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**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

**REPORT OF THE ACTUARY ON THE VALUATION
PREPARED AS OF JUNE 30, 2023**

February 14, 2024

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 report giving the results of the actuarial valuation of the Retirement System prepared as of June 30, 2023 for determining the employer contribution rates for fiscal year ending June 30, 2025.

Since the previous valuation, various economic and demographic assumptions have been revised to reflect the results of the experience investigation for the five-year period ending June 30, 2022. The changes adopted by the Commission on February 15, 2024, include various actuarial and miscellaneous assumptions summarized below:

- Assumed rates of Withdrawal, Disability, Retirement, Mortality, and Salary Merit have been adjusted to more closely reflect experience.
- Assumed rate of Cost-of-Living Adjustments (COLAs) for retirees between July 1, 2002 and June 30, 2025 was increased from 2.50% to 2.55%.
- Assumed rates of service-related disabilities for General Employees were adjusted to better match recent experience.

In addition, the valuation results 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 and ending with the July 1, 2024 contribution rate. This valuation represents the last of the six-year period.

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.

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,

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

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

Table of Contents

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, 2023	June 30, 2022
Number of active members	10,332	9,830
Annual compensation	$ 718,003,032	$ 669,652,463
Retired members and beneficiaries:		
Number	8,932	8,632
Annual allowances	$ 251,729,980	$ 234,791,766
Assets:		
Market Value	$ 3,213,559,620	$ 3,007,913,913
Actuarial Value	$ 3,391,151,370	$ 3,260,486,185
Unfunded actuarial accrued liability (UAAL)	$ 1,253,348,565	$ 1,038,866,636
Present Value of Remaining Prior Service Amortization Payments	$ 6,608,313	$ 7,098,860
Net unfunded actuarial accrued liability	$ 1,246,740,252	$ 1,031,767,776
Amortization Period in Years*	24.4	25.0
Funded Ratio (Actuarial Value of Assets Basis)	73.0%	75.8%
Funded Ratio (Market Value of Assets Basis)	69.2%	70.0%

For Fiscal Years Ending	June 30, 2025	June 30, 2024**
Employer Contribution Rates		
General Employees		
With Social Security	16.68%	15.85%
Without Social Security	20.59%	20.39%
Police and Fire		
With Social Security	24.10%	21.72%
Without Social Security	26.44%	24.68%

* 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.

** 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

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 assets and liabilities of the valuation are given in Schedule A.

4. Schedule D of the report presents the development of the actuarial assumptions and methods employed. Since the previous valuation, various economic and demographic assumptions have been revised to reflect the results of the experience investigation for the five-year period ending June 30, 2022. The changes adopted by the Commission on February 15, 2024, include various demographic and economic assumptions summarized below:

    - Assumed rates of Withdrawal, Disability, Retirement, Mortality, and Salary Merit have been adjusted to more closely reflect experience.

    - Assumed rate of Cost-of-Living Adjustments (COLAs) for retirees between July 1, 2002 and June 30, 2025 was increased from 2.50% to 2.55%.

    - Assumed rates of service-related disabilities for General Employees were adjusted to better match recent experience.

5. Schedule F of this report presents the summary of main benefits and contribution provisions. There were no changes in benefit provisions since the last valuation.

6. Administrative expenses continuing at $130 for each active and retired member are required to be contributed for each fiscal year.

7. The Governmental Accounting Standards Board issued Statement No. 67 (GASB 67) in June 2012 and is effective for plan years beginning after June 15, 2013. GASB 67 replaced GASB 25 for plans and separate GASB 67 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

8. As shown on page 1, 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
2023	**10,332**	**718.0**	**69,493**	**2.0**	**8,932**	**1.2**	**251.7**	**35.1**	**4,644.5**	**3,391.2**	**1,253.3**

*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.

Connecticut Municipal Employees Retirement System
Report of the Actuary on the Valuation Prepared as of June 30, 2023

Page 4

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, 2023 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	Group Averages Age*	Group Averages Service*
General Employees						
With Social Security						
Men		2,297	$153,151,481	$66,675	47.9	9.6
Women		3,191	148,665,487	46,589	49.4	8.2
Total	136	5,488	$301,816,968	$54,996	48.8	8.8
Without Social Security						
Men		1,180	$83,461,035	$70,730	46.2	9.5
Women		1,501	77,453,379	51,601	48.6	11.2
Total	9	2,681	$160,914,414	$60,020	47.6	10.4
Police and Fire						
With Social Security						
Men		438	$49,980,500	$114,111	42.4	10.3
Women		39	3,613,557	92,655	39.7	10.6
Total	23	477	$53,594,057	$112,357	42.2	10.3
Without Social Security						
Men		1,514	$183,585,581	$121,259	40.0	11.1
Women		172	18,092,012	105,186	37.9	9.1
Total	19	1,686	$201,677,593	$119,619	39.8	10.9
Total	**187**	**10,332**	**$718,003,032**	**$69,493**	**46.7**	**9.6**

*Years

Of the 10,332 active members, 5,955 are vested and 4,377 are non-vested.

The valuation also includes 4,175 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	4,139	$79,787,566	$19,277	71.6	60.5
Disability	161	4,443,681	27,601	69.5	52.7
Beneficiary	462	6,991,842	15,134	73.5	54.9
Total	4,762	$91,223,089	$19,156	71.7	59.7
Without Social Security					
Service	2,305	$63,663,781	$27,620	71.8	59.1
Disability	96	3,061,160	31,887	70.6	52.7
Beneficiary	312	6,221,063	19,939	74.6	53.7
Total	2,713	$72,946,004	$26,888	72.1	58.3
Police and Fire					
With Social Security					
Service	311	$16,263,581	$52,294	65.3	53.8
Disability	52	2,671,572	51,376	63.5	44.1
Beneficiary	39	1,213,029	31,103	69.9	49.4
Total	402	$20,148,182	$50,120	65.5	52.1
Without Social Security					
Service	842	$56,593,852	$67,214	62.6	54.9
Disability	130	7,762,929	59,715	62.3	47.0
Beneficiary	83	3,055,924	36,818	69.0	49.7
Total	1,055	$67,412,705	$63,898	63.1	53.5
Total	**8,932**	**$251,729,980**	**$28,183**	**70.5**	**58.2**

*Years

This valuation also includes 1,761 deferred vested members with estimated annual benefits of $21,406,862.

Connecticut Municipal Employees Retirement System
Report of the Actuary on the Valuation Prepared as of June 30, 2023

Page 6

Section III – Assets

1.   As of June 30, 2023, the total market value of assets amounted to $3,213,559,620 as reported by the Comptroller's Office. The actuarial value of assets used for the current valuation was $3,391,151,370. Schedule B shows the development of the actuarial value of assets as of June 30, 2023.

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 $6,608,313 as of June 30, 2023.

3.   Schedule C shows receipts and disbursements of the System for the year preceding the valuation date and a reconciliation of the fund balances at market value.

Section IV – Comments on Valuation

1. Schedule A of this report outlines the results of the valuation of the Retirement System as of June 30, 2023. 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 $5,472,076,058, of which $3,257,721,153 is for the benefits payable on account of present retired members, beneficiaries of deceased members, and inactive members entitled to deferred vested benefits, and $2,214,354,905 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 $3,391,151,370 as of June 30, 2023. When this amount is deducted from the total liabilities of $5,472,076,058 there remains $2,080,924,688 as the present value contributions to be made in the future.

3. Prospective normal employer and employee contributions have a present value of $827,576,123. When this amount is subtracted from $2,080,924,688, which is the present value of the total future contributions to be made by the employer, there remains $1,253,348,565 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. Beginning with the 2022 valuation, the UAAL is now being amortized using a 25-year layered amortization approach in order to enhance the stability of future Actuarially Determined Employer Contribution (ADEC) calculations. The amortization of the UAAL is provided on pages 13 and 14 and the resulting contribution rates for FYE 2025 are provided on pages 16 and 17 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, 2023, 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, 2023	July 1, 2022	July 1, 2023	July 1, 2022	July 1, 2023	July 1, 2022	July 1, 2023	July 1, 2022	July 1, 2023	July 1, 2022
Accrued Liabilities:										
Active Members	$451,025,673	$418,048,652	$344,226,193	$333,412,939	$98,455,263	$94,543,496	$493,071,653	$462,944,304	$1,386,778,782	$1,308,949,391
Non-Vested Inactive Members	3,977,246	3,632,844	2,487,183	2,396,543	136,811	139,495	548,486	555,699	7,149,726	6,724,581
Vested Inactive Members	99,711,097	96,722,398	68,801,020	78,577,923	7,518,240	8,168,847	48,110,651	36,318,592	224,141,008	219,787,760
Retired Members	1,017,094,212	952,775,979	815,527,351	754,686,478	258,611,160	228,900,958	935,197,696	827,527,674	3,026,430,419	2,763,891,089
Total Accrued Liability	$1,571,808,228	$1,471,179,873	$1,231,041,747	$1,169,073,883	$364,721,474	$331,752,796	$1,476,928,486	$1,327,346,269	$4,644,499,935	$4,299,352,821
Actuarial Value of Assets	$1,170,908,540	$1,134,779,078	$929,417,287	$903,652,704	$262,975,477	$252,784,150	$1,027,850,066	$969,270,253	$3,391,151,370	$3,260,486,185
Unfunded Actuarial Accrued Liability	$400,899,688	$336,400,795	$301,624,460	$265,421,179	$101,745,997	$78,968,646	$449,078,420	$358,076,016	$1,253,348,565	$1,038,866,636
Present Value of Remaining Prior Service Amortization Payments	$2,732,132	$2,870,174	$460,237	$479,312	$242,838	$255,206	$3,173,106	$3,494,168	$6,608,313	$7,098,860
Net Unfunded Actuarial Accrued Liability	$398,167,556	$333,530,621	$301,164,223	$264,941,867	$101,503,159	$78,713,440	$445,905,314	$354,581,848	$1,246,740,252	$1,031,767,776

Connecticut Municipal Employees Retirement System
Report of the Actuary on the Valuation Prepared as of June 30, 2023

Page 9

Section VI – Prior Amortization Payments

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

In addition, the prior service liability was adjusted for each municipality as of July 1, 1991 to reflect the additional liability generated by the granting of a cost-of-living adjustment on that date. This adjustment 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, 2023 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	$ 2,732,132
Without Social Security	460,237
Subtotal	$ 3,192,369
Police and Fire:	
With Social Security	$ 242,838
Without Social Security	3,173,106
Subtotal	$ 3,415,944
Total	**$ 6,608,313**

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

Section VII – Contributions Payable By Employer

The actuarial funding method utilized beginning with the July 1, 1992 valuation is the Entry Age Normal (EAN) method. Under EAN, a normal contribution rate is developed for each active member as a 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 $1,246.7 million as of June 30, 2023. 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 pages 13 and 14 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 16 and 17 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
General Employees				
With Social Security				
2022 Transitional Base	$305,495,628	$300,665,584	24.0	$25,328,249
2022 Experience Base	$28,034,993	27,591,745	24.0	2,324,345
2023 Experience Base	$69,910,227	69,910,227	25.0	5,796,167
Total of Separate Bases		**$398,167,556**	**24.4**	**$33,448,761**
Without Social Security				
2022 Transitional Base	$241,974,480	$238,148,738	24.0	$20,061,793
2022 Experience Base	$22,967,387	22,604,261	24.0	1,904,196
2023 Experience Base	$40,411,224	40,411,224	25.0	3,350,443
Total of Separate Bases		**$301,164,223**	**24.3**	**$25,316,432**

Section VII – Contributions Payable By Employer

	Original UAAL Base Amount	Remaining UAAL Base Amount as of Valuation Date	Remaining Amortization Period (years)	Amortization Payment
Police and Fire				
With Social Security				
2022 Transitional Base	$64,134,714	$63,120,711	24.0	$5,317,327
2022 Experience Base	$14,578,726	14,348,229	24.0	1,208,703
2023 Experience Base	$24,034,219	24,034,219	25.0	1,992,646
Total of Separate Bases		**$101,503,159**	**24.3**	**$8,518,676**
Without Social Security				
2022 Transitional Base	$291,619,949	$287,009,287	24.0	$24,177,834
2022 Experience Base	$62,961,899	61,966,439	24.0	5,220,090
2023 Experience Base	$96,929,588	96,929,588	25.0	8,036,307
Total of Separate Bases		**$445,905,314**	**24.4**	**$37,434,232**

The table below summarizes the 2024-2025 fiscal year required employer contribution rates.

Group	Employer Normal Cost Rate	Amortization of Net Unfunded Accrued Liability	Employer Contribution Rate for FYE 2025 *
General Employees:			
With Social Security	5.60%	11.08%	**16.68%**
Without Social Security	4.86%	15.73%	**20.59%**
Police and Fire:			
With Social Security	8.21%	15.89%	**24.10%**
Without Social Security	7.88%	18.56%	**26.44%**

* 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, 2024

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	**Members without Social Security**
Normal Cost:		
Service Retirement benefits	10.25%	11.93%
Disability benefits	0.16	0.17
Survivor benefits	0.12	0.17
Total	10.53%	12.27%
Member Contributions	5.25%	8.00%
Less future refunds	(0.32)	(0.59)
Available for benefits	4.93%	7.41%
Employer Normal Cost	5.60%	4.86%
Amortization of Unfunded Actuarial Accrued Liability (percentage of payroll under level dollar method)	11.08%	15.73%
Employer Contribution Rate for FYE 2025*	16.68%	20.59%

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

Section VII – Contributions Payable By Employer

Development of Total Employer Contribution Rates

Police and Fire

Effective July 1, 2024

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	11.69%	13.81%
Disability benefits	1.56	1.79
Survivor benefits	0.12	0.15
Total	13.37%	15.75%
Member Contributions	5.25%	8.00%
Less future refunds	(0.09)	(0.13)
Available for benefits	5.16%	7.87%
Employer Normal Cost	8.21%	7.88%
Amortization of Unfunded Actuarial Accrued Liability (percentage of payroll under level dollar method)	15.89%	18.56%
Employer Contribution Rate for FYE 2025*	24.10%	26.44%

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

Section VIII – Accounting Information

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

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

NUMBER OF ACTIVE AND RETIRED MEMBERS
AS OF JUNE 30, 2023

GROUP	NUMBER
Retirees and beneficiaries currently receiving benefits	8,932
Terminated employees entitled to benefits but not yet receiving benefits	
Vested	1,761
Non-vested	4,175
Active plan members	10,332
Total	**25,200**

Section VIII – Accounting Information

2. Additional information as of July 1, 2023 follows.

ASSUMPTIONS AND METHODS

Valuation date	7/1/2023
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed layers
Remaining amortization period	Blended 24.3 – 24.4 years depending on Tier
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*	3.00-9.50%
Cost-of-living adjustments	See Schedule D
General Wage Base	3.00%
* Includes inflation at	2.50%

3. The actuarial accrued liability of the System as of July 1, 2023 is as follows:

ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	$ 1,386,778,782
Retirees and beneficiaries currently receiving benefits	3,026,430,419
Terminated members not yet receiving benefits	
Vested	224,141,008
Non-vested	7,149,726
Total actuarial accrued liability	$ 4,644,499,935
Actuarial Value of Assets	3,391,151,370
Unfunded Actuarial Accrued Liability	$ 1,253,348,565

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, 2023 is shown below.

		$ millions
(1)	Unfunded actuarial accrued liability (UAAL) as of 6/30/2022:	$1,038.9
(2)	Total Normal Cost for fiscal year 2022-2023:	88.5
(3)	Total contributions for fiscal year 2022-2023:	196.2
(4)	Interest accrual: $[[(1) + (2)] \times .07] - [(3) \times .0344]$	<u>72.1</u>
(5)	Expected UAAL as of 6/30/2023: (1) + (2) - (3) + (4)	$1,003.3
(6)	UAAL of new entities as of 6/30/2023:	0.0
(7)	Changes in assumptions/plan provisions:	<u>187.6</u>
(8)	Expected UAAL as of 6/30/2023: (5) + (6) + (7)	$1,190.9
(9)	Actual UAAL as of 6/30/2023:	$1,253.3
(10)	Gain/(loss): (8) - (9)	$(62.4)
(11)	Gain/(loss) as percent of actuarial accrued liabilities as of July 1, 2022: ($4,299.4 million)	(1.45)%

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

Investment Return	$(44.0)
Post-Retirement Mortality	(0.7)
Cost-of-Living Adjustments	(1.9)
Salary Increases	1.7
Other Demographic Experience	(14.8)
New Entrants	(2.7)
Net Experience Gain/(Loss)	$(62.4)

Section X – Risk Assessment

Overview

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

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

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

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

Section X – Risk Assessment

Investment Risk

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

($ in thousands)

Valuation Date June 30	Market Value of Assets	Covered Payroll	Asset Volatility Ratio
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
2023	3,213,560	718,003	4.48

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 2024 fiscal year, or -3.00% for the System, there will be an increase in the Required Contribution Rate of 0.83% 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 4.15%. A higher AVR would produce more volatility in the Required Contribution Rate.

AVR	Unsmoothed Amortization	Smoothed Amortization
4.00	3.32%	0.66%
5.00	4.15%	0.83%
6.00	4.98%	1.00%

Section X – Risk Assessment

Sensitivity Measures

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

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

($ in thousands)

As of June 30, 2025	-1% Discount Rate (6.00%)	Current Discount Rate (7.00%)	+1 Discount Rate (8.00%)
Accrued Liability	$5,213,768	$4,644,500	$4,169,983
Unfunded Liability	$1,822,617	$1,253,349	$778,832
Funded Ratio (AVA)	65.0%	73.0%	81.3%

Section X – Risk Assessment

Mortality Risk

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

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

Contribution Risk

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

Section X – Risk Assessment

Low-Default-Risk Obligation Measure

Under the revised Actuarial Standards of Practice (ASOP) No. 4 effective for valuations after February 15, 2023, we are required to include a low-default-risk obligation measure of the system's liability in our funding valuation report. This is an informational disclosure as described below and would not be appropriate for assessing the funding progress or health of the plan. This measure uses the unit credit cost method and reflects all the assumptions and provisions of the funding valuation (including the assumed COLA paid), except that the discount rate is derived from considering low-default-risk fixed income securities. We considered the FTSE Pension Discount Curve based on market bond rates published by the Society of Actuaries as of June 30, 2023 and with the 30-year spot rate used for all durations beyond 30 because this provides an appropriate set of discount rates for this intended purpose.

Using these assumptions, we calculate a liability of approximately $5.7 billion. This amount approximates the termination liability if the plan (or all covered employment) ended on the valuation date and all of the accrued benefits had to be paid with cash-flow matched bonds. If the plan were funded with the intent of being able to be terminated at any valuation date, contribution requirements may need to increase and would also be more volatile. This assurance of funded status and benefit security is typically more relevant for corporate plans than for governmental plans since governments rarely have the need or option to completely terminate a plan. However, this informational disclosure is required for all plans whether corporate or governmental and care should be taken to ensure the one size fits all metric is not misconstrued.

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, 2023 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2022. 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, 2023	June 30, 2022
ASSETS		
Current actuarial value of assets	$ 3,391,151,370	$ 3,260,486,185
Future member contributions	$ 425,543,985	$ 407,485,374
Prospective employer contributions:		
Normal contributions	$ 402,032,138	$ 479,796,930
Unfunded actuarial accrued liability contributions	1,253,348,565	1,038,866,636
Total prospective contributions	$ 1,655,380,703	$ 1,518,663,566
Total assets	**$ 5,472,076,058**	**$ 5,186,635,125**
LIABILITIES		
Present value of benefits payable on account of present retired members and beneficiaries	$ 3,026,430,419	$ 2,763,891,089
Present value of benefits payable on account of active members	$ 2,214,354,905	$ 2,196,231,695
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	$ 224,141,008	$ 219,787,760
Non-vested	7,149,726	6,724,581
Total liabilities	**$ 5,472,076,058**	**$ 5,186,635,125**

Schedule B – Development of Actuarial Value of Assets

	June 30, 2023	June 30, 2022
(1) Actuarial Value Beginning of Year*	$3,260,486,185	$3,154,059,106
(2) Market Value End of Year*	3,213,559,620	3,007,913,913
(3) Market Value Beginning of Year	3,007,913,913	3,354,417,556
(4) Cash Flow		
(a) Contributions	196,222,000	168,793,678
(b) Disbursements	(247,594,862)	(218,275,794)
(c) Other	0	0
(d) Net: (4)(a) + (4)(b) + (4)(c)	(51,372,862)	(49,482,116)
(5) Investment Income		
(a) Market Total: (2) – (3) – (4)(d)	257,018,569	(297,021,527)
(b) Assumed Rate	7.00%	7.00%
(c) Amount for Immediate Recognition: [(1) x (5)(b)] + [(4)(d) x (5)(b) x 0.5]	226,435,983	219,052,263
(6) Expected Actuarial Value End of Year: (1) + (4)(d) + (5)(c)	$3,435,549,306	$3,323,629,253
(7) Phased-In Recognition of Investment Income		
(a) Difference between Market & Expected Actuarial Value: (2) – (6)	(221,989,686)	(315,715,340)
(b) 20% of Difference: 0.2 x (7)(a)	(44,397,937)	(63,143,068)
(8) Preliminary Actuarial Value End of Year: (6) + (7)(b)	3,391,151,369	3,260,486,185
(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)	3,391,151,370	3,260,486,185
(10) Difference Between Market & Actuarial Value: (2) – (9)	$(177,591,750)	$(252,572,272)
(11) Rate of Return on Actuarial Value	5.63%	4.98%

* Before corridor constraints, if applicable.

Schedule C – Summary of Receipts and Disbursements

(Market Value)

	YEAR ENDING	
	June 30, 2023	**June 30, 2022**
<u>Receipts for the Year</u>		
Contributions:		
Members	$ 46,080,000	$ 32,894,400
Municipal	150,142,000	135,899,278
Subtotal	$ 196,222,000	$ 168,793,678
Investment Earnings (net of expenses)	257,018,569	(297,021,527)
Other	0	0
TOTAL	$ 453,240,569	$ (128,227,849)
<u>Disbursements for the Year</u>		
Benefit Payments	$ 245,364,000	$ 216,198,405
Refunds to Members	2,230,862	2,077,389
Other	0	0
Total	$ 247,594,862	$ 218,275,794
<u>Excess of Receipts over Disbursements</u>	$ 205,645,707	$ (346,503,643)
<u>Reconciliation of Asset Balances</u>		
Asset Balance as of the Beginning of Year	$ 3,007,913,913	$ 3,354,417,556
Beginning of Year Audit Adjustment	0	0
Excess of Receipts over Disbursements	205,645,707	(346,503,643)
Asset Balance as of the End of Year	**$ 3,213,559,620**	**$ 3,007,913,913**
Rate of Return on Market Value	8.62%	(8.92)%

Schedule D – Outline of Actuarial Assumptions and Methods

Adopted or reaffirmed by the Commission for the June 30, 2023 and later valuations based on the experience investigation report for the five-year period ending June 30, 2022 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 (in Years)	Annual Rates of				
	Merit & Seniority		Base (Economy)	Increase Next Year	
	General Employees	Policemen & Firemen		General Employees	Policemen & Firemen
<= 1	2.00%	6.50%	3.00%	5.00%	9.50%
2	1.50	3.50	3.00	4.50	6.50
3	1.25	3.00	3.00	4.25	6.00
4	1.00	2.50	3.00	4.00	5.50
5	0.75	2.00	3.00	3.75	5.00
6	0.50	1.50	3.00	3.50	4.50
7	0.25	1.00	3.00	3.25	4.00
8	0.00	0.75	3.00	3.00	3.75
9	0.00	0.50	3.00	3.00	3.50
10	0.00	0.25	3.00	3.00	3.25
11 to 19	0.00	0.00	3.00	3.00	3.00
20	1.00	2.00	3.00	4.00	5.00
21 to 23	0.00	0.00	3.00	3.00	3.00
24	1.00	2.00	3.00	4.00	5.00
25+	0.00	0.00	3.00	3.00	3.00

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 2.55% are assumed, regardless of age. For members retiring after July 1, 2025, COLA assumptions are as follows:

Retirement date	COLA Rate
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: 3.00% per annum.

Schedule D – Outline of Actuarial Assumptions and Methods

SEPARATIONS FROM ACTIVE SERVICE OTHER THAN RETIREMENT AND DEATH: Representative values of the assumed annual rates of separation before service retirement are as follows:

GENERAL EMPLOYEES

| | Withdrawal and Vesting | | | | |
| | Male | | Female | | |
Age	0 – 4 years	5 – 24 years	0 – 4 years	5 – 24 years	Disability*
20	14.00%	12.00%	30.00%	15.00%	0.01%
25	14.00	12.00	20.00	13.00	0.01
30	11.00	8.50	15.00	10.00	0.01
35	8.50	6.50	12.50	10.00	0.02
40	7.50	5.00	10.00	8.00	0.05
45	6.75	4.50	9.00	6.50	0.08
50	6.75	4.50	8.50	5.00	0.09
55	6.50	0.00	8.00	0.00	0.12
60	7.00	0.00	9.00	0.00	0.14
65	9.50	0.00	9.00	0.00	0.11
70	13.00	0.00	9.00	0.00	0.08
75	0.00	0.00	0.00	0.00	0.08

POLICE AND FIRE

| | Withdrawal and Vesting | | |
Age	0 – 4 years	5 – 24 years	Disability*
20	5.00%	5.00%	0.10%
25	5.00	5.00	0.10
30	4.00	3.50	0.12
35	3.75	2.00	0.12
40	2.50	1.50	0.21
45	2.50	1.70	0.38
50	2.50	2.50	0.45
55	3.50	0.00	0.25
60	3.50	0.00	0.35
65	0.00	0.00	0.40

*   Disability rates for General Employees are assumed to be 50% Service related and 50% Non-Service related. Disability rates for Police and Fire are assumed to be 100% Service related.

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					18.40%	17.60%	19.60%	19.60%
50					8.80	17.60	19.60	19.60
55	6.30%	6.30%	4.40%	9.90%	8.80	12.80	19.60	19.60
60	9.70	9.70	8.90	10.40	16.30	11.40	24.50	24.50
65	17.70	17.70	19.00	25.60	30.60	26.10	24.50	24.50
70	13.20	13.20	13.20	15.80	15.80	17.60	24.50	24.50
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					7.30%	14.60%	17.20%	17.20%
50					7.30	9.70	17.20	17.20
55	3.60%	3.60%	5.20%	5.40%	6.70	11.70	17.20	17.20
60	3.60	3.60	7.90	10.40	11.20	14.60	12.90	12.90
65	12.00	12.00	14.80	18.90	23.70	14.60	21.50	21.50
70	8.60	8.60	15.30	16.20	16.20	14.60	25.80	25.80
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					13.00%	19.60%	19.60%
50					17.40	13.00	13.00
55	2.60%	2.60%	5.70%	8.40%	43.60	21.80	21.80
60	4.90	4.90	18.50	20.30	43.60	21.80	21.80
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					22.00%	17.60%	17.60%
50					22.30	17.60	17.60
55	3.80%	3.80%	6.70%	7.40%	20.60	17.60	17.60
60	2.90	2.90	3.50	8.80	24.80	27.00	27.00
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.

MORTALITY: The Pub-2010 Mortality Tables set-forward one year (except Active Employees) and projected generationally with scale MP-2021:

General Employees
- Service Retirees: General, Healthy Retiree Mortality Table.
- Disabled Retirees: General, Disabled Retiree Mortality Table.
- Beneficiaries: General, Contingent Annuitant Mortality Table.
- Active Employees: General, Employee Mortality Table.

Policemen and Firemen
- Service Retirees: Public Safety, Healthy Retiree Mortality Table.
- Disabled Retirees: Public Safety, Disabled Retiree Mortality Table.
- Beneficiaries: Public Safety, Contingent Annuitant Mortality Table.
- Active Employees: Public Safety, Employee Mortality Table.

In our opinion, the generational projection of the mortality rates with scale MP-2021 provide a sufficient margin in the assumed rates of mortality to allow for additional improvement in mortality experience.

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 two years older than their wives.

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

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

Schedule E – Actuarial Cost Method

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

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

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

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

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	For 2023 valuation, the breakpoint is $98,623.

BENEFITS

Service Retirement Allowance

Condition for Allowance — Age 55 and 5 years of continuous service, or 15 years of active aggregate service, or 25 years of aggregate service. Compulsory retirement at age 65 for police and fire members.

Amount of Allowance — For members not covered by Social Security: 2% of average final compensation times years of service.

For members covered by Social Security: 1-1/2% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service.

The 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

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.

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%

- 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:

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

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, 2023
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	305	3						308	$ 13,885,997
25 to 29	780	92	3					875	53,611,951
30 to 34	672	340	54	4				1,070	76,697,355
35 to 39	545	343	194	88				1,170	88,050,845
40 to 44	477	220	163	202	50	2		1,114	83,043,389
45 to 49	417	229	113	183	154	29		1,125	83,043,823
50 to 54	438	297	125	179	196	87	24	1,346	98,633,231
55 to 59	361	252	192	220	176	104	76	1,381	96,229,112
60 to 64	241	221	136	161	169	94	101	1,123	73,473,875
65 to 69	108	92	62	99	103	42	71	577	36,826,051
70 & Up	33	34	21	38	45	24	48	243	14,507,403
Total	**4,377**	**2,123**	**1,063**	**1,174**	**893**	**382**	**320**	**10,332**	**$ 718,003,032**

Average Age: 46.7 years
Average Service: 9.6 years

Average Pay: $69,493

Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2023
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	150	3						153	$ 5,168,511
25 to 29	338	38	1					377	16,747,401
30 to 34	303	104	16	3				426	20,978,856
35 to 39	290	105	54	32				481	25,238,801
40 to 44	312	103	54	37	18	2		526	29,144,876
45 to 49	290	141	57	62	40	13		603	33,672,353
50 to 54	324	207	85	85	67	25	9	802	46,028,509
55 to 59	276	174	141	131	66	36	36	860	50,228,773
60 to 64	185	150	88	109	101	49	50	732	43,204,350
65 to 69	83	68	42	59	63	25	45	385	23,524,611
70 & Up	25	21	12	21	21	11	32	143	7,879,927
Total	**2,576**	**1,114**	**550**	**539**	**376**	**161**	**172**	**5,488**	**$ 301,816,968**

Average Age: 48.8 years
Average Service: 8.8 years

Average Pay: $54,996

Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2023
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	77							77	$ 2,949,589
25 to 29	195	18	2					215	9,639,315
30 to 34	181	69	9					259	14,491,133
35 to 39	162	88	30	11				291	16,215,960
40 to 44	135	62	51	50	17			315	19,211,871
45 to 49	93	60	30	41	43	6		273	16,542,585
50 to 54	83	68	30	41	47	23	8	300	19,903,411
55 to 59	70	56	37	63	68	40	15	349	22,955,342
60 to 64	51	61	43	42	58	37	33	325	21,074,827
65 to 69	25	23	20	37	38	16	20	179	11,617,670
70 & Up	8	13	9	17	24	13	14	98	6,312,711
Total	**1,080**	**518**	**261**	**302**	**295**	**135**	**90**	**2,681**	**$ 160,914,414**

:
Average Age: 47.6 years
Average Service: 10.4 years

Average Pay: $60,020

Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2023
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	16							16	$ 881,378
25 to 29	40	10						50	4,694,177
30 to 34	38	28	6					72	7,262,254
35 to 39	23	22	29	8				82	9,051,095
40 to 44	9	11	9	22	4			55	6,859,853
45 to 49	12	3	10	15	14	1		55	6,509,918
50 to 54	20	12	3	10	20	4		69	7,947,448
55 to 59	9	14	5	7	9	3	6	53	6,935,420
60 to 64	3	4	5	4	2		3	21	2,933,512
65 to 69		1		1	1		1	4	519,002
70 & Up									0
Total	**170**	**105**	**67**	**67**	**50**	**8**	**10**	**477**	**$ 53,594,057**

Average Age: 42.2 years
Average Service: 10.3 years

Average Pay: $112,357

Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2023
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	62							62	$ 4,886,519
25 to 29	207	26						233	22,531,058
30 to 34	150	139	23	1				313	33,965,112
35 to 39	70	128	81	37				316	37,544,989
40 to 44	21	44	49	93	11			218	27,826,789
45 to 49	22	25	16	65	57	9		194	26,318,967
50 to 54	11	10	7	43	62	35	7	175	24,753,863
55 to 59	6	8	9	19	33	25	19	119	16,109,577
60 to 64	2	6		6	8	8	15	45	6,261,186
65 to 69				2	1	1	5	9	1,164,768
70 & Up							2	2	314,765
Total	**551**	**386**	**185**	**266**	**172**	**78**	**48**	**1,686**	**$ 201,677,593**

Average Age: 39.8 years
Average Service: 10.9 years

Average Pay: $119,619

Schedule G – Detailed Tabulation of the Data

Retirants & Beneficiaries as of June 30, 2023

Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2023	177	$ 5,179,355	$ 2,438
2022	586	20,216,694	2,875
2021	527	16,319,924	2,581
2020	432	13,845,998	2,671
2019	407	11,125,235	2,278
2018	464	15,126,631	2,717
2017	409	12,502,137	2,547
2016	474	13,804,127	2,427
2015	428	12,961,067	2,524
2014	372	12,093,242	2,709
2013	341	10,223,863	2,499
2012	407	10,441,010	2,138
2011	348	8,950,040	2,143
2010	230	5,795,624	2,100
2009	241	6,581,535	2,276
2008	216	5,780,406	2,230
2007	225	5,846,909	2,166
2006	256	6,851,464	2,230
2005	230	6,009,776	2,177
2004	183	4,856,938	2,212
2003	199	5,267,424	2,206
2002	208	5,156,442	2,066
2001	144	3,998,771	2,314
2000	165	4,473,662	2,259
1999	141	3,450,991	2,040
1998	127	3,246,961	2,131
1997	150	3,952,873	2,196
1996	108	2,965,617	2,288
1995	76	2,130,161	2,336
1994	73	1,740,239	1,987
1993	67	1,701,964	2,117
1992	69	1,558,182	1,882
1991	62	1,582,281	2,127
1990	100	1,935,553	1,613
1989	46	931,755	1,688
1988	41	772,552	1,570
1987	36	375,715	870
1986	30	396,822	1,102
1985 & Prior	137	1,580,040	961
Total	**8,932**	**$ 251,729,980**	**$ 2,349**

Schedule of Retired Members by Type of Benefit

Benefits Payable June 30, 2023

Amount of Monthly Benefits	Number of Rets.	Ret. Type 1*	Ret. Type 2*	Ret Type 3*	Life	Option 1**	Option 2**	
$1 – $300	462	398	0	64	341	39	60	22
301 – 600	992	859	8	125	734	123	99	36
601 – 900	1,008	860	16	132	711	113	145	39
901 – 1,200	876	735	23	118	611	116	111	38
1,201 – 1,500	728	609	19	100	472	107	122	27
1,501 – 1,800	690	586	19	85	459	104	106	21
1,801 – 2,100	539	461	27	51	329	79	108	23
2,101 – 2,400	465	387	31	47	280	69	108	8
2,401 – 2,700	435	361	33	41	257	58	102	18
2,701 – 3,000	336	286	27	23	194	53	75	14
Over $3,000	2,401	2,055	236	110	1,105	507	723	66
Totals	**8,932**	**7,597**	**439**	**896**	**5,493**	**1,368**	**1,759**	**312**

* 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

Connecticut Municipal Employees Retirement System
Report of the Actuary on the Valuation Prepared as of June 30, 2023

Page 45

Schedule G – Detailed Tabulation of the Data

Total Retirants and Beneficiary Information June 30, 2023

Tabulated by Attained Age

Attained Age	Service Retirement No.	Service Retirement Annual Benefits	Disability Retirement No.	Disability Retirement Annual Benefits	Survivors and Beneficiaries No.	Survivors and Beneficiaries Annual Benefits	Totals No.	Totals Annual Benefits
Under 20					2	$ 44,076	2	$ 44,076
20-24					3	71,644	3	71,644
25-29					12	202,778	12	202,778
30-34			2	$108,295	3	41,249	5	149,544
35-39			4	205,899	6	50,694	10	256,593
40-44	92	$ 821,004	5	251,526	11	117,694	108	1,190,224
45-49	85	1,504,254	16	622,341	19	419,340	120	2,545,935
50-54	227	9,971,455	39	1,811,322	14	291,302	280	12,074,079
55-59	664	25,889,961	46	2,006,258	51	915,636	761	28,811,855
60-64	1,002	33,503,104	71	2,863,684	74	1,406,217	1,147	37,773,005
65-69	1,512	43,762,096	70	2,801,418	109	2,345,893	1,691	48,909,407
70-74	1,446	38,668,378	64	2,824,214	124	2,514,494	1,634	44,007,086
75-79	1,115	29,402,122	64	2,561,379	156	3,187,202	1,335	35,150,703
80-84	763	17,511,081	34	1,146,490	115	2,393,175	912	21,050,746
85-89	399	8,238,213	14	444,766	108	2,079,769	521	10,762,748
90-94	218	5,318,084	8	215,764	64	1,140,957	290	6,674,805
95-99	66	1,573,366	2	75,986	24	252,656	92	1,902,008
100 & Over	8	145,662			1	7,082	9	152,744
Totals	**7,597**	**$216,308,780**	**439**	**$17,939,342**	**896**	**$17,481,858**	**8,932**	**$251,729,980**

Average Age: 70.5 years

Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2023

Tabulated by Attained Ages

General Employees with Social Security

Attained Age	Service Retirement No.	Service Retirement Annual Benefits	Disability Retirement No.	Disability Retirement Annual Benefits	Survivors and Beneficiaries No.	Survivors and Beneficiaries Annual Benefits	Totals No.	Totals Annual Benefits
Under 20								
20-24					1	$ 22,639	1	$ 22,639
25-29					4	36,750	4	36,750
30-34					1	2,573	1	2,573
35-39					4	24,355	4	24,355
40-44	21	$ 105,402	1	$ 10,158	8	83,074	30	198,634
45-49	27	371,930	3	87,591	8	86,993	38	546,514
50-54	58	1,214,960	10	291,355	2	12,548	70	1,518,863
55-59	299	6,771,906	12	367,262	28	336,994	339	7,476,162
60-64	497	9,979,927	24	714,935	41	616,303	562	11,311,165
65-69	858	16,140,962	31	803,987	65	1,014,677	954	17,959,626
70-74	871	17,705,799	25	718,461	63	1,116,457	959	19,540,717
75-79	664	12,835,941	27	766,242	80	1,257,482	771	14,859,665
80-84	445	7,812,658	19	502,489	58	901,631	522	9,216,778
85-89	238	3,833,284	3	50,344	53	822,575	294	4,706,203
90-94	119	2,348,662	5	107,380	33	540,571	157	2,996,613
95-99	38	607,722	1	23,477	12	109,138	51	740,337
100 & Over	4	58,413			1	7,082	5	65,495
Totals	**4,139**	**$79,787,566**	**161**	**$4,443,681**	**462**	**$6,991,842**	**4,762**	**$91,223,089**

Average Age: 71.7 years

Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2023

Tabulated by Attained Ages

General Employees without Social Security

Attained Age	Service Retirement No.	Service Retirement Annual Benefits	Disability Retirement No.	Disability Retirement Annual Benefits	Survivors and Beneficiaries No.	Survivors and Beneficiaries Annual Benefits	Totals No.	Totals Annual Benefits
Under 20								
20-24								
25-29					5	$ 81,418	5	$ 81,418
30-34					2	38,676	2	38,676
35-39					1	8,487	1	8,487
40-44	36	$ 160,259			2	21,212	38	181,471
45-49	27	207,308	2	$ 66,531	7	151,087	36	424,926
50-54	41	918,553	4	125,449	6	106,242	51	1,150,244
55-59	135	3,687,485	8	169,186	15	358,043	158	4,214,714
60-64	268	7,596,786	22	683,929	21	337,920	311	8,618,635
65-69	446	13,330,100	13	410,373	28	569,028	487	14,309,501
70-74	461	13,197,956	8	276,411	50	921,305	519	14,395,672
75-79	357	10,353,516	16	548,749	56	1,200,585	429	12,102,850
80-84	273	7,396,699	10	322,744	40	919,734	323	8,639,177
85-89	138	3,176,161	10	335,857	45	978,022	193	4,490,040
90-94	91	2,586,065	2	69,422	25	432,937	118	3,088,424
95-99	28	965,644	1	52,509	9	96,367	38	1,114,520
100 & Over	4	87,249					4	87,249
Totals	**2,305**	**$63,663,781**	**96**	**$3,061,160**	**312**	**$6,221,063**	**2,713**	**$72,946,004**

Average Age: 72.1 years

Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2023

Tabulated by Attained Ages

Police and Fire with Social Security

Attained Age	Service Retirement No.	Service Retirement Annual Benefits	Disability Retirement No.	Disability Retirement Annual Benefits	Survivors and Beneficiaries No.	Survivors and Beneficiaries Annual Benefits	Totals No.	Totals Annual Benefits
Under 20								
20-24								
25-29					1	$ 8,228	1	$ 8,228
30-34								
35-39			2	$ 132,778	1	17,852	3	150,630
40-44	7	$ 164,186					7	164,186
45-49	5	235,435	4	147,630	1	29,148	10	412,213
50-54	30	1,750,193	7	411,659	1	4,893	38	2,166,745
55-59	54	3,084,756	6	326,462	4	108,512	64	3,519,730
60-64	52	2,676,674	6	301,876	5	177,827	63	3,156,377
65-69	62	3,040,796	8	389,451	4	164,700	74	3,594,947
70-74	38	2,080,445	10	510,183	7	262,813	55	2,853,441
75-79	28	1,707,582	7	378,242	7	200,159	42	2,285,983
80-84	24	1,148,741	1	34,329	4	159,245	29	1,342,315
85-89	8	285,858			1	7,663	9	293,521
90-94	3	88,915	1	38,962	2	53,037	6	180,914
95-99					1	18,952	1	18,952
100 & Over								
Totals	**311**	**$16,263,581**	**52**	**$2,671,572**	**39**	**$1,213,029**	**402**	**$20,148,182**

Average Age: 65.5 years

Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2023

Tabulated by Attained Ages

Police and Fire without Social Security

Attained Age	Service Retirement No.	Service Retirement Annual Benefits	Disability Retirement No.	Disability Retirement Annual Benefits	Survivors and Beneficiaries No.	Survivors and Beneficiaries Annual Benefits	Totals No.	Totals Annual Benefits
Under 20					2	$ 44,076	2	$ 44,076
20-24					2	49,005	2	49,005
25-29					2	76,382	2	76,382
30-34			2	$ 108,295			2	108,295
35-39			2	73,121			2	73,121
40-44	28	$ 391,157	4	241,368	1	13,408	33	645,933
45-49	26	689,581	7	320,589	3	152,112	36	1,162,282
50-54	98	6,087,749	18	982,859	5	167,619	121	7,238,227
55-59	176	12,345,814	20	1,143,348	4	112,087	200	13,601,249
60-64	185	13,249,717	19	1,162,944	7	274,167	211	14,686,828
65-69	146	11,250,238	18	1,197,607	12	597,488	176	13,045,333
70-74	76	5,684,178	21	1,319,159	4	213,919	101	7,217,256
75-79	66	4,505,083	14	868,146	13	528,976	93	5,902,205
80-84	21	1,152,983	4	286,928	13	412,565	38	1,852,476
85-89	15	942,910	1	58,565	9	271,509	25	1,272,984
90-94	5	294,442			4	114,412	9	408,854
95-99					2	28,199	2	28,199
100 & Over								
Totals	**842**	**$56,593,852**	**130**	**$7,762,929**	**83**	**$3,055,924**	**1,055**	**$67,412,705**

Average Age: 63.1 years

Schedule H - Data by Municipality

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2022	2023	2022	2023	2022	2023	2022	2023
Police & Fire Without Social Security									
2 P	Ansonia Police	42	47	4,353,929	4,757,759	39.3	38.7	11.0	10.2
14 F	Branford Fire	43	45	5,204,335	5,320,391	40.3	40.2	12.7	12.3
15 F	Bridgeport Fire	258	263	28,374,633	32,305,031	44.0	43.1	14.6	13.3
15 P	Bridgeport Police	303	288	37,641,144	38,603,642	43.9	42.9	13.7	12.4
44 F	East Haven Fire	48	49	5,257,524	5,897,009	34.9	35.4	7.0	7.6
44 P	East Haven Police	60	60	6,790,727	7,689,678	34.6	35.2	7.9	8.9
62 P	Hamden Police & Fire	94	124	11,938,175	14,795,596	37.7	36.5	7.8	6.7
77 F	Manchester Fire	74	92	8,252,914	10,465,908	40.0	37.5	11.6	9.2
89 F	New Britain Fire	97	109	11,101,368	12,857,255	41.7	41.1	13.1	12.3
89 P	New Britain Police	158	158	16,520,822	17,580,721	35.3	35.4	8.7	8.9
95 F	New London Fire	62	65	6,147,999	6,494,779	42.6	41.6	15.1	14.0
95 S	New London Fire Chief	0	0	0	0	0.0	0.0	0.0	0.0
95 P	New London Police	66	68	6,699,370	7,303,996	40.0	38.0	11.1	9.4
124 P	Seymour Police	39	42	4,534,146	4,843,444	41.9	40.6	10.9	10.3
126 P	Shelton Police	51	54	6,653,085	6,952,644	43.8	44.3	14.0	14.7
131 P	Southington Police	70	70	8,526,384	9,266,548	39.7	39.7	11.2	10.3
137 P	Stonington Police	36	37	3,909,935	4,307,483	41.5	42.2	13.8	14.4
164 P	Windsor Police	50	51	5,279,598	5,718,135	35.1	34.8	7.8	7.4
370 F	West Haven Fire	33	37	3,329,930	3,637,230	35.3	35.5	5.2	5.6
371 F	West Shore Firefighters	27	27	2,781,051	2,880,344	38.4	39.3	10.3	11.1
Police & Fire With Social Security									
6 P	Beacon Falls Police	3	3	325,800	415,893	43.3	44.3	6.2	7.2
33 P	Cromwell Police	28	24	3,277,704	2,575,452	39.1	38.5	10.7	10.5
37 P	Derby Police	32	33	3,884,932	4,029,478	40.4	39.2	14.3	12.5
46 P	Easton Police	15	14	1,804,093	1,904,404	49.3	49.7	14.4	15.4
78 F	Mansfield Firefighters/EMT	16	14	1,789,009	1,671,034	43.6	43.7	8.0	9.6
82 P	Middlefield Police	0	0	0	0	0.0	0.0	0.0	0.0
84 P	Milford Police	0	1	1,789,009	48,839	0.0	21.0	0.0	0.3
85 P	Monroe Police	41	41	4,512,719	4,932,646	40.8	41.0	11.3	11.4
86 F	Montville Fire	15	15	1,141,965	1,109,698	38.8	39.4	1.7	2.6
86 P	Montville Police	26	28	2,704,888	3,020,557	36.4	36.6	9.4	8.7
91 P	New Fairfield Police	7	7	863,490	883,516	53.9	54.9	5.5	6.5
108 P	Oxford Police	16	17	1,682,667	1,886,322	50.2	50.2	6.4	7.0
111 P	Plymouth Police	23	22	2,846,040	3,009,614	44.2	45.2	11.0	12.4
116 P	Putnam Police	16	17	1,699,957	1,748,838	43.6	43.7	8.8	9.2
117 P	Redding Police	16	16	2,162,666	2,112,626	44.1	43.1	14.8	13.9
131 F	Southington Fire	34	37	3,524,672	4,045,959	40.4	40.1	11.2	10.6
152 F	Waterford Fire	12	12	1,269,558	1,287,667	40.4	39.8	11.8	10.5
152 P	Waterford Police	47	47	5,080,200	5,252,818	38.6	39.1	11.0	11.2
157 P	Weston Police	17	16	2,705,208	2,636,368	46.2	47.1	14.7	15.1
162 P	Winchester Police	20	19	2,117,617	2,019,830	43.1	45.0	9.4	10.4
164 F	Windsor Dog Warden	1	1	53,754	74,588	37.0	38.0	3.4	4.4
165 P	Windsor Locks Police	28	27	3,611,838	3,732,184	50.8	51.0	11.2	9.7
167 P	Woodbridge Police	22	22	2,687,617	2,808,095	46.4	46.7	15.8	15.2
309 F	Cromwell Fire Distrcit	42	36	1,609,688	1,551,136	33.7	35.6	2.0	3.2
312 F	Easton Firefighters	8	8	821,167	836,495	44.3	45.3	12.5	13.5

Schedule H - Data by Municipality

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2022	2023	2022	2023	2022	2023	2022	2023
General Employees Without Social Security									
15 E	Bridgeport Education	815	872	39,370,030	42,776,437	50.9	50.4	13.5	12.7
15 H	Bridgeport H.D.A	4	5	213,071	290,671	51.8	48.2	15.8	13.6
15 T	Bridgeport City	542	566	39,259,185	42,710,307	49.5	48.7	10.8	10.0
44 E	East Haven Education	67	69	4,043,397	4,122,162	52.1	52.1	10.1	10.3
44 T	East Haven Town & Public Works	75	80	5,493,502	6,103,740	48.9	48.8	10.5	9.4
89 E	New Britain Education	700	700	33,314,172	32,381,585	42.2	42.2	7.3	7.5
89 T	New Britain City	288	290	21,672,854	22,774,245	47.1	47.0	12.1	11.6
93 W	Greater New Haven Water Pollution Control Authority	59	62	6,141,538	6,792,840	54.2	54.5	10.1	10.7
753 D	Mattabassett District	35	37	2,978,606	2,962,427	47.9	46.0	12.0	11.7
General Employees With Social Security									
1 E	Andover Education	11	11	465,503	422,715	58.0	55.0	9.3	9.8
1 T	Andover Selectment	12	14	659,954	688,159	54.2	57.7	8.0	7.6
2 A	Ansonia HA	13	12	862,887	752,799	49.4	45.0	10.2	7.3
2 B	Ansonia Clerical	40	39	2,714,903	2,813,178	53.0	53.0	12.3	12.6
2 T	Ansonia Town	28	28	2,035,943	2,103,208	52.6	53.6	16.0	17.0
6 S	Beacon Falls Town	12	14	521,968	673,820	55.2	50.6	8.6	7.4
6 T	Beacon Falls Public Works	9	9	709,893	745,751	45.3	43.8	11.1	9.5
8 T	Bethany Public Works	6	5	507,309	399,470	46.2	46.0	8.4	10.9
10 T	Bethlehem Public Works	3	2	213,705	140,254	55.0	55.5	6.2	6.4
13 E	Bozrah Board of Education	21	25	769,037	873,699	45.3	46.3	8.7	8.0
13 T	Bozrah Town	9	9	408,871	446,300	54.9	55.9	11.5	12.5
14 E	Branford Education	255	259	8,400,472	8,623,567	46.8	45.7	6.9	6.4
14 T	Branford Selectman	129	128	8,999,853	9,014,093	50.2	50.3	12.5	12.3
15 A	Bridgeport HA	87	95	5,799,314	6,090,562	51.0	49.9	10.4	8.7
15 B	Bridgeport Port Authority	1	1	61,557	66,602	63.0	64.0	28.0	29.0
17 A	Bristol HA	29	29	1,741,877	1,993,396	47.9	49.3	8.6	9.6
22 T	Canterbury Town	10	10	459,058	538,729	51.4	52.4	8.2	9.2
23 A	Canton HA	0	0	0	0	0.0	0.0	0.0	0.0
26 L	Chester Board of Education	2	2	40,261	42,340	53.5	54.5	7.2	8.2
27 B	Clinton Secretarial	29	26	1,555,296	1,533,058	51.6	53.5	9.2	10.0
27 S	Clinton Supervisory	11	12	938,157	1,103,139	61.6	61.1	11.1	11.7
27 T	Clinton Town	13	15	949,103	1,059,925	50.0	49.3	11.6	9.3
28 A	Colchester HA	0	0	0	0	0.0	0.0	0.0	0.0
32 A	Coventry HA	4	4	282,317	290,341	61.8	62.8	11.6	12.6
34 A	Danbury HA	43	44	2,895,606	2,569,971	45.5	46.7	8.5	8.7
35 A	Darien HA	0	0	0	0	0.0	0.0	0.0	0.0
36 L	Deep River Board of Education	1	2	27,913	47,994	69.0	63.5	1.6	6.7
37 A	Derby HA	4	4	182,241	202,996	46.3	50.0	3.2	3.6
41 T	East Haddam Town	3	3	220,674	208,909	58.7	59.7	20.1	21.1
42 A	East Hamptom HA	2	3	139,123	157,826	57.5	50.7	9.0	6.8
43 A	East Hartford HA	24	28	1,572,663	1,685,866	46.5	45.9	10.7	10.1
48 E	Ellington Education	153	176	5,265,191	5,626,344	45.3	44.1	6.6	6.1
48 L	Ellington Lunch	8	8	172,749	160,263	54.6	53.8	13.3	11.1
48 T	Ellington Highway	7	6	585,574	494,348	47.4	47.3	16.9	18.1
48 V	Ellington Van Drivers	3	4	82,264	117,412	53.7	46.3	3.5	3.4
49 A	Enfield HA	16	18	891,692	1,073,634	45.0	45.7	8.3	7.9

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2022	2023	2022	2023	2022	2023	2022	2023
50 L	Essex Board of Education	3	2	60,240	45,448	59.3	43.5	6.7	5.8
57 A	Greenwich Ha	39	39	3,503,175	3,751,476	54.7	54.3	15.0	14.2
58 E	Griswold Education	144	155	5,446,829	5,884,896	48.2	47.7	9.3	8.9
58 T	Griswold Selectman	26	26	1,531,246	1,521,140	54.2	55.0	9.3	9.2
59 A	Groton Town HA	0	2	0	145,428	0.0	62.0	0.0	6.1
62 B	Hamden Education	42	47	3,329,673	3,639,101	52.1	51.1	6.5	6.6
62 E	Hamden Board of Education	140	172	5,857,625	6,779,576	46.5	45.1	6.1	5.6
62 S	Hamden Schools	20	19	1,051,317	995,889	47.9	48.2	7.2	7.9
62 T	Hamden Town	135	143	9,970,331	10,791,606	44.7	45.3	5.6	6.0
64 A	Hartford HA	58	69	3,969,966	4,711,566	49.7	49.8	7.1	6.6
64 E	Hartford Local 566	283	301	12,592,943	14,385,566	50.6	50.3	11.5	10.6
64 S	Hartford Union Local 818	3	4	228,017	331,779	53.7	49.5	14.6	14.4
64 T	Hartford Local 1716	234	275	12,558,552	15,983,095	47.1	46.2	8.8	7.7
71 B	Lebanon Town Hall	17	17	962,282	946,436	52.0	52.6	7.1	8.4
71 T	Lebanon Highway	9	12	619,840	656,045	45.7	42.7	8.3	7.1
73 S	Lisbon School District Central Office	4	4	268,560	281,305	55.3	51.3	4.8	4.0
73 T	Lisbon Town	11	12	475,288	502,754	55.6	55.8	5.0	4.8
77 A	Manchester HA	19	20	1,076,709	1,165,222	50.1	49.9	9.7	8.1
78 E	Mansfield Education	115	133	3,958,244	4,513,890	49.2	48.3	8.3	7.3
78 T	Mansfield Town	100	112	7,690,817	7,986,440	47.7	45.4	10.5	9.4
80 A	Meriden HA	13	11	877,642	751,484	47.5	49.8	13.1	13.3
82 T	Middlefield Town	8	8	578,810	598,571	53.4	52.3	10.8	11.5
83 A	Middletown HA	16	17	1,177,710	1,247,409	54.9	55.2	12.4	12.4
84 A	Milford HA	8	8	618,390	656,311	60.4	61.5	10.6	10.0
86 A	Montville HA	0	0	0	0	0.0	0.0	0.0	0.0
86 E	Montville Education	103	112	4,675,593	4,947,165	50.8	51.1	8.9	8.9
86 T	Montville Town	76	78	5,054,530	5,322,501	49.9	50.2	12.8	12.6
88 A	Naugatuck HA	10	9	727,613	654,708	41.7	44.7	8.4	10.1
89 A	New Britain HA	32	31	1,962,225	1,896,026	46.8	47.9	4.3	4.7
95 A	New London HA	4	10	139,965	423,797	41.3	45.0	2.1	1.3
95 T	New London Public Works	72	79	5,206,364	5,319,704	48.1	48.5	12.5	11.9
103 A	Norwalk HA	22	25	1,961,503	2,408,753	52.0	52.5	8.2	7.0
108 E	Oxford Education	98	107	4,122,450	4,285,993	50.5	51.0	7.6	6.9
108 T	Oxford Town	44	46	3,056,744	3,221,770	52.8	52.3	11.5	10.6
110 H	Southington Health District	6	8	394,829	651,579	40.0	41.5	5.1	4.5
113 A	Portland HA	4	4	265,996	291,722	48.5	49.5	5.3	6.3
114 T	Preston Town	18	17	975,351	954,082	52.2	52.7	10.9	11.1
115 T	Prospect Public Works	7	8	524,922	576,137	49.9	48.8	9.2	9.4
116 A	Putnam HA	9	9	762,148	813,445	51.6	52.6	18.5	19.5
117 E	Redding Education	73	83	2,584,813	2,969,147	53.5	52.5	8.3	7.8
117 T	Redding Town	33	29	2,603,392	2,233,657	55.6	54.3	17.4	15.7
118 A	Ridgefield HA	0	0	0	0	0.0	0.0	0.0	0.0
124 A	Seymour HA	13	14	702,520	720,348	50.9	52.2	9.9	10.1
124 E	Seymour Education	104	99	4,127,016	4,350,351	48.9	49.8	8.8	8.6
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	53	54	3,822,476	3,687,412	45.3	45.4	10.0	10.3
126 A	Shelton HA	1	1	70,867	70,867	71.0	72.0	16.2	17.2
131 A	Southington HA	2	2	137,740	153,359	48.5	61.5	16.1	16.0
131 D	Southington Dog Acct	2	2	118,168	181,512	35.5	36.5	5.2	6.2

Schedule H - Data by Municipality

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2022	2023	2022	2023	2022	2023	2022	2023
131 E	Southington Education	431	439	15,395,621	16,408,016	48.1	47.8	7.7	7.7
131 L	Southington Lunch	14	14	542,498	530,167	55.5	57.1	10.7	11.7
131 S	Southington Sewer	12	15	937,513	1,158,936	45.9	44.5	8.0	7.3
131 T	Southington Town	135	140	9,794,199	10,851,155	48.0	48.6	11.7	12.3
131 W	Southington Water	26	27	2,001,589	2,117,468	45.6	44.6	10.2	9.4
135 A	Stamford HA	68	75	5,375,863	5,942,181	47.1	47.7	9.4	9.1
138 A	Stratford HA	23	21	1,492,968	1,478,337	54.8	54.6	12.7	13.7
141 T	Thompson Town	36	41	1,995,723	2,066,832	53.1	51.2	10.1	8.9
142 M	Tolland County MAFS	11	12	888,430	974,769	41.7	41.9	10.1	10.2
143 A	Torrington HA	7	7	631,854	658,977	57.7	58.7	14.1	15.1
144 D	Trumbull Monroe Health District	0	0	0	0	0.0	0.0	0.0	0.0
146 A	Rockville HA	14	17	724,860	969,023	55.6	53.9	4.6	4.6
148 A	Wallingford HA	10	9	630,610	568,143	35.9	37.8	7.7	8.9
152 B	Waterford Local 1303	69	64	4,138,527	3,943,362	48.4	47.4	12.2	10.6
152 E	Waterford Cust & Main Asst	30	31	2,010,978	1,983,572	49.1	47.9	13.1	12.5
152 H	Water Local RI 161	23	22	854,225	883,297	48.1	49.6	7.7	6.8
152 L	Waterford Café RI0224	14	16	343,314	398,248	55.9	56.3	6.5	6.2
152 N	Waterford Paraprofessionals	74	79	1,673,996	1,692,392	50.0	47.7	6.8	6.4
152 S	Waterford Non0union Educ	28	39	1,665,576	2,154,965	53.6	51.1	11.0	9.1
152 T	Waterford Gen Gov Admin	19	22	1,523,903	1,755,544	51.1	50.7	13.1	9.4
152 W	Waterford Town	38	39	3,008,424	3,093,665	52.5	50.6	11.6	9.9
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	90,322	93,786	55.0	56.0	30.2	31.2
153 T	Watertown Town	7	6	718,548	642,281	60.9	61.5	24.5	27.0
155 A	West Hartford HA	25	25	1,771,441	1,729,946	51.3	50.8	6.9	5.7
156 A	West Haven HA	24	20	1,812,168	1,727,731	47.7	48.4	9.3	9.4
157 E	Weston Education	103	108	5,270,496	5,458,799	51.8	52.2	9.3	8.4
157 H	Weston Highway	11	11	1,101,154	1,007,954	49.6	49.7	13.7	12.6
157 L	Weston Lunch	0	0	0	0	0.0	0.0	0.0	0.0
157 S	Weston Salary	19	16	1,711,886	1,486,270	48.0	50.6	7.4	8.2
157 T	Weston Town	40	43	3,182,308	3,180,317	55.0	55.0	11.8	11.0
159 A	Wethersfield HA	8	9	518,803	504,780	53.5	48.9	11.6	10.7
162 A	Winchester HA	0	1	0	86,059	0.0	49.0	0.0	6.5
165 A	Windsor Locks HA	5	4	244,080	235,321	50.8	54.3	7.7	6.5
165 E	Windsor Locks Education	47	52	3,021,713	3,230,225	49.8	49.3	9.6	9.5
165 N	Windsor Locks Paraprofessionals	50	59	1,287,161	1,367,549	47.6	45.1	9.4	8.0
165 T	Windsor Locks Town	62	63	3,958,845	4,023,232	51.0	51.5	9.8	10.0
167 E	Woodbridge Education	62	64	2,156,702	2,628,644	46.6	47.8	8.1	7.7
167 T	Woodbridge Town	55	58	3,883,533	3,988,490	54.0	54.3	13.2	14.2
169 E	Woodstock Education	16	17	803,940	927,248	58.4	58.6	9.5	9.4
169 T	Woodstock Town	21	20	1,237,312	1,194,478	49.9	51.8	10.1	10.8
170 A	Norwich Town HA	23	23	1,650,826	1,561,534	50.3	51.4	10.2	11.2
204 E	Regional Dist #4 Cust	10	11	597,409	678,673	58.1	58.9	8.0	8.3
204 L	Regional Dist #4 Café	9	10	252,657	290,969	53.0	53.6	7.6	6.8
204 N	Regional Dist #4 Non0Cert	13	13	965,228	1,027,891	47.9	48.9	8.1	9.1
204 S	Regional Dist #4 Secretarial	8	10	423,648	603,117	53.8	53.0	8.5	7.7
216 B	Regional Dist #16	1	1	143,500	148,164	39.0	40.0	3.1	4.1
219 E	Regional Dist #19	41	45	1,971,687	2,101,727	50.0	50.5	9.3	9.4
368 D	Watertown Fire District	6	6	463,200	435,825	43.0	44.0	11.6	12.6
401 D	Westport/Weston Health	10	13	753,574	972,771	49.2	47.9	8.0	6.0

Schedule H - Data by Municipality

Town Code	Town Name	Number of Actives 2022	2023	Salaries 2022	2023	Average Age 2022	2023	Average Service 2022	2023
403 D	East Shore Dist Health	16	16	1,025,293	1,071,150	45.5	44.4	6.4	6.9
405 D	Lower Naugatuck Valley	17	17	1,232,053	1,165,748	40.8	39.5	8.9	7.2
410 D	Quinnipiack Vall health	14	13	881,484	784,965	44.5	45.6	10.6	11.5
413 D	Uncas Health District	11	12	754,512	781,908	50.2	50.8	8.9	7.8
503 A	Willimantic HA	20	21	1,262,005	1,289,677	46.9	47.7	11.5	11.9
606 W	Jewett City Highway/Elect Off.	2	2	133,504	145,740	57.0	42.0	11.3	11.5
715 D	Southeastern CT PLNG	8	9	566,853	674,123	41.3	43.9	9.3	6.7
750 D	Southeastern CT Water	7	7	505,196	526,616	49.0	50.0	13.2	14.2
751 D	South Norwalk Electric	7	9	919,723	1,241,235	50.1	52.9	16.0	13.4
752 D	Watertown Water & Sewer	0	0	0	0	0.0	0.0	0.0	0.0
755 D	Norwalk 1st Water	21	28	2,007,836	2,519,322	46.5	40.6	9.2	5.0
756 D	Norwalk 2nd Water	35	35	3,181,667	3,420,757	41.6	40.8	4.9	5.4
757 A	Connecticut HA	1	1	64,493	65,761	53.0	54.0	29.0	30.0
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.0	0.0	0.0	0.0
	Police & Fire w/o Soc. Sec.	1,611	1,686	183,297,069	201,677,593	40.5	39.8	11.7	10.9
	Police & Fire w/Soc. Sec.	485	477	53,966,258	53,594,057	41.9	42.2	10.2	10.3
	Gen. Emps. w/o Soc. Sec.	2,585	2,681	152,486,355	160,914,414	47.8	47.6	10.8	10.4
	Gen. Emps. w/ Soc. Sec.	5,149	5,488	281,691,790	301,816,968	49.2	48.8	9.3	8.8
	Total	9,830	10,332	671,441,472	718,003,032	47.0	46.7	10.1	9.6

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2022	2023	2022	2023	2022	2023
Police & Fire Without Social Security							
2 P	Ansonia Police	26	28	57.5	58.4	109,365	120,223
14 F	Branford Fire	21	21	65.9	65.8	88,563	89,228
15 F	Bridgeport Fire	123	141	63.5	63.8	713,187	852,005
15 P	Bridgeport Police	212	230	60.4	61.2	1,339,200	1,493,643
44 F	East Haven Fire	63	64	67.1	66.8	326,189	338,993
44 P	East Haven Police	75	74	62.5	63.2	356,171	367,314
62 P	Hamden Police & Fire	6	9	42.0	43.6	23,664	29,167
77 F	Manchester Fire	102	109	69.3	69.3	474,238	526,211
89 F	New Britain Fire	13	14	47.2	47.9	22,175	27,751
89 P	New Britain Police	23	30	47.7	47.4	44,066	60,349
95 F	New London Fire	25	28	60.4	61.1	120,438	140,783
95 S	New London Fire Chief	1	1	70.0	71.0	7,311	7,494
95 P	New London Police	62	69	62.4	63.2	308,604	359,814
124 P	Seymour Police	35	36	69.1	69.7	167,547	175,995
126 P	Shelton Police	42	42	66.1	66.6	207,722	212,022
131 P	Southington Police	46	48	54.9	55.7	242,866	260,195
137 P	Stonington Police	35	35	70.7	71.7	163,339	167,656
164 P	Windsor Police	71	76	63.1	63.4	360,783	388,882
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
Police & Fire With Social Security							
6 P	Beacon Falls Police	3	3	58.3	59.3	8,440	8,651
33 P	Cromwell Police	20	24	63.2	63.2	99,038	117,816
37 P	Derby Police	25	30	65.8	65.3	98,257	137,224
46 P	Easton Police	10	11	66.3	66.6	35,340	37,998
78 F	Mansfield Firefighters/EMT	3	3	65.0	66.0	6,706	6,874
82 P	Middlefield Police	2	2	54.5	55.5	9,000	9,225
84 P	Milford Police	0	1	0.0	67.0	0	3,152
85 P	Monroe Police	41	43	68.1	68.2	154,030	159,469
86 P	Montville Police	18	20	60.2	60.7	54,099	64,995
91 P	New Fairfield Police	13	13	64.2	65.1	32,274	33,445
108 P	Oxford Police	4	5	49.0	52.0	9,509	13,522
111 P	Plymouth Police	21	21	65.8	65.8	69,863	67,791
116 P	Putnam Police	21	21	65.8	66.8	59,363	66,380
117 P	Redding Police	14	15	64.9	65.2	54,869	63,047
131 F	Southington Fire	25	27	66.7	67.2	147,968	162,748
152 F	Waterford Fire	7	8	64.9	64.4	28,514	36,292
152 P	Waterford Police	50	53	67.0	66.9	235,033	250,441
157 P	Weston Police	11	11	66.2	64.8	70,341	72,803
162 P	Winchester Police	28	27	68.1	68.6	100,994	99,116
164 F	Windsor Dog Warden	1	1	61.0	62.0	2,204	1,745
165 P	Windsor Locks Police	25	29	64.4	63.7	105,769	125,982
167 P	Woodbridge Police	26	27	63.3	64.4	119,471	127,935
309 F	Cromwell Fire Distrcit	0	0	0.0	0.0	0	0
312 F	Easton Firefighters	4	4	59.0	60.0	17,414	17,860
603 P	Danielson Police	1	1	81.0	82.0	468	482
609 P	Stafford Springs Police	3	3	71.7	72.7	1,493	1,535

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2022	2023	2022	2023	2022	2023
General Employees Without Social Security							
15 E	Bridgeport Education	639	659	69.1	69.6	1,039,766	1,109,820
15 H	Bridgeport H.D.A	52	48	71.5	72.0	107,673	102,992
15 T	Bridgeport City	1,062	1,066	73.8	73.8	2,478,615	2,615,384
44 E	East Haven Education	87	87	75.0	75.1	149,998	154,013
44 T	East Haven Town & Public Works	114	116	69.5	69.8	270,370	282,539
89 E	New Britain Education	312	338	71.6	71.5	528,843	596,169
89 T	New Britain City	348	357	72.2	72.1	1,044,883	1,097,611
93 W	Greater New Haven Water Pollution Control Authority	13	14	71.9	73.1	22,534	28,205
753 D	Mattabassett District	25	28	72.0	71.6	79,328	84,899
General Employees With Social Security							
1 E	Andover Education	15	16	73.1	73.7	12,272	13,526
1 T	Andover Selectment	12	12	74.6	75.6	11,723	12,040
2 A	Ansonia HA	16	17	71.8	72.5	32,164	34,763
2 B	Ansonia Clerical	24	25	73.3	73.1	45,494	44,654
2 T	Ansonia Town	27	27	72.8	73.8	70,182	71,165
6 S	Beacon Falls Town	8	8	74.6	69.5	3,981	4,342
6 T	Beacon Falls Public Works	8	8	72.4	73.4	18,218	18,674
8 T	Bethany Public Works	3	3	64.0	65.0	4,547	4,181
10 T	Bethlehem Public Works	0	1	0.0	56.0	0	578
13 E	Bozrah Board of Education	6	7	70.0	69.6	7,973	8,970
13 T	Bozrah Town	7	7	77.1	78.1	7,674	7,876
14 E	Branford Education	154	153	73.9	74.1	149,746	156,719
14 T	Branford Selectman	101	110	70.8	70.7	175,742	193,381
15 A	Bridgeport HA	152	156	71.7	71.8	290,309	302,931
15 B	Bridgeport Port Authority	2	2	67.0	68.0	5,895	6,042
17 A	Bristol HA	24	23	72.2	70.8	37,573	36,262
22 T	Canterbury Town	11	11	69.4	70.4	13,384	13,729
23 A	Canton HA	1	1	73.0	74.0	1,173	1,203
26 L	Chester Board of Education	0	0	0.0	0.0	0	0
27 B	Clinton Secretarial	17	19	71.5	72.4	21,806	25,136
27 S	Clinton Supervisory	10	10	68.2	69.2	20,311	20,652
27 T	Clinton Town	11	11	76.4	75.2	19,231	20,251
28 A	Colchester HA	0	1	0.0	69.0	0	1,844
32 A	Coventry HA	0	0	0.0	0.0	0	0
34 A	Danbury HA	40	41	67.3	67.6	61,980	63,076
35 A	Darien HA	4	4	73.5	74.5	4,525	4,638
36 L	Deep River Board of Education	2	2	66.0	67.0	327	335
37 A	Derby HA	7	7	74.1	75.1	12,331	12,675
41 T	East Haddam Town	8	8	63.4	64.4	20,019	20,534
42 A	East Hamptom HA	1	1	79.0	80.0	3,275	3,356
43 A	East Hartford HA	33	33	70.9	71.9	63,018	65,248
48 E	Ellington Education	88	87	71.3	72.1	96,724	96,955
48 L	Ellington Lunch	8	9	68.1	68.4	5,252	5,921

Schedule H - Data by Municipality

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2022	2023	2022	2023	2022	2023
48 T	Ellington Highway	16	16	68.0	68.3	51,709	51,323
48 V	Ellington Van Drivers	5	5	67.2	68.2	1,875	1,922
49 A	Enfield HA	10	11	68.2	69.1	19,002	19,811
50 L	Essex Board of Education	1	2	70.0	73.0	341	687
57 A	Greenwich Ha	26	28	74.2	73.9	37,956	39,563
58 E	Griswold Education	80	84	71.1	71.1	68,410	75,869
58 T	Griswold Selectman	43	43	73.6	74.4	41,741	43,982
59 A	Groton Town HA	4	3	78.3	75.0	7,993	6,928
62 B	Hamden Education	2	3	60.5	63.0	902	2,089
62 E	Hamden Board of Education	2	6	68.5	65.8	1,122	2,874
62 S	Hamden Schools	2	3	64.0	62.0	3,255	4,346
62 T	Hamden Town	17	21	64.0	64.2	17,302	21,005
64 A	Hartford HA	120	119	71.9	72.5	261,235	264,262
64 E	Hartford Local 566	335	337	72.5	72.2	428,831	449,494
64 S	Hartford Union Local 818	0	0	0.0	0.0	0	0
64 T	Hartford Local 1716	370	368	70.2	70.2	577,021	591,455
71 B	Lebanon Town Hall	13	12	76.9	78.4	16,650	16,422
71 T	Lebanon Highway	9	9	71.0	72.0	16,805	16,654
73 S	Lisbon School District Central Office	1	1	58.0	59.0	1,040	1,066
73 T	Lisbon Town	9	10	68.9	69.4	10,327	10,830
77 A	Manchester HA	23	25	71.6	70.1	36,294	35,835
78 E	Mansfield Education	123	134	70.5	70.1	104,300	114,304
78 T	Mansfield Town	101	108	70.9	70.9	224,743	238,842
80 A	Meriden HA	26	26	66.6	67.2	46,378	50,410
82 T	Middlefield Town	13	13	71.5	72.4	22,720	21,665
83 A	Middletown HA	21	21	72.3	73.3	35,221	36,386
84 A	Milford HA	15	17	75.5	75.1	19,291	21,726
86 A	Montville HA	1	1	86.0	87.0	1,532	1,571
86 E	Montville Education	137	138	73.0	73.2	125,529	126,335
86 T	Montville Town	75	77	67.7	68.2	116,574	122,839
88 A	Naugatuck HA	10	10	71.4	72.4	14,100	14,453
89 A	New Britain HA	44	47	71.4	71.2	94,121	98,940
95 A	New London HA	16	17	71.7	71.6	29,904	33,344
95 T	New London Public Works	21	24	63.8	63.1	62,949	67,782
103 A	Norwalk HA	21	21	74.6	74.2	53,884	56,509
108 E	Oxford Education	43	46	72.6	72.1	57,166	60,363
108 T	Oxford Town	33	35	75.1	74.7	55,674	61,066
110 H	Southington Health District	1	1	58.0	59.0	4,625	4,741
113 A	Portland HA	5	6	72.6	70.5	9,067	10,794
114 T	Preston Town	16	15	70.3	71.7	20,727	18,535
115 T	Prospect Public Works	5	5	63.2	64.2	9,230	9,552
116 A	Putnam HA	4	4	74.5	75.5	6,877	6,267
117 E	Redding Education	49	49	72.8	73.4	49,876	51,952
117 T	Redding Town	40	44	73.2	72.2	67,658	76,211
118 A	Ridgefield HA	4	4	79.5	80.5	5,723	5,866
124 A	Seymour HA	3	3	65.0	66.0	1,054	1,022
124 E	Seymour Education	87	90	72.6	72.6	81,422	85,882
124 H	Seymour Education	4	4	68.0	69.0	3,647	3,738
124 L	Seymour Education	1	1	67.0	68.0	378	388

Schedule H - Data by Municipality

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2022	**2023**	**2022**	**2023**	**2022**	**2023**
124 T	Seymour Town & Pub Works	60	60	73.2	74.3	114,604	118,551
126 A	Shelton HA	1	1	81.0	82.0	1,576	1,616
131 A	Southington HA	3	3	72.0	73.0	6,287	6,444
131 D	Southington Dog Acct	2	2	63.0	64.0	7,442	6,807
131 E	Southington Education	263	281	73.4	73.1	282,144	305,883
131 L	Southington Lunch	24	23	75.6	76.2	21,013	20,745
131 S	Southington Sewer	15	14	66.5	67.4	40,732	39,082
131 T	Southington Town	138	137	73.1	73.2	283,369	293,671
131 W	Southington Water	22	23	68.2	68.9	66,172	69,811
135 A	Stamford HA	86	82	73.9	73.6	176,348	167,897
138 A	Stratford HA	14	15	70.4	70.2	30,761	32,777
141 T	Thompson Town	41	40	74.8	75.2	43,755	42,802
142 M	Tolland County MAFS	3	3	56.7	57.7	4,044	4,145
143 A	Torrington HA	12	12	75.3	76.3	26,191	26,873
144 D	Trumbull Monroe Health District	5	5	71.8	72.8	5,056	5,403
146 A	Rockville HA	14	16	75.1	74.8	20,033	21,207
148 A	Wallingford HA	11	11	68.9	69.9	22,327	22,917
152 B	Waterford Local 1303	71	78	67.4	68.1	161,235	183,654
152 E	Waterford Cust & Main Asst	28	32	71.0	71.3	53,318	62,316
152 H	Water Local RI 161	36	38	73.6	74.0	38,443	40,685
152 L	Waterford Café RI0224	23	21	70.2	69.3	13,598	12,491
152 N	Waterford Paraprofessionals	38	43	68.2	68.1	24,228	27,576
152 S	Waterford Non0union Educ	21	23	73.9	74.1	32,122	40,193
152 T	Waterford Gen Gov Admin	30	32	69.8	70.4	86,714	90,547
152 W	Waterford Town	38	44	68.9	68.8	91,864	117,582
153 R	Watertown Golf Course	1	1	66.0	67.0	2,449	2,510
153 S	Watertown Town Hall Supervisors	6	6	66.5	67.5	14,854	14,727
153 T	Watertown Town	11	11	69.0	70.0	30,054	30,805
155 A	West Hartford HA	8	10	71.5	70.5	15,390	19,502
156 A	West Haven HA	34	34	69.7	69.9	73,204	75,895
157 E	Weston Education	93	97	72.4	72.7	87,417	93,798
157 H	Weston Highway	13	13	69.9	69.1	47,892	51,344
157 L	Weston Lunch	4	4	65.5	66.5	1,149	1,178
157 S	Weston Salary	16	15	70.3	69.1	26,029	25,159
157 T	Weston Town	36	37	74.9	75.1	77,303	79,152
159 A	Wethersfield HA	7	8	73.9	74.0	12,367	12,997
162 A	Winchester HA	8	9	80.4	79.6	10,584	13,760
165 A	Windsor Locks HA	6	5	70.0	67.0	7,332	5,394
165 E	Windsor Locks Education	41	39	72.2	71.2	56,761	57,137
165 N	Windsor Locks Paraprofessionals	26	29	72.5	72.1	15,112	17,223
165 T	Windsor Locks Town	56	58	67.2	67.2	93,506	98,181
167 E	Woodbridge Education	48	46	73.5	74.0	58,574	54,731
167 T	Woodbridge Town	57	56	73.9	74.7	92,920	92,381
169 E	Woodstock Education	12	12	73.1	74.1	20,788	20,380
169 T	Woodstock Town	20	20	68.7	68.8	31,863	32,512
170 A	Norwich Town HA	20	20	70.1	70.5	29,488	27,235
204 E	Regional Dist #4 Cust	11	11	74.3	75.1	14,199	14,554
204 L	Regional Dist #4 Café	3	3	75.0	76.0	1,126	1,154
204 N	Regional Dist #4 Non0Cert	10	10	77.5	78.5	12,378	12,697

Schedule H - Data by Municipality

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2022	2023	2022	2023	2022	2023
204 S	Regional Dist #4 Secretarial	14	15	76.2	76.7	17,596	19,840
216 B	Regional Dist #16	1	1	65.0	66.0	1,271	1,303
219 E	Regional Dist #19	33	34	70.1	71.2	35,097	36,810
368 D	Watertown Fire District	10	10	73.7	72.3	15,788	16,100
401 D	Westport/Weston Health	13	13	79.1	77.5	20,282	20,067
403 D	East Shore Dist Health	8	8	66.3	67.3	11,713	11,656
405 D	Lower Naugatuck Valley	21	22	71.3	72.0	35,306	39,948
410 D	Quinnipiack Vall health	12	12	73.5	74.5	20,703	21,224
413 D	Uncas Health District	0	1	0.0	63.0	0	982
503 A	Willimantic HA	23	23	68.6	69.6	38,503	39,494
606 W	Jewett City Highway/Elect Off.	6	5	71.3	69.2	13,556	10,352
715 D	Southeastern CT PLNG	5	8	80.8	76.0	15,530	24,586
750 D	Southeastern CT Water	3	3	66.7	67.7	9,354	9,588
751 D	South Norwalk Electric	30	30	75.1	76.1	92,972	95,155
752 D	Watertown Water & Sewer	4	4	80.5	81.5	13,642	14,016
755 D	Norwalk 1st Water	23	26	70.2	69.9	73,863	82,593
756 D	Norwalk 2nd Water	38	39	66.5	66.7	159,664	162,724
757 A	Connecticut HA	17	18	70.9	69.7	33,321	37,891
799 M	Southeastern CT Tourism Dist.	8	8	73.8	72.5	11,595	10,425
	Fund A & Withdrawn Fund B	1	1	84.0	85.0	1,185	1,221
	Police & Fire w/o Soc. Sec.	981	1,055	62.7	63.1	5,075,428	5,617,725
	Police & Fire w/Soc. Sec.	376	403	65.4	65.5	1,520,457	1,686,528
	Gen. Emps. w/o Soc. Sec.	2,652	2,713	72.0	72.1	5,722,010	6,071,632
	Gen. Emps. w/ Soc. Sec.	4,623	4,761	71.7	71.7	7,248,086	7,601,613
	Total	8,632	8,932	70.5	70.5	19,565,981	20,977,498

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
Police & Fire Without Social Security			
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	2,893,266	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
Police & Fire With Social Security			
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
General Employees Without Social Security			
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	460,237	14
753 D	Mattabassett District	0	0
General Employees With Social Security			
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	1,078,995	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 Hamptom 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, 2023	No. of Annual Amort. Payments Remaining as of 07/01/23
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	495,743	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
124 T	Seymour Town & Pub Works	0	0
126 A	Shelton HA	0	0

Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2023	No. of Annual Amort. Payments Remaining as of 07/01/23
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 Non0union Educ	0	0
152 T	Waterford Gen Gov Admin	0	0
152 W	Waterford Town	0	0
153 R	Watertown Golf Course	0	0
153 S	Watertown Town Hall Supervisors	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
204 N	Regional Dist #4 Non0Cert	0	0
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	5,357	21

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
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

Police & Fire w/o Soc. Sec.	3,173,106
Police & Fire w/Soc. Sec.	242,838
Gen. Emps. w/o Soc. Sec.	460,237
Gen. Emps. w/ Soc. Sec.	2,732,132
Total	6,608,313

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
Police & Fire Without Social Security			**24.68%**			
2 P	Ansonia Police	4,900,492	1,209,441	0	1,209,441	24.68%
14 F	Branford Fire	5,480,003	1,352,465	0	1,352,465	24.68%
15 F	Bridgeport Fire	33,274,182	8,212,068	0	8,212,068	24.68%
15 P	Bridgeport Police	39,761,750	9,813,200	0	9,813,200	24.68%
44 F	East Haven Fire	6,073,919	1,499,043	0	1,499,043	24.68%
44 P	East Haven Police	7,920,368	1,954,747	0	1,954,747	24.68%
62 P	Hamden Police & Fire	15,239,464	3,761,100	23,806	3,784,906	24.84%
77 F	Manchester Fire	10,779,885	2,660,476	0	2,660,476	24.68%
89 F	New Britain Fire	13,242,973	3,268,366	0	3,268,366	24.68%
89 P	New Britain Police	18,108,143	4,469,090	0	4,469,090	24.68%
95 F	New London Fire	6,689,622	1,650,999	244,456	1,895,455	28.33%
95 S	New London Fire Chief	0	0	0	0	0.00%
95 P	New London Police	7,523,116	1,856,705	0	1,856,705	24.68%
124 P	Seymour Police	4,988,747	1,231,223	0	1,231,223	24.68%
126 P	Shelton Police	7,161,223	1,767,390	0	1,767,390	24.68%
131 P	Southington Police	9,544,544	2,355,593	0	2,355,593	24.68%
137 P	Stonington Police	4,436,707	1,094,979	0	1,094,979	24.68%
164 P	Windsor Police	5,889,679	1,453,573	0	1,453,573	24.68%
370 F	West Haven Fire	3,746,347	924,598	2,322	926,920	24.74%
371 F	West Shore Firefighters	2,966,754	732,195	2,520	734,715	24.76%
Police & Fire With Social Security			**21.72%**			
6 P	Beacon Falls Police	428,370	93,042	22,136	115,178	26.89%
33 P	Cromwell Police	2,652,716	576,170	0	576,170	21.72%
37 P	Derby Police	4,150,362	901,459	0	901,459	21.72%
46 P	Easton Police	1,961,536	426,046	0	426,046	21.72%
78 F	Mansfield Firefighters/EMT	1,721,165	373,837	0	373,837	21.72%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	5,080,625	1,103,512	0	1,103,512	21.72%
86 F	Montville Fire	1,142,989	248,257	0	248,257	21.72%
86 P	Montville Police	3,111,174	675,747	0	675,747	21.72%
91 P	New Fairfield Police	910,021	197,657	0	197,657	21.72%
108 P	Oxford Police	1,942,912	422,000	0	422,000	21.72%
111 P	Plymouth Police	3,099,902	673,299	0	673,299	21.72%
116 P	Putnam Police	1,801,303	391,243	0	391,243	21.72%
117 P	Redding Police	2,176,005	472,628	0	472,628	21.72%
131 F	Southington Fire	4,167,338	905,146	0	905,146	21.72%
152 F	Waterford Fire	1,326,297	288,072	0	288,072	21.72%
152 P	Waterford Police	5,410,403	1,175,140	0	1,175,140	21.72%
157 P	Weston Police	2,715,459	589,798	0	589,798	21.72%
162 P	Winchester Police	2,080,425	451,868	0	451,868	21.72%
164 F	Windsor Dog Warden	76,826	16,687	0	16,687	0.00%
165 P	Windsor Locks Police	3,844,150	834,949	0	834,949	21.72%
167 P	Woodbridge Police	2,892,338	628,216	0	628,216	21.72%
309 F	Cromwell Fire Distrcit	1,597,670	347,014	6,118	353,132	22.10%
312 F	Easton Firefighters	861,590	187,137	0	187,137	21.72%

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
General Employees Without Social Security			**20.39%**			
15 E	Bridgeport Education	44,059,731	8,983,779	0	8,983,779	20.39%
15 H	Bridgeport H.D.A	299,391	61,046	0	61,046	20.39%
15 T	Bridgeport City	43,991,616	8,969,891	0	8,969,891	20.39%
44 E	East Haven Education	4,245,827	865,724	0	865,724	20.39%
44 T	East Haven Town & Public Works	6,286,852	1,281,889	0	1,281,889	20.39%
89 E	New Britain Education	33,353,033	6,800,683	0	6,800,683	20.39%
89 T	New Britain City	23,457,472	4,782,979	0	4,782,979	20.39%
93 W	Greater New Haven Water Pollution Control Authority	6,996,625	1,426,612	49,183	1,475,795	21.09%
753 D	Mattabassett District	3,051,300	622,160	0	622,160	20.39%
General Employees With Social Security			**15.85%**			
1 E	Andover Education	435,396	69,010	0	69,010	15.85%
1 T	Andover Selectment	708,804	112,345	0	112,345	15.85%
2 A	Ansonia HA	775,383	122,898	0	122,898	15.85%
2 B	Ansonia Clerical	2,897,573	459,265	0	459,265	15.85%
2 T	Ansonia Town	2,166,304	343,359	0	343,359	15.85%
6 S	Beacon Falls Town	694,035	110,005	2,473	112,478	16.21%
6 T	Beacon Falls Public Works	768,124	121,748	126,960	248,708	32.38%
8 T	Bethany Public Works	411,454	65,215	0	65,215	15.85%
10 T	Bethlehem Public Works	144,462	22,897	0	22,897	15.85%
13 E	Bozrah Board of Education	899,910	142,636	32,416	175,052	19.45%
13 T	Bozrah Town	459,689	72,861	0	72,861	15.85%
14 E	Branford Education	8,882,274	1,407,840	0	1,407,840	15.85%
14 T	Branford Selectman	9,284,516	1,471,596	0	1,471,596	15.85%
15 A	Bridgeport HA	6,273,279	994,315	0	994,315	15.85%
15 B	Bridgeport Port Authority	68,600	10,873	14,456	25,329	36.92%
17 A	Bristol HA	2,053,198	325,432	0	325,432	15.85%
22 T	Canterbury Town	554,891	87,950	0	87,950	15.85%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	43,610	6,912	(155)	6,757	15.49%
27 B	Clinton Secretarial	1,579,050	250,279	0	250,279	15.85%
27 S	Clinton Supervisory	1,136,233	180,093	0	180,093	15.85%
27 T	Clinton Town	1,091,723	173,038	0	173,038	15.85%
28 A	Colchester HA	0	0	1,434	1,434	0.00%
32 A	Coventry HA	299,051	47,400	0	47,400	15.85%
34 A	Danbury HA	2,647,070	419,561	0	419,561	15.85%
35 A	Darien HA	0	0	0	0	0.00%
36 L	Deep River Board of Education	49,434	7,835	(18)	7,817	15.81%
37 A	Derby HA	209,086	33,140	0	33,140	15.85%
41 T	East Haddam Town	215,176	34,105	0	34,105	15.85%
42 A	East Hamptom HA	162,561	25,766	0	25,766	15.85%
43 A	East Hartford HA	1,736,442	275,226	0	275,226	15.85%
48 E	Ellington Education	5,795,134	918,529	0	918,529	15.85%
48 L	Ellington Lunch	165,071	26,164	0	26,164	15.85%
48 T	Ellington Highway	509,178	80,705	0	80,705	15.85%
48 V	Ellington Van Drivers	120,934	19,168	0	19,168	15.85%

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	1,105,843	175,276	0	175,276	15.85%
50 L	Essex Board of Education	46,811	7,420	(101)	7,319	15.64%
57 A	Greenwich Ha	3,864,020	612,447	0	612,447	15.85%
58 E	Griswold Education	6,061,443	960,739	0	960,739	15.85%
58 T	Griswold Selectman	1,566,774	248,334	0	248,334	15.85%
59 A	Groton Town HA	149,791	23,742	0	23,742	0.00%
62 B	Hamden Education	3,748,274	594,101	0	594,101	15.85%
62 E	Hamden Board of Education	6,982,963	1,106,800	2,072	1,108,872	15.88%
62 S	Hamden Schools	1,025,766	162,584	0	162,584	15.85%
62 T	Hamden Town	11,115,354	1,761,784	18,418	1,780,202	16.02%
64 A	Hartford HA	4,852,913	769,187	46,059	815,246	16.80%
64 E	Hartford Local 566	14,817,133	2,348,516	0	2,348,516	15.85%
64 S	Hartford Union Local 818	341,732	54,165	(1,309)	52,856	15.47%
64 T	Hartford Local 1716	16,462,588	2,609,320	0	2,609,320	15.85%
71 B	Lebanon Town Hall	974,829	154,510	0	154,510	15.85%
71 T	Lebanon Highway	675,726	107,103	0	107,103	15.85%
73 S	Lisbon School District Central Office	289,744	45,924	(3,461)	42,463	14.66%
73 T	Lisbon Town	517,837	82,077	0	82,077	15.85%
77 A	Manchester HA	1,200,179	190,228	0	190,228	15.85%
78 E	Mansfield Education	4,649,307	736,915	0	736,915	15.85%
78 T	Mansfield Town	8,226,033	1,303,826	0	1,303,826	15.85%
80 A	Meriden HA	774,029	122,684	0	122,684	15.85%
82 T	Middlefield Town	616,528	97,720	0	97,720	15.85%
83 A	Middletown HA	1,284,831	203,646	0	203,646	15.85%
84 A	Milford HA	676,000	107,146	0	107,146	15.85%
86 A	Montville HA	0	0	0	0	0.00%
86 E	Montville Education	5,095,580	807,649	0	807,649	15.85%
86 T	Montville Town	5,482,176	868,925	0	868,925	15.85%
88 A	Naugatuck HA	674,349	106,884	0	106,884	15.85%
89 A	New Britain HA	1,952,907	309,536	0	309,536	15.85%
95 A	New London HA	436,511	69,187	0	69,187	15.85%
95 T	New London Public Works	5,479,295	868,468	0	868,468	15.85%
103 A	Norwalk HA	2,481,016	393,241	0	393,241	15.85%
108 E	Oxford Education	4,414,573	699,710	0	699,710	15.85%
108 T	Oxford Town	3,318,423	525,970	0	525,970	15.85%
110 H	Southington Health District	671,126	106,373	(8,371)	98,002	14.60%
113 A	Portland HA	300,474	47,625	0	47,625	15.85%
114 T	Preston Town	982,704	155,759	0	155,759	15.85%
115 T	Prospect Public Works	593,421	94,057	7,093	101,150	17.05%
116 A	Putnam HA	837,848	132,799	0	132,799	15.85%
117 E	Redding Education	3,058,221	484,728	0	484,728	15.85%
117 T	Redding Town	2,300,667	364,656	0	364,656	15.85%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	741,958	117,600	0	117,600	15.85%
124 E	Seymour Education	4,480,862	710,217	0	710,217	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

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
124 T	Seymour Town & Pub Works	3,798,034	601,988	0	601,988	15.85%
126 A	Shelton HA	72,993	11,569	0	11,569	15.85%
131 A	Southington HA	157,960	25,037	0	25,037	0.00%
131 D	Southington Dog Acct	186,957	29,633	0	29,633	15.85%
131 E	Southington Education	16,900,260	2,678,691	0	2,678,691	15.85%
131 L	Southington Lunch	546,072	86,552	0	86,552	15.85%
131 S	Southington Sewer	1,193,704	189,202	0	189,202	15.85%
131 T	Southington Town	11,176,690	1,771,505	0	1,771,505	15.85%
131 W	Southington Water	2,180,992	345,687	0	345,687	15.85%
135 A	Stamford HA	6,120,446	970,091	0	970,091	15.85%
138 A	Stratford HA	1,522,687	241,346	0	241,346	15.85%
141 T	Thompson Town	2,128,837	337,421	0	337,421	15.85%
142 M	Tolland County MAFS	1,004,012	159,136	8,383	167,519	16.68%
143 A	Torrington HA	678,746	107,581	0	107,581	15.85%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	998,094	158,198	0	158,198	15.85%
148 A	Wallingford HA	585,187	92,752	0	92,752	15.85%
152 B	Waterford Local 1303	4,061,663	643,774	0	643,774	15.85%
152 E	Waterford Cust & Main Asst	2,043,079	323,828	0	323,828	15.85%
152 H	Water Local RI 161	909,796	144,203	0	144,203	15.85%
152 L	Waterford Café RI0224	410,195	65,016	0	65,016	15.85%
152 N	Waterford Paraprofessionals	1,743,164	276,291	0	276,291	15.85%
152 S	Waterford Non0union Educ	2,219,614	351,809	0	351,809	15.85%
152 T	Waterford Gen Gov Admin	1,808,210	286,601	0	286,601	15.85%
152 W	Waterford Town	3,186,475	505,056	0	505,056	15.85%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	96,600	15,311	39,949	55,260	57.20%
153 T	Watertown Town	661,549	104,856	21,777	126,633	19.14%
155 A	West Hartford HA	1,781,844	282,422	0	282,422	15.85%
156 A	West Haven HA	1,779,563	282,061	0	282,061	15.85%
157 E	Weston Education	5,622,563	891,176	0	891,176	15.85%
157 H	Weston Highway	1,038,193	164,554	0	164,554	15.85%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,530,858	242,641	0	242,641	15.85%
157 T	Weston Town	3,275,727	519,203	0	519,203	15.85%
159 A	Wethersfield HA	519,923	82,408	0	82,408	15.85%
162 A	Winchester HA	88,641	14,050	0	14,050	0.00%
165 A	Windsor Locks HA	242,381	38,417	0	38,417	15.85%
165 E	Windsor Locks Education	3,327,132	527,350	0	527,350	15.85%
165 N	Windsor Locks Paraprofessionals	1,408,575	223,259	0	223,259	15.85%
165 T	Windsor Locks Town	4,143,929	656,813	0	656,813	15.85%
167 E	Woodbridge Education	2,707,503	429,139	0	429,139	15.85%
167 T	Woodbridge Town	4,108,145	651,141	0	651,141	15.85%
169 E	Woodstock Education	955,065	151,378	0	151,378	15.85%
169 T	Woodstock Town	1,230,312	195,004	0	195,004	15.85%
170 A	Norwich Town HA	1,608,380	254,928	0	254,928	15.85%
204 E	Regional Dist #4 Cust	699,033	110,797	0	110,797	15.85%
204 L	Regional Dist #4 Café	299,698	47,502	0	47,502	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 Non0Cert	1,058,728	167,808	0	167,808	15.85%
204 S	Regional Dist #4 Secretarial	621,211	98,462	0	98,462	15.85%
216 B	Regional Dist #16	152,609	24,189	462	24,651	16.15%
219 E	Regional Dist #19	2,164,779	343,117	0	343,117	15.85%
368 D	Watertown Fire District	448,900	71,151	0	71,151	15.85%
401 D	Westport/Weston Health	1,001,954	158,810	0	158,810	15.85%
403 D	East Shore Dist Health	1,103,285	174,871	0	174,871	15.85%
405 D	Lower Naugatuck Valley	1,200,720	190,314	0	190,314	15.85%
410 D	Quinnipiack Vall health	808,514	128,149	0	128,149	15.85%
413 D	Uncas Health District	805,365	127,650	0	127,650	15.85%
503 A	Willimantic HA	1,328,367	210,546	0	210,546	15.85%
606 W	Jewett City Highway/Elect Off.	150,112	23,793	0	23,793	15.85%
715 D	Southeastern CT PLNG	694,347	110,054	0	110,054	15.85%
750 D	Southeastern CT Water	542,414	85,973	0	85,973	15.85%
751 D	South Norwalk Electric	1,278,472	202,638	0	202,638	15.85%
752 D	Watertown Water & Sewer	0	0	0	0	0.00%
755 D	Norwalk 1st Water	2,594,902	411,292	0	411,292	15.85%
756 D	Norwalk 2nd Water	3,523,380	558,456	0	558,456	15.85%
757 A	Connecticut HA	67,734	10,736	0	10,736	15.85%
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.00%
	Police & Fire w/o Soc. Sec.	207,727,918	51,267,251	273,104	51,540,355	24.81%
	Police & Fire w/Soc. Sec.	55,151,576	11,978,924	28,254	12,007,178	21.77%
	Gen. Emps. w/o Soc. Sec.	165,741,847	33,794,763	49,183	33,843,946	20.42%
	Gen. Emps. w/ Soc. Sec.	310,871,478	49,273,130	316,786	49,589,916	15.95%
	Total	739,492,819	146,314,068	667,327	146,981,395	19.88%

Schedule H - Data by Municipality

Town Code	Town Name	Estimated Payroll 2024-2025	Estimated Employer Contrib. 2024-2025	Amort. Payment 07/01/2024	Estimated Total Contrib. 2024-2025	2024-2025 Total as % Est. Payroll
Police & Fire Without Social Security			**26.44%**			
2 P	Ansonia Police	5,047,507	1,334,561	0	1,334,561	26.44%
14 F	Branford Fire	5,644,403	1,492,380	0	1,492,380	26.44%
15 F	Bridgeport Fire	34,272,407	9,061,624	0	9,061,624	26.44%
15 P	Bridgeport Police	40,954,603	10,828,397	0	10,828,397	26.44%
44 F	East Haven Fire	6,256,137	1,654,123	0	1,654,123	26.44%
44 P	East Haven Police	8,157,979	2,156,970	0	2,156,970	26.44%
62 P	Hamden Police & Fire	15,696,648	4,150,194	23,806	4,174,000	26.59%
77 F	Manchester Fire	11,103,282	2,935,708	0	2,935,708	26.44%
89 F	New Britain Fire	13,640,262	3,606,485	0	3,606,485	26.44%
89 P	New Britain Police	18,651,387	4,931,427	0	4,931,427	26.44%
95 F	New London Fire	6,890,311	1,821,798	220,872	2,042,670	29.65%
95 S	New London Fire Chief	0	0	0	0	0.00%
95 P	New London Police	7,748,809	2,048,785	0	2,048,785	26.44%
124 P	Seymour Police	5,138,409	1,358,595	0	1,358,595	26.44%
126 P	Shelton Police	7,376,060	1,950,230	0	1,950,230	26.44%
131 P	Southington Police	9,830,880	2,599,285	0	2,599,285	26.44%
137 P	Stonington Police	4,569,808	1,208,257	0	1,208,257	26.44%
164 P	Windsor Police	6,066,369	1,603,948	0	1,603,948	26.44%
370 F	West Haven Fire	3,858,737	1,020,250	2,322	1,022,572	26.50%
371 F	West Shore Firefighters	3,055,757	807,942	2,520	810,462	26.52%
Police & Fire With Social Security			**24.10%**			
6 P	Beacon Falls Police	441,221	106,334	22,136	128,470	29.12%
33 P	Cromwell Police	2,732,297	658,484	0	658,484	24.10%
37 P	Derby Police	4,274,873	1,030,244	0	1,030,244	24.10%
46 P	Easton Police	2,020,382	486,912	0	486,912	24.10%
78 F	Mansfield Firefighters/EMT	1,772,800	427,245	0	427,245	24.10%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	5,233,044	1,261,164	0	1,261,164	24.10%
86 F	Montville Fire	1,177,279	283,724	0	283,724	24.10%
86 P	Montville Police	3,204,509	772,287	0	772,287	24.10%
91 P	New Fairfield Police	937,322	225,895	0	225,895	24.10%
108 P	Oxford Police	2,001,199	482,289	0	482,289	24.10%
111 P	Plymouth Police	3,192,899	769,489	0	769,489	24.10%
116 P	Putnam Police	1,855,342	447,137	0	447,137	24.10%
117 P	Redding Police	2,241,285	540,150	0	540,150	24.10%
131 F	Southington Fire	4,292,358	1,034,458	0	1,034,458	24.10%
152 F	Waterford Fire	1,366,086	329,227	0	329,227	24.10%
152 P	Waterford Police	5,572,715	1,343,024	0	1,343,024	24.10%
157 P	Weston Police	2,796,923	674,058	0	674,058	24.10%
162 P	Winchester Police	2,142,838	516,424	0	516,424	24.10%
164 F	Windsor Dog Warden	79,131	19,071	0	19,071	0.00%
165 P	Windsor Locks Police	3,959,475	954,233	0	954,233	24.10%
167 P	Woodbridge Police	2,979,108	717,965	0	717,965	24.10%
309 F	Cromwell Fire Distrcit	1,645,600	396,590	6,118	402,708	24.47%
312 F	Easton Firefighters	887,438	213,873	0	213,873	24.10%

Schedule H - Data by Municipality

Town Code	Town Name	Estimated Payroll 2024-2025	Estimated Employer Contrib. 2024-2025	Amort. Payment 07/01/2024	Estimated Total Contrib. 2024-2025	2024-2025 Total as % Est. Payroll
General Employees Without Social Security			**20.59%**			
15 E	Bridgeport Education	45,381,523	9,344,056	0	9,344,056	20.59%
15 H	Bridgeport H.D.A	308,373	63,494	0	63,494	20.59%
15 T	Bridgeport City	45,311,364	9,329,610	0	9,329,610	20.59%
44 E	East Haven Education	4,373,202	900,442	0	900,442	20.59%
44 T	East Haven Town & Public Works	6,475,458	1,333,297	0	1,333,297	20.59%
89 E	New Britain Education	34,353,624	7,073,411	0	7,073,411	20.59%
89 T	New Britain City	24,161,196	4,974,790	0	4,974,790	20.59%
93 W	Greater New Haven Water Pollution Control Authority	7,206,524	1,483,823	49,183	1,533,006	21.27%
753 D	Mattabassett District	3,142,839	647,111	0	647,111	20.59%
General Employees With Social Security			**16.68%**			
1 E	Andover Education	448,458	74,803	0	74,803	16.68%
1 T	Andover Selectment	730,068	121,775	0	121,775	16.68%
2 A	Ansonia HA	798,644	133,214	0	133,214	16.68%
2 B	Ansonia Clerical	2,984,500	497,815	0	497,815	16.68%
2 T	Ansonia Town	2,231,293	372,180	0	372,180	16.68%
6 S	Beacon Falls Town	714,856	119,238	2,473	121,711	17.03%
6 T	Beacon Falls Public Works	791,168	131,967	126,960	258,927	32.73%
8 T	Bethany Public Works	423,798	70,690	0	70,690	16.68%
10 T	Bethlehem Public Works	148,796	24,819	0	24,819	16.68%
13 E	Bozrah Board of Education	926,907	154,608	32,416	187,024	20.18%
13 T	Bozrah Town	473,480	78,976	0	78,976	16.68%
14 E	Branford Education	9,148,742	1,526,010	0	1,526,010	16.68%
14 T	Branford Selectman	9,563,051	1,595,117	0	1,595,117	16.68%
15 A	Bridgeport HA	6,461,477	1,077,774	0	1,077,774	16.68%
15 B	Bridgeport Port Authority	70,658	11,786	14,456	26,242	37.14%
17 A	Bristol HA	2,114,794	352,748	0	352,748	16.68%
22 T	Canterbury Town	571,538	95,333	0	95,333	16.68%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	44,918	7,492	(155)	7,337	16.33%
27 B	Clinton Secretarial	1,626,422	271,287	0	271,287	16.68%
27 S	Clinton Supervisory	1,170,320	195,209	0	195,209	16.68%
27 T	Clinton Town	1,124,475	187,562	0	187,562	16.68%
28 A	Colchester HA	0	0	1,434	1,434	#DIV/0!
32 A	Coventry HA	308,023	51,378	0	51,378	16.68%
34 A	Danbury HA	2,726,482	454,777	0	454,777	16.68%
35 A	Darien HA	0	0	0	0	0.00%
36 L	Deep River Board of Education	50,917	8,493	(18)	8,475	16.64%
37 A	Derby HA	215,359	35,922	0	35,922	16.68%
41 T	East Haddam Town	221,631	36,968	0	36,968	16.68%
42 A	East Hamptom HA	167,438	27,929	0	27,929	16.68%
43 A	East Hartford HA	1,788,535	298,328	0	298,328	16.68%
48 E	Ellington Education	5,968,988	995,627	0	995,627	16.68%
48 L	Ellington Lunch	170,023	28,360	0	28,360	16.68%
48 T	Ellington Highway	524,453	87,479	0	87,479	16.68%
48 V	Ellington Van Drivers	124,562	20,777	0	20,777	16.68%

Schedule H - Data by Municipality

Town Code	Town Name	Estimated Payroll 2024-2025	Estimated Employer Contrib. 2024-2025	Amort. Payment 07/01/2024	Estimated Total Contrib. 2024-2025	2024-2025 Total as % Est. Payroll
49 A	Enfield HA	1,139,018	189,988	0	189,988	16.68%
50 L	Essex Board of Education	48,215	8,042	(101)	7,941	16.47%
57 A	Greenwich Ha	3,979,941	663,854	0	663,854	16.68%
58 E	Griswold Education	6,243,286	1,041,380	0	1,041,380	16.68%
58 T	Griswold Selectman	1,613,777	269,178	0	269,178	16.68%
59 A	Groton Town HA	154,285	25,735	0	25,735	0.00%
62 B	Hamden Education	3,860,722	643,968	0	643,968	16.68%
62 E	Hamden Board of Education	7,192,452	1,199,701	2,072	1,201,773	16.71%
62 S	Hamden Schools	1,056,539	176,231	0	176,231	16.68%
62 T	Hamden Town	11,448,815	1,909,662	18,418	1,928,080	16.84%
64 A	Hartford HA	4,998,500	833,750	46,059	879,809	17.60%
64 E	Hartford Local 566	15,261,647	2,545,643	0	2,545,643	16.68%
64 S	Hartford Union Local 818	351,984	58,711	(1,309)	57,402	16.31%
64 T	Hartford Local 1716	16,956,466	2,828,339	0	2,828,339	16.68%
71 B	Lebanon Town Hall	1,004,074	167,480	0	167,480	16.68%
71 T	Lebanon Highway	695,998	116,092	0	116,092	16.68%
73 S	Lisbon School District Central Office	298,436	49,779	(3,461)	46,318	15.52%
73 T	Lisbon Town	533,372	88,966	0	88,966	16.68%
77 A	Manchester HA	1,236,184	206,195	0	206,195	16.68%
78 E	Mansfield Education	4,788,786	798,770	0	798,770	16.68%
78 T	Mansfield Town	8,472,814	1,413,265	0	1,413,265	16.68%
80 A	Meriden HA	797,250	132,981	0	132,981	16.68%
82 T	Middlefield Town	635,024	105,922	0	105,922	16.68%
83 A	Middletown HA	1,323,376	220,739	0	220,739	16.68%
84 A	Milford HA	696,280	116,140	0	116,140	16.68%
86 A	Montville HA	0	0	0	0	0.00%
86 E	Montville Education	5,248,447	875,441	0	875,441	16.68%
86 T	Montville Town	5,646,641	941,860	0	941,860	16.68%
88 A	Naugatuck HA	694,579	115,856	0	115,856	16.68%
89 A	New Britain HA	2,011,494	335,517	0	335,517	16.68%
95 A	New London HA	449,606	74,994	0	74,994	16.68%
95 T	New London Public Works	5,643,674	941,365	0	941,365	16.68%
103 A	Norwalk HA	2,555,446	426,248	0	426,248	16.68%
108 E	Oxford Education	4,547,010	758,441	0	758,441	16.68%
108 T	Oxford Town	3,417,976	570,118	0	570,118	16.68%
110 H	Southington Health District	691,260	115,302	(8,371)	106,931	15.47%
113 A	Portland HA	309,488	51,623	0	51,623	16.68%
114 T	Preston Town	1,012,185	168,832	0	168,832	16.68%
115 T	Prospect Public Works	611,224	101,952	7,093	109,045	17.84%
116 A	Putnam HA	862,983	143,946	0	143,946	16.68%
117 E	Redding Education	3,149,968	525,415	0	525,415	16.68%
117 T	Redding Town	2,369,687	395,264	0	395,264	16.68%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	764,217	127,471	0	127,471	16.68%
124 E	Seymour Education	4,615,288	769,830	0	769,830	16.68%
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 2024-2025	Estimated Employer Contrib. 2024-2025	Amort. Payment 07/01/2024	Estimated Total Contrib. 2024-2025	2024-2025 Total as % Est. Payroll
124 T	Seymour Town & Pub Works	3,911,975	652,517	0	652,517	16.68%
126 A	Shelton HA	75,183	12,541	0	12,541	16.68%
131 A	Southington HA	162,699	27,138	0	27,138	0.00%
131 D	Southington Dog Acct	192,566	32,120	0	32,120	16.68%
131 E	Southington Education	17,407,268	2,903,532	0	2,903,532	16.68%
131 L	Southington Lunch	562,454	93,817	0	93,817	16.68%
131 S	Southington Sewer	1,229,515	205,083	0	205,083	16.68%
131 T	Southington Town	11,511,991	1,920,200	0	1,920,200	16.68%
131 W	Southington Water	2,246,422	374,703	0	374,703	16.68%
135 A	Stamford HA	6,304,059	1,051,517	0	1,051,517	16.68%
138 A	Stratford HA	1,568,368	261,604	0	261,604	16.68%
141 T	Thompson Town	2,192,702	365,743	0	365,743	16.68%
142 M	Tolland County MAFS	1,034,132	172,493	8,383	180,876	17.49%
143 A	Torrington HA	699,108	116,611	0	116,611	16.68%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	1,028,037	171,477	0	171,477	16.68%
148 A	Wallingford HA	602,743	100,538	0	100,538	16.68%
152 B	Waterford Local 1303	4,183,513	697,810	0	697,810	16.68%
152 E	Waterford Cust & Main Asst	2,104,371	351,009	0	351,009	16.68%
152 H	Water Local RI 161	937,090	156,307	0	156,307	16.68%
152 L	Waterford Café RI0224	422,501	70,473	0	70,473	16.68%
152 N	Waterford Paraprofessionals	1,795,459	299,483	0	299,483	16.68%
152 S	Waterford Non0union Educ	2,286,202	381,338	0	381,338	16.68%
152 T	Waterford Gen Gov Admin	1,862,456	310,658	0	310,658	16.68%
152 W	Waterford Town	3,282,069	547,449	0	547,449	16.68%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	99,498	16,596	39,949	56,545	56.83%
153 T	Watertown Town	681,395	113,657	21,777	135,434	19.88%
155 A	West Hartford HA	1,835,299	306,128	0	306,128	16.68%
156 A	West Haven HA	1,832,950	305,736	0	305,736	16.68%
157 E	Weston Education	5,791,240	965,979	0	965,979	16.68%
157 H	Weston Highway	1,069,339	178,366	0	178,366	16.68%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,576,784	263,008	0	263,008	16.68%
157 T	Weston Town	3,373,999	562,783	0	562,783	16.68%
159 A	Wethersfield HA	535,521	89,325	0	89,325	16.68%
162 A	Winchester HA	91,300	15,229	0	15,229	0.00%
165 A	Windsor Locks HA	249,652	41,642	0	41,642	16.68%
165 E	Windsor Locks Education	3,426,946	571,615	0	571,615	16.68%
165 N	Windsor Locks Paraprofessionals	1,450,832	241,999	0	241,999	16.68%
165 T	Windsor Locks Town	4,268,247	711,944	0	711,944	16.68%
167 E	Woodbridge Education	2,788,728	465,160	0	465,160	16.68%
167 T	Woodbridge Town	4,231,389	705,796	0	705,796	16.68%
169 E	Woodstock Education	983,717	164,084	0	164,084	16.68%
169 T	Woodstock Town	1,267,221	211,372	0	211,372	16.68%
170 A	Norwich Town HA	1,656,631	276,326	0	276,326	16.68%
204 E	Regional Dist #4 Cust	720,004	120,097	0	120,097	16.68%
204 L	Regional Dist #4 Café	308,689	51,489	0	51,489	16.68%

Schedule H - Data by Municipality

Town Code	Town Name	Estimated Payroll 2024-2025	Estimated Employer Contrib. 2024-2025	Amort. Payment 07/01/2024	Estimated Total Contrib. 2024-2025	2024-2025 Total as % Est. Payroll
204 N	Regional Dist #4 Non0Cert	1,090,490	181,894	0	181,894	16.68%
204 S	Regional Dist #4 Secretarial	639,847	106,726	0	106,726	16.68%
216 B	Regional Dist #16	157,187	26,219	462	26,681	16.97%
219 E	Regional Dist #19	2,229,722	371,918	0	371,918	16.68%
368 D	Watertown Fire District	462,367	77,123	0	77,123	16.68%
401 D	Westport/Weston Health	1,032,013	172,140	0	172,140	16.68%
403 D	East Shore Dist Health	1,136,384	189,549	0	189,549	16.68%
405 D	Lower Naugatuck Valley	1,236,742	206,289	0	206,289	16.68%
410 D	Quinnipiack Vall health	832,769	138,906	0	138,906	16.68%
413 D	Uncas Health District	829,526	138,365	0	138,365	16.68%
503 A	Willimantic HA	1,368,218	228,219	0	228,219	16.68%
606 W	Jewett City Highway/Elect Off.	154,615	25,790	0	25,790	16.68%
715 D	Southeastern CT PLNG	715,177	119,292	0	119,292	16.68%
750 D	Southeastern CT Water	558,686	93,189	0	93,189	16.68%
751 D	South Norwalk Electric	1,316,826	219,647	0	219,647	16.68%
752 D	Watertown Water & Sewer	0	0	0	0	0.00%
755 D	Norwalk 1st Water	2,672,749	445,815	0	445,815	16.68%
756 D	Norwalk 2nd Water	3,629,081	605,331	0	605,331	16.68%
757 A	Connecticut HA	69,766	11,637	0	11,637	16.68%
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.00%
	Police & Fire w/o Soc. Sec.	213,959,755	56,570,959	249,520	56,820,479	26.56%
	Police & Fire w/Soc. Sec.	56,806,124	13,690,277	28,254	13,718,531	24.15%
	Gen. Emps. w/o Soc. Sec.	170,714,103	35,150,034	49,183	35,199,217	20.62%
	Gen. Emps. w/ Soc. Sec.	320,197,617	53,408,968	316,786	53,725,754	16.78%
	Total	761,677,599	158,820,238	643,743	159,463,981	20.94%

Schedule H - Data by Municipality

Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2024	No. of Annual Amort. Payments Remaining as of 07/01/24
Police & Fire Without Social Security			
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	222,770	14
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	2,560,796	21
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	23,470	16
371 F	West Shore Firefighters	22,535	13
Police & Fire With Social Security			
6 P	Beacon Falls Police	177,609	11
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	51,996	12
312 F	Easton Firefighters	0	0

Schedule H - Data by Municipality

Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2024	No. of Annual Amort. Payments Remaining as of 07/01/24
General Employees Without Social Security			
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	439,829	13
753 D	Mattabassett District	0	0
General Employees With Social Security			
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	23,141	14
6 T	Beacon Falls Public Works	1,018,674	11
8 T	Bethany Public Works	0	0
10 T	Bethlehem Public Works	0	0
13 E	Bozrah Board of Education	383,659	22
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	73,727	6
17 A	Bristol HA	0	0
22 T	Canterbury Town	0	0
23 A	Canton HA	0	0
26 L	Chester Board of Education	(1,668)	18
27 B	Clinton Secretarial	0	0
27 S	Clinton Supervisory	0	0
27 T	Clinton Town	0	0
28 A	Colchester HA	7,313	6
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	(194)	18
37 A	Derby HA	0	0
41 T	East Haddam Town	0	0
42 A	East Hamptom HA	0	0
43 A	East Hartford HA	0	0
48 E	Ellington Education	0	0
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0

Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2024	No. of Annual Amort. Payments Remaining as of 07/01/24
48 V	Ellington Van Drivers	0	0
49 A	Enfield HA	0	0
50 L	Essex Board of Education	(1,087)	18
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	22,302	18
62 S	Hamden Schools	0	0
62 T	Hamden Town	179,491	15
64 A	Hartford HA	481,162	17
64 E	Hartford Local 566	0	0
64 S	Hartford Union Local 818	(14,477)	19
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	(39,233)	20
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	(90,099)	18
113 A	Portland HA	0	0
114 T	Preston Town	0	0
115 T	Prospect Public Works	60,281	12
116 A	Putnam HA	0	0
117 E	Redding Education	0	0
117 T	Redding Town	0	0
118 A	Ridgefield HA	23,163	3
124 A	Seymour HA	0	0
124 E	Seymour Education	0	0
124 H	Seymour Education	0	0
124 L	Seymour Education	0	0

Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2024	No. of Annual Amort. Payments Remaining as of 07/01/24
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	53,562	8
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 Non0union Educ	0	0
152 T	Waterford Gen Gov Admin	0	0
152 W	Waterford Town	0	0
153 R	Watertown Golf Course	0	0
153 S	Watertown Town Hall Supervisors	320,535	11
153 T	Watertown Town	78,926	4
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, 2024	No. of Annual Amort. Payments Remaining as of 07/01/24
204 N	Regional Dist #4 Non0Cert	0	0
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	5,238	20
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

Police & Fire w/o Soc. Sec.	2,829,571
Police & Fire w/Soc. Sec.	229,605
Gen. Emps. w/o Soc. Sec.	439,829
Gen. Emps. w/ Soc. Sec.	2,584,416
Total	6,083,421