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**CONNECTICUT MUNICIPAL EMPLOYEES  
RETIREMENT SYSTEM**

**REPORT OF THE ACTUARY ON THE VALUATION  
PREPARED AS OF JUNE 30, 2022**

**REVISED AS OF JUNE 20, 2023**





# Cavanaugh Macdonald

CONSULTING, LLC

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June 20, 2023

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 this revised report giving the results of the actuarial valuation of the Retirement System prepared as of June 30, 2022 for determining the employer contribution rates for fiscal year ending June 30, 2024. This revised report is a result of the passage of House Bill 6930, an Act Concerning the Development of Best Practices for Governance Structures of Municipal Retirement Plans, by the Connecticut Legislature on June 7, 2023. A summary of the changes to the actuarial assumptions and benefit plan provisions is shown on page 2 and 3 of this report.

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 percentage 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 in separate layers. Due to House Bill 6930, the transitional UAAL base layer (the expected UAAL as of June 30, 2022) will be amortized over a declining period of years, starting with 25 years as of July 1, 2022. Each new annual valuation, beginning with this valuation, establishes an annual experience base as the difference between the actual and expected UAAL on the respective valuation date and will be amortized as a level dollar amount over a closed 25-year period.

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Members of the Commission  
June 20, 2023  
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Notwithstanding the amortization method change above or House Bill 6930, there were no additional 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.

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 actuarial models that were developed to measure liabilities and develop actuarial costs. These models include tools that we have produced and tested, along with commercially available valuation software that we have reviewed to confirm the appropriateness and accuracy of the output. In utilizing these models, we develop and use input parameters and 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.

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, appearing to read 'John J. Garrett'.

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

A handwritten signature in blue ink, appearing to read 'Edward J. Koebel'.

Edward J. Koebel, EA, FCA, MAAA  
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, 2022	June 30, 2021
Number of active members	9,830	9,612
Annual compensation	\$ 669,652,463	\$ 643,203,254
Retired members and beneficiaries:		
Number	8,632	8,227
Annual allowances	\$ 234,791,766	\$ 208,822,738
Assets:		
Market Value	\$ 3,007,913,913	\$ 3,354,417,556
Actuarial Value	\$ 3,260,486,185	\$ 3,154,059,106
Unfunded actuarial accrued liability (UAAL)	\$ 1,038,866,636	\$ 923,744,431
Present Value of Remaining Prior Service Amortization Payments	\$ 7,098,860	\$ 7,682,114
Net unfunded actuarial accrued liability	\$ 1,031,767,776	\$ 916,062,317
Amortization Period in Years*	25	18
Funded Ratio (Actuarial Value of Assets Basis)	75.8%	77.3%
Funded Ratio (Market Value of Assets Basis)	70.0%	82.3%
For Fiscal Years Ending	June 30, 2024**	June 30, 2023
Employer Contribution Rates		
General Employees		
With Social Security	15.85%	17.55%
Without Social Security	20.39%	21.58%
Police and Fire		
With Social Security	21.72%	23.11%
Without Social Security	24.68%	24.82%

\* Beginning with the 2022 valuation, a layered amortization approach is used where the annual unexpected change to the UAAL is amortized over a separate 25-year base. The amortization period is now a single equivalent period.

\*\* Employer Contribution Rates for fiscal year ending June 30, 2024 shown above reflect the last year of the 5-year contribution rate smoothing that began in FYE 2020 and include the provisions as outlined in House Bill 6930.





## Section I – Summary of Principal Results

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2. 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.
3. The results of the valuation are given in Schedule A.
4. Schedule D of the report presents the development of the actuarial assumptions and methods employed. This valuation implements a level-dollar, 25-year layered amortization method beginning with the unexpected change in the UAAL as of the June 30, 2022 valuation. Also, due to House Bill 6930, the transitional UAAL base layer (the expected UAAL as of June 30, 2022) will be amortized over a declining period of years, starting with 25 years as of July 1, 2022. In addition, the Cost-of-Living Adjustment (COLA) assumptions were changed to reflect the changes as described below and several demographic assumptions (e.g. termination and retirement) were adjusted to reflect the new Deferred Retirement Option Plan (DROP). There were no other changes in assumptions and methods since the previous valuation.
5. Schedule F of this report presents the summary of main benefits and contribution provisions. Due to House Bill 6930, the changes in the benefits and provisions since the previous valuation are as follows:
  - a) **Cost-of-Living Adjustments (COLA)**: A phase out the COLA floor from the existing 2.5% guaranteed minimum to zero over 5-years as follows:
    - For those retiring between 7/1/2025 and 6/30/2026 – MERS COLA Minimum = 2.0%
    - For those retiring between 7/1/2026 and 6/30/2027 – MERS COLA Minimum = 1.5%
    - For those retiring between 7/1/2027 and 6/30/2028 – MERS COLA Minimum = 1.0%
    - For those retiring between 7/1/2028 and 6/30/2029 – MERS COLA Minimum = 0.5%
    - For those retiring on or after 7/1/2029 – MERS COLA Minimum = 0.0%

Subject to the COLA floors above, for years in which inflation (as measured by the CPI-W) increases by 2% or less, the MERS COLA will track inflation directly. For those years in which inflation increases by 2% or more, the COLA will be 60% of the inflation rate up to 6.0%, and 75% of the inflation rate in excess of 6.0% with a maximum COLA of 7.5%.





## Section I – Summary of Principal Results

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- b) **Increased Multiplier:** Effective beginning July 1, 2025, the benefit formula multiplier will increase to 2.2% (1.7% for Social Security covered eligible participants) based on the following eligibility:
- General Employees: Beginning for service at age 60 with at least 30 years of service
  - Police and Fire: Beginning for service at age 55 with at least 27 years of service
- c) **Deferred Retirement Option Plan (DROP):** A DROP plan (capped at 5 years of participation within the DROP) will be offered beginning July 1, 2025, based on the following eligibility:
- General Employees Eligibility:
    - at age 60 with 30 years of service, or
    - at age 62 with 5 years.
  - Police and Fire Eligibility:
    - at age 55 with 25 years,
    - at age 57 with 5 years, or
    - at any age with 30 years.
  - Upon entering DROP, the member contribution rate is reduced to half. After 24 months of DROP participation, the member contribution rate is reduced to 0%.
  - Beginning annually at the 2nd anniversary of the member's DROP entry, the DROP account is credited with interest at a not to exceed 4%. Interest is also credited at the 3rd, 4th, and 5th anniversary date of DROP entry.
  - Pension amount will not increase with annual COLAs while participating in DROP. Once member exits DROP, future COLAs will be determined based on the provisions in effect at the time the member entered the DROP.
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 reports will be prepared for the Commission. We have provided some supplemental disclosure information and tables in Section VI.





## Section I – Summary of Principal Results

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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 comparative history of membership and key measures.







## 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
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	2.8	7,933	1.2	192.9	31.9	3,861.6	2,952.0	909.6
2021	9,612	643.2	66,917	4.7	8,227	1.2	208.8	32.5	4,077.8	3,154.1	923.7
2022	9,830	669.7	68,123	1.8	8,632	1.1	234.8	35.1	4,299.4	3,260.5	1,038.9

\*Results for 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, 2022 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	136	2,180	\$145,079,175	\$66,550	48.4	10.1
Women		<u>2,969</u>	<u>136,612,615</u>	46,013	49.7	8.7
Total		5,149	\$281,691,790	\$54,708	49.2	9.3
Without Social Security						
Men	9	1,121	\$77,358,376	\$69,008	46.4	9.9
Women		<u>1,464</u>	<u>75,127,979</u>	51,317	49.0	11.5
Total		2,585	\$152,486,355	\$58,989	47.8	10.8
Police and Fire						
With Social Security						
Men	23	446	\$48,732,528	\$109,266	42.1	10.2
Women		<u>39</u>	<u>3,444,721</u>	88,326	39.3	10.4
Total		485	\$52,177,249	\$107,582	41.9	10.2
Without Social Security						
Men	19	1,453	\$167,137,509	\$115,029	40.7	11.9
Women		<u>158</u>	<u>16,159,560</u>	102,276	38.7	9.8
Total		1,611	\$183,297,069	\$113,778	40.5	11.7
Total	187	9,830	\$669,652,463	\$68,123	47.0	10.1

\*Years

Of the 9,830 active members, 6,034 are vested and 3,796 are non-vested.

The valuation also includes 4,065 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	4,015	\$76,034,741	\$18,938	71.6	60.4
Disability	167	4,502,446	26,961	69.2	52.9
Beneficiary	<u>441</u>	<u>6,439,843</u>	14,603	73.3	55.1
Total	4,623	\$86,977,030	\$18,814	71.7	59.7
Without Social Security					
Service	2,243	\$59,782,728	\$26,653	71.7	59.0
Disability	99	3,037,303	30,680	70.4	53.0
Beneficiary	<u>310</u>	<u>5,844,087</u>	18,852	74.5	53.7
Total	2,652	\$68,664,118	\$25,891	72.0	58.2
Police and Fire					
With Social Security					
Service	286	\$14,463,520	\$50,572	65.2	53.7
Disability	52	2,613,611	50,262	63.2	44.3
Beneficiary	<u>38</u>	<u>1,168,351</u>	30,746	69.7	49.7
Total	376	\$18,245,482	\$48,525	65.4	52.0
Without Social Security					
Service	771	\$50,499,452	\$65,499	62.4	54.9
Disability	133	7,654,473	57,552	61.9	46.9
Beneficiary	<u>77</u>	<u>2,751,211</u>	35,730	67.7	49.6
Total	981	\$60,905,136	\$62,085	62.7	53.4
Total	8,632	\$234,791,766	\$27,200	70.5	58.2

\*Years

This valuation also includes 1,790 deferred vested members with estimated annual benefits of \$22,086,676.





## Section III – Assets

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1. As of June 30, 2022, the total market value of assets amounted to \$3,007,913,913 as reported by the Comptroller's Office. The actuarial value of assets used for the current valuation was \$3,260,486,185. Schedule B shows the development of the actuarial value of assets as of June 30, 2022.
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 \$7,098,860 as of June 30, 2022.
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

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1. Schedule A of this report outlines the results of the valuation of the Retirement System as of June 30, 2022. 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 \$5,186,635,125, of which \$2,990,403,430 is for the benefits payable on account of present retired members, beneficiaries of deceased members, and inactive members entitled to deferred vested benefits, and \$2,196,231,695 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 \$3,260,486,185 as of June 30, 2022. When this amount is deducted from the total liabilities of \$5,186,635,125 there remains \$1,926,148,940 as the present value contributions to be made in the future.
3. Prospective normal employer and employee contributions have a present value of \$887,282,304. When this amount is subtracted from \$1,926,148,940, which is the present value of the total future contributions to be made by the employer, there remains \$1,038,866,636 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 have applied a contribution rate smoothing method for the employer contributions since fiscal year ending (FYE) 2020. The employer contributions calculated for this valuation (FYE 2024) are the last year of the 5-year contribution rate smoothing method. This valuation implements a 25-year layered amortization approach, like the State Employee's Retirement System, in order to enhance the stability of future Actuarially Determined Employer Contribution (ADEC) calculations. The amortization of the UAAL is provided on page 12 and the resulting contribution rates for FYE 2024 are provided on pages 13 and 14 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, 2022, 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, 2022	July 1, 2021	July 1, 2022	July 1, 2021	July 1, 2022	July 1, 2021	July 1, 2022	July 1, 2021	July 1, 2022	July 1, 2021
Accrued Liabilities:										
Active Members	\$418,048,652	\$471,426,144	\$333,412,939	\$382,252,455	\$94,543,496	\$98,579,314	\$462,944,304	\$541,340,663	\$1,308,949,391	\$1,493,598,576
Non-Vested Inactive Members	3,632,844	3,413,913	2,396,543	2,533,840	139,495	134,734	555,699	462,631	6,724,581	6,545,118
Vested Inactive Members	96,722,398	73,742,932	78,577,923	48,352,044	8,168,847	5,000,484	36,318,592	12,594,620	219,787,760	139,690,080
Retired Members	<u>952,775,979</u>	<u>868,720,463</u>	<u>754,686,478</u>	<u>696,129,428</u>	<u>228,900,958</u>	<u>206,199,717</u>	<u>827,527,674</u>	<u>666,920,155</u>	<u>2,763,891,089</u>	<u>2,437,969,763</u>
Total Accrued Liability	\$1,471,179,873	\$1,417,303,452	\$1,169,073,883	\$1,129,267,767	\$331,752,796	\$309,914,249	\$1,327,346,269	\$1,221,318,069	\$4,299,352,821	\$4,077,803,537
Actuarial Value of Assets	\$1,134,779,078	\$1,105,534,278	\$903,652,704	\$884,909,770	\$252,784,150	\$243,634,992	\$969,270,253	\$919,980,066	\$3,260,486,185	\$3,154,059,106
Unfunded Actuarial Accrued Liability	\$336,400,795	\$311,769,174	\$265,421,179	\$244,357,997	\$78,968,646	\$66,279,257	\$358,076,016	\$301,338,003	\$1,038,866,636	\$923,744,431
Present Value of Remaining Prior Service Amortization Payments	\$2,870,174	\$3,114,283	\$479,312	\$505,258	\$255,206	\$268,348	\$3,494,168	\$3,794,225	\$7,098,860	\$7,682,114
Net Unfunded Actuarial Accrued Liability	\$333,530,621	\$308,654,891	\$264,941,867	\$243,852,739	\$78,713,440	\$66,010,909	\$354,581,848	\$297,543,778	\$1,031,767,776	\$916,062,317





## Section VI – Prior Amortization Payments

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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 was 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, 2022 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	\$ 2,870,174
Without Social Security	<u>479,312</u>
Subtotal	\$ 3,349,486
Police and Fire:	
With Social Security	\$ 255,206
Without Social Security	<u>3,494,168</u>
Subtotal	\$ 3,749,374
Total	\$ 7,098,860

There were no new entities joining MERS during this plan year that joined with prior service accruals.







## **Section VII – Contributions Payable By Employer**

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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 percentage 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 contribution rate is comprised of both employer and employee contributions.

The Actuarial Accrued Liability (AAL) is a measure of accumulated past service costs. The unfunded actuarial accrued liability (UAAL) is equal to the difference between the AAL and the smoothed actuarial value of assets. The net unfunded actuarial accrued liability (Net UAAL) is the total UAAL less the present value of the remaining past service payments and is \$1,031.8 million as of June 30, 2022. Beginning with the June 30, 2022 valuation, the UAAL is amortized under a layered approach. The layers are the expected UAAL as of June 30, 2022 (Transitional Base), which is amortized over a 25-year period (changed due to House Bill 6930), and the annual unexpected change in the UAAL for this valuation (Experience Base), which is amortized over a 25-year period from the date established. Each future valuation is expected to add another experience layer with a closed 25-year level dollar amortization schedule. The tables on Page 12 provide the components of the total UAAL and the derivation of the amortization amounts under the level-dollar layered amortization method.

The employer contribution requirement, also called the Actuarially Determined Employer Contribution (ADEC) is determined as a percent of covered payroll and is the sum of the normal contribution rate and the additional rate required to amortize the net UAAL. Pages 13 and 14 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.





## Section VII – Contributions Payable By Employer

### Net Unfunded Actuarial Accrued Liability (UAAL) Amortization Schedule

	Original UAAL Base Amount	Remaining UAAL Base Amount as of Valuation Date	Remaining Amortization Period (years)	Amortization Payment
<b><u>General Employees</u></b>				
<b><u>With Social Security</u></b>				
2022 Transitional Base	\$305,495,628	\$305,495,628	25.0	\$25,328,249
2022 Experience Base	<u>28,034,993</u>	<u>28,034,993</u>	<u>25.0</u>	<u>2,324,345</u>
Total of Separate Bases	\$333,530,621	<b>\$333,530,621</b>	<b>25.0</b>	<b>\$27,652,594</b>
<b><u>Without Social Security</u></b>				
2022 Transitional Base	\$241,974,480	\$241,974,480	25.0	\$20,061,793
2022 Experience Base	<u>22,967,387</u>	<u>22,967,387</u>	<u>25.0</u>	<u>1,904,196</u>
Total of Separate Bases	\$264,941,867	<b>\$264,941,867</b>	<b>25.0</b>	<b>\$21,965,989</b>
<b><u>Police and Fire</u></b>				
<b><u>With Social Security</u></b>				
2022 Transitional Base	\$64,134,714	\$64,134,714	25.0	\$5,317,327
2022 Experience Base	<u>14,578,726</u>	<u>14,578,726</u>	<u>25.0</u>	<u>1,208,703</u>
Total of Separate Bases	\$78,713,440	<b>\$78,713,440</b>	<b>25.0</b>	<b>\$6,526,030</b>
<b><u>Without Social Security</u></b>				
2022 Transitional Base	\$291,619,949	\$291,619,949	25.0	\$24,177,834
2022 Experience Base	<u>62,961,899</u>	<u>62,961,899</u>	<u>25.0</u>	<u>5,220,090</u>
Total of Separate Bases	\$354,581,848	<b>\$354,581,848</b>	<b>25.0</b>	<b>\$29,397,924</b>





## Section VII – Contributions Payable By Employer

The table below summarizes the 2023-2024 fiscal year required employer contribution rates.

Group	Employer Normal Cost Rate	Amortization of Net Unfunded Accrued Liability	Employer Contribution Rate for FYE 2024 *
General Employees:			
With Social Security	6.25%	9.60%	<b>15.85%</b>
Without Social Security	6.19%	14.20%	<b>20.39%</b>
Police and Fire:			
With Social Security	9.47%	12.25%	<b>21.72%</b>
Without Social Security	8.91%	15.77%	<b>24.68%</b>

\* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required of specific participating entities.





## Section VII – Contributions Payable By Employer

### Development of Total Employer Contribution Rates

#### General Employees

Effective July 1, 2023

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	10.39%	12.68%
Disability benefits	0.03	0.04
Survivor benefits	<u>0.28</u>	<u>0.35</u>
Total	10.70%	13.07%
Member Contributions	4.75%	7.50%
Less future refunds	<u>(0.30)</u>	<u>(0.62)</u>
Available for benefits	4.45%	6.88%
Employer Normal Cost	6.25%	6.19%
Amortization of Unfunded Actuarial Accrued Liability (percentage of payroll under level dollar method)	9.60%	14.20%
Employer Contribution Rate for FYE 2024*	15.85%	20.39%

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





## Section VII – Contributions Payable By Employer

### Development of Total Employer Contribution Rates

#### Police and Fire

Effective July 1, 2023

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	11.92%	14.24%
Disability benefits	1.86	1.60
Survivor benefits	<u>0.32</u>	<u>0.40</u>
Total	14.10%	16.24%
Member Contributions	4.75%	7.50%
Less future refunds	<u>(0.12)</u>	<u>(0.17)</u>
Available for benefits	4.63%	7.33%
Employer Normal Cost	9.47%	8.91%
Amortization of Unfunded Actuarial Accrued Liability (percentage of payroll under level dollar method)	12.25%	15.77%
Employer Contribution Rate for FYE 2024*	21.72%	24.68%

\* 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

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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, 2022**

GROUP	NUMBER
Retirees and beneficiaries currently receiving benefits	8,632
Terminated employees entitled to benefits but not yet receiving benefits	
Vested	1,790
Non-vested	4,065
Active plan members	<u>9,830</u>
<b>Total</b>	<b>24,317</b>





## Section VIII – Accounting Information

2. Additional information as of July 1, 2022 follows.

### ASSUMPTIONS AND METHODS

Valuation date	7/1/2022
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed layers
Remaining amortization period	Transitional Base: 25 years; Experience Bases: 25 years from valuation year established
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	See Schedule D
Social Security Wage Base	3.00%
* Includes inflation at	2.50%

3. The actuarial accrued liability of the System as of July 1, 2022 is as follows:

### ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 1,308,949,391
Retirees and beneficiaries currently receiving benefits	2,763,891,089
Terminated members not yet receiving benefits	
Vested	219,787,760
Non-vested	<u>6,724,581</u>
Total actuarial accrued liability	\$ 4,299,352,821
Actuarial Value of Assets	<u>3,260,486,185</u>
Unfunded Actuarial Accrued Liability	<u>\$ 1,038,866,636</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, 2022 is shown below.

	<u>\$ millions</u>
(1) Unfunded actuarial accrued liability (UAAL) as of 6/30/2021:	\$ 923.7
(2) Total Normal Cost for fiscal year 2021-2022:	90.2
(3) Total contributions for fiscal year 2021-2022:	168.8
(4) Interest accrual: $[(1) + (2)] \times .07 - [(3) \times .0344]$	<u>65.1</u>
(5) Expected UAAL as of 6/30/2022: (1) + (2) - (3) + (4)	\$910.3
(6) UAAL of new entities as of 6/30/2022:	0.0
(7) Changes in assumptions/plan provisions:	<u>(96.0)</u>
(8) Expected UAAL as of 6/30/2022: (5) + (6) + (7)	\$814.3
(9) Actual UAAL as of 6/30/2022:	\$1,038.9
(10) Gain/(loss): (8) - (9)	\$(224.6)
(11) Gain/(loss) as percent of actuarial accrued liabilities as of July 1, 2021: (\$4,077.8 million)	(5.5)%

### Gain/(Loss) by primary source (\$ millions)

Investment Return	\$(63.1)
Post-Retirement Mortality	2.4
Cost-of-Living Adjustments	(75.7)
Salary Increases	(16.3)
Other Demographic Experience	(67.4)
New Entrants	<u>(4.5)</u>
Net Experience Gain/(Loss)	\$(224.6)







## Section X – Risk Assessment

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### **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
2019	\$2,731,182	\$606,943	4.50
2020	2,734,355	604,611	4.52
2021	3,354,418	643,203	5.22
2022	3,007,914	669,652	4.49

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 5.00, if the market value return is 10% below assumed for the 2023 fiscal year, or -3.00% for the System, there will be an increase in the Required Contribution Rate of 1.02% 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 5.12%. A higher AVR would produce more volatility in the Required Contribution Rate.

AVR	Unsmoothed Amortization	Smoothed Amortization
4.00	4.09%	0.82%
5.00	5.12%	1.02%
6.00	6.14%	1.23%





## 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)**

<b>As of June 30, 2024</b>	<b>-1% Discount Rate (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>+1 Discount Rate (8.00%)</b>
Accrued Liability	\$4,806,215	\$4,299,353	\$3,872,800
Unfunded Liability	\$1,545,729	\$1,038,867	\$612,314
Funded Ratio (AVA)	67.8%	75.8%	84.2%





## Section X – Risk Assessment

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### ***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, 2022 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2021. 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, 2022	June 30, 2021
<b>ASSETS</b>		
Current actuarial value of assets	\$ 3,260,486,185	\$ 3,154,059,106
Future member contributions	\$ 411,675,151	\$ 326,592,562
Prospective employer contributions:		
Normal contributions	\$ 475,607,153	\$ 485,734,380
Unfunded actuarial accrued liability contributions	<u>1,038,866,636</u>	<u>923,744,431</u>
Total prospective contributions	\$ 1,514,473,789	\$ 1,409,478,811
Total assets	\$ 5,186,635,125	\$ 4,890,130,479
<b>LIABILITIES</b>		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 2,763,891,089	\$ 2,437,969,763
Present value of benefits payable on account of active members	\$ 2,196,231,695	\$ 2,305,925,518
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	\$ 219,787,760	\$ 139,690,080
Non-vested	<u>6,724,581</u>	<u>6,545,118</u>
Total liabilities	\$ 5,186,635,125	\$ 4,890,130,479





## Schedule B – Development of Actuarial Value of Assets

	June 30, 2022	June 30, 2021
(1) Actuarial Value Beginning of Year*	\$3,154,059,106	\$2,951,955,488
(2) Market Value End of Year*	3,007,913,913	3,354,417,556
(3) Market Value Beginning of Year	3,354,417,556	2,734,354,911
(4) Cash Flow		
(a) Contributions	168,793,678	148,925,780
(b) Disbursements	(218,275,794)	(206,235,825)
(c) Other	<u>0</u>	<u>4,534,317</u>
(d) Net: (4)(a) + (4)(b) + (4)(c)	(49,482,116)	(52,775,728)
(5) Investment Income		
(a) Market Total: (2) – (3) – (4)(d)	(297,021,527)	672,838,373
(b) Assumed Rate	7.00%	7.00%
(c) Amount for Immediate Recognition: [(1) x (5)(b)] + [(4)(d) x (5)(b) x 0.5]	219,052,263	204,789,734
(6) Expected Actuarial Value End of Year: (1) + (4)(d) + (5)(c)	\$3,323,629,253	\$3,103,969,494
(7) Phased-In Recognition of Investment Income		
(a) Difference between Market & Expected Actuarial Value: (2) – (6)	(315,715,340)	250,448,062
(b) 20% of Difference: 0.2 x (7)(a)	(63,143,068)	50,089,612
(8) Preliminary Actuarial Value End of Year: (6) + (7)(b)	3,260,486,185	3,154,059,106
(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)	3,260,486,185	3,154,059,106
(10) Difference Between Market & Actuarial Value: (2) – (9)	\$(252,572,272)	\$200,358,450
(11) Rate of Return on Actuarial Value	4.98%	8.71%

\* Before corridor constraints, if applicable.





## Schedule C – Summary of Receipts and Disbursements

(Market Value)

	YEAR ENDING	
	June 30, 2022	June 30, 2021
<u>Receipts for the Year</u>		
Contributions:		
Members	\$ 32,894,400	\$ 32,661,758
Municipal	<u>135,899,278</u>	<u>116,264,022</u>
Subtotal	\$ 168,793,678	\$ 148,925,780
Investment Earnings (net of expenses)	(297,021,527)	672,838,373
Other	<u>0</u>	<u>4,534,317</u>
TOTAL	\$ (128,227,849)	\$ 826,298,470
 <u>Disbursements for the Year</u>		
Benefit Payments	\$ 216,198,405	\$ 200,471,330
Refunds to Members	2,077,389	1,520,498
Other	<u>0</u>	<u>4,243,997</u>
Total	\$ 218,275,794	\$ 206,235,825
 <u>Excess of Receipts over Disbursements</u>	\$ (346,503,643)	\$ 620,062,645
 <u>Reconciliation of Asset Balances</u>		
Asset Balance as of the Beginning of Year	\$ 3,354,417,556	\$ 2,734,354,911
Beginning of Year Audit Adjustment	0	0
Excess of Receipts over Disbursements	<u>(346,503,643)</u>	<u>620,062,645</u>
Asset Balance as of the End of Year	\$ 3,007,913,913	\$ 3,354,417,556
Rate of Return on Market Value	(8.92)%	24.85%





## 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		Base (Economy)	Increase Next Year	
	General Employees	Fire & Police		General Employees	Fire & Police
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. For members retiring after July 1, 2025, COLA assumptions are as follows:

<u>Retirement date</u>	<u>COLA Rate</u>
7/1/2025 to 6/30/2026	2.5%
7/1/2026 to 6/30/2027	2.3%
7/1/2027 to 6/30/2028	2.1%
7/1/2028 and after	2.0%

**SOCIAL SECURITY WAGE BASE INCREASES:** 3.50% per annum.







## Schedule D – Outline of Actuarial Assumptions and Methods

**SEPARATIONS FROM ACTIVE SERVICE OTHER THAN RETIREMENT:** 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	
	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
50	8.50	4.50	9.00	4.50	0.09	0.21	0.14
55	6.50	0.00	8.00	0.00	0.40	0.35	0.21
60	6.50	0.00	8.00	0.00	1.00	0.56	0.31
65	6.00	0.00	8.00	0.00	1.60	0.95	0.44
70	6.00	0.00	8.00	0.00	2.50	1.50	0.71
75							

### POLICE AND FIRE

Age	Withdrawal and Vesting		Service Related Disability*	Death	
	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
50	3.50	0.00	0.64	0.25	0.14
55	3.50	0.00	2.40	0.41	0.24
60	3.50	0.00	4.80	0.67	0.34
65	0.00	0.00			

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





## Schedule D – Outline of Actuarial Assumptions and Methods

**RETIREMENTS FROM ACTIVE SERVICE:** Representative values of the assumed annual rates of retirement are as follows:

### GENERAL EMPLOYEES COVERED BY SOCIAL SECURITY

Age	Years of Service							
	5	10	15	20	25	30	35	40
45					9.00%	18.00%	20.00%	20.00%
50					9.00	18.00	20.00	20.00
55	4.50%	4.50%	4.50%	6.75%	9.00	18.00	20.00	20.00
60	4.50	1.49	1.49	2.97	3.86	12.06	12.06	12.06
65	9.00	6.03	6.85	9.74	10.55	13.78	21.67	21.67
70	13.50	13.50	14.93	17.59	18.58	20.86	28.15	31.00
75	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

### GENERAL EMPLOYEES NOT COVERED BY SOCIAL SECURITY

Age	Years of Service							
	5	10	15	20	25	30	35	40
45					8.50%	17.00%	20.00%	20.00%
50					8.50	17.00	20.00	20.00
55	4.25%	4.25%	4.25%	6.38%	8.50	17.00	20.00	20.00
60	4.25	1.40	1.40	2.81	3.65	11.39	11.39	11.39
65	8.50	5.70	6.47	9.21	9.99	13.06	21.27	21.27
70	12.75	12.75	14.07	16.58	17.48	19.63	27.84	31.00
75	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

### POLICE AND FIRE COVERED BY SOCIAL SECURITY

Age	Years of Service						
	5	10	15	20	25	30	35
45					18.75%	25.00%	25.00%
50					9.75	13.40	13.40
55	3.00%	0.99%	0.99%	1.49%	6.53	16.75	22.53
60	4.50	3.02	3.63	5.09	8.29	19.64	25.00
65	100.00	100.00	100.00	100.00	100.00	100.00	100.00

### POLICE AND FIRE NOT COVERED BY SOCIAL SECURITY

Age	Years of Service						
	5	10	15	20	25	30	35
45					15.00%	25.00%	25.00%
50					7.80	13.40	13.40
55	3.00%	0.99%	0.99%	1.49%	5.23	16.75	22.53
60	4.00	2.68	3.30	4.60	6.85	19.14	25.00
65	100.00	100.00	100.00	100.00	100.00	100.00	100.00





## Schedule D – Outline of Actuarial Assumptions and Methods

**DROP ELECTION:** 33% of eligible members are assumed to enter DROP. 33% of members who elect DROP are assumed to retire after 2 years, 33% are assumed to retire after 3 years, and 33% are assumed to retire after 4 years. No DROP elections are assumed for members with less than 10 years of service. No DROP elections are assumed for Police and Fire after age 61 or for General Employees after age 66.

**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		Police and Fire	
	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**

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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.





## 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 2022 valuation, the breakpoint is \$110,600.

### 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	<p>For members not covered by Social Security: 2% of average final compensation times years of service.</p> <p>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.</p> <p>The benefit formula multiplier will increase to 2.2% (1.7% for Social Security covered eligible participants) based on the following eligibility:</p> <ul style="list-style-type: none"><li>• <u>General Employees</u>: Beginning for service at age 60 with at least 30 years of service</li><li>• <u>Police and Fire</u>: Beginning for service at age 55 with at least 27 years of service</li></ul> <p>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.</p>





## **Schedule F – Summary of Main Benefit and Contribution Provision**

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.

### **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 on or after January 1, 2002 and before July 1, 2025, 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%.

A phase out the COLA floor from the existing 2.5% guaranteed minimum to zero over 5-years as follows:

- For those retiring between 7/1/2025 and 6/30/2026 – MERS COLA Minimum = 2.0%
- For those retiring between 7/1/2026 and 6/30/2027 – MERS COLA Minimum = 1.5%
- For those retiring between 7/1/2027 and 6/30/2028 – MERS COLA Minimum = 1.0%
- For those retiring between 7/1/2028 and 6/30/2029 – MERS COLA Minimum = 0.5%





## Schedule F – Summary of Main Benefit and Contribution Provision

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- For those retiring on or after 7/1/2029 – MERS COLA Minimum = 0%

For years in which inflation (as measured by the CPI-W) increases by 2% or less, the MERS COLA will track inflation directly. For those years in which inflation increases by 2% or more, the COLA will be 60% of the annual increase in the CPI up to 6% plus 75% of the annual increase in the CPI above 6% and capped at a 7.5%

Deferred Retirement Option Plan	(DROP)	A DROP plan (capped at 5 years of participation within the DROP) will be offered based on the following eligibility:
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General Employees Eligibility:

- at age 60 with 30 years of service, or
- at age 62 with 5 years.

Police and Fire Eligibility:

- at age 55 with 25 years,
- at age 57 with 5 years, or
- at any age with 30 years.

Upon entering DROP, the member contribution rate is reduced by half. After 24 months of DROP participation, the member contribution rate is reduced to 0%.

Beginning annually at the 2nd anniversary of the member's DROP entry, the DROP account is credited with interest at a rate not to exceed 4%. Interest is also credited at the 3rd, 4th, and 5th anniversary date of DROP entry.

Pension amount will not increase with annual COLAs while participating in DROP. Once member exits DROP, future COLAs will be determined based on the provisions in effect at the time the member entered the DROP.







## **Schedule F – Summary of Main Benefit and Contribution Provision**

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### 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, 2022  
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	272	1						273	\$ 12,181,628
25 to 29	686	102						788	47,639,526
30 to 34	575	363	52	6				996	70,445,921
35 to 39	460	320	209	55				1,044	76,058,498
40 to 44	373	251	187	186	57	3		1,057	77,852,103
45 to 49	394	209	144	145	162	25		1,079	78,610,187
50 to 54	416	285	167	156	229	89	28	1,370	97,682,229
55 to 59	309	280	198	215	184	113	82	1,381	93,986,635
60 to 64	210	198	142	152	187	94	109	1,092	68,777,233
65 to 69	77	85	73	83	91	47	63	519	32,308,325
70 & Up	25	32	24	37	37	31	45	231	14,110,178
Total	3,797	2,126	1,196	1,035	947	402	327	9,830	\$ 669,652,463

Average Age: 47.0 years  
Average Service: 10.1 years

Average Pay: \$68,123





## Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2022  
Tabulated by Attained Ages and Years of Service

### General Employees with Social Security

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	119	1						120	\$ 4,377,862
25 to 29	298	36						334	14,915,016
30 to 34	255	114	20	4				393	19,744,349
35 to 39	250	99	51	21				421	22,301,182
40 to 44	248	125	43	52	19	2		489	27,382,035
45 to 49	268	138	58	65	35	11		575	31,723,170
50 to 54	311	196	106	83	75	23	10	804	45,280,174
55 to 59	232	198	120	140	68	42	38	838	48,495,802
60 to 64	161	135	89	99	117	49	56	706	40,126,260
65 to 69	61	62	48	44	57	25	37	334	19,601,108
70 & Up	18	21	11	19	20	14	32	135	7,744,832
Total	2,221	1,125	546	527	391	166	173	5,149	\$ 281,691,790

Average Age: 49.2 years

Average Service: 9.3 years

Average Pay: \$54,708





## Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2022  
Tabulated by Attained Ages and Years of Service

General Employees without Social Security

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	84							84	\$ 3,228,837
25 to 29	171	20						191	8,760,254
30 to 34	158	63	11	1				233	12,205,601
35 to 39	137	85	45	7				274	14,893,923
40 to 44	102	71	59	50	20	1		303	18,562,692
45 to 49	88	52	40	26	40	5		251	15,506,396
50 to 54	71	65	38	40	56	26	9	305	19,330,171
55 to 59	62	56	58	59	67	39	16	357	22,605,555
60 to 64	44	58	48	47	54	41	32	324	20,765,665
65 to 69	16	23	22	38	32	20	17	168	10,406,383
70 & Up	7	11	13	18	17	17	12	95	6,220,878
Total	940	504	334	286	286	149	86	2,585	\$ 152,486,355

:  
Average Age: 47.8 years  
Average Service: 10.8 years  
  
Average Pay: \$58,989





## Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2022  
Tabulated by Attained Ages and Years of Service

Police and Fire with Social Security

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	17							17	\$ 821,977
25 to 29	44	12						56	4,731,188
30 to 34	34	32	6					72	6,895,243
35 to 39	23	24	27	7				81	8,540,611
40 to 44	6	11	13	20	4			54	6,565,540
45 to 49	14	2	7	14	17			54	6,201,531
50 to 54	21	12	2	9	23	7	2	76	9,082,218
55 to 59	10	15	6	7	7	4	6	55	6,804,917
60 to 64	3	2	4	3	3		2	17	2,142,077
65 to 69				1			2	3	391,947
70 & Up									0
Total	172	110	65	61	54	11	12	485	\$ 52,177,249

Average Age: 41.9 years

Average Service: 10.2 years

Average Pay: \$107,582





## Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2022  
Tabulated by Attained Ages and Years of Service

Police and Fire without Social Security

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	52							52	\$ 3,752,952
25 to 29	173	34						207	19,233,068
30 to 34	128	154	15	1				298	31,600,728
35 to 39	50	112	86	20				268	30,322,782
40 to 44	17	44	72	64	14			211	25,341,836
45 to 49	24	17	39	40	70	9		199	25,179,090
50 to 54	13	12	21	24	75	33	7	185	23,989,666
55 to 59	5	11	14	9	42	28	22	131	16,080,361
60 to 64	2	3	1	3	13	4	19	45	5,743,231
65 to 69			3		2	2	7	14	1,908,887
70 & Up							1	1	144,468
Total	464	387	251	161	216	76	56	1,611	\$ 183,297,069

Average Age: 40.5 years

Average Service: 11.7 years

Average Pay: \$113,778





## Schedule G – Detailed Tabulation of the Data

Retirants & Beneficiaries as of June 30, 2022

Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2022	249	\$ 9,493,464	\$ 3,177
2021	534	16,097,274	2,512
2020	433	13,506,812	2,599
2019	410	10,986,539	2,233
2018	468	14,861,405	2,646
2017	409	12,316,968	2,510
2016	483	13,659,510	2,357
2015	431	12,723,326	2,460
2014	377	11,920,467	2,635
2013	341	9,958,203	2,434
2012	413	10,324,782	2,083
2011	352	8,807,033	2,085
2010	234	5,750,625	2,048
2009	250	6,685,338	2,228
2008	219	5,729,471	2,180
2007	229	5,813,106	2,115
2006	259	6,798,471	2,187
2005	234	5,949,068	2,119
2004	195	4,978,637	2,128
2003	207	5,264,529	2,119
2002	212	5,080,433	1,997
2001	149	4,014,144	2,245
2000	172	4,574,763	2,216
1999	145	3,428,801	1,971
1998	133	3,212,894	2,013
1997	157	4,030,797	2,139
1996	112	2,984,410	2,221
1995	82	2,216,371	2,252
1994	79	1,803,792	1,903
1993	75	1,837,262	2,041
1992	74	1,603,698	1,806
1991	73	1,726,918	1,971
1990	110	2,033,755	1,541
1989	55	1,096,085	1,661
1988	48	856,505	1,487
1987	41	498,594	1,013
1986	34	428,940	1,051
1985	23	366,380	1,327
1984 & Prior	131	1,372,196	873
Total	8,632	\$ 234,791,766	\$ 2,267





## Schedule G – Detailed Tabulation of the Data

### Schedule of Retired Members by Type of Benefit

Benefits Payable June 30, 2022

Amount of Monthly Benefits	Number of Rets.	Ret. Type 1*	Ret. Type 2*	Ret Type 3*	Life	Option 1**	Option 2**	Option 3**
\$1 – \$300	466	402	0	64	343	40	63	20
301 – 600	988	846	8	134	737	120	98	33
601 – 900	999	844	18	137	702	115	138	44
901 – 1,200	846	708	23	115	585	120	110	31
1,201 – 1,500	725	623	19	83	469	107	120	29
1,501 – 1,800	673	561	25	87	437	106	106	24
1,801 – 2,100	521	447	29	45	325	64	113	19
2,101 – 2,400	469	395	29	45	285	63	112	9
2,401 – 2,700	434	358	41	35	250	62	104	18
2,701 – 3,000	333	274	37	22	193	52	76	12
Over \$3,000	2,178	1,857	222	99	988	471	660	59
Totals	8,632	7,315	451	866	5,314	1,320	1,700	298

\* 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, 2022

Tabulated by Attained Age

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					2	\$ 43,001	2	\$ 43,001
20-24					4	60,551	4	60,551
25-29					10	184,663	10	184,663
30-34			3	\$157,826	3	40,230	6	198,056
35-39			4	188,149	6	39,391	10	227,540
40-44	79	\$ 572,170	8	328,008	13	176,329	100	1,076,507
45-49	78	1,557,884	18	704,883	15	338,816	111	2,601,583
50-54	234	9,904,998	40	1,813,261	21	470,461	295	12,188,720
55-59	609	22,653,446	50	2,089,940	44	658,316	703	25,401,702
60-64	1,035	32,950,587	72	2,786,682	73	1,494,335	1,180	37,231,604
65-69	1,428	40,198,951	68	2,688,807	107	2,132,294	1,603	45,020,052
70-74	1,388	36,711,811	63	2,741,908	132	2,587,013	1,583	42,040,732
75-79	1,074	26,820,882	64	2,333,061	136	2,600,646	1,274	31,754,589
80-84	714	15,192,991	31	1,111,101	113	2,267,153	858	18,571,245
85-89	392	7,755,344	20	597,726	97	1,826,771	509	10,179,841
90-94	216	5,087,308	6	164,926	60	946,032	282	6,198,266
95-99	62	1,257,825	4	101,555	29	326,293	95	1,685,673
100 & Over	6	116,244			1	11,197	7	127,441
Totals	7,315	\$200,780,441	451	\$17,807,833	866	\$16,203,492	8,632	\$234,791,766

Average Age: 70.5 years





## Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2022

Tabulated by Attained Ages

General Employees with Social Security

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					1	\$ 2,498	1	\$ 2,498
25-29					3	33,331	3	33,331
30-34					1	2,498	1	2,498
35-39					5	31,111	5	31,111
40-44	15	\$ 88,614	2	\$ 36,369	8	87,611	25	212,594
45-49	26	393,358	4	71,727	5	30,439	35	495,524
50-54	61	1,318,209	11	383,884	4	55,862	76	1,757,955
55-59	280	6,318,205	12	341,313	25	271,195	317	6,930,713
60-64	540	10,658,437	29	784,223	39	517,242	608	11,959,902
65-69	797	15,021,539	30	753,028	59	936,401	886	16,710,968
70-74	836	16,685,207	21	599,526	72	1,214,919	929	18,499,652
75-79	640	12,000,915	29	779,973	73	1,121,582	742	13,902,470
80-84	427	7,070,485	17	498,072	58	876,812	502	8,445,369
85-89	233	3,633,542	6	122,747	48	707,194	287	4,463,483
90-94	120	2,209,521	4	97,526	27	426,678	151	2,733,725
95-99	38	611,633	2	34,058	12	113,273	52	758,964
100 & Over	2	25,076			1	11,197	3	36,273
Totals	4,015	\$76,034,741	167	\$4,502,446	441	\$6,439,843	4,623	\$86,977,030

Average Age: 71.7 years





## Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2022

Tabulated by Attained Ages

General Employees without Social Security

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					1	\$ 10,370	1	\$ 10,370
25-29					4	68,785	4	68,785
30-34					2	37,732	2	37,732
35-39					1	8,280	1	8,280
40-44	32	\$ 130,813			3	41,583	35	172,396
45-49	25	215,961	2	\$ 64,593	6	126,378	33	406,932
50-54	47	1,030,285	5	134,603	11	268,004	63	1,432,892
55-59	128	3,375,855	11	252,003	13	220,753	152	3,848,611
60-64	264	7,291,404	20	627,394	19	349,929	303	8,268,727
65-69	452	12,562,633	10	327,734	35	637,521	497	13,527,888
70-74	440	12,579,641	10	356,479	45	814,673	495	13,750,793
75-79	351	9,955,533	18	562,775	48	940,894	417	11,459,202
80-84	242	5,955,661	7	196,534	38	832,190	287	6,984,385
85-89	142	3,224,454	12	380,291	42	929,048	196	4,533,793
90-94	93	2,758,257	2	67,400	26	353,796	121	3,179,453
95-99	23	611,063	2	67,497	16	204,151	41	882,711
100 & Over	4	91,168					4	91,168
Totals	2,243	\$59,782,728	99	\$3,037,303	310	\$5,844,087	2,652	\$68,664,118

Average Age: 72.0 years





## Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2022

Tabulated by Attained Ages

Police and Fire with Social Security

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	\$ 8,028	1	\$ 8,028
30-34			1	\$ 66,328			1	66,328
35-39			1	62,582			1	62,582
40-44	6	\$ 71,175	1	24,490			7	95,665
45-49	6	279,395	3	158,794	1	28,299	10	466,488
50-54	25	1,425,930	7	399,355	2	21,786	34	1,847,071
55-59	42	2,218,875	8	387,457	3	89,366	53	2,695,698
60-64	63	3,260,833	4	214,775	5	178,788	72	3,654,396
65-69	51	2,625,068	10	446,121	4	160,387	65	3,231,576
70-74	37	1,942,553	10	512,561	10	319,301	57	2,774,415
75-79	28	1,593,288	5	267,657	4	130,456	37	1,991,401
80-84	22	835,652	1	35,663	5	162,047	28	1,033,362
85-89	5	184,533	1	37,828	1	33,924	7	256,285
90-94	1	26,218			2	35,969	3	62,187
95-99								
100 & Over								
Totals	286	\$14,463,520	52	\$2,613,611	38	\$1,168,351	376	\$18,245,482

Average Age: 65.4 years





## Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2022

Tabulated by Attained Ages

Police and Fire without Social Security

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					2	\$ 43,001	2	\$ 43,001
20-24					2	47,683	2	47,683
25-29					2	74,519	2	74,519
30-34			2	\$ 91,498			2	91,498
35-39			3	125,567			3	125,567
40-44	26	\$ 281,568	5	267,149	2	47,135	33	595,852
45-49	21	669,170	9	409,769	3	153,700	33	1,232,639
50-54	101	6,130,574	17	895,419	4	124,809	122	7,150,802
55-59	159	10,740,511	19	1,109,167	3	77,002	181	11,926,680
60-64	168	11,739,913	19	1,160,290	10	448,376	197	13,348,579
65-69	128	9,989,711	18	1,161,924	9	397,985	155	11,549,620
70-74	75	5,504,410	22	1,273,342	5	238,120	102	7,015,872
75-79	55	3,271,146	12	722,656	11	407,714	78	4,401,516
80-84	23	1,331,193	6	380,832	12	396,104	41	2,108,129
85-89	12	712,815	1	56,860	6	156,605	19	926,280
90-94	2	93,312			5	129,589	7	222,901
95-99	1	35,129			1	8,869	2	43,998
100 & Over								
Totals	771	\$50,499,452	133	\$7,654,473	77	\$2,751,211	981	\$60,905,136

Average Age: 62.7 years



## Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2021	2022	2021	2022	2021	2022	2021	2022
<u>Police &amp; Fire Without Social Security</u>									
2 P	Ansonia Police	41	42	4,392,366	4,353,929	42.2	39.3	13.6	11.0
14 F	Branford Fire	41	43	4,610,518	5,204,335	39.5	40.3	11.9	12.7
15 F	Bridgeport Fire	283	258	29,866,091	28,374,633	44.9	44.0	15.5	14.6
15 P	Bridgeport Police	359	303	40,551,681	37,641,144	44.3	43.9	14.2	13.7
44 F	East Haven Fire	44	48	4,523,653	5,257,524	37.0	34.9	8.9	7.0
44 P	East Haven Police	62	60	6,412,156	6,790,727	34.5	34.6	7.5	7.9
62 P	Hamden Police & Fire	82	94	9,960,615	11,938,175	37.3	37.7	7.7	7.8
77 F	Manchester Fire	79	74	8,630,666	8,252,914	42.1	40.0	13.5	11.6
89 F	New Britain Fire	101	97	10,380,044	11,101,368	40.8	41.7	12.3	13.1
89 P	New Britain Police	155	158	15,340,783	16,520,822	35.6	35.3	8.5	8.7
95 F	New London Fire	65	62	6,287,467	6,147,999	42.9	42.6	15.5	15.1
95 S	New London Fire Chief	0	0	0	0	0.0	0.0	0.0	0.0
95 P	New London Police	74	66	7,422,252	6,699,370	41.7	40.0	12.3	11.1
124 P	Seymour Police	39	39	4,003,140	4,534,146	41.0	41.9	11.2	10.9
126 P	Shelton Police	51	51	5,644,365	6,653,085	45.0	43.8	14.3	14.0
131 P	Southington Police	72	70	9,153,849	8,526,384	41.8	39.7	13.5	11.2
137 P	Stonington Police	38	36	3,916,036	3,909,935	40.8	41.5	14.2	13.8
164 P	Windsor Police	50	50	5,414,320	5,279,598	36.7	35.1	9.0	7.8
370 F	West Haven Fire	27	33	2,595,182	3,329,930	35.4	35.3	5.3	5.2
371 F	West Shore Firefighters	28	27	2,638,955	2,781,051	37.1	38.4	8.9	10.3

<b><u>Police &amp; Fire With Social Security</u></b>									
6 P	Beacon Falls Police	2	3	214,765	325,800	45.0	43.3	8.0	6.2
33 P	Cromwell Police	28	28	2,813,768	3,277,704	38.6	39.1	10.1	10.7
37 P	Derby Police	34	32	3,984,385	3,884,932	41.0	40.4	15.0	14.3
46 P	Easton Police	15	15	1,743,487	1,804,093	52.2	49.3	14.4	14.4
78 F	Mansfield Firefighters/EMT	16	16	1,617,746	1,789,009	42.3	43.6	7.4	8.0
82 P	Middlefield Police	0	0	0	0	0.0	0.0	0.0	0.0
85 P	Monroe Police	35	41	3,763,368	4,512,719	39.3	40.8	10.8	11.3
86 F	Montville Fire	13	15	959,382	1,141,965	38.4	38.8	0.9	1.7
86 P	Montville Police	26	26	2,450,561	2,704,888	36.2	36.4	9.1	9.4
91 P	New Fairfield Police	5	7	563,911	863,490	53.4	53.9	5.2	5.5
108 P	Oxford Police	17	16	1,653,382	1,682,667	50.5	50.2	6.5	6.4
111 P	Plymouth Police	23	23	2,782,167	2,846,040	43.5	44.2	10.1	11.0
116 P	Putnam Police	15	16	1,548,950	1,699,957	45.1	43.6	9.2	8.8
117 P	Redding Police	15	16	1,913,931	2,162,666	43.7	44.1	14.2	14.8
131 F	Southington Fire	34	34	3,598,124	3,524,672	42.4	40.4	12.6	11.2
152 F	Waterford Fire	10	12	1,248,597	1,269,558	43.0	40.4	14.4	11.8
152 P	Waterford Police	48	47	4,995,803	5,080,200	38.4	38.6	10.9	11.0
157 P	Weston Police	16	17	2,415,109	2,705,208	45.9	46.2	14.6	14.7
162 P	Winchester Police	21	20	2,304,093	2,117,617	44.5	43.1	13.1	9.4
164 F	Windsor Dog Warden	0	1	0	53,754	0.0	37.0	0.0	3.4
165 P	Windsor Locks Police	28	28	3,322,252	3,611,838	50.5	50.8	11.6	11.2
167 P	Woodbridge Police	22	22	2,331,745	2,687,617	44.9	46.4	16.2	15.8
309 F	Cromwell Fire District	13	42	717,580	1,609,688	36.7	33.7	4.6	2.0
312 F	Easton Firefighters	7	8	746,304	821,167	49.0	44.3	18.1	12.5

## Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2021	2022	2021	2022	2021	2022	2021	2022
<b><u>General Employees Without Social Security</u></b>									
15 E	Bridgeport Education	842	815	39,725,957	39,370,030	51.4	50.9	13.9	13.5
15 H	Bridgeport H.D.A	5	4	313,878	213,071	48.8	51.8	12.0	15.8
15 T	Bridgeport City	556	542	40,121,038	39,259,185	50.2	49.5	11.5	10.8
44 E	East Haven Education	69	67	4,018,471	4,043,397	52.2	52.1	10.0	10.1
44 T	East Haven Town & Public Works	81	75	5,418,392	5,493,502	47.7	48.9	10.5	10.5
89 E	New Britain Education	490	700	22,331,632	33,314,172	46.3	42.2	11.2	7.3
89 T	New Britain City	289	288	21,781,600	21,672,854	48.0	47.1	13.0	12.1
93 W	Greater New Haven Water Pollution Control Authority	62	59	6,297,267	6,141,538	54.1	54.2	9.4	10.1
753 D	Mattabassett District	35	35	2,979,390	2,978,606	49.1	47.9	12.5	12.0
<hr/>									
<b><u>General Employees With Social Security</u></b>									
1 E	Andover Education	13	11	518,467	465,503	56.7	58.0	9.3	9.3
1 T	Andover Selectment	13	12	616,509	659,954	49.9	54.2	7.5	8.0
2 A	Ansonia HA	11	13	690,991	862,887	50.4	49.4	10.9	10.2
2 B	Ansonia Clerical	39	40	2,562,908	2,714,903	52.9	53.0	13.0	12.3
2 T	Ansonia Town	29	28	2,113,424	2,035,943	51.7	52.6	15.1	16.0
6 S	Beacon Falls Town	13	12	542,196	521,968	53.4	55.2	7.2	8.6
6 T	Beacon Falls Public Works	9	9	710,154	709,893	45.6	45.3	11.7	11.1
8 T	Bethany Public Works	8	6	588,067	507,309	42.6	46.2	7.0	8.4
10 T	Bethlehem Public Works	5	3	303,090	213,705	52.6	55.0	4.2	6.2
13 E	Bozrah Board of Education	18	21	549,387	769,037	49.7	45.3	10.5	8.7
13 T	Bozrah Town	9	9	448,404	408,871	57.0	54.9	11.8	11.5
14 E	Branford Education	230	255	7,440,576	8,400,472	47.2	46.8	7.8	6.9
14 T	Branford Selectman	125	129	8,478,204	8,999,853	50.7	50.2	12.9	12.5
15 A	Bridgeport HA	90	87	5,768,824	5,799,314	50.3	51.0	10.4	10.4
15 B	Bridgeport Port Authority	2	1	117,251	61,557	62.5	63.0	25.5	28.0
17 A	Bristol HA	28	29	1,709,211	1,741,877	49.4	47.9	8.7	8.6
22 T	Canterbury Town	10	10	513,109	459,058	52.0	51.4	7.8	8.2
23 A	Canton HA	0	0	0	0	0.0	0.0	0.0	0.0
26 L	Chester Board of Education	2	2	40,693	40,261	52.5	53.5	6.5	7.2
27 B	Clinton Secretarial	26	29	1,358,541	1,555,296	55.4	51.6	10.7	9.2
27 S	Clinton Supervisory	12	11	973,275	938,157	59.6	61.6	9.9	11.1
27 T	Clinton Town	13	13	925,786	949,103	48.9	50.0	11.4	11.6
28 A	Colchester HA	1	0	66,000	0	67.0	0.0	22.0	0.0
32 A	Coventry HA	4	4	260,835	282,317	60.8	61.8	10.5	11.6
34 A	Danbury HA	37	43	2,572,555	2,895,606	49.9	45.5	11.7	8.5
35 A	Darien HA	0	0	0	0	0.0	0.0	0.0	0.0
36 L	Deep River Board of Education	3	1	57,602	27,913	67.0	69.0	4.0	1.6
37 A	Derby HA	4	4	160,368	182,241	58.3	46.3	5.5	3.2
41 T	East Haddam Town	3	3	211,991	220,674	57.7	58.7	19.0	20.1
42 A	East Hampton HA	2	2	131,725	139,123	56.5	57.5	8.0	9.0
43 A	East Hartford HA	23	24	1,429,960	1,572,663	46.1	46.5	11.0	10.7
48 E	Ellington Education	142	153	4,953,934	5,265,191	46.0	45.3	7.2	6.6
48 L	Ellington Lunch	7	8	139,448	172,749	59.1	54.6	14.3	13.3
48 T	Ellington Highway	8	7	592,849	585,574	46.9	47.4	15.5	16.9
48 V	Ellington Van Drivers	3	3	52,825	82,264	62.7	53.7	17.7	3.5

# Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2021	2022	2021	2022	2021	2022	2021	2022
49 A	Enfield HA	15	16	788,933	891,692	47.1	45.0	9.3	8.3
50 L	Essex Board of Education	2	3	34,846	60,240	43.5	59.3	6.5	6.7
57 A	Greenwich Ha	42	39	3,505,529	3,503,175	55.1	54.7	14.5	15.0
58 E	Griswold Education	140	144	4,945,747	5,446,829	48.2	48.2	9.6	9.3
58 T	Griswold Selectman	26	26	1,371,346	1,531,246	52.3	54.2	8.7	9.3
59 A	Groton Town HA	0	0	0	0	0.0	0.0	0.0	0.0
62 B	Hamden Education	42	42	3,070,793	3,329,673	51.7	52.1	5.7	6.5
62 E	Hamden Board of Education	128	140	5,153,856	5,857,625	47.1	46.5	6.2	6.1
62 S	Hamden Schools	26	20	1,200,868	1,051,317	47.2	47.9	6.5	7.2
62 T	Hamden Town	118	135	8,522,200	9,970,331	45.8	44.7	6.3	5.6
64 A	Hartford HA	56	58	3,626,536	3,969,966	50.4	49.7	6.4	7.1
64 E	Hartford Local 566	295	283	12,364,060	12,592,943	50.4	50.6	11.5	11.5
64 S	Hartford Union Local 818	3	3	222,181	228,017	52.7	53.7	13.3	14.6
64 T	Hartford Local 1716	236	234	13,189,038	12,558,552	46.9	47.1	9.7	8.8
71 B	Lebanon Town Hall	17	17	945,454	962,282	49.2	52.0	6.6	7.1
71 T	Lebanon Highway	7	9	494,400	619,840	47.9	45.7	10.3	8.3
73 S	Lisbon School District Central Office	3	4	198,984	268,560	55.3	55.3	7.3	4.8
73 T	Lisbon Town	10	11	487,020	475,288	53.5	55.6	6.1	5.0
77 A	Manchester HA	21	19	1,264,336	1,076,709	52.9	50.1	11.3	9.7
78 E	Mansfield Education	120	115	4,279,876	3,958,244	50.1	49.2	9.2	8.3
78 T	Mansfield Town	100	100	7,306,867	7,690,817	47.9	47.7	10.3	10.5
80 A	Meriden HA	18	13	1,045,048	877,642	47.4	47.5	12.7	13.1
82 T	Middlefield Town	8	8	549,108	578,810	52.5	53.4	12.4	10.8
83 A	Middletown HA	16	16	1,112,178	1,177,710	54.0	54.9	11.6	12.4
84 A	Milford HA	7	8	584,372	618,390	62.4	60.4	11.0	10.6
86 A	Montville HA	0	0	0	0	0.0	0.0	0.0	0.0
86 E	Montville Education	94	103	3,971,438	4,675,593	51.6	50.8	9.6	8.9
86 T	Montville Town	75	76	4,943,917	5,054,530	51.7	49.9	14.2	12.8
88 A	Naugatuck HA	10	10	645,646	727,613	40.7	41.7	7.5	8.4
89 A	New Britain HA	31	32	1,649,291	1,962,225	47.2	46.8	5.1	4.3
95 A	New London HA	3	4	164,682	139,965	50.7	41.3	4.7	2.1
95 T	New London Public Works	70	72	4,746,883	5,206,364	49.1	48.1	13.5	12.5
103 A	Norwalk HA	21	22	1,954,494	1,961,503	50.0	52.0	7.7	8.2
108 E	Oxford Education	92	98	4,022,469	4,122,450	50.8	50.5	8.5	7.6
108 T	Oxford Town	44	44	2,933,678	3,056,744	52.2	52.8	12.3	11.5
110 H	Southington Health District	5	6	339,682	394,829	42.6	40.0	10.6	5.1
113 A	Portland HA	4	4	276,840	265,996	53.0	48.5	5.5	5.3
114 T	Preston Town	20	18	1,039,927	975,351	54.5	52.2	12.8	10.9
115 T	Prospect Public Works	8	7	583,617	524,922	50.1	49.9	8.8	9.2
116 A	Putnam HA	10	9	752,064	762,148	51.0	51.6	18.5	18.5
117 E	Redding Education	77	73	2,740,708	2,584,813	53.4	53.5	8.2	8.3
117 T	Redding Town	35	33	2,583,861	2,603,392	55.2	55.6	16.7	17.4
118 A	Ridgefield HA	0	0	0	0	0.0	0.0	0.0	0.0
124 A	Seymour HA	11	13	553,561	702,520	49.6	50.9	9.9	9.9
124 E	Seymour Education	92	104	4,075,683	4,127,016	48.9	48.9	9.7	8.8
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
124 T	Seymour Town & Pub Works	50	53	3,351,669	3,822,476	47.9	45.3	10.5	10.0
126 A	Shelton HA	1	1	70,007	70,867	70.0	71.0	15.0	16.2



# Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2021	2022	2021	2022	2021	2022	2021	2022
131 A	Southington HA	0	2	0	137,740	0.0	48.5	0.0	16.1
131 D	Southington Dog Acct	2	2	165,026	118,168	36.0	35.5	5.0	5.2
131 E	Southington Education	421	431	14,624,200	15,395,621	48.5	48.1	8.2	7.7
131 L	Southington Lunch	14	14	509,282	542,498	56.7	55.5	13.7	10.7
131 S	Southington Sewer	14	12	1,004,540	937,513	47.1	45.9	7.1	8.0
131 T	Southington Town	135	135	9,721,110	9,794,199	48.9	48.0	12.3	11.7
131 W	Southington Water	24	26	1,766,973	2,001,589	45.5	45.6	12.6	10.2
135 A	Stamford HA	64	68	5,000,595	5,375,863	47.5	47.1	9.8	9.4
138 A	Stratford HA	21	23	1,383,596	1,492,968	54.7	54.8	13.0	12.7
141 T	Thompson Town	34	36	1,783,669	1,995,723	52.5	53.1	9.9	10.1
142 M	Tolland County MAFS	10	11	840,603	888,430	42.2	41.7	10.1	10.1
143 A	Torrington HA	7	7	620,763	631,854	58.3	57.7	18.0	14.1
144 D	Trumbull Monroe Health District	0	0	0	0	0.0	0.0	0.0	0.0
146 A	Rockville HA	15	14	692,071	724,860	52.5	55.6	3.9	4.6
148 A	Wallingford HA	11	10	680,821	630,610	35.3	35.9	6.6	7.7
152 B	Waterford Local 1303	69	69	4,013,065	4,138,527	49.1	48.4	13.3	12.2
152 E	Waterford Cust & Main Asst	33	30	2,046,550	2,010,978	51.9	49.1	15.2	13.1
152 H	Water Local RI 161	21	23	797,344	854,225	51.1	48.1	10.1	7.7
152 L	Waterford Café RI0224	15	14	348,061	343,314	56.0	55.9	8.4	6.5
152 N	Waterford Paraprofessionals	78	74	1,768,988	1,673,996	48.6	50.0	6.3	6.8
152 S	Waterford NonUnion Educ	28	28	1,976,582	1,665,576	53.4	53.6	15.3	11.0
152 T	Waterford Gen Gov Admin	21	19	1,769,567	1,523,903	55.0	51.1	15.6	13.1
152 W	Waterford Town	35	38	2,654,113	3,008,424	52.9	52.5	11.6	11.6
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	86,719	90,322	54.0	55.0	29.0	30.2
153 T	Watertown Town	5	7	479,418	718,548	61.4	60.9	33.2	24.5
155 A	West Hartford HA	22	25	1,654,703	1,771,441	51.1	51.3	6.8	6.9
156 A	West Haven HA	32	24	2,509,111	1,812,168	47.0	47.7	9.6	9.3
157 E	Weston Education	105	103	5,077,104	5,270,496	50.9	51.8	9.7	9.3
157 H	Weston Highway	10	11	1,011,546	1,101,154	49.0	49.6	14.1	13.7
157 L	Weston Lunch	0	0	0	0	0.0	0.0	0.0	0.0
157 S	Weston Salary	20	19	1,755,513	1,711,886	48.5	48.0	7.7	7.4
157 T	Weston Town	40	40	2,969,248	3,182,308	55.2	55.0	12.3	11.8
159 A	Wethersfield HA	7	8	473,195	518,803	57.0	53.5	13.1	11.6
162 A	Winchester HA	1	0	87,528	0	63.0	0.0	12.0	0.0
165 A	Windsor Locks HA	3	5	194,098	244,080	40.7	50.8	8.7	7.7
165 E	Windsor Locks Education	46	47	2,921,791	3,021,713	50.6	49.8	10.1	9.6
165 N	Windsor Locks Paraprofessionals	59	50	1,390,423	1,287,161	46.1	47.6	8.6	9.4
165 T	Windsor Locks Town	60	62	3,840,384	3,958,845	52.1	51.0	11.7	9.8
167 E	Woodbridge Education	51	62	1,895,636	2,156,702	48.4	46.6	11.0	8.1
167 T	Woodbridge Town	55	55	3,664,634	3,883,533	53.8	54.0	12.7	13.2
169 E	Woodstock Education	16	16	808,947	803,940	57.6	58.4	9.9	9.5
169 T	Woodstock Town	17	21	1,022,839	1,237,312	51.2	49.9	11.2	10.1
170 A	Norwich Town HA	23	23	1,573,306	1,650,826	50.4	50.3	11.9	10.2
204 E	Regional Dist #4 Cust	10	10	551,274	597,409	58.4	58.1	8.4	8.0
204 L	Regional Dist #4 Café	10	9	270,125	252,657	55.2	53.0	7.7	7.6
204 N	Regional Dist #4 NonOCert	12	13	895,297	965,228	51.8	47.9	8.8	8.1
204 S	Regional Dist #4 Secretarial	8	8	420,247	423,648	56.5	53.8	10.8	8.5

# Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2021	2022	2021	2022	2021	2022	2021	2022
216 B	Regional Dist #16	1	1	140,000	143,500	38.0	39.0	2.0	3.1
219 E	Regional Dist #19	37	41	1,718,672	1,971,687	51.2	50.0	11.4	9.3
368 D	Watertown Fire District	6	6	440,748	463,200	42.0	43.0	10.7	11.6
401 D	Westport/Weston Health	10	10	793,899	753,574	47.2	49.2	10.2	8.0
403 D	East Shore Dist Health	16	16	923,162	1,025,293	44.9	45.5	5.4	6.4
405 D	Lower Naugatuck Valley	16	17	1,069,623	1,232,053	43.6	40.8	9.8	8.9
410 D	Quinnipiack Vall health	13	14	848,340	881,484	42.4	44.5	10.6	10.6
413 D	Uncas Health District	10	11	719,826	754,512	49.1	50.2	8.6	8.9
503 A	Willimantic HA	20	20	1,236,364	1,262,005	47.3	46.9	12.0	11.5
606 W	Jewett City Highway/Elect Off.	2	2	163,094	133,504	61.0	57.0	18.0	11.3
715 D	Southeastern CT PLNG	8	8	638,560	566,853	45.6	41.3	11.0	9.3
750 D	Southeastern CT Water	7	7	489,038	505,196	48.0	49.0	12.1	13.2
751 D	South Norwalk Electric	7	7	877,350	919,723	52.4	50.1	18.0	16.0
752 D	Watertown Water & Sewer	0	0	0	0	0.0	0.0	0.0	0.0
755 D	Norwalk 1st Water	24	21	2,375,646	2,007,836	50.0	46.5	11.4	9.2
756 D	Norwalk 2nd Water	35	35	3,300,957	3,181,667	45.1	41.6	7.7	4.9
757 A	Connecticut HA	1	1	63,344	64,493	52.0	53.0	28.0	29.0
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.0	0.0	0.0	0.0
<b>Police &amp; Fire w/o Soc. Sec.</b>		1,691	1,611	181,744,139	183,297,069	41.3	40.5	12.4	11.7
<b>Police &amp; Fire w/Soc. Sec.</b>		443	485	47,689,410	52,177,249	42.7	41.9	11.2	10.2
<b>Gen. Emps. w/o Soc. Sec.</b>		2,429	2,585	142,987,625	152,486,355	49.6	47.8	12.3	10.8
<b>Gen. Emps. w/ Soc. Sec.</b>		5,049	5,149	270,782,080	281,691,790	49.6	49.2	10.0	9.3
<b>Total</b>		9,612	9,830	643,203,254	669,652,463	47.9	47.0	11.1	10.1

## Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2021	2022	2021	2022	2021	2022
<u>Police &amp; Fire Without Social Security</u>							
2 P	Ansonia Police	22	26	57.3	57.5	81,947	109,365
14 F	Branford Fire	20	21	65.4	65.9	79,283	88,563
15 F	Bridgeport Fire	100	123	63.3	63.5	543,367	713,187
15 P	Bridgeport Police	170	212	60.8	60.4	1,014,565	1,339,200
44 F	East Haven Fire	59	63	66.9	67.1	280,860	326,189
44 P	East Haven Police	73	75	63.3	62.5	338,914	356,171
62 P	Hamden Police & Fire	6	6	41.0	42.0	19,210	23,664
77 F	Manchester Fire	90	102	69.5	69.3	406,745	474,238
89 F	New Britain Fire	10	13	45.5	47.2	14,357	22,175
89 P	New Britain Police	14	23	47.0	47.7	20,891	44,066
95 F	New London Fire	20	25	60.3	60.4	90,881	120,438
95 S	New London Fire Chief	1	1	69.0	70.0	6,897	7,311
95 P	New London Police	57	62	62.5	62.4	266,404	308,604
124 P	Seymour Police	33	35	69.0	69.1	144,236	167,547
126 P	Shelton Police	39	42	65.6	66.1	182,648	207,722
131 P	Southington Police	35	46	54.3	54.9	161,292	242,866
137 P	Stonington Police	33	35	70.3	70.7	143,480	163,339
164 P	Windsor Police	64	71	64.2	63.1	327,194	360,783
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

<b><u>Police &amp; Fire With Social Security</u></b>							
6 P	Beacon Falls Police	3	3	57.3	58.3	7,962	8,440
33 P	Cromwell Police	20	20	62.2	63.2	94,454	99,038
37 P	Derby Police	24	25	65.9	65.8	91,491	98,257
46 P	Easton Police	9	10	66.0	66.3	30,524	35,340
78 F	Mansfield Firefighters/EMT	3	3	64.0	65.0	6,327	6,706
82 P	Middlefield Police	2	2	53.5	54.5	8,490	9,000
85 P	Monroe Police	38	41	68.6	68.1	139,378	154,030
86 P	Montville Police	17	18	61.2	60.2	47,591	54,099
91 P	New Fairfield Police	14	13	64.1	64.2	34,746	32,274
108 P	Oxford Police	4	4	48.0	49.0	9,308	9,509
111 P	Plymouth Police	22	21	66.5	65.8	69,143	69,863
116 P	Putnam Police	21	21	64.8	65.8	56,405	59,363
117 P	Redding Police	14	14	63.9	64.9	53,492	54,869
131 F	Southington Fire	23	25	66.6	66.7	129,076	147,968
152 F	Waterford Fire	7	7	63.9	64.9	27,449	28,514
152 P	Waterford Police	47	50	66.9	67.0	205,647	235,033
157 P	Weston Police	12	11	66.0	66.2	71,224	70,341
162 P	Winchester Police	24	28	69.5	68.1	77,505	100,994
164 F	Windsor Dog Warden	1	1	60.0	61.0	2,079	2,204
165 P	Windsor Locks Police	23	25	63.8	64.4	92,451	105,769
167 P	Woodbridge Police	25	26	62.5	63.3	108,234	119,471
309 F	Cromwell Fire Distrcit	0	0	0.0	0.0	0	0
312 F	Easton Firefighters	3	4	55.7	59.0	12,181	17,414
603 P	Danielson Police	0	1	0.0	81.0	0	468
609 P	Stafford Springs Police	0	3	0.0	71.7	0	1,493

# Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2021	2022	2021	2022	2021	2022
<b><u>General Employees Without Social Security</u></b>							
15 E	Bridgeport Education	604	639	69.0	69.1	903,548	1,039,766
15 H	Bridgeport H.D.A	53	52	71.1	71.5	103,511	107,673
15 T	Bridgeport City	1,075	1,062	73.6	73.8	2,385,687	2,478,615
44 E	East Haven Education	86	87	74.4	75.0	139,125	149,998
44 T	East Haven Town & Public Works	109	114	69.7	69.5	251,680	270,370
89 E	New Britain Education	295	312	71.7	71.6	454,357	528,843
89 T	New Britain City	338	348	72.4	72.2	975,630	1,044,883
93 W	Greater New Haven Water Pollution Control Authority	9	13	72.9	71.9	14,058	22,534
753 D	Mattabassett District	23	25	72.2	72.0	68,888	79,328

## **General Employees With Social Security**

1 E	Andover Education	15	15	72.1	73.1	11,606	12,272
1 T	Andover Selectment	12	12	73.6	74.6	11,192	11,723
2 A	Ansonia HA	16	16	70.8	71.8	31,464	32,164
2 B	Ansonia Clerical	22	24	73.3	73.3	40,587	45,494
2 T	Ansonia Town	26	27	72.3	72.8	65,889	70,182
6 S	Beacon Falls Town	8	8	73.6	74.6	3,756	3,981
6 T	Beacon Falls Public Works	8	8	71.4	72.4	17,187	18,218
8 T	Bethany Public Works	3	3	63.0	64.0	4,356	4,547
10 T	Bethlehem Public Works	0	0	0.0	0.0	0	0
13 E	Bozrah Board of Education	5	6	70.0	70.0	6,301	7,973
13 T	Bozrah Town	6	7	77.8	77.1	5,741	7,674
14 E	Branford Education	145	154	73.7	73.9	135,175	149,746
14 T	Branford Selectman	92	101	70.8	70.8	155,173	175,742
15 A	Bridgeport HA	153	152	70.9	71.7	278,277	290,309
15 B	Bridgeport Port Authority	1	2	69.0	67.0	3,739	5,895
17 A	Bristol HA	21	24	72.4	72.2	27,232	37,573
22 T	Canterbury Town	10	11	68.4	69.4	11,640	13,384
23 A	Canton HA	1	1	72.0	73.0	1,107	1,173
26 L	Chester Board of Education	0	0	0.0	0.0	0	0
27 B	Clinton Secretarial	13	17	73.2	71.5	17,539	21,806
27 S	Clinton Supervisory	11	10	71.6	68.2	20,087	20,311
27 T	Clinton Town	11	11	75.4	76.4	18,206	19,231
28 A	Colchester HA	0	0	0.0	0.0	0	0
32 A	Coventry HA	1	0	75.0	0.0	817	0
34 A	Danbury HA	40	40	67.4	67.3	54,748	61,980
35 A	Darien HA	4	4	72.5	73.5	4,269	4,525
36 L	Deep River Board of Education	2	2	65.0	66.0	351	327
37 A	Derby HA	6	7	74.8	74.1	10,576	12,331
41 T	East Haddam Town	8	8	62.4	63.4	18,967	20,019
42 A	East Hamptom HA	1	1	78.0	79.0	3,089	3,275
43 A	East Hartford HA	33	33	70.6	70.9	59,724	63,018
48 E	Ellington Education	83	88	70.8	71.3	86,610	96,724
48 L	Ellington Lunch	7	8	67.7	68.1	4,306	5,252
48 T	Ellington Highway	15	16	68.1	68.0	47,541	51,709

# Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2021	2022	2021	2022	2021	2022
48 V	Ellington Van Drivers	5	5	69.0	67.2	1,825	1,875
49 A	Enfield HA	9	10	68.4	68.2	17,640	19,002
50 L	Essex Board of Education	1	1	69.0	70.0	322	341
57 A	Greenwich Ha	24	26	74.5	74.2	31,684	37,956
58 E	Griswold Education	76	80	70.0	71.1	62,500	68,410
58 T	Griswold Selectman	44	43	72.6	73.6	40,179	41,741
59 A	Groton Town HA	4	4	77.3	78.3	7,575	7,993
62 B	Hamden Education	1	2	64.0	60.5	308	902
62 E	Hamden Board of Education	2	2	67.5	68.5	1,059	1,122
62 S	Hamden Schools	1	2	60.0	64.0	2,301	3,255
62 T	Hamden Town	9	17	64.6	64.0	8,977	17,302
64 A	Hartford HA	119	120	71.1	71.9	250,374	261,235
64 E	Hartford Local 566	327	335	72.3	72.5	400,484	428,831
64 S	Hartford Union Local 818	0	0	0.0	0.0	0	0
64 T	Hartford Local 1716	366	370	70.3	70.2	554,761	577,021
71 B	Lebanon Town Hall	12	13	76.0	76.9	15,713	16,650
71 T	Lebanon Highway	9	9	70.0	71.0	15,893	16,805
73 S	Lisbon School District Central Office	0	1	0.0	58.0	0	1,040
73 T	Lisbon Town	8	9	69.8	68.9	6,794	10,327
77 A	Manchester HA	19	23	72.6	71.6	27,979	36,294
78 E	Mansfield Education	115	123	70.4	70.5	91,366	104,300
78 T	Mansfield Town	101	101	70.7	70.9	215,077	224,743
80 A	Meriden HA	25	26	66.5	66.6	41,429	46,378
82 T	Middlefield Town	12	13	70.9	71.5	18,462	22,720
83 A	Middletown HA	23	21	72.3	72.3	40,936	35,221
84 A	Milford HA	16	15	75.1	75.5	19,630	19,291
86 A	Montville HA	1	1	85.0	86.0	1,446	1,532
86 E	Montville Education	135	137	72.5	73.0	118,156	125,529
86 T	Montville Town	69	75	66.9	67.7	92,912	116,574
88 A	Naugatuck HA	10	10	70.4	71.4	13,470	14,100
89 A	New Britain HA	43	44	71.6	71.4	89,301	94,121
95 A	New London HA	15	16	70.1	71.7	27,933	29,904
95 T	New London Public Works	13	21	64.6	63.8	37,733	62,949
103 A	Norwalk HA	22	21	74.2	74.6	51,714	53,884
108 E	Oxford Education	42	43	72.4	72.6	52,650	57,166
108 T	Oxford Town	31	33	74.5	75.1	46,904	55,674
110 H	Southington Health District	1	1	57.0	58.0	4,363	4,625
113 A	Portland HA	5	5	71.6	72.6	8,554	9,067
114 T	Preston Town	12	16	70.2	70.3	15,434	20,727
115 T	Prospect Public Works	4	5	63.0	63.2	6,963	9,230
116 A	Putnam HA	3	4	79.7	74.5	3,445	6,877
117 E	Redding Education	49	49	72.2	72.8	46,963	49,876
117 T	Redding Town	39	40	73.7	73.2	60,742	67,658
118 A	Ridgefield HA	4	4	77.8	79.5	5,399	5,723
124 A	Seymour HA	3	3	64.0	65.0	994	1,054
124 E	Seymour Education	80	87	72.7	72.6	68,140	81,422
124 H	Seymour Education	4	4	67.0	68.0	3,454	3,647
124 L	Seymour Education	1	1	66.0	67.0	357	378
124 T	Seymour Town & Pub Works	57	60	73.1	73.2	101,413	114,604

# Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2021	2022	2021	2022	2021	2022
126 A	Shelton HA	1	1	80.0	81.0	1,487	1,576
131 A	Southington HA	4	3	72.5	72.0	8,575	6,287
131 D	Southington Dog Acct	2	2	62.0	63.0	7,021	7,442
131 E	Southington Education	251	263	72.9	73.4	252,500	282,144
131 L	Southington Lunch	23	24	76.5	75.6	18,005	21,013
131 S	Southington Sewer	14	15	65.9	66.5	37,667	40,732
131 T	Southington Town	135	138	72.9	73.1	262,448	283,369
131 W	Southington Water	21	22	68.6	68.2	57,169	66,172
135 A	Stamford HA	88	86	73.2	73.9	174,858	176,348
138 A	Stratford HA	15	14	70.6	70.4	29,837	30,761
141 T	Thompson Town	41	41	74.4	74.8	42,179	43,755
142 M	Tolland County MAFS	3	3	55.7	56.7	4,206	4,044
143 A	Torrington HA	11	12	74.4	75.3	21,920	26,191
144 D	Trumbull Monroe Health District	5	5	70.8	71.8	5,504	5,056
146 A	Rockville HA	13	14	75.6	75.1	18,780	20,033
148 A	Wallingford HA	11	11	67.9	68.9	21,553	22,327
152 B	Waterford Local 1303	68	71	67.3	67.4	145,652	161,235
152 E	Waterford Cust & Main Asst	26	28	71.7	71.0	45,705	53,318
152 H	Water Local RI 161	32	36	73.7	73.6	30,388	38,443
152 L	Waterford Café RI0224	20	23	70.3	70.2	11,534	13,598
152 N	Waterford Paraprofessionals	39	38	68.6	68.2	24,494	24,228
152 S	Waterford NonUnion Educ	19	21	74.3	73.9	24,379	32,122
152 T	Waterford Gen Gov Admin	27	30	69.2	69.8	72,929	86,714
152 W	Waterford Town	38	38	69.8	68.9	94,048	91,864
153 R	Watertown Golf Course	1	1	65.0	66.0	2,310	2,449
153 S	Watertown Town Hall Supervisors	6	6	65.5	66.5	14,013	14,854
153 T	Watertown Town	12	11	69.3	69.0	31,648	30,054
155 A	West Hartford HA	8	8	70.5	71.5	14,519	15,390
156 A	West Haven HA	29	34	70.5	69.7	60,664	73,204
157 E	Weston Education	87	93	72.2	72.4	76,975	87,417
157 H	Weston Highway	14	13	69.1	69.9	47,221	47,892
157 L	Weston Lunch	4	4	63.3	65.5	1,604	1,149
157 S	Weston Salary	14	16	70.3	70.3	23,226	26,029
157 T	Weston Town	36	36	74.3	74.9	71,982	77,303
159 A	Wethersfield HA	6	7	73.7	73.9	11,442	12,367
162 A	Winchester HA	8	8	79.4	80.4	10,131	10,584
165 A	Windsor Locks HA	6	6	69.0	70.0	7,002	7,332
165 E	Windsor Locks Education	40	41	70.6	72.2	52,318	56,761
165 N	Windsor Locks Paraprofessionals	24	26	72.6	72.5	12,917	15,112
165 T	Windsor Locks Town	49	56	66.9	67.2	73,622	93,506
167 E	Woodbridge Education	45	48	74.0	73.5	50,808	58,574
167 T	Woodbridge Town	58	57	73.2	73.9	88,963	92,920
169 E	Woodstock Education	11	12	73.1	73.1	17,956	20,788
169 T	Woodstock Town	20	20	67.8	68.7	27,621	31,863
170 A	Norwich Town HA	19	20	71.6	70.1	24,008	29,488
204 E	Regional Dist #4 Cust	11	11	73.3	74.3	13,395	14,199
204 L	Regional Dist #4 Café	2	3	78.5	75.0	786	1,126
204 N	Regional Dist #4 NonOCert	9	10	77.8	77.5	10,456	12,378

## Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2021	2022	2021	2022	2021	2022
204 S	Regional Dist #4 Secretarial	13	14	76.2	76.2	15,789	17,596
216 B	Regional Dist #16	1	1	64.0	65.0	1,199	1,271
219 E	Regional Dist #19	29	33	69.7	70.1	29,742	35,097
368 D	Watertown Fire District	11	10	73.7	73.7	15,759	15,788
401 D	Westport/Weston Health	13	13	80.5	79.1	17,883	20,282
403 D	East Shore Dist Health	7	8	65.9	66.3	9,695	11,713
405 D	Lower Naugatuck Valley	19	21	71.5	71.3	31,136	35,306
410 D	Quinnipiack Vall health	12	12	71.8	73.5	20,507	20,703
413 D	Uncas Health District	0	0	0.0	0.0	0	0
503 A	Willimantic HA	23	23	68.5	68.6	35,813	38,503
606 W	Jewett City Highway/Elect Off.	5	6	72.2	71.3	11,594	13,556
715 D	Southeastern CT PLNG	6	5	78.8	80.8	17,777	15,530
750 D	Southeastern CT Water	3	3	65.7	66.7	8,824	9,354
751 D	South Norwalk Electric	30	30	74.1	75.1	89,023	92,972
752 D	Watertown Water & Sewer	4	4	79.5	80.5	13,053	13,642
755 D	Norwalk 1st Water	21	23	71.4	70.2	59,425	73,863
756 D	Norwalk 2nd Water	34	38	66.1	66.5	137,120	159,664
757 A	Connecticut HA	17	17	69.9	70.9	33,269	33,321
799 M	Southeastern CT Tourism Dist.	8	8	72.8	73.8	10,939	11,595
	Fund A & Withdrawn Fund B	1	1	83.0	84.0	1,151	1,185
<b>Police &amp; Fire w/o Soc. Sec.</b>		846	981	63.1	62.7	4,123,171	5,075,428
<b>Police &amp; Fire w/Soc. Sec.</b>		356	376	65.1	65.4	1,375,157	1,520,457
<b>Gen. Emps. w/o Soc. Sec.</b>		2,592	2,652	71.9	72.0	5,296,484	5,722,010
<b>Gen. Emps. w/ Soc. Sec.</b>		4,433	4,623	71.5	71.7	6,607,083	7,248,086
<b>Total</b>		8,227	8,632	70.5	70.5	17,401,895	19,565,981

## Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2022	No. of Annual Amort. Payments Remaining as of 07/01/22
<b><u>Police &amp; Fire Without Social Security</u></b>			
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	240,630	16
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	3,203,988	23
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	24,992	18
371 F	West Shore Firefighters	24,558	15
<b><u>Police &amp; Fire With Social Security</u></b>			
6 P	Beacon Falls Police	197,955	13
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	0	0
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 District	57,251	14
312 F	Easton Firefighters	0	0



## Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2022	No. of Annual Amort. Payments Remaining as of 07/01/22
<b><u>General Employees Without Social Security</u></b>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	0	0
15 T	Bridgeport City	0	0
44 E	East Haven Education	0	0
44 T	East Haven Town & Public Works	0	0
89 E	New Britain Education	0	0
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Control Authority	479,312	15
753 D	Mattabassett District	0	0
<b><u>General Employees With Social Security</u></b>			
1 E	Andover Education	0	0
1 T	Andover Selectment	0	0
2 A	Ansonia HA	0	0
2 B	Ansonia Clerical	0	0
2 T	Ansonia Town	0	0
6 S	Beacon Falls Town	24,996	16
6 T	Beacon Falls Public Works	1,135,364	13
8 T	Bethany Public Works	0	0
10 T	Bethlehem Public Works	0	0
13 E	Bozrah Board of Education	397,814	24
13 T	Bozrah Town	0	0
14 E	Branford Education	0	0
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	0	0
15 B	Bridgeport Port Authority	92,363	8
17 A	Bristol HA	0	0
22 T	Canterbury Town	0	0
23 A	Canton HA	0	0
26 L	Chester Board of Education	(1,757)	20
27 B	Clinton Secretarial	0	0
27 S	Clinton Supervisory	0	0
27 T	Clinton Town	0	0
28 A	Colchester HA	9,162	8
32 A	Coventry HA	0	0
34 A	Danbury HA	0	0
35 A	Darien HA	0	0
36 L	Deep River Board of Education	(204)	20
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	0	0
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0
48 V	Ellington Van Drivers	0	0

# Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2022	No. of Annual Amort. Payments Remaining as of 07/01/22
49 A	Enfield HA	0	0
50 L	Essex Board of Education	(1,145)	20
57 A	Greenwich Ha	0	0
58 E	Griswold Education	0	0
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	23,488	20
62 S	Hamden Schools	0	0
62 T	Hamden Town	192,406	17
64 A	Hartford HA	509,366	19
64 E	Hartford Local 566	0	0
64 S	Hartford Union Local 818	(15,177)	21
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	(40,963)	22
73 T	Lisbon Town	0	0
77 A	Manchester HA	0	0
78 E	Mansfield Education	0	0
78 T	Mansfield Town	0	0
80 A	Meriden HA	0	0
82 T	Middlefield Town	0	0
83 A	Middletown HA	0	0
84 A	Milford HA	0	0
86 A	Montville HA	0	0
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	0	0
89 A	New Britain HA	0	0
95 A	New London HA	0	0
95 T	New London Public Works	0	0
103 A	Norwalk HA	0	0
108 E	Oxford Education	0	0
108 T	Oxford Town	0	0
110 H	Southington Health District	(94,891)	20
113 A	Portland HA	0	0
114 T	Preston Town	0	0
115 T	Prospect Public Works	66,373	14
116 A	Putnam HA	0	0
117 E	Redding Education	0	0
117 T	Redding Town	0	0
118 A	Ridgefield HA	36,190	5
124 A	Seymour HA	0	0
124 E	Seymour Education	0	0
124 H	Seymour Education	0	0
124 L	Seymour Education	0	0
124 T	Seymour Town & Pub Works	0	0
126 A	Shelton HA	0	0

# Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2022	No. of Annual Amort. Payments Remaining as of 07/01/22
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	0	0
131 L	Southington Lunch	0	0
131 S	Southington Sewer	0	0
131 T	Southington Town	0	0
131 W	Southington Water	0	0
135 A	Stamford HA	0	0
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	63,001	10
143 A	Torrington HA	0	0
144 D	Trumbull Monroe Health District	0	0
146 A	Rockville HA	0	0
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	0	0
152 E	Waterford Cust & Main Asst	0	0
152 H	Water Local RI 161	0	0
152 L	Waterford Café RI0224	0	0
152 N	Waterford Paraprofessionals	0	0
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	357,252	13
153 T	Watertown Town	111,067	6
155 A	West Hartford HA	0	0
156 A	West Haven HA	0	0
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	0	0
165 N	Windsor Locks Paraprofessionals	0	0
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	0	0
167 T	Woodbridge Town	0	0
169 E	Woodstock Education	0	0
169 T	Woodstock Town	0	0
170 A	Norwich Town HA	0	0
204 E	Regional Dist #4 Cust	0	0
204 L	Regional Dist #4 Café	0	0
204 N	Regional Dist #4 NonOCert	0	0
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	5,469	22

# Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2022	No. of Annual Amort. Payments Remaining as of 07/01/22
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	0	0
401 D	Westport/Weston Health	0	0
403 D	East Shore Dist Health	0	0
405 D	Lower Naugatuck Valley	0	0
410 D	Quinnipiack Vall health	0	0
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	0	0
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	0	0
752 D	Watertown Water & Sewer	0	0
755 D	Norwalk 1st Water	0	0
756 D	Norwalk 2nd Water	0	0
757 A	Connecticut HA	0	0
799 M	Southeastern CT Tourism Dist.	0	0
	<b>Police &amp; Fire w/o Soc. Sec.</b>	3,494,168	
	<b>Police &amp; Fire w/Soc. Sec.</b>	255,206	
	<b>Gen. Emps. w/o Soc. Sec.</b>	479,312	
	<b>Gen. Emps. w/ Soc. Sec.</b>	2,870,174	
	<b>Total</b>	<u>7,098,860</u>	

# Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2022-2023	Estimated Employer Contrib. 2022-2023	Amort. Payment 07/01/2022	Estimated Total Contrib. 2022-2023	2022-2023 Total as % Est. Payroll
<b><u>Police &amp; Fire Without Social Security</u></b>			<b>24.82%</b>			
2 P	Ansonia Police	4,484,547	1,113,065	0	1,113,065	24.82%
14 F	Branford Fire	5,360,465	1,330,467	0	1,330,467	24.82%
15 F	Bridgeport Fire	29,225,872	7,253,861	0	7,253,861	24.82%
15 P	Bridgeport Police	38,770,377	9,622,808	0	9,622,808	24.82%
44 F	East Haven Fire	5,415,250	1,344,065	0	1,344,065	24.82%
44 P	East Haven Police	6,994,449	1,736,022	0	1,736,022	24.82%
62 P	Hamden Police & Fire	12,296,320	3,051,947	23,806	3,075,753	25.01%
77 F	Manchester Fire	8,500,501	2,109,824	0	2,109,824	24.82%
89 F	New Britain Fire	11,434,409	2,838,020	0	2,838,020	24.82%
89 P	New Britain Police	17,016,447	4,223,482	0	4,223,482	24.82%
95 F	New London Fire	6,332,439	1,571,711	284,740	1,856,451	29.32%
95 S	New London Fire Chief	0	0	0	0	0.00%
95 P	New London Police	6,900,351	1,712,667	0	1,712,667	24.82%
124 P	Seymour Police	4,670,170	1,159,136	0	1,159,136	24.82%
126 P	Shelton Police	6,852,678	1,700,835	0	1,700,835	24.82%
131 P	Southington Police	8,782,176	2,179,736	0	2,179,736	24.82%
137 P	Stonington Police	4,027,233	999,559	0	999,559	24.82%
164 P	Windsor Police	5,437,986	1,349,708	0	1,349,708	24.82%
370 F	West Haven Fire	3,429,828	851,283	2,322	853,605	24.89%
371 F	West Shore Firefighters	2,864,483	710,965	2,520	713,485	24.91%
<b><u>Police &amp; Fire With Social Security</u></b>			<b>23.11%</b>			
6 P	Beacon Falls Police	335,574	77,551	22,136	99,687	29.71%
33 P	Cromwell Police	3,376,035	780,202	0	780,202	23.11%
37 P	Derby Police	4,001,480	924,742	0	924,742	23.11%
46 P	Easton Police	1,858,216	429,434	0	429,434	23.11%
78 F	Mansfield Firefighters/EMT	1,842,679	425,843	0	425,843	23.11%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	4,648,101	1,074,176	0	1,074,176	23.11%
86 F	Montville Fire	1,176,224	271,825	0	271,825	23.11%
86 P	Montville Police	2,786,035	643,853	0	643,853	23.11%
91 P	New Fairfield Police	889,395	205,539	0	205,539	23.11%
108 P	Oxford Police	1,733,147	400,530	0	400,530	23.11%
111 P	Plymouth Police	2,931,421	677,451	0	677,451	23.11%
116 P	Putnam Police	1,750,956	404,646	0	404,646	23.11%
117 P	Redding Police	2,227,546	514,786	0	514,786	23.11%
131 F	Southington Fire	3,630,412	838,988	0	838,988	23.11%
152 F	Waterford Fire	1,307,645	302,197	0	302,197	23.11%
152 P	Waterford Police	5,232,604	1,209,255	0	1,209,255	23.11%
157 P	Weston Police	2,786,364	643,929	0	643,929	23.11%
162 P	Winchester Police	2,181,146	504,063	0	504,063	23.11%
164 F	Windsor Dog Warden	55,367	12,795	0	12,795	0.00%
165 P	Windsor Locks Police	3,720,193	859,737	0	859,737	23.11%
167 P	Woodbridge Police	2,768,246	639,742	0	639,742	23.11%
309 F	Cromwell Fire Distrcit	1,657,979	383,159	6,118	389,277	23.48%
312 F	Easton Firefighters	845,802	195,465	0	195,465	23.11%

## Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2022-2023	Estimated Employer Contrib. 2022-2023	Amort. Payment 07/01/2022	Estimated Total Contrib. 2022-2023	2022-2023 Total as % Est. Payroll
<b><u>General Employees Without Social Security</u></b>			<b>21.58%</b>			
15 E	Bridgeport Education	40,551,131	8,750,934	0	8,750,934	21.58%
15 H	Bridgeport H.D.A	219,463	47,360	0	47,360	21.58%
15 T	Bridgeport City	40,436,961	8,726,296	0	8,726,296	21.58%
44 E	East Haven Education	4,164,699	898,742	0	898,742	21.58%
44 T	East Haven Town & Public Works	5,658,307	1,221,063	0	1,221,063	21.58%
89 E	New Britain Education	34,313,597	7,404,874	0	7,404,874	21.58%
89 T	New Britain City	22,323,040	4,817,312	0	4,817,312	21.58%
93 W	Greater New Haven Water Pollution Control Authority	6,325,784	1,365,104	49,183	1,414,287	22.36%
753 D	Mattabassett District	3,067,964	662,067	0	662,067	21.58%
<b><u>General Employees With Social Security</u></b>			<b>17.55%</b>			
1 E	Andover Education	479,468	84,147	0	84,147	17.55%
1 T	Andover Selectment	679,753	119,297	0	119,297	17.55%
2 A	Ansonia HA	888,774	155,980	0	155,980	17.55%
2 B	Ansonia Clerical	2,796,350	490,759	0	490,759	17.55%
2 T	Ansonia Town	2,097,021	368,027	0	368,027	17.55%
6 S	Beacon Falls Town	537,627	94,354	2,473	96,827	18.01%
6 T	Beacon Falls Public Works	731,190	128,324	126,960	255,284	34.91%
8 T	Bethany Public Works	522,528	91,704	0	91,704	17.55%
10 T	Bethlehem Public Works	220,116	38,630	0	38,630	17.55%
13 E	Bozrah Board of Education	792,108	139,015	32,416	171,431	21.64%
13 T	Bozrah Town	421,137	73,910	0	73,910	17.55%
14 E	Branford Education	8,652,486	1,518,511	0	1,518,511	17.55%
14 T	Branford Selectman	9,269,849	1,626,858	0	1,626,858	17.55%
15 A	Bridgeport HA	5,973,293	1,048,313	0	1,048,313	17.55%
15 B	Bridgeport Port Authority	63,404	11,127	14,456	25,583	40.35%
17 A	Bristol HA	1,794,133	314,870	0	314,870	17.55%
22 T	Canterbury Town	472,830	82,982	0	82,982	17.55%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	41,469	7,278	(155)	7,123	17.18%
27 B	Clinton Secretarial	1,601,955	281,143	0	281,143	17.55%
27 S	Clinton Supervisory	966,302	169,586	0	169,586	17.55%
27 T	Clinton Town	977,576	171,565	0	171,565	17.55%
28 A	Colchester HA	0	0	1,434	1,434	#DIV/0!
32 A	Coventry HA	290,787	51,033	0	51,033	17.55%
34 A	Danbury HA	2,982,474	523,424	0	523,424	17.55%
35 A	Darien HA	0	0	0	0	0.00%
36 L	Deep River Board of Education	28,750	5,046	(18)	5,028	17.49%
37 A	Derby HA	187,708	32,943	0	32,943	17.55%
41 T	East Haddam Town	227,294	39,890	0	39,890	17.55%
42 A	East Hampton HA	143,297	25,149	0	25,149	17.55%
43 A	East Hartford HA	1,619,843	284,282	0	284,282	17.55%
48 E	Ellington Education	5,423,147	951,762	0	951,762	17.55%
48 L	Ellington Lunch	177,931	31,227	0	31,227	17.55%
48 T	Ellington Highway	603,141	105,851	0	105,851	17.55%
48 V	Ellington Van Drivers	84,732	14,870	0	14,870	17.55%

# Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2022-2023	Estimated Employer Contrib. 2022-2023	Amort. Payment 07/01/2022	Estimated Total Contrib. 2022-2023	2022-2023 Total as % Est. Payroll
49 A	Enfield HA	918,443	161,187	0	161,187	17.55%
50 L	Essex Board of Education	62,047	10,889	(101)	10,788	17.39%
57 A	Greenwich Ha	3,608,270	633,251	0	633,251	17.55%
58 E	Griswold Education	5,610,234	984,596	0	984,596	17.55%
58 T	Griswold Selectman	1,577,183	276,796	0	276,796	17.55%
59 A	Groton Town HA	0	0	0	0	0.00%
62 B	Hamden Education	3,429,563	601,888	0	601,888	17.55%
62 E	Hamden Board of Education	6,033,354	1,058,854	2,072	1,060,926	17.58%
62 S	Hamden Schools	1,082,857	190,041	0	190,041	17.55%
62 T	Hamden Town	10,269,441	1,802,287	18,418	1,820,705	17.73%
64 A	Hartford HA	4,089,065	717,631	46,059	763,690	18.68%
64 E	Hartford Local 566	12,970,731	2,276,363	0	2,276,363	17.55%
64 S	Hartford Union Local 818	234,858	41,218	(1,309)	39,909	16.99%
64 T	Hartford Local 1716	12,935,309	2,270,147	0	2,270,147	17.55%
71 B	Lebanon Town Hall	991,150	173,947	0	173,947	17.55%
71 T	Lebanon Highway	638,435	112,045	0	112,045	17.55%
73 S	Lisbon School District Central Office	276,617	48,546	(3,461)	45,085	16.30%
73 T	Lisbon Town	489,547	85,915	0	85,915	17.55%
77 A	Manchester HA	1,109,010	194,631	0	194,631	17.55%
78 E	Mansfield Education	4,076,991	715,512	0	715,512	17.55%
78 T	Mansfield Town	7,921,542	1,390,231	0	1,390,231	17.55%
80 A	Meriden HA	903,971	158,647	0	158,647	17.55%
82 T	Middlefield Town	596,174	104,629	0	104,629	17.55%
83 A	Middletown HA	1,213,041	212,889	0	212,889	17.55%
84 A	Milford HA	636,942	111,783	0	111,783	17.55%
86 A	Montville HA	0	0	0	0	0.00%
86 E	Montville Education	4,815,861	845,184	0	845,184	17.55%
86 T	Montville Town	5,206,166	913,682	0	913,682	17.55%
88 A	Naugatuck HA	749,441	131,527	0	131,527	17.55%
89 A	New Britain HA	2,021,092	354,702	0	354,702	17.55%
95 A	New London HA	144,164	25,301	0	25,301	17.55%
95 T	New London Public Works	5,362,555	941,128	0	941,128	17.55%
103 A	Norwalk HA	2,020,348	354,571	0	354,571	17.55%
108 E	Oxford Education	4,246,124	745,195	0	745,195	17.55%
108 T	Oxford Town	3,148,446	552,552	0	552,552	17.55%
110 H	Southington Health District	406,674	71,371	(8,371)	63,000	15.49%
113 A	Portland HA	273,976	48,083	0	48,083	17.55%
114 T	Preston Town	1,004,612	176,309	0	176,309	17.55%
115 T	Prospect Public Works	540,670	94,888	7,093	101,981	18.86%
116 A	Putnam HA	785,012	137,770	0	137,770	17.55%
117 E	Redding Education	2,662,357	467,244	0	467,244	17.55%
117 T	Redding Town	2,681,494	470,602	0	470,602	17.55%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	723,596	126,991	0	126,991	17.55%
124 E	Seymour Education	4,250,826	746,020	0	746,020	17.55%
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	2022-2023 Total
		2022-2023	Contrib. 2022-2023	07/01/2022	Contrib. 2022-2023	as % Est. Payroll
124 T	Seymour Town & Pub Works	3,937,150	690,970	0	690,970	17.55%
126 A	Shelton HA	72,993	12,810	0	12,810	17.55%
131 A	Southington HA	141,872	24,899	0	24,899	0.00%
131 D	Southington Dog Acct	121,713	21,361	0	21,361	17.55%
131 E	Southington Education	15,857,488	2,782,989	0	2,782,989	17.55%
131 L	Southington Lunch	558,773	98,065	0	98,065	17.55%
131 S	Southington Sewer	965,638	169,469	0	169,469	17.55%
131 T	Southington Town	10,088,025	1,770,448	0	1,770,448	17.55%
131 W	Southington Water	2,061,637	361,817	0	361,817	17.55%
135 A	Stamford HA	5,537,139	971,768	0	971,768	17.55%
138 A	Stratford HA	1,537,757	269,876	0	269,876	17.55%
141 T	Thompson Town	2,055,595	360,757	0	360,757	17.55%
142 M	Tolland County MAFS	915,083	160,597	8,383	168,980	18.47%
143 A	Torrington HA	650,810	114,217	0	114,217	17.55%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	746,606	131,029	0	131,029	17.55%
148 A	Wallingford HA	649,528	113,992	0	113,992	17.55%
152 B	Waterford Local 1303	4,262,683	748,101	0	748,101	17.55%
152 E	Waterford Cust & Main Asst	2,071,307	363,514	0	363,514	17.55%
152 H	Water Local RI 161	879,852	154,414	0	154,414	17.55%
152 L	Waterford Café RI0224	353,613	62,059	0	62,059	17.55%
152 N	Waterford Paraprofessionals	1,724,216	302,600	0	302,600	17.55%
152 S	Waterford NonUnion Educ	1,715,543	301,078	0	301,078	17.55%
152 T	Waterford Gen Gov Admin	1,569,620	275,468	0	275,468	17.55%
152 W	Waterford Town	3,098,677	543,818	0	543,818	17.55%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	93,032	16,327	39,949	56,276	60.49%
153 T	Watertown Town	740,104	129,888	21,777	151,665	20.49%
155 A	West Hartford HA	1,824,584	320,214	0	320,214	17.55%
156 A	West Haven HA	1,866,533	327,577	0	327,577	17.55%
157 E	Weston Education	5,428,611	952,721	0	952,721	17.55%
157 H	Weston Highway	1,134,189	199,050	0	199,050	17.55%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,763,243	309,449	0	309,449	17.55%
157 T	Weston Town	3,277,777	575,250	0	575,250	17.55%
159 A	Wethersfield HA	534,367	93,781	0	93,781	17.55%
162 A	Winchester HA	0	0	0	0	0.00%
165 A	Windsor Locks HA	251,402	44,121	0	44,121	17.55%
165 E	Windsor Locks Education	3,112,364	546,220	0	546,220	17.55%
165 N	Windsor Locks Paraprofessionals	1,325,776	232,674	0	232,674	17.55%
165 T	Windsor Locks Town	4,077,610	715,621	0	715,621	17.55%
167 E	Woodbridge Education	2,221,403	389,856	0	389,856	17.55%
167 T	Woodbridge Town	4,000,039	702,007	0	702,007	17.55%
169 E	Woodstock Education	828,058	145,324	0	145,324	17.55%
169 T	Woodstock Town	1,274,431	223,663	0	223,663	17.55%
170 A	Norwich Town HA	1,700,351	298,412	0	298,412	17.55%
204 E	Regional Dist #4 Cust	615,331	107,991	0	107,991	17.55%
204 L	Regional Dist #4 Café	260,237	45,672	0	45,672	17.55%



# Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2022-2023	Estimated Employer Contrib. 2022-2023	Amort. Payment 07/01/2022	Estimated Total Contrib. 2022-2023	2022-2023 Total as % Est. Payroll
204 N	Regional Dist #4 NonOCert	994,185	174,479	0	174,479	17.55%
204 S	Regional Dist #4 Secretarial	436,357	76,581	0	76,581	17.55%
216 B	Regional Dist #16	147,805	25,940	462	26,402	17.86%
219 E	Regional Dist #19	2,030,838	356,412	0	356,412	17.55%
368 D	Watertown Fire District	477,096	83,730	0	83,730	17.55%
401 D	Westport/Weston Health	776,181	136,220	0	136,220	17.55%
403 D	East Shore Dist Health	1,056,052	185,337	0	185,337	17.55%
405 D	Lower Naugatuck Valley	1,269,015	222,712	0	222,712	17.55%
410 D	Quinnipiack Vall health	907,929	159,342	0	159,342	17.55%
413 D	Uncas Health District	777,147	136,389	0	136,389	17.55%
503 A	Willimantic HA	1,299,865	228,126	0	228,126	17.55%
606 W	Jewett City Highway/Elect Off.	137,509	24,133	0	24,133	17.55%
715 D	Southeastern CT PLNG	583,859	102,467	0	102,467	17.55%
750 D	Southeastern CT Water	520,352	91,322	0	91,322	17.55%
751 D	South Norwalk Electric	947,315	166,254	0	166,254	17.55%
752 D	Watertown Water & Sewer	0	0	0	0	0.00%
755 D	Norwalk 1st Water	2,068,071	362,946	0	362,946	17.55%
756 D	Norwalk 2nd Water	3,277,117	575,134	0	575,134	17.55%
757 A	Connecticut HA	66,428	11,658	0	11,658	17.55%
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.00%
	<b>Police &amp; Fire w/o Soc. Sec.</b>	188,795,981	46,859,161	313,388	47,172,549	24.99%
	<b>Police &amp; Fire w/Soc. Sec.</b>	53,742,567	12,419,908	28,254	12,448,162	23.16%
	<b>Gen. Emps. w/o Soc. Sec.</b>	157,060,946	33,893,752	49,183	33,942,935	21.61%
	<b>Gen. Emps. w/ Soc. Sec.</b>	290,142,543	50,920,016	316,786	51,236,802	17.66%
	<b>Total</b>	689,742,037	144,092,837	707,611	144,800,448	20.99%

## Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2023-2024	Estimated Employer Contrib. 2023-2024	Amort. Payment 07/01/2023	Estimated Total Contrib. 2023-2024	2023-2024 Total as % Est. Payroll
<b><u>Police &amp; Fire Without Social Security</u></b>			<b>24.68%</b>			
2 P	Ansonia Police	4,619,083	1,139,990	0	1,139,990	24.68%
14 F	Branford Fire	5,521,279	1,362,652	0	1,362,652	24.68%
15 F	Bridgeport Fire	30,102,648	7,429,334	0	7,429,334	24.68%
15 P	Bridgeport Police	39,933,488	9,855,585	0	9,855,585	24.68%
44 F	East Haven Fire	5,577,708	1,376,578	0	1,376,578	24.68%
44 P	East Haven Police	7,204,282	1,778,017	0	1,778,017	24.68%
62 P	Hamden Police & Fire	12,665,210	3,125,774	23,806	3,149,580	24.87%
77 F	Manchester Fire	8,755,516	2,160,861	0	2,160,861	24.68%
89 F	New Britain Fire	11,777,441	2,906,672	0	2,906,672	24.68%
89 P	New Britain Police	17,526,940	4,325,649	0	4,325,649	24.68%
95 F	New London Fire	6,522,412	1,609,731	265,643	1,875,374	28.75%
95 S	New London Fire Chief	0	0	0	0	0.00%
95 P	New London Police	7,107,362	1,754,097	0	1,754,097	24.68%
124 P	Seymour Police	4,810,275	1,187,176	0	1,187,176	24.68%
126 P	Shelton Police	7,058,258	1,741,978	0	1,741,978	24.68%
131 P	Southington Police	9,045,641	2,232,464	0	2,232,464	24.68%
137 P	Stonington Police	4,148,050	1,023,739	0	1,023,739	24.68%
164 P	Windsor Police	5,601,126	1,382,358	0	1,382,358	24.68%
370 F	West Haven Fire	3,532,723	871,876	2,322	874,198	24.75%
371 F	West Shore Firefighters	2,950,417	728,163	2,520	730,683	24.77%
<b><u>Police &amp; Fire With Social Security</u></b>			<b>21.72%</b>			
6 P	Beacon Falls Police	345,641	75,073	22,136	97,209	28.12%
33 P	Cromwell Police	3,477,316	755,273	0	755,273	21.72%
37 P	Derby Police	4,121,524	895,195	0	895,195	21.72%
46 P	Easton Police	1,913,962	415,713	0	415,713	21.72%
78 F	Mansfield Firefighters/EMT	1,897,959	412,237	0	412,237	21.72%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	4,787,544	1,039,855	0	1,039,855	21.72%
86 F	Montville Fire	1,211,511	263,140	0	263,140	21.72%
86 P	Montville Police	2,869,616	623,281	0	623,281	21.72%
91 P	New Fairfield Police	916,077	198,972	0	198,972	21.72%
108 P	Oxford Police	1,785,141	387,733	0	387,733	21.72%
111 P	Plymouth Police	3,019,364	655,806	0	655,806	21.72%
116 P	Putnam Police	1,803,485	391,717	0	391,717	21.72%
117 P	Redding Police	2,294,372	498,338	0	498,338	21.72%
131 F	Southington Fire	3,739,324	812,181	0	812,181	21.72%
152 F	Waterford Fire	1,346,874	292,541	0	292,541	21.72%
152 P	Waterford Police	5,389,582	1,170,617	0	1,170,617	21.72%
157 P	Weston Police	2,869,955	623,354	0	623,354	21.72%
162 P	Winchester Police	2,246,580	487,957	0	487,957	21.72%
164 F	Windsor Dog Warden	57,028	12,386	0	12,386	0.00%
165 P	Windsor Locks Police	3,831,799	832,267	0	832,267	21.72%
167 P	Woodbridge Police	2,851,293	619,301	0	619,301	21.72%
309 F	Cromwell Fire Distrcit	1,707,718	370,916	6,118	377,034	22.08%
312 F	Easton Firefighters	871,176	189,219	0	189,219	21.72%

# Schedule H - Data by Municipality



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<b><u>General Employees Without Social Security</u></b>			<b>20.39%</b>			
15 E	Bridgeport Education	41,767,665	8,516,427	0	8,516,427	20.39%
15 H	Bridgeport H.D.A	226,047	46,091	0	46,091	20.39%
15 T	Bridgeport City	41,650,070	8,492,449	0	8,492,449	20.39%
44 E	East Haven Education	4,289,640	874,658	0	874,658	20.39%
44 T	East Haven Town & Public Works	5,828,056	1,188,341	0	1,188,341	20.39%
89 E	New Britain Education	35,343,005	7,206,439	0	7,206,439	20.39%
89 T	New Britain City	22,992,731	4,688,218	0	4,688,218	20.39%
93 W	Greater New Haven Water Pollution Control Authority	6,515,558	1,328,522	49,183	1,377,705	21.14%
753 D	Mattabassett District	3,160,003	644,325	0	644,325	20.39%
<b><u>General Employees With Social Security</u></b>			<b>15.85%</b>			
1 E	Andover Education	493,852	78,276	0	78,276	15.85%
1 T	Andover Selectment	700,146	110,973	0	110,973	15.85%
2 A	Ansonia HA	915,437	145,097	0	145,097	15.85%
2 B	Ansonia Clerical	2,880,241	456,518	0	456,518	15.85%
2 T	Ansonia Town	2,159,932	342,349	0	342,349	15.85%
6 S	Beacon Falls Town	553,756	87,770	2,473	90,243	16.30%
6 T	Beacon Falls Public Works	753,126	119,370	126,960	246,330	32.71%
8 T	Bethany Public Works	538,204	85,305	0	85,305	15.85%
10 T	Bethlehem Public Works	226,719	35,935	0	35,935	15.85%
13 E	Bozrah Board of Education	815,871	129,316	32,416	161,732	19.82%
13 T	Bozrah Town	433,771	68,753	0	68,753	15.85%
14 E	Branford Education	8,912,061	1,412,562	0	1,412,562	15.85%
14 T	Branford Selectman	9,547,944	1,513,349	0	1,513,349	15.85%
15 A	Bridgeport HA	6,152,492	975,170	0	975,170	15.85%
15 B	Bridgeport Port Authority	65,306	10,351	14,456	24,807	37.99%
17 A	Bristol HA	1,847,957	292,901	0	292,901	15.85%
22 T	Canterbury Town	487,015	77,192	0	77,192	15.85%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	42,713	6,770	(155)	6,615	15.49%
27 B	Clinton Secretarial	1,650,014	261,527	0	261,527	15.85%
27 S	Clinton Supervisory	995,291	157,754	0	157,754	15.85%
27 T	Clinton Town	1,006,903	159,594	0	159,594	15.85%
28 A	Colchester HA	0	0	1,434	1,434	#DIV/0!
32 A	Coventry HA	299,511	47,472	0	47,472	15.85%
34 A	Danbury HA	3,071,948	486,904	0	486,904	15.85%
35 A	Darien HA	0	0	0	0	0.00%
36 L	Deep River Board of Education	29,613	4,694	(18)	4,676	15.79%
37 A	Derby HA	193,339	30,644	0	30,644	15.85%
41 T	East Haddam Town	234,113	37,107	0	37,107	15.85%
42 A	East Hampton HA	147,596	23,394	0	23,394	15.85%
43 A	East Hartford HA	1,668,438	264,447	0	264,447	15.85%
48 E	Ellington Education	5,585,841	885,356	0	885,356	15.85%
48 L	Ellington Lunch	183,269	29,048	0	29,048	15.85%
48 T	Ellington Highway	621,235	98,466	0	98,466	15.85%
48 V	Ellington Van Drivers	87,274	13,833	0	13,833	15.85%

# Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2023-2024	Estimated Employer Contrib. 2023-2024	Amort. Payment 07/01/2023	Estimated Total Contrib. 2023-2024	2023-2024 Total as % Est. Payroll
49 A	Enfield HA	945,996	149,940	0	149,940	15.85%
50 L	Essex Board of Education	63,908	10,129	(101)	10,028	15.69%
57 A	Greenwich Ha	3,716,518	589,068	0	589,068	15.85%
58 E	Griswold Education	5,778,541	915,899	0	915,899	15.85%
58 T	Griswold Selectman	1,624,498	257,483	0	257,483	15.85%
59 A	Groton Town HA	0	0	0	0	0.00%
62 B	Hamden Education	3,532,450	559,893	0	559,893	15.85%
62 E	Hamden Board of Education	6,214,355	984,975	2,072	987,047	15.88%
62 S	Hamden Schools	1,115,343	176,782	0	176,782	15.85%
62 T	Hamden Town	10,577,524	1,676,538	18,418	1,694,956	16.02%
64 A	Hartford HA	4,211,737	667,560	46,059	713,619	16.94%
64 E	Hartford Local 566	13,359,853	2,117,537	0	2,117,537	15.85%
64 S	Hartford Union Local 818	241,904	38,342	(1,309)	37,033	15.31%
64 T	Hartford Local 1716	13,323,368	2,111,754	0	2,111,754	15.85%
71 B	Lebanon Town Hall	1,020,885	161,810	0	161,810	15.85%
71 T	Lebanon Highway	657,588	104,228	0	104,228	15.85%
73 S	Lisbon School District Central Office	284,916	45,159	(3,461)	41,698	14.64%
73 T	Lisbon Town	504,233	79,921	0	79,921	15.85%
77 A	Manchester HA	1,142,280	181,051	0	181,051	15.85%
78 E	Mansfield Education	4,199,301	665,589	0	665,589	15.85%
78 T	Mansfield Town	8,159,188	1,293,231	0	1,293,231	15.85%
80 A	Meriden HA	931,090	147,578	0	147,578	15.85%
82 T	Middlefield Town	614,059	97,328	0	97,328	15.85%
83 A	Middletown HA	1,249,432	198,035	0	198,035	15.85%
84 A	Milford HA	656,050	103,984	0	103,984	15.85%
86 A	Montville HA	0	0	0	0	0.00%
86 E	Montville Education	4,960,337	786,213	0	786,213	15.85%
86 T	Montville Town	5,362,351	849,933	0	849,933	15.85%
88 A	Naugatuck HA	771,924	122,350	0	122,350	15.85%
89 A	New Britain HA	2,081,725	329,953	0	329,953	15.85%
95 A	New London HA	148,489	23,536	0	23,536	15.85%
95 T	New London Public Works	5,523,432	875,464	0	875,464	15.85%
103 A	Norwalk HA	2,080,958	329,832	0	329,832	15.85%
108 E	Oxford Education	4,373,508	693,201	0	693,201	15.85%
108 T	Oxford Town	3,242,899	513,999	0	513,999	15.85%
110 H	Southington Health District	418,874	66,392	(8,371)	58,021	13.85%
113 A	Portland HA	282,195	44,728	0	44,728	15.85%
114 T	Preston Town	1,034,750	164,008	0	164,008	15.85%
115 T	Prospect Public Works	556,890	88,267	7,093	95,360	17.12%
116 A	Putnam HA	808,562	128,157	0	128,157	15.85%
117 E	Redding Education	2,742,228	434,643	0	434,643	15.85%
117 T	Redding Town	2,761,939	437,767	0	437,767	15.85%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	745,304	118,131	0	118,131	15.85%
124 E	Seymour Education	4,378,351	693,969	0	693,969	15.85%
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



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		2023-2024	Contrib. 2023-2024	07/01/2023	Contrib. 2023-2024	as % Est. Payroll
124 T	Seymour Town & Pub Works	4,055,265	642,760	0	642,760	15.85%
126 A	Shelton HA	75,183	11,917	0	11,917	15.85%
131 A	Southington HA	146,128	23,161	0	23,161	0.00%
131 D	Southington Dog Acct	125,364	19,870	0	19,870	15.85%
131 E	Southington Education	16,333,213	2,588,814	0	2,588,814	15.85%
131 L	Southington Lunch	575,536	91,222	0	91,222	15.85%
131 S	Southington Sewer	994,607	157,645	0	157,645	15.85%
131 T	Southington Town	10,390,666	1,646,921	0	1,646,921	15.85%
131 W	Southington Water	2,123,486	336,573	0	336,573	15.85%
135 A	Stamford HA	5,703,253	903,966	0	903,966	15.85%
138 A	Stratford HA	1,583,890	251,047	0	251,047	15.85%
141 T	Thompson Town	2,117,263	335,586	0	335,586	15.85%
142 M	Tolland County MAFS	942,535	149,392	8,383	157,775	16.74%
143 A	Torrington HA	670,334	106,248	0	106,248	15.85%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	769,004	121,887	0	121,887	15.85%
148 A	Wallingford HA	669,014	106,039	0	106,039	15.85%
152 B	Waterford Local 1303	4,390,563	695,904	0	695,904	15.85%
152 E	Waterford Cust & Main Asst	2,133,446	338,151	0	338,151	15.85%
152 H	Water Local RI 161	906,248	143,640	0	143,640	15.85%
152 L	Waterford Café RI0224	364,221	57,729	0	57,729	15.85%
152 N	Waterford Paraprofessionals	1,775,942	281,487	0	281,487	15.85%
152 S	Waterford NonUnion Educ	1,767,009	280,071	0	280,071	15.85%
152 T	Waterford Gen Gov Admin	1,616,709	256,248	0	256,248	15.85%
152 W	Waterford Town	3,191,637	505,874	0	505,874	15.85%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	95,823	15,188	39,949	55,137	57.54%
153 T	Watertown Town	762,307	120,826	21,777	142,603	18.71%
155 A	West Hartford HA	1,879,322	297,873	0	297,873	15.85%
156 A	West Haven HA	1,922,529	304,721	0	304,721	15.85%
157 E	Weston Education	5,591,469	886,248	0	886,248	15.85%
157 H	Weston Highway	1,168,215	185,162	0	185,162	15.85%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,816,140	287,858	0	287,858	15.85%
157 T	Weston Town	3,376,110	535,113	0	535,113	15.85%
159 A	Wethersfield HA	550,398	87,238	0	87,238	15.85%
162 A	Winchester HA	0	0	0	0	0.00%
165 A	Windsor Locks HA	258,944	41,043	0	41,043	15.85%
165 E	Windsor Locks Education	3,205,735	508,109	0	508,109	15.85%
165 N	Windsor Locks Paraprofessionals	1,365,549	216,440	0	216,440	15.85%
165 T	Windsor Locks Town	4,199,938	665,690	0	665,690	15.85%
167 E	Woodbridge Education	2,288,045	362,655	0	362,655	15.85%
167 T	Woodbridge Town	4,120,040	653,026	0	653,026	15.85%
169 E	Woodstock Education	852,900	135,185	0	135,185	15.85%
169 T	Woodstock Town	1,312,664	208,057	0	208,057	15.85%
170 A	Norwich Town HA	1,751,362	277,591	0	277,591	15.85%
204 E	Regional Dist #4 Cust	633,791	100,456	0	100,456	15.85%
204 L	Regional Dist #4 Café	268,044	42,485	0	42,485	15.85%

# Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2023-2024	Estimated Employer Contrib. 2023-2024	Amort. Payment 07/01/2023	Estimated Total Contrib. 2023-2024	2023-2024 Total as % Est. Payroll
204 N	Regional Dist #4 NonOCert	1,024,011	162,306	0	162,306	15.85%
204 S	Regional Dist #4 Secretarial	449,448	71,238	0	71,238	15.85%
216 B	Regional Dist #16	152,239	24,130	462	24,592	16.15%
219 E	Regional Dist #19	2,091,763	331,544	0	331,544	15.85%
368 D	Watertown Fire District	491,409	77,888	0	77,888	15.85%
401 D	Westport/Weston Health	799,466	126,715	0	126,715	15.85%
403 D	East Shore Dist Health	1,087,734	172,406	0	172,406	15.85%
405 D	Lower Naugatuck Valley	1,307,085	207,173	0	207,173	15.85%
410 D	Quinnipiac Vall health	935,167	148,224	0	148,224	15.85%
413 D	Uncas Health District	800,461	126,873	0	126,873	15.85%
503 A	Willimantic HA	1,338,861	212,209	0	212,209	15.85%
606 W	Jewett City Highway/Elect Off.	141,634	22,449	0	22,449	15.85%
715 D	Southeastern CT PLNG	601,375	95,318	0	95,318	15.85%
750 D	Southeastern CT Water	535,963	84,950	0	84,950	15.85%
751 D	South Norwalk Electric	975,734	154,654	0	154,654	15.85%
752 D	Watertown Water & Sewer	0	0	0	0	0.00%
755 D	Norwalk 1st Water	2,130,113	337,623	0	337,623	15.85%
756 D	Norwalk 2nd Water	3,375,431	535,006	0	535,006	15.85%
757 A	Connecticut HA	68,421	10,845	0	10,845	15.85%
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.00%
	<b>Police &amp; Fire w/o Soc. Sec.</b>	194,459,859	47,992,694	294,291	48,286,985	24.83%
	<b>Police &amp; Fire w/Soc. Sec.</b>	55,354,841	12,023,072	28,254	12,051,326	21.77%
	<b>Gen. Emps. w/o Soc. Sec.</b>	161,772,775	32,985,470	49,183	33,034,653	20.42%
	<b>Gen. Emps. w/ Soc. Sec.</b>	298,846,817	47,367,221	316,786	47,684,007	15.96%
	<b>Total</b>	710,434,292	140,368,457	688,514	141,056,971	19.86%

## Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2023	No. of Annual Amort. Payments Remaining as of 07/01/23
<b><u>Police &amp; Fire Without Social Security</u></b>			
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	232,002	15
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	3,144,029	22
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	24,257	17
371 F	West Shore Firefighters	23,581	14
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<b><u>Police &amp; Fire With Social Security</u></b>			
6 P	Beacon Falls Police	188,126	12
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	0	0
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 Distrcit	54,712	13
312 F	Easton Firefighters	0	0

## Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2023	No. of Annual Amort. Payments Remaining as of 07/01/23
<b><u>General Employees Without Social Security</u></b>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	0	0
15 T	Bridgeport City	0	0
44 E	East Haven Education	0	0
44 T	East Haven Town & Public Works	0	0
89 E	New Britain Education	0	0
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Control Authority	460,238	14
753 D	Mattabassett District	0	0
<b><u>General Employees With Social Security</u></b>			
1 E	Andover Education	0	0
1 T	Andover Selectment	0	0
2 A	Ansonia HA	0	0
2 B	Ansonia Clerical	0	0
2 T	Ansonia Town	0	0
6 S	Beacon Falls Town	24,100	15
6 T	Beacon Falls Public Works	1,078,992	12
8 T	Bethany Public Works	0	0
10 T	Bethlehem Public Works	0	0
13 E	Bozrah Board of Education	390,976	23
13 T	Bozrah Town	0	0
14 E	Branford Education	0	0
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	0	0
15 B	Bridgeport Port Authority	83,360	7
17 A	Bristol HA	0	0
22 T	Canterbury Town	0	0
23 A	Canton HA	0	0
26 L	Chester Board of Education	(1,714)	19
27 B	Clinton Secretarial	0	0
27 S	Clinton Supervisory	0	0
27 T	Clinton Town	0	0
28 A	Colchester HA	8,269	7
32 A	Coventry HA	0	0
34 A	Danbury HA	0	0
35 A	Darien HA	0	0
36 L	Deep River Board of Education	(199)	19
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	0	0
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, 2023	No. of Annual Amort. Payments Remaining as of 07/01/23
48 V	Ellington Van Drivers	0	0
49 A	Enfield HA	0	0
50 L	Essex Board of Education	(1,117)	19
57 A	Greenwich Ha	0	0
58 E	Griswold Education	0	0
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	22,915	19
62 S	Hamden Schools	0	0
62 T	Hamden Town	186,167	16
64 A	Hartford HA	495,738	18
64 E	Hartford Local 566	0	0
64 S	Hartford Union Local 818	(14,839)	20
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	(40,127)	21
73 T	Lisbon Town	0	0
77 A	Manchester HA	0	0
78 E	Mansfield Education	0	0
78 T	Mansfield Town	0	0
80 A	Meriden HA	0	0
82 T	Middlefield Town	0	0
83 A	Middletown HA	0	0
84 A	Milford HA	0	0
86 A	Montville HA	0	0
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	0	0
89 A	New Britain HA	0	0
95 A	New London HA	0	0
95 T	New London Public Works	0	0
103 A	Norwalk HA	0	0
108 E	Oxford Education	0	0
108 T	Oxford Town	0	0
110 H	Southington Health District	(92,576)	19
113 A	Portland HA	0	0
114 T	Preston Town	0	0
115 T	Prospect Public Works	63,430	13
116 A	Putnam HA	0	0
117 E	Redding Education	0	0
117 T	Redding Town	0	0
118 A	Ridgefield HA	29,897	4
124 A	Seymour HA	0	0
124 E	Seymour Education	0	0
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, 2023	No. of Annual Amort. Payments Remaining as of 07/01/23
124 T	Seymour Town & Pub Works	0	0
126 A	Shelton HA	0	0
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	0	0
131 L	Southington Lunch	0	0
131 S	Southington Sewer	0	0
131 T	Southington Town	0	0
131 W	Southington Water	0	0
135 A	Stamford HA	0	0
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	58,441	9
143 A	Torrington HA	0	0
144 D	Trumbull Monroe Health District	0	0
146 A	Rockville HA	0	0
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	0	0
152 E	Waterford Cust & Main Asst	0	0
152 H	Water Local RI 161	0	0
152 L	Waterford Café RI0224	0	0
152 N	Waterford Paraprofessionals	0	0
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	339,514	12
153 T	Watertown Town	95,540	5
155 A	West Hartford HA	0	0
156 A	West Haven HA	0	0
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	0	0
165 N	Windsor Locks Paraprofessionals	0	0
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	0	0
167 T	Woodbridge Town	0	0
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, 2023	No. of Annual Amort. Payments Remaining as of 07/01/23
204 N	Regional Dist #4 NonOCert	0	0
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	5,357	21
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	0	0
401 D	Westport/Weston Health	0	0
403 D	East Shore Dist Health	0	0
405 D	Lower Naugatuck Valley	0	0
410 D	Quinnipiack Vall health	0	0
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	0	0
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	0	0
752 D	Watertown Water & Sewer	0	0
755 D	Norwalk 1st Water	0	0
756 D	Norwalk 2nd Water	0	0
757 A	Connecticut HA	0	0
799 M	Southeastern CT Tourism Dist.	0	0
	<b>Police &amp; Fire w/o Soc. Sec.</b>	3,423,869	
	<b>Police &amp; Fire w/Soc. Sec.</b>	242,838	
	<b>Gen. Emps. w/o Soc. Sec.</b>	460,238	
	<b>Gen. Emps. w/ Soc. Sec.</b>	2,732,124	
	<b>Total</b>	<hr/> 6,859,069	