.0	0	0
13 E	Bozrah Board of Education	4	4	69.5	70.5	3,261	3,263
13 T	Bozrah Town	6	6	75.8	76.8	5,264	5,549
14 E	Branford Education	142	145	72.2	73.0	123,471	126,104
14 T	Branford Selectman	82	87	70.4	70.7	131,877	140,404
15 A	Bridgeport HA	146	146	70.6	70.6	261,729	252,231
15 B	Bridgeport Port Authority	1	1	67.0	68.0	3,431	3,605
17 A	Bristol HA	18	18	74.0	73.7	21,493	22,474
22 T	Canterbury Town	10	10	66.4	67.4	11,303	11,224
23 A	Canton HA	1	1	70.0	71.0	1,016	1,067
26 L	Chester Board of Education	0	0	0.0	0.0	0	0
27 B	Clinton Secretarial	14	13	72.2	72.2	19,046	16,914
27 S	Clinton Supervisory	11	10	70.6	70.8	20,245	17,737
27 T	Clinton Town	11	11	73.4	74.4	16,948	17,571
28 A	Colchester HA	0	0	0.0	0.0	0	0
32 A	Coventry HA	1	1	73.0	74.0	750	788
34 A	Danbury HA	39	38	67.7	67.2	47,225	47,940
35 A	Darien HA	4	4	70.5	71.5	5,241	4,116
36 L	Deep River Board of Education	2	2	63.0	64.0	324	338
37 A	Derby HA	5	6	75.4	73.8	8,395	10,682
41 T	East Haddam Town	4	7	62.3	61.3	7,996	14,626
42 A	East Hampton HA	0	1	0.0	77.0	0	2,979
43 A	East Hartford HA	31	32	69.9	70.1	52,464	54,199
48 E	Ellington Education	76	78	69.6	70.2	76,216	79,713
48 L	Ellington Lunch	5	6	67.4	67.5	2,917	3,781
48 T	Ellington Highway	15	16	65.6	65.2	48,752	47,753

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2019	2020	2019	2020	2019	2020
48 V	Ellington Van Drivers	4	4	67.8	68.8	1,173	1,203
49 A	Enfield HA	9	9	69.6	70.6	12,828	13,061
50 L	Essex Board of Education	1	1	67.0	68.0	295	310
57 A	Greenwich Ha	22	22	72.8	73.6	28,445	27,852
58 E	Griswold Education	73	76	69.5	69.6	61,090	61,643
58 T	Griswold Selectman	47	43	72.2	72.6	39,073	37,297
59 A	Groton Town HA	4	4	75.3	76.3	6,949	7,312
62 B	Hamden Education	1	1	62.0	63.0	283	297
62 E	Hamden Board of Education	2	2	65.5	66.5	972	1,021
62 S	Hamden Schools	0	1	0.0	59.0	0	2,219
62 T	Hamden Town	4	8	63.3	62.6	1,939	7,186
64 A	Hartford HA	126	117	71.1	71.3	265,693	235,756
64 E	Hartford Local 566	319	318	71.8	71.9	423,189	377,740
64 S	Hartford Union Local 818	0	0	0.0	0.0	0	0
64 T	Hartford Local 1716	379	379	69.9	70.2	595,135	564,526
71 B	Lebanon Town Hall	12	12	73.9	75.0	13,054	15,182
71 T	Lebanon Highway	8	9	67.5	70.1	12,511	14,313
73 S	Lisbon School District Central Office	0	0	0.0	0.0	0	0
73 T	Lisbon Town	7	7	69.1	70.1	6,239	6,360
77 A	Manchester HA	19	20	72.5	72.2	27,147	27,123
78 E	Mansfield Education	107	106	69.9	70.1	82,711	83,311
78 T	Mansfield Town	97	97	70.0	70.7	197,310	199,232
80 A	Meriden HA	25	26	66.6	66.6	38,978	40,230
82 T	Middlefield Town	10	11	73.5	71.5	10,966	16,232
83 A	Middletown HA	24	23	72.4	71.0	43,313	39,666
84 A	Milford HA	15	16	72.7	74.4	20,011	18,965
86 A	Montville HA	1	1	83.0	84.0	1,327	1,394
86 E	Montville Education	131	133	71.9	72.2	111,921	113,475
86 T	Montville Town	66	67	66.7	66.6	80,370	84,582
88 A	Naugatuck HA	10	10	68.4	69.4	12,629	13,227
89 A	New Britain HA	41	40	70.8	71.2	83,510	82,363
95 A	New London HA	17	17	69.2	70.2	29,180	30,648
95 T	New London Public Works	8	11	60.9	64.0	20,241	31,168
103 A	Norwalk HA	20	19	74.7	74.8	41,114	45,936
108 E	Oxford Education	41	38	72.1	72.2	54,845	50,446
108 T	Oxford Town	23	23	75.9	76.4	32,821	32,356
110 H	Southington Health District	0	1	0.0	56.0	0	4,208
113 A	Portland HA	5	5	69.6	70.6	7,851	8,249
114 T	Preston Town	10	12	69.0	70.6	9,347	14,419
115 T	Prospect Public Works	2	4	62.0	62.0	4,678	5,610
116 A	Putnam HA	3	3	77.7	78.7	3,160	3,327
117 E	Redding Education	40	40	71.6	72.2	32,814	32,147
117 T	Redding Town	40	37	73.0	73.6	54,796	54,456
118 A	Ridgefield HA	5	5	77.2	78.2	6,450	6,777
124 A	Seymour HA	3	3	62.0	63.0	929	958
124 E	Seymour Education	73	73	73.0	73.2	61,694	62,104
124 H	Seymour Education	4	4	65.0	66.0	3,647	3,549
124 L	Seymour Education	1	1	64.0	65.0	327	344

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2019	2020	2019	2020	2019	2020
124 T	Seymour Town & Pub Works	50	54	73.2	72.9	87,041	93,921
126 A	Shelton HA	1	1	78.0	79.0	1,365	1,434
131 A	Southington HA	4	4	70.5	71.5	8,007	8,286
131 D	Southington Dog Acct	2	2	60.0	61.0	6,270	6,770
131 E	Southington Education	227	234	73.0	73.0	212,811	222,734
131 L	Southington Lunch	20	21	76.2	76.6	13,990	15,621
131 S	Southington Sewer	9	11	64.6	65.7	28,105	29,275
131 T	Southington Town	130	129	71.8	72.5	240,983	248,100
131 W	Southington Water	21	19	67.2	67.8	46,911	45,488
135 A	Stamford HA	86	87	71.9	72.7	166,007	164,457
138 A	Stratford HA	15	14	68.7	70.0	29,750	27,012
141 T	Thompson Town	40	41	73.4	73.4	34,006	38,137
142 M	Tolland County MAFS	2	2	61.5	62.5	3,129	3,153
143 A	Torrington HA	10	11	72.6	73.4	17,238	21,175
144 D	Trumbull Monroe Health District	6	5	68.3	69.8	5,792	5,308
146 A	Rockville HA	9	11	76.6	75.8	11,972	16,661
148 A	Wallingford HA	11	11	65.9	66.9	20,839	20,687
152 B	Waterford Local 1303	64	69	67.5	67.0	130,386	137,166
152 E	Waterford Cust & Main Asst	28	27	70.8	71.0	48,203	45,549
152 H	Water Local RI 161	31	31	74.2	74.0	30,890	30,220
152 L	Waterford Café R10224	18	19	72.1	72.2	10,762	11,649
152 N	Waterford Paraprofessionals	33	34	69.9	70.9	17,928	19,941
152 S	Waterford NonUnion Educ	19	20	73.4	74.2	23,126	25,615
152 T	Waterford Gen Gov Admin	30	28	69.0	68.9	77,291	72,331
152 W	Waterford Town	34	34	69.4	70.3	71,729	76,953
153 R	Watertown Golf Course	0	1	0.0	64.0	0	2,228
153 S	Watertown Town Hall Supervisors	6	6	63.5	64.5	13,072	13,513
153 T	Watertown Town	10	11	67.3	68.7	27,893	28,275
155 A	West Hartford HA	7	7	68.6	69.6	14,477	14,850
156 A	West Haven HA	28	28	68.8	69.6	61,628	57,256
157 E	Weston Education	80	86	70.8	71.4	64,489	74,146
157 H	Weston Highway	13	14	70.9	71.2	41,312	45,973
157 L	Weston Lunch	3	3	65.7	66.7	631	608
157 S	Weston Salary	12	13	70.0	70.4	20,805	21,467
157 T	Weston Town	34	35	73.4	73.7	64,271	70,160
159 A	Wethersfield HA	5	5	75.0	76.0	9,754	10,252
162 A	Winchester HA	8	8	77.4	78.4	9,285	9,804
165 A	Windsor Locks HA	5	5	69.8	70.8	5,946	6,212
165 E	Windsor Locks Education	38	36	72.4	71.7	45,443	45,875
165 N	Windsor Locks Paraprofessionals	19	21	72.6	72.4	9,507	10,714
165 T	Windsor Locks Town	40	41	70.5	70.5	59,198	59,024
167 E	Woodbridge Education	40	42	73.6	73.8	42,195	45,219
167 T	Woodbridge Town	50	54	73.0	72.8	70,574	78,810
169 E	Woodstock Education	8	11	72.3	72.1	12,842	17,334
169 T	Woodstock Town	19	19	66.5	67.4	25,996	25,704
170 A	Norwich Town HA	17	17	71.2	72.1	19,680	20,675
204 E	Regional Dist #4 Cust	11	11	71.3	72.3	12,295	12,917
204 L	Regional Dist #4 Café	3	2	78.0	77.5	1,431	758

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2019	2020	2019	2020	2019	2020
204 N	Regional Dist #4 NonOCert	8	8	76.4	77.4	8,517	8,965
204 S	Regional Dist #4 Secretarial	13	13	76.4	76.5	15,717	15,872
216 B	Regional Dist #16	1	1	62.0	63.0	965	1,156
219 E	Regional Dist #19	27	26	68.6	69.4	26,936	26,544
368 D	Watertown Fire District	12	11	72.4	72.7	15,527	15,271
401 D	Westport/Weston Health	15	13	79.3	80.6	17,953	15,744
403 D	East Shore Dist Health	7	7	63.9	64.9	9,027	9,357
405 D	Lower Naugatuck Valley	18	19	69.7	70.5	28,100	30,067
410 D	Quinnipiack Vall health	10	12	68.5	70.8	14,712	19,779
413 D	Uncas Health District	0	0	0.0	0.0	0	0
503 A	Willimantic HA	23	20	68.7	68.9	33,796	31,847
606 W	Jewett City Highway/Elect Off.	5	5	70.2	71.2	10,625	11,222
715 D	Southeastern CT PLNG	6	6	76.8	77.8	16,304	17,174
750 D	Southeastern CT Water	5	4	72.6	71.3	14,979	12,342
751 D	South Norwalk Electric	27	29	74.5	73.7	77,207	84,668
752 D	Watertown Water & Sewer	4	4	77.5	78.5	11,963	12,630
755 D	Norwalk 1st Water	20	21	71.3	70.4	56,038	57,725
756 D	Norwalk 2nd Water	32	35	65.8	66.1	126,808	137,541
757 A	Connecticut HA	16	16	69.4	69.8	29,033	29,649
799 M	Southeastern CT Tourism Dist.	8	8	70.8	71.8	10,030	10,548
	Fund A & Withdrawn Fund B	1	1	81.0	82.0	1,053	1,117
	Police & Fire w/o Soc. Sec.	726	767	63.3	63.3	3,312,072	3,596,128
	Police & Fire w/Soc. Sec.	329	340	65.1	65.3	1,246,922	1,277,791
	Gen. Emps. w/o Soc. Sec.	2,558	2,561	71.7	71.9	4,973,934	5,052,037
	Gen. Emps. w/ Soc. Sec.	4,211	4,265	71.0	71.3	6,104,109	6,153,035
	Total	7,824	7,933	70.3	70.5	15,637,037	16,078,991

Schedule H - Data by Municipality



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	256,230	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	3,765,777	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	26,325	17
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<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 Distrcit	61,841	16
312 F	Easton Firefighters	0	0

Schedule H - Data by Municipality



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	2,471	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	254	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	410,178	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	225	2
22 T	Canterbury Town	0	0
23 A	Canton HA	0	0
26 L	Chester Board of Education	(1,834)	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 Hampton HA	0	0
43 A	East Hartford HA	0	0
48 E	Ellington Education	1,022	2
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2020	No. of Annual Amort. Payments Remaining as of 07/01/20
48 V	Ellington Van Drivers	6,185	2
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	1,094	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	158	2
89 A	New Britain HA	0	0
95 A	New London HA	831	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	(99,076)	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	1,144	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

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2020	No. of Annual Amort. Payments Remaining as of 07/01/20
124 T	Seymour Town & Pub Works	553	2
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	345	2
131 T	Southington Town	2,030	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	71,245	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 Non0union 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

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2020	No. of Annual Amort. Payments Remaining as of 07/01/20
204 N	Regional Dist #4 NonOCert	0	0
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	785	2
403 D	East Shore Dist Health	67	2
405 D	Lower Naugatuck Valley	36	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	1,980	2
756 D	Norwalk 2nd Water	1,638	2
757 A	Connecticut HA	0	0
799 M	Southeastern CT Tourism Dist.	0	0
	Police & Fire w/o Soc. Sec.	4,074,653	
	Police & Fire w/Soc. Sec.	697,456	
	Gen. Emps. w/o Soc. Sec.	536,781	
	Gen. Emps. w/ Soc. Sec.	2,898,980	
	Total	8,207,870	

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2020-2021	Estimated Employer Contrib. 2020-2021	Amort. Payment 07/01/2020	Estimated Total Contrib. 2020-2021	2020-2021 Total as % Est. Payroll
Police & Fire Without Social Security			21.92%			
2 P	Ansonia Police	4,445,612	974,478	0	974,478	21.92%
14 F	Branford Fire	4,477,545	981,478	0	981,478	21.92%
15 F	Bridgeport Fire	28,401,032	6,225,506	0	6,225,506	21.92%
15 P	Bridgeport Police	39,498,632	8,658,100	0	8,658,100	21.92%
44 F	East Haven Fire	5,403,736	1,184,499	0	1,184,499	21.92%
44 P	East Haven Police	5,679,903	1,245,035	0	1,245,035	21.92%
62 P	Hamden Police & Fire	8,918,465	1,954,928	23,806	1,978,734	22.19%
77 F	Manchester Fire	8,483,106	1,859,497	0	1,859,497	21.92%
89 F	New Britain Fire	9,962,806	2,183,847	0	2,183,847	21.92%
89 P	New Britain Police	14,930,090	3,272,676	0	3,272,676	21.92%
95 F	New London Fire	5,655,086	1,239,595	302,003	1,541,598	27.26%
95 S	New London Fire Chief	0	0	0	0	0.00%
95 P	New London Police	7,242,465	1,587,548	0	1,587,548	21.92%
124 P	Seymour Police	3,635,089	796,812	0	796,812	21.92%
126 P	Shelton Police	5,766,126	1,263,935	0	1,263,935	21.92%
131 P	Southington Police	8,591,070	1,883,163	0	1,883,163	21.92%
137 P	Stonington Police	4,289,544	940,268	0	940,268	21.92%
164 P	Windsor Police	4,678,570	1,025,543	0	1,025,543	21.92%
370 F	West Haven Fire	2,184,491	478,840	2,322	481,162	22.03%
371 F	West Shore Firefighters	2,716,982	595,562	2,520	598,082	22.01%
Police & Fire With Social Security			20.95%			
6 P	Beacon Falls Police	307,227	64,364	22,136	86,500	28.16%
33 P	Cromwell Police	2,832,580	593,426	0	593,426	20.95%
37 P	Derby Police	3,926,286	822,557	0	822,557	20.95%
46 P	Easton Police	1,750,859	366,805	0	366,805	20.95%
78 F	Mansfield Firefighters/EMT	1,597,463	334,668	0	334,668	20.95%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	3,587,441	751,569	0	751,569	20.95%
86 P	Montville Police	2,524,239	528,828	0	528,828	20.95%
91 P	New Fairfield Police	449,276	94,123	0	94,123	20.95%
108 P	Oxford Police	1,309,188	274,275	1,583	275,858	21.07%
111 P	Plymouth Police	2,576,977	539,877	0	539,877	20.95%
116 P	Putnam Police	1,531,168	320,780	0	320,780	20.95%
117 P	Redding Police	1,925,017	403,291	0	403,291	20.95%
131 F	Southington Fire	3,492,312	731,639	0	731,639	20.95%
152 F	Waterford Fire	1,039,629	217,802	0	217,802	20.95%
152 P	Waterford Police	4,884,069	1,023,212	416,827	1,440,039	29.48%
157 P	Weston Police	2,255,213	472,467	0	472,467	20.95%
162 P	Winchester Police	2,143,439	449,050	0	449,050	20.95%
164 F	Windsor Dog Warden	72,557	15,201	0	15,201	20.95%
165 P	Windsor Locks Police	3,198,068	669,995	0	669,995	20.95%
167 P	Woodbridge Police	2,812,527	589,224	0	589,224	20.95%
309 F	Cromwell Fire Distrct	822,362	172,285	6,118	178,403	21.69%
312 F	Easton Firefighters	783,238	164,088	0	164,088	20.95%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2020-2021	Estimated Employer Contrib. 2020-2021	Amort. Payment 07/01/2020	Estimated Total Contrib. 2020-2021	2020-2021 Total as % Est. Payroll
General Employees Without Social Security			16.39%			
15 E	Bridgeport Education	40,676,046	6,666,804	0	6,666,804	16.39%
15 H	Bridgeport H.D.A	276,941	45,391	1,279	46,670	16.85%
15 T	Bridgeport City	36,923,899	6,051,827	0	6,051,827	16.39%
44 E	East Haven Education	3,918,335	642,215	2,482	644,697	16.45%
44 T	East Haven Town & Public Works	5,179,635	848,942	1,277	850,219	16.41%
89 E	New Britain Education	21,246,081	3,482,233	6,842	3,489,075	16.42%
89 T	New Britain City	20,772,937	3,404,684	0	3,404,684	16.39%
93 W	Greater New Haven Water Pollution Control Authority	6,281,117	1,029,475	49,183	1,078,658	17.17%
753 D	Mattabasset District	2,941,377	482,092	0	482,092	16.39%
General Employees With Social Security			14.95%			
1 E	Andover Education	546,327	81,676	0	81,676	14.95%
1 T	Andover Selectment	600,537	89,780	131	89,911	14.97%
2 A	Ansonia HA	754,360	112,777	18	112,795	14.95%
2 B	Ansonia Clerical	2,738,368	409,386	65,066	474,452	17.33%
2 T	Ansonia Town	2,104,406	314,609	0	314,609	14.95%
6 S	Beacon Falls Town	483,145	72,230	2,473	74,703	15.46%
6 T	Beacon Falls Public Works	702,287	104,992	126,960	231,952	33.03%
8 T	Bethany Public Works	528,989	79,084	0	79,084	14.95%
10 T	Bethlehem Public Works	262,060	39,178	0	39,178	14.95%
13 E	Bozrah Board of Education	728,600	108,926	32,416	141,342	19.40%
13 T	Bozrah Town	500,148	74,772	0	74,772	14.95%
14 E	Branford Education	7,825,296	1,169,882	0	1,169,882	14.95%
14 T	Branford Selectman	8,267,876	1,236,047	0	1,236,047	14.95%
15 A	Bridgeport HA	6,453,534	964,803	2,473	967,276	14.99%
15 B	Bridgeport Port Authority	125,414	18,749	14,456	33,205	26.48%
17 A	Bristol HA	1,801,477	269,321	116	269,437	14.96%
22 T	Canterbury Town	504,774	75,464	0	75,464	14.95%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	37,888	5,664	(155)	5,509	14.54%
27 B	Clinton Secretarial	1,452,754	217,187	0	217,187	14.95%
27 S	Clinton Supervisory	928,539	138,817	0	138,817	14.95%
27 T	Clinton Town	900,403	134,610	0	134,610	14.95%
28 A	Colchester HA	67,980	10,163	1,434	11,597	17.06%
32 A	Coventry HA	231,039	34,540	0	34,540	14.95%
34 A	Danbury HA	2,464,541	368,449	331	368,780	14.96%
35 A	Darien HA	58,402	8,731	0	8,731	14.95%
36 L	Deep River Board of Education	72,983	10,911	(18)	10,893	14.93%
37 A	Derby HA	139,206	20,811	0	20,811	14.95%
41 T	East Haddam Town	264,091	39,482	0	39,482	14.95%
42 A	East Hampton HA	95,750	14,315	0	14,315	14.95%
43 A	East Hartford HA	1,458,110	217,987	0	217,987	14.95%
48 E	Ellington Education	5,055,322	755,771	528	756,299	14.96%
48 L	Ellington Lunch	160,137	23,940	0	23,940	14.95%
48 T	Ellington Highway	761,497	113,844	0	113,844	14.95%

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Town Code	Town Name	Estimated Payroll 2020-2021	Estimated Employer Contrib. 2020-2021	Amort. Payment 07/01/2020	Estimated Total Contrib. 2020-2021	2020-2021 Total as % Est. Payroll
48 V	Ellington Van Drivers	59,849	8,947	3,197	12,144	20.29%
49 A	Enfield HA	909,115	135,913	199	136,112	14.97%
50 L	Essex Board of Education	55,688	8,325	(101)	8,224	14.77%
57 A	Greenwich Ha	3,193,019	477,356	58	477,414	14.95%
58 E	Griswold Education	4,604,956	688,441	40	688,481	14.95%
58 T	Griswold Selectman	1,264,094	188,982	0	188,982	14.95%
59 A	Groton Town HA	0	0	0	0	0.00%
62 B	Hamden Education	2,182,448	326,276	0	326,276	14.95%
62 E	Hamden Board of Education	5,058,609	756,262	2,072	758,334	14.99%
62 S	Hamden Schools	1,350,191	201,854	0	201,854	14.95%
62 T	Hamden Town	7,273,126	1,087,332	18,418	1,105,750	15.20%
64 A	Hartford HA	3,242,084	484,692	0	484,692	14.95%
64 E	Hartford Local 566	11,676,608	1,745,653	0	1,745,653	14.95%
64 S	Hartford Union Local 818	207,711	31,053	(1,309)	29,744	14.32%
64 T	Hartford Local 1716	12,547,705	1,875,882	0	1,875,882	14.95%
71 B	Lebanon Town Hall	859,057	128,429	0	128,429	14.95%
71 T	Lebanon Highway	543,107	81,194	0	81,194	14.95%
73 S	Lisbon School District Central Office	190,889	28,538	(3,461)	25,077	13.14%
73 T	Lisbon Town	468,073	69,977	0	69,977	14.95%
77 A	Manchester HA	1,228,098	183,601	142	183,743	14.96%
78 E	Mansfield Education	3,836,357	573,535	489	574,024	14.96%
78 T	Mansfield Town	7,113,769	1,063,508	565	1,064,073	14.96%
80 A	Meriden HA	1,005,021	150,251	468	150,719	15.00%
82 T	Middlefield Town	433,004	64,734	0	64,734	14.95%
83 A	Middletown HA	1,076,415	160,924	313	161,237	14.98%
84 A	Milford HA	609,354	91,098	0	91,098	14.95%
86 A	Montville HA	0	0	102	102	0.00%
86 E	Montville Education	4,111,566	614,679	0	614,679	14.95%
86 T	Montville Town	5,028,654	751,784	0	751,784	14.95%
88 A	Naugatuck HA	554,364	82,877	82	82,959	14.96%
89 A	New Britain HA	1,566,491	234,190	0	234,190	14.95%
95 A	New London HA	216,878	32,423	430	32,853	15.15%
95 T	New London Public Works	5,248,445	784,643	0	784,643	14.95%
103 A	Norwalk HA	1,542,510	230,605	409	231,014	14.98%
108 E	Oxford Education	3,858,719	576,878	38,832	615,710	15.96%
108 T	Oxford Town	2,993,861	447,582	62,188	509,770	17.03%
110 H	Southington Health District	235,134	35,153	(8,371)	26,782	11.39%
113 A	Portland HA	231,043	34,541	0	34,541	14.95%
114 T	Preston Town	741,731	110,889	0	110,889	14.95%
115 T	Prospect Public Works	562,898	84,153	7,093	91,246	16.21%
116 A	Putnam HA	727,412	108,748	41	108,789	14.96%
117 E	Redding Education	2,701,040	403,805	174	403,979	14.96%
117 T	Redding Town	2,590,331	387,254	591	387,845	14.97%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	611,555	91,427	0	91,427	14.95%
124 E	Seymour Education	4,254,019	635,976	739	636,715	14.97%
124 H	Seymour Education	0	0	0	0	0.00%
124 L	Seymour Education	0	0	0	0	0.00%

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124 T	Seymour Town & Pub Works	3,538,037	528,937	286	529,223	14.96%
126 A	Shelton HA	70,867	10,595	20	10,615	14.98%
131 A	Southington HA	170,209	25,446	0	25,446	14.95%
131 D	Southington Dog Acct	103,862	15,527	0	15,527	14.95%
131 E	Southington Education	14,093,415	2,106,966	1,685	2,108,651	14.96%
131 L	Southington Lunch	451,530	67,504	0	67,504	14.95%
131 S	Southington Sewer	1,128,733	168,746	178	168,924	14.97%
131 T	Southington Town	9,594,808	1,434,424	1,049	1,435,473	14.96%
131 W	Southington Water	2,051,691	306,728	188	306,916	14.96%
135 A	Stamford HA	4,560,603	681,810	984	682,794	14.97%
138 A	Stratford HA	1,401,661	209,548	0	209,548	14.95%
141 T	Thompson Town	1,573,285	235,206	0	235,206	14.95%
142 M	Tolland County MAFS	834,449	124,750	8,383	133,133	15.95%
143 A	Torrington HA	583,599	87,248	62	87,310	14.96%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	715,198	106,922	118	107,040	14.97%
148 A	Wallingford HA	600,942	89,841	0	89,841	14.95%
152 B	Waterford Local 1303	3,948,639	590,322	0	590,322	14.95%
152 E	Waterford Cust & Main Asst	2,031,026	303,638	208	303,846	14.96%
152 H	Water Local RI 161	772,516	115,491	130	115,621	14.97%
152 L	Waterford Café RI0224	315,897	47,227	123	47,350	14.99%
152 N	Waterford Paraprofessionals	1,778,569	265,896	76	265,972	14.95%
152 S	Waterford NonUnion Educ	1,893,562	283,088	0	283,088	14.95%
152 T	Waterford Gen Gov Admin	1,792,429	267,968	0	267,968	14.95%
152 W	Waterford Town	2,795,633	417,947	0	417,947	14.95%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	87,783	13,124	39,949	53,073	60.46%
153 T	Watertown Town	606,223	90,630	21,777	112,407	18.54%
155 A	West Hartford HA	1,504,449	224,915	0	224,915	14.95%
156 A	West Haven HA	2,332,287	348,677	243	348,920	14.96%
157 E	Weston Education	5,195,632	776,747	0	776,747	14.95%
157 H	Weston Highway	831,926	124,373	0	124,373	14.95%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,822,045	272,396	0	272,396	14.95%
157 T	Weston Town	2,831,582	423,322	0	423,322	14.95%
159 A	Wethersfield HA	474,527	70,942	0	70,942	14.95%
162 A	Winchester HA	90,340	13,506	0	13,506	0.00%
165 A	Windsor Locks HA	162,283	24,261	0	24,261	14.95%
165 E	Windsor Locks Education	2,878,022	430,264	537	430,801	14.97%
165 N	Windsor Locks Paraprofessionals	1,467,094	219,331	10,772	230,103	15.68%
165 T	Windsor Locks Town	4,025,910	601,874	0	601,874	14.95%
167 E	Woodbridge Education	2,120,141	316,961	303	317,264	14.96%
167 T	Woodbridge Town	3,563,830	532,793	397	533,190	14.96%
169 E	Woodstock Education	798,207	119,332	0	119,332	14.95%
169 T	Woodstock Town	1,011,441	151,210	0	151,210	14.95%
170 A	Norwich Town HA	1,439,041	215,137	0	215,137	14.95%
204 E	Regional Dist #4 Cust	642,288	96,022	0	96,022	14.95%
204 L	Regional Dist #4 Café	202,015	30,201	0	30,201	14.95%

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204 N	Regional Dist #4 NonOCert	726,216	108,569	0	108,569	14.95%
204 S	Regional Dist #4 Secretarial	451,003	67,425	0	67,425	14.95%
216 B	Regional Dist #16	118,450	17,708	462	18,170	15.34%
219 E	Regional Dist #19	1,906,759	285,060	0	285,060	14.95%
368 D	Watertown Fire District	410,318	61,343	72	61,415	14.97%
401 D	Westport/Weston Health	683,564	102,193	406	102,599	15.01%
403 D	East Shore Dist Health	831,511	124,311	35	124,346	14.95%
405 D	Lower Naugatuck Valley	901,998	134,849	19	134,868	14.95%
410 D	Quinnipiack Vall health	505,978	75,644	123	75,767	14.97%
413 D	Uncas Health District	621,977	92,986	0	92,986	14.95%
503 A	Willimantic HA	1,119,893	167,424	0	167,424	14.95%
606 W	Jewett City Highway/Elect Off.	167,965	25,111	0	25,111	14.95%
715 D	Southeastern CT PLNG	491,437	73,470	56	73,526	14.96%
750 D	Southeastern CT Water	484,084	72,371	0	72,371	14.95%
751 D	South Norwalk Electric	936,048	139,939	617	140,556	15.02%
752 D	Watertown Water & Sewer	0	0	260	260	0.00%
755 D	Norwalk 1st Water	1,951,937	291,815	1,023	292,838	15.00%
756 D	Norwalk 2nd Water	2,648,576	395,962	847	396,809	14.98%
757 A	Connecticut HA	64,355	9,621	0	9,621	14.95%
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.00%
	Police & Fire w/o Soc. Sec.	174,960,350	38,351,310	330,651	38,681,961	22.11%
	Police & Fire w/Soc. Sec.	45,821,135	9,599,526	446,664	10,046,190	21.92%
	Gen. Emps. w/o Soc. Sec.	138,216,368	22,653,663	61,063	22,714,726	16.43%
	Gen. Emps. w/ Soc. Sec.	263,751,533	39,430,856	469,266	39,900,122	15.13%
	Total	622,749,386	110,035,355	1,307,644	111,342,999	17.88%

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Town Code	Town Name	Estimated Payroll 2021-2022	Estimated Employer Contrib. 2021-2022	Amort. Payment 07/01/2021	Estimated Total Contrib. 2021-2022	2021-2022 Total as % Est. Payroll
Police & Fire Without Social Security			23.59%			
2 P	Ansonia Police	4,578,980	1,080,181	0	1,080,181	23.59%
14 F	Branford Fire	4,611,871	1,087,940	0	1,087,940	23.59%
15 F	Bridgeport Fire	29,253,063	6,900,798	0	6,900,798	23.59%
15 P	Bridgeport Police	40,683,591	9,597,259	0	9,597,259	23.59%
44 F	East Haven Fire	5,565,848	1,312,984	0	1,312,984	23.59%
44 P	East Haven Police	5,850,300	1,380,086	0	1,380,086	23.59%
62 P	Hamden Police & Fire	9,186,019	2,166,982	23,806	2,190,788	23.85%
77 F	Manchester Fire	8,737,599	2,061,200	0	2,061,200	23.59%
89 F	New Britain Fire	10,261,690	2,420,733	0	2,420,733	23.59%
89 P	New Britain Police	15,377,993	3,627,669	0	3,627,669	23.59%
95 F	New London Fire	5,824,739	1,374,056	302,003	1,676,059	28.77%
95 S	New London Fire Chief	0	0	0	0	0.00%
95 P	New London Police	7,459,739	1,759,752	0	1,759,752	23.59%
124 P	Seymour Police	3,744,142	883,243	0	883,243	23.59%
126 P	Shelton Police	5,939,110	1,401,036	0	1,401,036	23.59%
131 P	Southington Police	8,848,802	2,087,432	0	2,087,432	23.59%
137 P	Stonington Police	4,418,230	1,042,260	0	1,042,260	23.59%
164 P	Windsor Police	4,818,927	1,136,785	0	1,136,785	23.59%
370 F	West Haven Fire	2,250,026	530,781	2,322	533,103	23.69%
371 F	West Shore Firefighters	2,798,491	660,164	2,520	662,684	23.68%
Police & Fire With Social Security			22.45%			
6 P	Beacon Falls Police	316,444	71,042	22,136	93,178	29.45%
33 P	Cromwell Police	2,917,557	654,992	0	654,992	22.45%
37 P	Derby Police	4,044,075	907,895	0	907,895	22.45%
46 P	Easton Police	1,803,385	404,860	0	404,860	22.45%
78 F	Mansfield Firefighters/EMT	1,645,387	369,389	0	369,389	22.45%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	3,695,064	829,542	0	829,542	22.45%
86 P	Montville Police	2,599,966	583,692	0	583,692	22.45%
91 P	New Fairfield Police	462,754	103,888	0	103,888	22.45%
108 P	Oxford Police	1,348,464	302,730	1,583	304,313	22.57%
111 P	Plymouth Police	2,654,286	595,887	0	595,887	22.45%
116 P	Putnam Police	1,577,103	354,060	0	354,060	22.45%
117 P	Redding Police	1,982,768	445,131	0	445,131	22.45%
131 F	Southington Fire	3,597,081	807,545	0	807,545	22.45%
152 F	Waterford Fire	1,070,818	240,399	0	240,399	22.45%
152 P	Waterford Police	5,030,591	1,129,368	0	1,129,368	22.45%
157 P	Weston Police	2,322,869	521,484	0	521,484	22.45%
162 P	Winchester Police	2,207,742	495,638	0	495,638	22.45%
164 F	Windsor Dog Warden	74,734	16,778	0	16,778	22.45%
165 P	Windsor Locks Police	3,294,010	739,505	0	739,505	22.45%
167 P	Woodbridge Police	2,896,903	650,355	0	650,355	22.45%
309 F	Cromwell Fire Distrct	847,033	190,159	6,118	196,277	23.17%
312 F	Easton Firefighters	806,735	181,112	0	181,112	22.45%

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General Employees Without Social Security			19.02%			
15 E	Bridgeport Education	41,896,327	7,968,681	0	7,968,681	19.02%
15 H	Bridgeport H.D.A	285,249	54,254	1,279	55,533	19.47%
15 T	Bridgeport City	38,031,616	7,233,613	0	7,233,613	19.02%
44 E	East Haven Education	4,035,885	767,625	2,482	770,107	19.08%
44 T	East Haven Town & Public Works	5,335,024	1,014,722	1,278	1,016,000	19.04%
89 E	New Britain Education	21,883,463	4,162,235	6,842	4,169,077	19.05%
89 T	New Britain City	21,396,125	4,069,543	0	4,069,543	19.02%
93 W	Greater New Haven Water Pollution Control Authority	6,469,551	1,230,509	49,183	1,279,692	19.78%
753 D	Mattabasset District	3,029,618	576,233	0	576,233	19.02%
General Employees With Social Security			16.44%			
1 E	Andover Education	562,717	92,511	0	92,511	16.44%
1 T	Andover Selectment	618,553	101,690	132	101,822	16.46%
2 A	Ansonia HA	776,991	127,737	18	127,755	16.44%
2 B	Ansonia Clerical	2,820,519	463,693	0	463,693	16.44%
2 T	Ansonia Town	2,167,538	356,343	0	356,343	16.44%
6 S	Beacon Falls Town	497,639	81,812	2,473	84,285	16.94%
6 T	Beacon Falls Public Works	723,356	118,920	126,960	245,880	33.99%
8 T	Bethany Public Works	544,859	89,575	0	89,575	16.44%
10 T	Bethlehem Public Works	269,922	44,375	0	44,375	16.44%
13 E	Bozrah Board of Education	750,458	123,375	32,416	155,791	20.76%
13 T	Bozrah Town	515,152	84,691	0	84,691	16.44%
14 E	Branford Education	8,060,055	1,325,073	0	1,325,073	16.44%
14 T	Branford Selectman	8,515,912	1,400,016	0	1,400,016	16.44%
15 A	Bridgeport HA	6,647,140	1,092,790	2,473	1,095,263	16.48%
15 B	Bridgeport Port Authority	129,176	21,237	14,456	35,693	27.63%
17 A	Bristol HA	1,855,521	305,048	117	305,165	16.45%
22 T	Canterbury Town	519,917	85,474	0	85,474	16.44%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	39,025	6,416	(155)	6,261	16.04%
27 B	Clinton Secretarial	1,496,337	245,998	0	245,998	16.44%
27 S	Clinton Supervisory	956,395	157,231	0	157,231	16.44%
27 T	Clinton Town	927,415	152,467	0	152,467	16.44%
28 A	Colchester HA	70,019	11,511	1,434	12,945	18.49%
32 A	Coventry HA	237,970	39,122	0	39,122	16.44%
34 A	Danbury HA	2,538,477	417,326	331	417,657	16.45%
35 A	Darien HA	60,154	9,889	0	9,889	16.44%
36 L	Deep River Board of Education	75,172	12,358	(18)	12,340	16.42%
37 A	Derby HA	143,382	23,572	0	23,572	16.44%
41 T	East Haddam Town	272,014	44,719	0	44,719	16.44%
42 A	East Hampton HA	98,623	16,214	0	16,214	16.44%
43 A	East Hartford HA	1,501,853	246,905	0	246,905	16.44%
48 E	Ellington Education	5,206,982	856,028	529	856,557	16.45%
48 L	Ellington Lunch	164,941	27,116	0	27,116	16.44%
48 T	Ellington Highway	784,342	128,946	0	128,946	16.44%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll	Estimated Employer	Amort. Payment	Estimated Total	2021-2022 Total
		2021-2022	Contrib. 2021-2022	07/01/2021	Contrib. 2021-2022	as % Est. Payroll
48 V	Ellington Van Drivers	61,644	10,134	3,197	13,331	21.63%
49 A	Enfield HA	936,388	153,942	199	154,141	16.46%
50 L	Essex Board of Education	57,359	9,430	(101)	9,329	16.26%
57 A	Greenwich Ha	3,288,810	540,680	58	540,738	16.44%
58 E	Griswold Education	4,743,105	779,766	40	779,806	16.44%
58 T	Griswold Selectman	1,302,017	214,052	0	214,052	16.44%
59 A	Groton Town HA	0	0	0	0	0.00%
62 B	Hamden Education	2,247,921	369,558	0	369,558	16.44%
62 E	Hamden Board of Education	5,210,367	856,584	2,072	858,656	16.48%
62 S	Hamden Schools	1,390,697	228,631	0	228,631	16.44%
62 T	Hamden Town	7,491,320	1,231,573	18,418	1,249,991	16.69%
64 A	Hartford HA	3,339,347	548,989	0	548,989	16.44%
64 E	Hartford Local 566	12,026,906	1,977,223	0	1,977,223	16.44%
64 S	Hartford Union Local 818	213,942	35,172	(1,309)	33,863	15.83%
64 T	Hartford Local 1716	12,924,136	2,124,728	0	2,124,728	16.44%
71 B	Lebanon Town Hall	884,829	145,466	0	145,466	16.44%
71 T	Lebanon Highway	559,400	91,965	0	91,965	16.44%
73 S	Lisbon School District Central Office	196,616	32,324	(3,461)	28,863	14.68%
73 T	Lisbon Town	482,115	79,260	0	79,260	16.44%
77 A	Manchester HA	1,264,941	207,956	142	208,098	16.45%
78 E	Mansfield Education	3,951,448	649,618	489	650,107	16.45%
78 T	Mansfield Town	7,327,182	1,204,589	566	1,205,155	16.45%
80 A	Meriden HA	1,035,172	170,182	468	170,650	16.49%
82 T	Middlefield Town	445,994	73,321	0	73,321	16.44%
83 A	Middletown HA	1,108,707	182,271	314	182,585	16.47%
84 A	Milford HA	627,635	103,183	0	103,183	16.44%
86 A	Montville HA	0	0	102	102	0.00%
86 E	Montville Education	4,234,913	696,220	0	696,220	16.44%
86 T	Montville Town	5,179,514	851,512	0	851,512	16.44%
88 A	Naugatuck HA	570,995	93,872	81	93,953	16.45%
89 A	New Britain HA	1,613,486	265,257	0	265,257	16.44%
95 A	New London HA	223,384	36,724	429	37,153	16.63%
95 T	New London Public Works	5,405,898	888,730	0	888,730	16.44%
103 A	Norwalk HA	1,588,785	261,196	409	261,605	16.47%
108 E	Oxford Education	3,974,481	653,405	38,832	692,237	17.42%
108 T	Oxford Town	3,083,677	506,956	62,188	569,144	18.46%
110 H	Southington Health District	242,188	39,816	(8,371)	31,445	12.98%
113 A	Portland HA	237,974	39,123	0	39,123	16.44%
114 T	Preston Town	763,983	125,599	0	125,599	16.44%
115 T	Prospect Public Works	579,785	95,317	7,093	102,410	17.66%
116 A	Putnam HA	749,234	123,174	41	123,215	16.45%
117 E	Redding Education	2,782,071	457,372	174	457,546	16.45%
117 T	Redding Town	2,668,041	438,626	592	439,218	16.46%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	629,902	103,556	0	103,556	16.44%
124 E	Seymour Education	4,381,640	720,342	739	721,081	16.46%
124 H	Seymour Education	0	0	0	0	0.00%
124 L	Seymour Education	0	0	0	0	0.00%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll	Estimated Employer	Amort. Payment	Estimated Total	2021-2022 Total
		2021-2022	Contrib. 2021-2022	07/01/2021	Contrib. 2021-2022	as % Est. Payroll
124 T	Seymour Town & Pub Works	3,644,178	599,103	286	599,389	16.45%
126 A	Shelton HA	72,993	12,000	20	12,020	16.47%
131 A	Southington HA	175,315	28,822	0	28,822	16.44%
131 D	Southington Dog Acct	106,978	17,587	0	17,587	16.44%
131 E	Southington Education	14,516,217	2,386,466	1,685	2,388,151	16.45%
131 L	Southington Lunch	465,076	76,458	0	76,458	16.44%
131 S	Southington Sewer	1,162,595	191,131	179	191,310	16.46%
131 T	Southington Town	9,882,652	1,624,708	1,050	1,625,758	16.45%
131 W	Southington Water	2,113,242	347,417	188	347,605	16.45%
135 A	Stamford HA	4,697,421	772,256	984	773,240	16.46%
138 A	Stratford HA	1,443,711	237,346	0	237,346	16.44%
141 T	Thompson Town	1,620,484	266,408	0	266,408	16.44%
142 M	Tolland County MAFS	859,482	141,299	8,383	149,682	17.42%
143 A	Torrington HA	601,107	98,822	62	98,884	16.45%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	736,654	121,106	118	121,224	16.46%
148 A	Wallingford HA	618,970	101,759	0	101,759	16.44%
152 B	Waterford Local 1303	4,067,098	668,631	0	668,631	16.44%
152 E	Waterford Cust & Main Asst	2,091,957	343,918	208	344,126	16.45%
152 H	Water Local RI 161	795,691	130,812	129	130,941	16.46%
152 L	Waterford Café RI0224	325,374	53,491	123	53,614	16.48%
152 N	Waterford Paraprofessionals	1,831,926	301,169	76	301,245	16.44%
152 S	Waterford NonUnion Educ	1,950,369	320,641	0	320,641	16.44%
152 T	Waterford Gen Gov Admin	1,846,202	303,516	0	303,516	16.44%
152 W	Waterford Town	2,879,502	473,390	0	473,390	16.44%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	90,416	14,864	39,949	54,813	60.62%
153 T	Watertown Town	624,410	102,653	21,777	124,430	19.93%
155 A	West Hartford HA	1,549,582	254,751	0	254,751	16.44%
156 A	West Haven HA	2,402,256	394,931	243	395,174	16.45%
157 E	Weston Education	5,351,501	879,787	0	879,787	16.44%
157 H	Weston Highway	856,884	140,872	0	140,872	16.44%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,876,706	308,530	0	308,530	16.44%
157 T	Weston Town	2,916,529	479,477	0	479,477	16.44%
159 A	Wethersfield HA	488,763	80,353	0	80,353	16.44%
162 A	Winchester HA	93,050	15,297	0	15,297	0.00%
165 A	Windsor Locks HA	167,151	27,480	0	27,480	16.44%
165 E	Windsor Locks Education	2,964,363	487,341	537	487,878	16.46%
165 N	Windsor Locks Paraprofessionals	1,511,107	248,426	0	248,426	16.44%
165 T	Windsor Locks Town	4,146,687	681,715	0	681,715	16.44%
167 E	Woodbridge Education	2,183,745	359,008	303	359,311	16.45%
167 T	Woodbridge Town	3,670,745	603,470	397	603,867	16.45%
169 E	Woodstock Education	822,153	135,162	0	135,162	16.44%
169 T	Woodstock Town	1,041,784	171,269	0	171,269	16.44%
170 A	Norwich Town HA	1,482,212	243,676	0	243,676	16.44%
204 E	Regional Dist #4 Cust	661,557	108,760	0	108,760	16.44%
204 L	Regional Dist #4 Café	208,075	34,208	0	34,208	16.44%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll	Estimated Employer	Amort. Payment	Estimated Total	2021-2022 Total
		2021-2022	Contrib. 2021-2022	07/01/2021	Contrib. 2021-2022	as % Est. Payroll
204 N	Regional Dist #4 NonOCert	748,002	122,972	0	122,972	16.44%
204 S	Regional Dist #4 Secretarial	464,533	76,369	0	76,369	16.44%
216 B	Regional Dist #16	122,004	20,057	462	20,519	16.82%
219 E	Regional Dist #19	1,963,962	322,875	0	322,875	16.44%
368 D	Watertown Fire District	422,628	69,480	72	69,552	16.46%
401 D	Westport/Weston Health	704,071	115,749	406	116,155	16.50%
403 D	East Shore Dist Health	856,456	140,801	34	140,835	16.44%
405 D	Lower Naugatuck Valley	929,058	152,737	18	152,755	16.44%
410 D	Quinnipiack Vall health	521,157	85,678	123	85,801	16.46%
413 D	Uncas Health District	640,636	105,321	0	105,321	16.44%
503 A	Willimantic HA	1,153,490	189,634	0	189,634	16.44%
606 W	Jewett City Highway/Elect Off.	173,004	28,442	0	28,442	16.44%
715 D	Southeastern CT PLNG	506,180	83,216	56	83,272	16.45%
750 D	Southeastern CT Water	498,607	81,971	0	81,971	16.44%
751 D	South Norwalk Electric	964,129	158,503	617	159,120	16.50%
752 D	Watertown Water & Sewer	0	0	260	260	0.00%
755 D	Norwalk 1st Water	2,010,495	330,525	1,024	331,549	16.49%
756 D	Norwalk 2nd Water	2,728,033	448,489	846	449,335	16.47%
757 A	Connecticut HA	66,286	10,897	0	10,897	16.44%
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.00%
	Police & Fire w/o Soc. Sec.	180,209,160	42,511,341	330,651	42,841,992	23.77%
	Police & Fire w/Soc. Sec.	47,195,769	10,595,451	29,837	10,625,288	22.51%
	Gen. Emps. w/o Soc. Sec.	142,362,858	27,077,415	61,064	27,138,479	19.06%
	Gen. Emps. w/ Soc. Sec.	271,664,076	44,661,574	393,431	45,055,005	16.58%
	Total	641,431,863	124,845,781	814,983	125,660,764	19.59%

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2021	No. of Annual Amort. Payments Remaining as of 07/01/21
<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	248,694	17
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	3,706,238	24
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	25,679	19
371 F	West Shore Firefighters	25,471	16
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<u>Police & Fire With Social Security</u>			
6 P	Beacon Falls Police	207,141	14
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	1,583	1
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	0	0
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	59,624	15
312 F	Easton Firefighters	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2021	No. of Annual Amort. Payments Remaining as of 07/01/21
<u>General Employees Without Social Security</u>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	1,279	1
15 T	Bridgeport City	0	0
44 E	East Haven Education	2,482	1
44 T	East Haven Town & Public Works	1,278	1
89 E	New Britain Education	6,842	1
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Control Authority	497,138	16
753 D	Mattabassett District	0	0
<u>General Employees With Social Security</u>			
1 E	Andover Education	0	0
1 T	Andover Selectment	132	1
2 A	Ansonia HA	18	1
2 B	Ansonia Clerical	0	0
2 T	Ansonia Town	0	0
6 S	Beacon Falls Town	25,834	17
6 T	Beacon Falls Public Works	1,188,048	14
8 T	Bethany Public Works	0	0
10 T	Bethlehem Public Works	0	0
13 E	Bozrah Board of Education	404,205	25
13 T	Bozrah Town	0	0
14 E	Branford Education	0	0
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	2,473	1
15 B	Bridgeport Port Authority	100,777	9
17 A	Bristol HA	117	1
22 T	Canterbury Town	0	0
23 A	Canton HA	0	0
26 L	Chester Board of Education	(1,797)	21
27 B	Clinton Secretarial	0	0
27 S	Clinton Supervisory	0	0
27 T	Clinton Town	0	0
28 A	Colchester HA	9,997	9
32 A	Coventry HA	0	0
34 A	Danbury HA	331	1
35 A	Darien HA	0	0
36 L	Deep River Board of Education	(209)	21
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	529	1
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2021	No. of Annual Amort. Payments Remaining as of 07/01/21
48 V	Ellington Van Drivers	3,197	1
49 A	Enfield HA	199	1
50 L	Essex Board of Education	(1,171)	21
57 A	Greenwich Ha	58	1
58 E	Griswold Education	40	1
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	24,023	21
62 S	Hamden Schools	0	0
62 T	Hamden Town	198,237	18
64 A	Hartford HA	0	0
64 E	Hartford Local 566	0	0
64 S	Hartford Union Local 818	(15,493)	22
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	(41,744)	23
73 T	Lisbon Town	0	0
77 A	Manchester HA	142	1
78 E	Mansfield Education	489	1
78 T	Mansfield Town	566	1
80 A	Meriden HA	468	1
82 T	Middlefield Town	0	0
83 A	Middletown HA	314	1
84 A	Milford HA	0	0
86 A	Montville HA	102	1
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	81	1
89 A	New Britain HA	0	0
95 A	New London HA	429	1
95 T	New London Public Works	0	0
103 A	Norwalk HA	409	1
108 E	Oxford Education	38,832	1
108 T	Oxford Town	62,188	1
110 H	Southington Health District	(97,054)	21
113 A	Portland HA	0	0
114 T	Preston Town	0	0
115 T	Prospect Public Works	69,124	15
116 A	Putnam HA	41	1
117 E	Redding Education	174	1
117 T	Redding Town	592	1
118 A	Ridgefield HA	42,071	6
124 A	Seymour HA	0	0
124 E	Seymour Education	739	1
124 H	Seymour Education	0	0
124 L	Seymour Education	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2021	No. of Annual Amort. Payments Remaining as of 07/01/21
124 T	Seymour Town & Pub Works	286	1
126 A	Shelton HA	20	1
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	1,685	1
131 L	Southington Lunch	0	0
131 S	Southington Sewer	179	1
131 T	Southington Town	1,050	1
131 W	Southington Water	188	1
135 A	Stamford HA	984	1
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	67,262	11
143 A	Torrington HA	62	1
144 D	Trumbull Monroe Health District	0	0
146 A	Rockville HA	118	1
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	0	0
152 E	Waterford Cust & Main Asst	208	1
152 H	Water Local RI 161	129	1
152 L	Waterford Café RI0224	123	1
152 N	Waterford Paraprofessionals	76	1
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	373,829	14
153 T	Watertown Town	125,578	7
155 A	West Hartford HA	0	0
156 A	West Haven HA	243	1
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	537	1
165 N	Windsor Locks Paraprofessionals	0	0
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	303	1
167 T	Woodbridge Town	397	1
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

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2021	No. of Annual Amort. Payments Remaining as of 07/01/21
204 N	Regional Dist #4 NonOCert	0	0
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	5,573	23
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	72	1
401 D	Westport/Weston Health	406	1
403 D	East Shore Dist Health	34	1
405 D	Lower Naugatuck Valley	18	1
410 D	Quinnipiac Vall health	123	1
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	56	1
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	617	1
752 D	Watertown Water & Sewer	260	1
755 D	Norwalk 1st Water	1,024	1
756 D	Norwalk 2nd Water	846	1
757 A	Connecticut HA	0	0
799 M	Southeastern CT Tourism Dist.	0	0
	Police & Fire w/o Soc. Sec.	4,006,082	
	Police & Fire w/Soc. Sec.	268,348	
	Gen. Emps. w/o Soc. Sec.	509,019	
	Gen. Emps. w/ Soc. Sec.	2,599,794	
	Total	7,383,243	