

August 9, 2024

State Retirement Commission and Management
Connecticut Municipal Employees Retirement System
Hartford, Connecticut

We have audited the schedule of employer allocations and the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the schedule of pension amounts by employer as of and for the year ended June 30, 2023, (the Schedules) of the Connecticut Municipal Employees Retirement System (CMERS), and the related notes and have issued our report thereon dated August 9, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by CMERS are described in the related notes to the Schedules.

We noted no transactions entered into by CMERS during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the Schedules in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the Schedules prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the Schedules and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Schedules is related to the actuarial valuation of the total pension liability.

The actuarial valuation was based on the actuarial assumptions and methods adopted by the Board, including an actuarial expected investment rate of return of 7.0% per annum compounded annually. In accordance with GASB 67, the total pension liability of the defined benefit pension plan was calculated with the most recently available actuarial valuation dated June 30, 2023. We evaluated the key factors and assumptions used to develop the estimate of the total pension liability in determining that it is reasonable in relation to the Schedules taken as a whole.

The Schedules' Disclosures

There were no particularly sensitive disclosures.

The disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements that were not reflected in the Schedules.

Corrected misstatements

Management did not identify, and we did not notify them of any misstatements in the Schedules detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 9, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to CMERS' Schedules or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other information in documents containing the audited Schedules

The schedules of net deferred outflows and inflows of resources by employer to be recognized in pension expense accompanying the Schedules, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the Schedules. Such information was not subjected to the auditing procedures applied in the audit of the Schedules, and, accordingly, we did not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the State Retirement Commission and management of CMERS and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

UHY LLP

Columbia, Maryland

**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

SCHEDULES OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER

Year Ended June 30, 2023

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

State Retirement Commission
Connecticut Municipal Employees Retirement System

Opinion

We have audited the accompanying schedule of employer allocations of the Connecticut Municipal Employees Retirement System (CMERS), a pension trust fund of the State of Connecticut, as of and for the year ended June 30, 2023, and related notes. We have also audited the total for all entities of the columns titled 2023 net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of CMERS as of and for the year ended June 30, 2023, and related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations as of June 30, 2023, the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all CMERS' participating entities, as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of CMERS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the accompanying schedule of pension amounts by employer as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the accompanying schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CMERS' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CMERS' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Audited Net Position of the Connecticut Municipal Employees Retirement System

We have not audited the financial statements of CMERS as of June 30, 2023. The audit for CMERS was performed by the State of Connecticut Auditors of Public Accounts. The fiduciary net position of CMERS used to calculate the net pension liability included in the schedules of pension amounts by employer was based solely upon the amounts audited by the State of Connecticut Auditors of Public Accounts.

Other Information

Management is responsible for the other information included in the schedules. The other information comprises the schedules of net deferred outflows and inflows of resources by employer to be recognized in pension expense but does not include the schedules and our auditor's report thereon. Our opinions on the schedule of employer allocations and the specified column totals included in the accompanying schedule of pension amounts by employer do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the schedule of employer allocations and the specified column totals included in the accompanying schedule of pension amounts by employer, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the schedules, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Restriction on Use

Our report is intended solely for the information and use of CMERS' management, the State Retirement Commission, its employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

UHY LLP

Columbia, Maryland
August 9, 2024

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2023

General Employees with Social Security

| Employer | 2023 Actuarial Payroll | 2023 Employer Contributions | 2023 Employer Allocation Percentage |
|----------------------------|---------------------------------------|--|--|
| Andover Education | \$ 422,715 | \$ 83,209 | 0.140057% |
| Andover Selectmen | 688,159 | 105,207 | 0.228005% |
| Ansonia Housing | 752,799 | 155,388 | 0.249422% |
| Ansonia Clerical | 2,813,178 | 494,352 | 0.932081% |
| Ansonia Town | 2,103,208 | 365,741 | 0.696849% |
| Beacon Falls Supervisors | 673,820 | 102,290 | 0.223255% |
| Beacon Falls Town | 745,751 | 117,459 | 0.247087% |
| Bethany Public Works | 399,470 | 86,421 | 0.132355% |
| Bethlehem Public Works | 140,254 | 24,615 | 0.046470% |
| Bozrah Education | 873,699 | 162,088 | 0.289480% |
| Bozrah Town | 446,300 | 84,767 | 0.147871% |
| Branford Education | 8,623,567 | 1,268,239 | 2.857217% |
| Branford Selectman | 9,014,092 | 1,576,537 | 2.986609% |
| Bridgeport Housing | 6,090,562 | 1,028,111 | 2.017965% |
| Bridgeport Port Authority | 66,602 | 11,615 | 0.022067% |
| Bristol Housing | 1,993,396 | 337,433 | 0.660465% |
| Canterbury Town | 538,729 | 91,517 | 0.178495% |
| Chester Board of Education | 42,340 | 6,320 | 0.014028% |
| Clinton Secretarial | 1,533,058 | 247,846 | 0.507943% |
| Clinton Supervisory | 1,103,139 | 163,976 | 0.365499% |
| Clinton Town | 1,059,925 | 154,571 | 0.351181% |
| Colchester Housing | - | 904 | 0.000000% |
| Coventry Housing | 290,341 | 50,369 | 0.096198% |
| Danbury Housing | 2,569,971 | 475,026 | 0.851500% |
| Darien Housing | - | - | 0.000000% |
| Deep River BOE | 47,994 | 7,300 | 0.015902% |
| Derby Housing | 202,996 | 24,628 | 0.067258% |
| East Haddam Town | 208,909 | 35,985 | 0.069217% |
| East Hampton Housing | 157,826 | 21,716 | 0.052292% |
| East Hartford Housing | 1,685,866 | 279,535 | 0.558572% |
| Ellington Education | 5,626,344 | 933,821 | 1.864158% |
| Ellington Lunch | 160,263 | 26,388 | 0.053099% |
| Ellington Town | 494,348 | 58,391 | 0.163791% |
| Ellington Van Drivers | 117,412 | 17,544 | 0.038902% |

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2023

General Employees with Social Security

| Employer | 2023 Actuarial Payroll | 2023 Employer Contributions | 2023 Employer Allocation Percentage |
|----------------------------|---------------------------------------|--|--|
| Enfield Housing | \$ 1,073,634 | \$ 162,501 | 0.355724% |
| Essex BOE | 45,448 | 8,161 | 0.015058% |
| Greenwich Housing | 3,751,476 | 641,379 | 1.242964% |
| Griswold Education | 5,884,896 | 1,010,590 | 1.949823% |
| Griswold Selectmen | 1,521,140 | 262,362 | 0.503994% |
| Groton Housing | 145,428 | 31,576 | 0.048184% |
| Hamden Education | 3,639,101 | 673,452 | 1.205731% |
| Hamden BOE | 6,779,576 | 1,182,361 | 2.246254% |
| Hamden Schools | 995,889 | 193,560 | 0.329965% |
| Hamden Town | 10,791,606 | 1,802,095 | 3.575546% |
| Hartford Housing | 4,711,566 | 734,229 | 1.561067% |
| Hartford Edu.(Local 566) | 14,385,566 | 2,084,687 | 4.766321% |
| Hartford Union (Local 818) | 331,779 | 48,229 | 0.109927% |
| Hartford City (1716) | 15,983,095 | 2,115,263 | 5.295625% |
| Lebanon Town Hall | 946,436 | 171,873 | 0.313579% |
| Lebanon Highway | 656,045 | 99,829 | 0.217365% |
| Lisbon School Dist. | 281,305 | 43,352 | 0.093204% |
| Lisbon Town | 502,754 | 89,646 | 0.166576% |
| Manchester Housing | 1,165,222 | 210,547 | 0.386069% |
| Mansfield Education | 4,513,890 | 766,473 | 1.495572% |
| Mansfield Town | 7,986,440 | 1,308,153 | 2.646120% |
| Meriden Housing | 751,484 | 169,532 | 0.248987% |
| Middlefield Town | 598,571 | 101,585 | 0.198323% |
| Middletown Housing | 1,247,409 | 211,256 | 0.413300% |
| Milford Housing | 656,311 | 109,720 | 0.217453% |
| Montville Housing | - | - | 0.000000% |
| Montville Education | 4,947,165 | 844,969 | 1.639128% |
| Montville Town | 5,322,501 | 924,805 | 1.763486% |
| Naugatuck Housing | 654,708 | 140,303 | 0.216922% |
| New Britain Housing | 1,896,026 | 326,829 | 0.628204% |
| New London Housing | 423,797 | 38,448 | 0.140415% |
| New London Public Works | 5,319,704 | 819,146 | 1.762560% |
| Norwalk Housing | 2,408,753 | 400,737 | 0.798084% |
| Oxford Education | 4,285,993 | 742,064 | 1.420064% |
| Oxford Town | 3,221,770 | 507,157 | 1.067458% |

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2023

General Employees with Social Security

| Employer | 2023 Actuarial Payroll | 2023 Employer Contributions | 2023 Employer Allocation Percentage |
|-----------------------------|---------------------------------------|--|--|
| Southington Health District | \$ 651,579 | \$ 68,515 | 0.215885% |
| Portland Housing | 291,722 | 41,928 | 0.096655% |
| Preston Town | 954,082 | 178,829 | 0.316113% |
| Prospect Public Works | 576,137 | 88,099 | 0.190890% |
| Putnam Housing | 813,445 | 143,930 | 0.269516% |
| Redding Education | 2,969,147 | 498,640 | 0.983757% |
| Redding Town | 2,233,657 | 403,310 | 0.740070% |
| Seymour Housing | 720,348 | 124,198 | 0.238670% |
| Seymour Education | 4,350,351 | 757,906 | 1.441387% |
| Seymour Town | 3,687,412 | 642,416 | 1.221738% |
| Shelton Housing | 70,867 | 12,372 | 0.023480% |
| Southington Housing | 153,359 | 27,966 | 0.050812% |
| Southington Dog | 181,512 | 31,855 | 0.060140% |
| Southington Education | 16,408,019 | 2,927,146 | 5.436414% |
| Southington Lunch | 530,167 | 91,386 | 0.175658% |
| Southington Sewer | 1,158,936 | 190,702 | 0.383986% |
| Southington Town | 10,851,155 | 1,895,558 | 3.595277% |
| Southington Water | 2,117,468 | 361,670 | 0.701574% |
| Stamford Housing | 5,942,181 | 1,031,614 | 1.968803% |
| Stratford Housing | 1,478,337 | 237,292 | 0.489812% |
| Thompson Town | 2,066,832 | 330,518 | 0.684796% |
| Tolland Cnty Mutual Aid | 974,769 | 166,141 | 0.322967% |
| Torrington Housing | 658,977 | 105,615 | 0.218337% |
| Rockville (Vernon) Hsg. | 969,023 | 150,539 | 0.321063% |
| Wallingford HA | 568,143 | 110,259 | 0.188241% |
| Waterford LC1303 | 3,943,362 | 736,984 | 1.306541% |
| Waterford Custodial | 1,983,572 | 348,753 | 0.657210% |
| Waterford Local 161 | 883,297 | 151,917 | 0.292660% |
| Waterford Cafe 224 | 398,248 | 65,567 | 0.131950% |
| Waterford Para-Pro's | 1,692,392 | 284,396 | 0.560735% |
| Waterford Non-union | 2,154,965 | 373,718 | 0.713997% |
| Waterford Government | 1,755,544 | 278,673 | 0.581658% |
| Waterford Town | 3,093,665 | 543,033 | 1.025014% |

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2023

General Employees with Social Security

| Employer | 2023 Actuarial Payroll | 2023 Employer Contributions | 2023 Employer Allocation Percentage |
|----------------------------|---------------------------------------|--|--|
| Watertown Town Supv. | \$ 93,786 | \$ 18,497 | 0.031074% |
| Watertown Town | 642,281 | 135,394 | 0.212805% |
| West Hartford Housing | 1,729,945 | 298,385 | 0.573177% |
| West Haven Housing | 1,727,731 | 313,923 | 0.572443% |
| Weston Education | 5,458,799 | 907,998 | 1.808645% |
| Weston Highway | 1,007,953 | 172,682 | 0.333962% |
| Weston Salary | 1,486,270 | 303,944 | 0.492441% |
| Weston Town | 3,180,317 | 543,543 | 1.053724% |
| Wethersfield Housing | 504,780 | 85,468 | 0.167247% |
| Winchester Housing | 86,059 | 15,103 | 0.028514% |
| Windsor Locks Housing | 235,321 | 38,246 | 0.077968% |
| Windsor Locks Edu. | 3,230,225 | 571,184 | 1.070260% |
| Windsor Locks Para's | 1,367,549 | 244,701 | 0.453105% |
| Windsor Locks Town | 4,023,232 | 672,174 | 1.333004% |
| Woodbridge Education | 2,628,644 | 448,632 | 0.870940% |
| Woodbridge Town | 3,988,490 | 679,648 | 1.321493% |
| Woodstock Education | 927,248 | 151,255 | 0.307222% |
| Woodstock Town | 1,194,478 | 219,921 | 0.395762% |
| Norwich Housing | 1,561,534 | 284,658 | 0.517378% |
| District #4 – Custodians | 678,673 | 99,538 | 0.224862% |
| District #4 - B. of Ed | 290,969 | 41,838 | 0.096406% |
| District #4 - Non-Cert. | 1,027,891 | 163,712 | 0.340568% |
| District #4 –Secretarial | 603,117 | 77,772 | 0.199829% |
| Regional District 16 | 148,164 | 22,002 | 0.049091% |
| Regional District 19 | 2,101,727 | 353,782 | 0.696358% |
| Watertown Fire District | 435,825 | 83,961 | 0.144400% |
| Westport Health Dept. | 972,771 | 167,337 | 0.322305% |
| East Shore Health District | 1,071,150 | 182,120 | 0.354901% |
| L. Naugatuck Valley Health | 1,165,748 | 211,551 | 0.386243% |
| Quinnipiak Valley Health | 784,965 | 138,692 | 0.260080% |
| Uncas Health District | 781,908 | 120,934 | 0.259067% |
| Willimantic Housing | 1,289,677 | 206,652 | 0.427304% |
| Jewett City Street | 145,740 | 24,766 | 0.048288% |

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2023

General Employees with Social Security

| Employer | 2023 Actuarial Payroll | 2023 Employer Contributions | 2023 Employer Allocation Percentage |
|------------------------|---------------------------------------|--|--|
| Southeast Ct. Planning | \$ 674,123 | \$ 94,675 | 0.223355% |
| Southeast Ct Water | 526,616 | 91,777 | 0.174482% |
| South Norwalk Electric | 1,241,235 | 183,654 | 0.411254% |
| Norwalk 1st Tax Dist. | 2,519,322 | 438,051 | 0.834718% |
| Norwalk 2nd Tax Dist. | 3,420,757 | 609,764 | 1.133388% |
| Connecticut Housing | 65,761 | 11,269 | 0.021788% |
| Southeast CT Tourism | - | - | 0.000000% |
| Totals | \$ 301,816,968 | \$ 50,406,826 | 100.000000% |

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2023

General Employees without Social Security

| Employer | 2023 Actuarial Payroll | 2023 Employer Contributions | 2023 Employer Allocation Percentage |
|-----------------------|---------------------------------------|--|--|
| Bridgeport Education | \$ 42,776,438 | \$ 9,410,267 | 26.583348% |
| Bridgeport Grants | 290,671 | 61,754 | 0.180637% |
| Bridgeport City | 42,710,307 | 9,580,984 | 26.542251% |
| East Haven Education | 4,122,162 | 911,228 | 2.561711% |
| East Haven Town | 6,103,740 | 1,178,656 | 3.793159% |
| New Britain Education | 32,381,585 | 7,015,778 | 20.123483% |
| New Britain City | 22,774,244 | 5,222,103 | 14.153017% |
| GNH WPCA | 6,792,840 | 1,288,234 | 4.221399% |
| Mattabassett District | 2,962,427 | 635,060 | 1.840995% |
| Totals | <u>\$ 160,914,414</u> | <u>\$ 35,304,064</u> | <u>100.000000%</u> |

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2023

Police Officers and Firefighters with Social Security

| Employer | 2023 Actuarial Payroll | 2023 Employer Contributions | 2023 Employer Allocation Percentage |
|----------------------|---------------------------------------|--|--|
| Beacon Falls Police | \$ 415,893 | \$ 91,159 | 0.776006% |
| Cromwell Police | 2,575,452 | 695,824 | 4.805481% |
| Derby Police | 4,029,478 | 1,040,399 | 7.518516% |
| Easton Police | 1,904,404 | 452,376 | 3.553387% |
| Mansfield Fire | 1,671,034 | 447,385 | 3.117946% |
| Middlefield Poice | - | - | 0.000000% |
| Milford Police | 48,839 | - | 0.091128% |
| Monroe Police | 4,932,646 | 1,095,445 | 9.203718% |
| Montville Fire | 1,109,698 | 246,790 | 2.070562% |
| Montville Police | 3,020,557 | 695,498 | 5.635992% |
| New Fairfield Police | 883,516 | 199,225 | 1.648534% |
| Oxford Police | 1,886,322 | 387,729 | 3.519648% |
| Plymouth Police | 3,009,614 | 780,963 | 5.615574% |
| Putnam Police | 1,748,838 | 401,489 | 3.263119% |
| Redding Police | 2,112,626 | 506,744 | 3.941903% |
| Southington Fire | 4,045,959 | 934,199 | 7.549268% |
| Waterford Fire | 1,287,667 | 301,667 | 2.402630% |
| Waterford Police | 5,252,818 | 1,230,011 | 9.801120% |
| Weston Police | 2,636,368 | 630,808 | 4.919142% |
| Winchester Police | 2,019,830 | 511,972 | 3.768757% |
| Windsor Dog | 74,588 | 17,237 | 0.139172% |
| Windsor Locks Police | 3,732,184 | 795,996 | 6.963802% |
| Woodbridge Police | 2,808,095 | 655,493 | 5.239564% |
| Cromwell Fire | 1,551,136 | 377,572 | 2.894231% |
| Easton Firefighters | 836,495 | 187,648 | 1.560798% |
| Totals | \$ 53,594,057 | \$ 12,683,629 | 100.000000% |

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2023

Police Officers and Firefighters without Social Security

| Employer | 2023 Actuarial Payroll | 2023 Employer Contributions | 2023 Employer Allocation Percentage |
|--------------------------|---------------------------------------|--|--|
| Ansonia Police | \$ 4,757,759 | \$ 1,159,564 | 2.359092% |
| Branford Fire | 5,320,391 | 1,311,766 | 2.638067% |
| Bridgeport Fire | 32,305,031 | 8,978,895 | 16.018156% |
| Bridgeport Police | 38,603,641 | 10,862,976 | 19.141264% |
| East Haven Fire | 5,897,009 | 1,210,225 | 2.923978% |
| East Haven Police | 7,689,678 | 1,690,401 | 3.812857% |
| Hamden Police & Fire | 14,795,596 | 3,358,852 | 7.336262% |
| Manchester Fire | 10,465,908 | 2,459,230 | 5.189425% |
| New Britain Fire | 12,857,255 | 3,355,504 | 6.375153% |
| New Britain Police | 17,580,721 | 4,775,372 | 8.717241% |
| New London Fire | 6,494,779 | 1,535,313 | 3.220377% |
| New London Fire Chief | - | 33,436 | 0.000000% |
| New London Police | 7,303,996 | 1,728,926 | 3.621620% |
| Seymour Police | 4,843,444 | 1,149,807 | 2.401578% |
| Shelton Police | 6,952,645 | 1,711,425 | 3.447406% |
| Southington Police | 9,266,548 | 2,360,724 | 4.594734% |
| Stonington Police | 4,307,483 | 1,063,447 | 2.135826% |
| Windsor Police | 5,718,135 | 1,420,061 | 2.835285% |
| West Haven Fire | 3,637,230 | 1,049,899 | 1.803487% |
| West Shore Fire District | 2,880,344 | 719,919 | 1.428192% |
| Totals | \$ 201,677,593 | \$ 51,935,742 | 100.000000% |

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2023

| Employer | 2023 Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | |
|----------------------------|----------------------------------|---|---------------------------|--|---|--|---|---|---|---|--|---|
| | | Difference Between Expected and Actual Experience | Changes In Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| Andover Education | \$ 639,012 | \$ 40,918 | \$ 58,167 | \$ 53,545 | \$ - | \$ 152,630 | \$ 7,036 | \$ 154,130 | \$ 161,166 | \$ 47,769 | \$ (66,729) | \$ (18,960) |
| Andover Selectmen | 1,040,276 | 66,612 | 94,692 | 87,168 | 35,556 | 284,028 | 11,455 | 29,488 | 40,943 | 77,766 | 32,501 | 110,267 |
| Ansonia Housing | 1,137,992 | 72,869 | 103,587 | 95,355 | 113,237 | 385,048 | 12,531 | 178,270 | 190,801 | 85,071 | 5,378 | 90,449 |
| Ansonia Clerical | 4,252,634 | 272,309 | 387,100 | 356,340 | 58,520 | 1,074,269 | 46,827 | 175,869 | 222,696 | 317,906 | (40,597) | 277,309 |
| Ansonia Town | 3,179,384 | 203,585 | 289,406 | 266,409 | - | 759,400 | 35,009 | 238,325 | 273,334 | 237,675 | (94,061) | 143,614 |
| Beacon Falls Supervisors | 1,018,604 | 65,224 | 92,719 | 85,352 | 120,783 | 364,078 | 11,216 | 28,681 | 39,897 | 76,146 | 22,241 | 98,387 |
| Beacon Falls Town | 1,127,338 | 72,187 | 102,617 | 94,463 | 210 | 269,477 | 12,413 | 49,432 | 61,845 | 84,274 | (7,892) | 76,382 |
| Bethany Public Works | 603,872 | 38,668 | 54,968 | 50,600 | 31,392 | 175,628 | 6,649 | 188,080 | 194,729 | 45,142 | (9,172) | 35,970 |
| Bethlehem Public Works | 212,020 | 13,576 | 19,299 | 17,766 | 17,893 | 68,534 | 2,335 | 143,568 | 145,903 | 15,850 | (27,713) | (11,863) |
| Bozrah Education | 1,320,757 | 84,572 | 120,223 | 110,670 | 194,468 | 509,933 | 14,543 | 76,269 | 90,812 | 98,733 | 27,015 | 125,748 |
| Bozrah Town | 674,664 | 43,201 | 61,412 | 56,532 | 16,386 | 177,531 | 7,429 | 67,108 | 74,537 | 50,435 | (26,930) | 23,505 |
| Branford Education | 13,036,096 | 834,740 | 1,186,622 | 1,092,330 | 414,691 | 3,528,383 | 143,544 | 805,990 | 949,534 | 974,514 | (168,160) | 806,354 |
| Branford Selectman | 13,626,449 | 872,542 | 1,240,359 | 1,141,798 | 108,163 | 3,362,862 | 150,044 | 576,067 | 726,111 | 1,018,646 | (41,368) | 977,278 |
| Bridgeport Housing | 9,206,996 | 589,551 | 838,075 | 771,480 | 23,238 | 2,222,344 | 101,381 | 587,223 | 688,604 | 688,270 | (325,498) | 362,772 |
| Bridgeport Port Authority | 100,681 | 6,447 | 9,165 | 8,436 | 1,634 | 25,682 | 1,109 | 40,780 | 41,889 | 7,526 | (14,241) | (6,715) |
| Bristol Housing | 3,013,382 | 192,956 | 274,296 | 252,500 | 142,576 | 862,328 | 33,181 | 86,400 | 119,581 | 225,266 | (15,248) | 210,018 |
| Canterbury Town | 814,386 | 52,148 | 74,130 | 68,240 | 57,212 | 251,730 | 8,967 | 48,822 | 57,789 | 60,880 | 6,600 | 67,480 |
| Chester Board of Education | 64,003 | 4,098 | 5,826 | 5,363 | 783 | 16,070 | 705 | 3,026 | 3,731 | 4,785 | (247) | 4,538 |
| Clinton Secretarial | 2,317,498 | 148,396 | 210,952 | 194,190 | 109,909 | 663,447 | 25,519 | 200,654 | 226,173 | 173,245 | (34,130) | 139,115 |
| Clinton Supervisory | 1,667,595 | 106,781 | 151,794 | 139,732 | 82,201 | 480,508 | 18,362 | 38,050 | 56,412 | 124,661 | 32,311 | 156,972 |
| Clinton Town | 1,602,269 | 102,598 | 145,848 | 134,258 | 30,024 | 412,728 | 17,643 | 9,707 | 27,350 | 119,778 | 7,580 | 127,358 |
| Colchester Housing | - | - | - | - | 742 | 742 | - | 40,837 | 40,837 | - | (14,691) | (14,691) |

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

SCHEDULES OF PENSION AMOUNTS BY EMPLOYER

As Of And For The Year Ended June 30, 2023

| Employer | General Employees with Social Security | | | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | Pension Expense | |
|-----------------------|--|---|---------------------------|--|---|--|---|---|---|---|--|---|
| | 2023 Net Pension Liability | Difference Between Expected and Actual Experience | Changes In Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| Coventry Housing | \$ 438,905 | \$ 28,104 | \$ 39,952 | \$ 36,777 | \$ 24,939 | \$ 129,772 | \$ 4,833 | \$ 10,510 | \$ 15,343 | \$ 32,810 | \$ 21,393 | \$ 54,203 |
| Danbury Housing | 3,884,982 | 248,767 | 353,634 | 325,533 | 175,793 | 1,103,727 | 42,779 | 489,789 | 532,568 | 290,422 | 7,731 | 298,153 |
| Darien Housing | - | - | - | - | - | - | - | 23,124 | 23,124 | - | (13,483) | (13,483) |
| Deep River BOE | 72,553 | 4,646 | 6,604 | 6,079 | 17,310 | 34,639 | 799 | 27,248 | 28,047 | 5,424 | (3,106) | 2,318 |
| Derby Housing | 306,866 | 19,650 | 27,933 | 25,713 | 8,769 | 82,065 | 3,379 | 25,677 | 29,056 | 22,940 | (29,796) | (6,856) |
| East Haddam Town | 315,804 | 20,222 | 28,746 | 26,462 | - | 75,430 | 3,477 | 81,974 | 85,451 | 23,608 | (64,748) | (41,140) |
| East Hampton Housing | 238,583 | 15,277 | 21,717 | 19,992 | 19,844 | 76,830 | 2,627 | 3,060 | 5,687 | 17,835 | 6,087 | 23,922 |
| East Hartford Housing | 2,548,493 | 163,188 | 231,979 | 213,545 | 60,358 | 669,070 | 28,062 | 50,298 | 78,360 | 190,513 | (33,000) | 157,513 |
| Ellington Education | 8,505,249 | 544,617 | 774,197 | 712,678 | 44,293 | 2,075,785 | 93,654 | 97,022 | 190,676 | 635,811 | (20,855) | 614,956 |
| Ellington Lunch | 242,265 | 15,513 | 22,052 | 20,300 | 17,342 | 75,207 | 2,668 | 33,370 | 36,038 | 18,111 | (10,525) | 7,586 |
| Ellington Town | 747,299 | 47,852 | 68,024 | 62,618 | - | 178,494 | 8,229 | 254,700 | 262,929 | 55,864 | (121,174) | (65,310) |
| Ellington Van Drivers | 177,491 | 11,365 | 16,156 | 14,872 | 45,326 | 87,719 | 1,954 | 4,724 | 6,678 | 13,268 | 4,781 | 18,049 |
| Enfield Housing | 1,622,996 | 103,925 | 147,735 | 135,995 | 154,416 | 542,071 | 17,871 | 51,824 | 69,695 | 121,327 | 28,672 | 149,999 |
| Essex BOE | 68,702 | 4,399 | 6,254 | 5,757 | 15,393 | 31,803 | 756 | 26,067 | 26,823 | 5,136 | (5,756) | (620) |
| Greenwich Housing | 5,671,042 | 363,134 | 516,211 | 475,192 | 101,230 | 1,455,767 | 62,445 | 97,703 | 160,148 | 423,939 | 24,914 | 448,853 |
| Griswold Education | 8,896,097 | 569,644 | 809,775 | 745,428 | 402,674 | 2,527,521 | 97,957 | 73,512 | 171,469 | 665,028 | 83,649 | 748,677 |
| Griswold Selectmen | 2,299,480 | 147,243 | 209,312 | 192,680 | 92,010 | 641,245 | 25,320 | 128,948 | 154,268 | 171,898 | (3,952) | 167,946 |
| Groton Housing | 219,840 | 14,077 | 20,011 | 18,421 | 149,743 | 202,252 | 2,421 | - | 2,421 | 16,434 | 30,023 | 46,457 |
| Hamden Education | 5,501,166 | 352,256 | 500,748 | 460,958 | 537,393 | 1,851,355 | 60,575 | 19,280 | 79,855 | 411,240 | 268,833 | 680,073 |
| Hamden BOE | 10,248,568 | 656,246 | 932,885 | 858,756 | 949,192 | 3,397,079 | 112,850 | 23,435 | 136,285 | 766,133 | 384,686 | 1,150,819 |
| Hamden Schools | 1,505,470 | 96,400 | 137,037 | 126,147 | - | 359,584 | 16,577 | 327,642 | 344,219 | 112,542 | (163,478) | (50,936) |
| Hamden Town | 16,313,483 | 1,044,601 | 1,484,948 | 1,366,952 | 1,306,658 | 5,203,159 | 179,632 | - | 179,632 | 1,219,516 | 616,289 | 1,835,805 |
| Hartford Housing | 7,122,392 | 456,068 | 648,322 | 596,805 | 753,192 | 2,454,387 | 78,427 | - | 78,427 | 532,435 | 294,441 | 826,876 |

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2023

| General Employees with Social Security | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | Pension Expense | | |
|--|--------------------------------|----------------------------|---|------------------------|---|---|--------------------------------------|---|---|-------------------------------------|--|---|
| | Employer | 2023 Net Pension Liability | Difference Between Expected and Actual Experience | Changes In Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions |
| Hartford Edu.(Local 566) | \$ 21,746,413 | \$ 1,392,488 | \$ 1,979,485 | \$ 1,822,192 | \$ 769,551 | \$ 5,963,716 | \$ 239,455 | \$ 109,169 | \$ 348,624 | \$ 1,625,655 | \$ 140,767 | \$ 1,766,422 |
| Hartford Union (Local 818) | 501,544 | 32,115 | 45,653 | 42,026 | 92,023 | 211,817 | 5,523 | 1,919 | 7,442 | 37,493 | 21,754 | 59,247 |
| Hartford City (1716) | 24,161,370 | 1,547,125 | 2,199,309 | 2,024,548 | 2,147,916 | 7,918,898 | 266,047 | 757,956 | 1,024,003 | 1,806,185 | 174,822 | 1,981,007 |
| Lebanon Town Hall | 1,430,709 | 91,613 | 130,231 | 119,883 | 46,388 | 388,115 | 15,754 | 88,650 | 104,404 | 106,953 | 2,125 | 109,078 |
| Lebanon Highway | 991,731 | 63,504 | 90,273 | 83,100 | 73,994 | 310,871 | 10,920 | 39,198 | 50,118 | 74,137 | 11,678 | 85,815 |
| Lisbon School Dist. | 425,245 | 27,230 | 38,708 | 35,632 | 48,779 | 150,349 | 4,682 | 9,496 | 14,178 | 31,789 | 15,658 | 47,447 |
| Lisbon Town | 760,006 | 48,665 | 69,180 | 63,683 | 1,808 | 183,336 | 8,369 | 23,962 | 32,331 | 56,814 | (9,979) | 46,835 |
| Manchester Housing | 1,761,446 | 112,791 | 160,337 | 147,596 | 24,301 | 445,025 | 19,396 | 157,511 | 176,907 | 131,677 | (53,680) | 77,997 |
| Mansfield Education | 6,823,570 | 436,934 | 621,121 | 571,766 | 422,422 | 2,052,243 | 75,136 | 389,581 | 464,717 | 510,097 | (46,433) | 463,664 |
| Mansfield Town | 12,072,963 | 773,068 | 1,098,952 | 1,011,627 | 65,388 | 2,949,035 | 132,939 | 272,381 | 405,320 | 902,515 | (36,114) | 866,401 |
| Meriden Housing | 1,136,007 | 72,742 | 103,406 | 95,189 | 4,399 | 275,736 | 12,509 | 304,886 | 317,395 | 84,922 | (129,837) | (44,915) |
| Middlefield Town | 904,852 | 57,940 | 82,365 | 75,820 | 34,561 | 250,686 | 9,964 | 38,038 | 48,002 | 67,642 | (1,827) | 65,815 |
| Middletown Housing | 1,885,688 | 120,746 | 171,646 | 158,007 | 24,793 | 475,192 | 20,764 | 12,287 | 33,051 | 140,965 | 14,933 | 155,898 |
| Milford Housing | 992,133 | 63,529 | 90,310 | 83,134 | 30,109 | 267,082 | 10,925 | 25,182 | 36,107 | 74,167 | 15,676 | 89,843 |
| Montville Housing | - | - | - | - | - | - | - | 14,428 | 14,428 | - | (8,834) | (8,834) |
| Montville Education | 7,478,547 | 478,874 | 680,741 | 626,648 | 338,090 | 2,124,353 | 82,348 | 210,085 | 292,433 | 559,059 | (67,179) | 491,880 |
| Montville Town | 8,045,932 | 515,205 | 732,388 | 674,191 | 15,134 | 1,936,918 | 88,596 | 197,931 | 286,527 | 601,474 | (84,411) | 517,063 |
| Naugatuck Housing | 989,710 | 63,374 | 90,089 | 82,931 | 62,690 | 299,084 | 10,898 | 98,501 | 109,399 | 73,986 | 5,138 | 79,124 |
| New Britain Housing | 2,866,190 | 183,531 | 260,897 | 240,166 | 169,766 | 854,360 | 31,560 | 196,030 | 227,590 | 214,262 | (32,975) | 181,287 |
| New London Housing | 640,646 | 41,022 | 58,315 | 53,681 | 244,650 | 397,668 | 7,054 | 52,877 | 59,931 | 47,892 | 5,835 | 53,727 |
| New London Public Works | 8,041,707 | 514,934 | 732,003 | 673,837 | 139,676 | 2,060,450 | 88,549 | 593,920 | 682,469 | 601,158 | (171,549) | 429,609 |
| Norwalk Housing | 3,641,270 | 233,161 | 331,450 | 305,112 | 426,166 | 1,295,889 | 40,095 | 79,183 | 119,278 | 272,203 | 74,765 | 346,968 |
| Oxford Education | 6,479,064 | 414,874 | 589,762 | 542,899 | 12,376 | 1,559,911 | 71,343 | 153,512 | 224,855 | 484,343 | (36,646) | 447,697 |

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2023

| General Employees with Social Security | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | Pension Expense | | |
|--|--------------------------------|----------------------------------|---|---------------------------|--|---|--|---|---|---|---|--|---|
| | Employer | 2023 Net Pension Liability | Difference Between Expected and Actual Experience | Changes In Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| Oxford Town | \$ 4,870,293 | \$ 311,859 | \$ 443,323 | \$ 408,095 | \$ 14,099 | \$ 1,177,376 | \$ 53,628 | \$ 150,238 | \$ 203,866 | \$ 364,079 | \$ (44,240) | \$ 319,839 | |
| Southington Health District | 984,979 | 63,071 | 89,659 | 82,534 | 252,694 | 487,958 | 10,846 | 17,034 | 27,880 | 73,632 | 60,556 | 134,188 | |
| Portland Housing | 440,990 | 28,238 | 40,141 | 36,952 | 20,735 | 126,066 | 4,856 | 12,278 | 17,134 | 32,966 | (205) | 32,761 | |
| Preston Town | 1,442,270 | 92,353 | 131,284 | 120,852 | 116,021 | 460,510 | 15,881 | 165,378 | 181,259 | 107,817 | (18,343) | 89,474 | |
| Prospect Public Works | 870,939 | 55,769 | 79,278 | 72,978 | 7,432 | 215,457 | 9,590 | 48,708 | 58,298 | 65,107 | (11,637) | 53,470 | |
| Putnam Housing | 1,229,671 | 78,739 | 111,932 | 103,038 | 11,865 | 305,574 | 13,540 | 11,563 | 25,103 | 91,924 | 4,129 | 96,053 | |
| Redding Education | 4,488,406 | 287,406 | 408,561 | 376,096 | 199,545 | 1,271,608 | 49,423 | 222,861 | 272,284 | 335,531 | (67,055) | 268,476 | |
| Redding Town | 3,376,581 | 216,213 | 307,356 | 282,933 | 9,048 | 815,550 | 37,180 | 612,041 | 649,221 | 252,417 | (159,757) | 92,660 | |
| Seymour Housing | 1,088,936 | 69,728 | 99,121 | 91,245 | 104,131 | 364,225 | 11,991 | 59,677 | 71,668 | 81,403 | 29,480 | 110,883 | |
| Seymour Education | 6,576,350 | 421,103 | 598,618 | 551,050 | 38,322 | 1,609,093 | 72,414 | 262,226 | 334,640 | 491,616 | (44,844) | 446,772 | |
| Seymour Town | 5,574,198 | 356,933 | 507,396 | 467,077 | 236,335 | 1,567,741 | 61,379 | 510,796 | 572,175 | 416,700 | (55,828) | 360,872 | |
| Shelton Housing | 107,128 | 6,860 | 9,751 | 8,977 | - | 25,588 | 1,180 | 8,424 | 9,604 | 8,008 | (2,906) | 5,102 | |
| Southington Housing | 231,831 | 14,845 | 21,103 | 19,426 | 106,455 | 161,829 | 2,553 | 98,648 | 101,201 | 17,331 | (31,503) | (14,172) | |
| Southington Dog | 274,390 | 17,570 | 24,977 | 22,992 | 78,119 | 143,658 | 3,021 | 41,254 | 44,275 | 20,512 | 4,977 | 25,489 | |
| Southington Education | 24,803,727 | 1,588,257 | 2,257,780 | 2,078,372 | 289,626 | 6,214,035 | 273,120 | 6,327 | 279,447 | 1,854,205 | 69,832 | 1,924,037 | |
| Southington Lunch | 801,442 | 51,319 | 72,952 | 67,155 | 31,785 | 223,211 | 8,825 | 56,080 | 64,905 | 59,912 | (3,950) | 55,962 | |
| Southington Sewer | 1,751,942 | 112,182 | 159,472 | 146,800 | 186,025 | 604,479 | 19,291 | 131,290 | 150,581 | 130,967 | 25,015 | 155,982 | |
| Southington Town | 16,403,506 | 1,050,365 | 1,493,143 | 1,374,495 | 510,182 | 4,428,185 | 180,623 | 251,435 | 432,058 | 1,226,245 | 143,411 | 1,369,656 | |
| Southington Water | 3,200,942 | 204,966 | 291,368 | 268,216 | 118,034 | 882,584 | 35,246 | 146,091 | 181,337 | 239,287 | (6,004) | 233,283 | |
| Stamford Housing | 8,982,694 | 575,189 | 817,657 | 752,685 | 418,763 | 2,564,294 | 98,911 | 2,062 | 100,973 | 671,502 | 140,451 | 811,953 | |
| Stratford Housing | 2,234,775 | 143,099 | 203,422 | 187,258 | 49,541 | 583,320 | 24,608 | 147,976 | 172,584 | 167,061 | (4,948) | 162,113 | |
| Thompson Town | 3,124,392 | 200,064 | 284,400 | 261,801 | 273,229 | 1,019,494 | 34,404 | 82,709 | 117,113 | 233,564 | 242,591 | 476,155 | |
| Tolland Cnty Mutual Aid | 1,473,542 | 94,355 | 134,130 | 123,472 | 33,299 | 385,256 | 16,226 | 15,543 | 31,769 | 110,155 | (420) | 109,735 | |

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2023

| Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | Pension Expense | | | |
|-------------------------|----------------------------------|---|---------------------------|--|---|--|---|---|---|---|--|---|
| | 2023 Net Pension Liability | Difference Between Expected and Actual Experience | Changes In Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| Torrington Housing | \$ 996,166 | \$ 63,787 | \$ 90,677 | \$ 83,471 | \$ 7,320 | \$ 245,255 | \$ 10,969 | \$ 36,071 | \$ 47,040 | \$ 74,468 | \$ (4,950) | \$ 69,518 |
| Rockville (Vernon) Hsg. | 1,464,855 | 93,799 | 133,340 | 122,744 | 185,175 | 535,058 | 16,130 | 66,145 | 82,275 | 109,505 | (9,866) | 99,639 |
| Wallingford HA | 858,852 | 54,995 | 78,178 | 71,966 | 19,642 | 224,781 | 9,457 | 134,724 | 144,181 | 64,204 | (26,149) | 38,055 |
| Waterford LC1303 | 5,961,113 | 381,708 | 542,615 | 499,498 | - | 1,423,821 | 65,639 | 481,725 | 547,364 | 445,623 | (132,451) | 313,172 |
| Waterford Custodial | 2,998,531 | 192,005 | 272,944 | 251,255 | 27,620 | 743,824 | 33,018 | 250,909 | 283,927 | 224,155 | (46,101) | 178,054 |
| Waterford Local 161 | 1,335,266 | 85,501 | 121,544 | 111,886 | 11,730 | 330,661 | 14,703 | 29,586 | 44,289 | 99,818 | (7,495) | 92,323 |
| Waterford Cafe 224 | 602,024 | 38,549 | 54,800 | 50,445 | 49,698 | 193,492 | 6,629 | 12,610 | 19,239 | 45,004 | 10,717 | 55,721 |
| Waterford Para-Pro's | 2,558,362 | 163,820 | 232,877 | 214,372 | - | 611,069 | 28,171 | 287,676 | 315,847 | 191,251 | (113,329) | 77,922 |
| Waterford Non-union | 3,257,622 | 208,595 | 296,528 | 272,965 | 387,934 | 1,166,022 | 35,871 | 251,684 | 287,555 | 243,524 | 7,073 | 250,597 |
| Waterford Government | 2,653,824 | 169,932 | 241,567 | 222,371 | 136,029 | 769,899 | 29,222 | 223,650 | 252,872 | 198,387 | (52,862) | 145,525 |
| Waterford Town | 4,676,642 | 299,459 | 425,695 | 391,869 | 167,570 | 1,284,593 | 51,496 | 191,492 | 242,988 | 349,603 | (13,902) | 335,701 |
| Watertown Town Supv. | 141,776 | 9,078 | 12,905 | 11,880 | 627 | 34,490 | 1,561 | 2,984 | 4,545 | 10,598 | (15,858) | (5,260) |
| Watertown Town | 970,926 | 62,171 | 88,379 | 81,357 | 132,409 | 364,316 | 10,691 | 153,026 | 163,717 | 72,582 | 9,394 | 81,976 |
| West Hartford Housing | 2,615,129 | 167,455 | 238,044 | 219,129 | 56,354 | 680,982 | 28,796 | 165,290 | 194,086 | 195,494 | 15,827 | 211,321 |
| West Haven Housing | 2,611,780 | 167,240 | 237,739 | 218,848 | 45,615 | 669,442 | 28,759 | 688,728 | 717,487 | 195,244 | (172,292) | 22,952 |
| Weston Education | 8,251,971 | 528,398 | 751,143 | 691,455 | - | 1,970,996 | 90,865 | 405,619 | 496,484 | 616,877 | (220,267) | 396,610 |
| Weston Highway | 1,523,707 | 97,567 | 138,697 | 127,676 | 84,668 | 448,608 | 16,778 | 183,970 | 200,748 | 113,905 | (40,858) | 73,047 |
| Weston Salary | 2,246,770 | 143,867 | 204,514 | 188,263 | - | 536,644 | 24,740 | 430,840 | 455,580 | 167,957 | (115,797) | 52,160 |
| Weston Town | 4,807,632 | 307,847 | 437,619 | 402,845 | 45,425 | 1,193,736 | 52,938 | 234,251 | 287,189 | 359,395 | (30,690) | 328,705 |
| Wethersfield Housing | 763,067 | 48,861 | 69,459 | 63,939 | 30,622 | 212,881 | 8,402 | 56,643 | 65,045 | 57,043 | 887 | 57,930 |

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2023

| Employer | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | Pension Expense | | | | | |
|----------------------------|----------------------------------|---|---------------------------|--|---|--|---|---|---|---|--|---|
| | 2023 Net Pension Liability | Difference Between Expected and Actual Experience | Changes In Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| Winchester Housing | \$ 130,096 | \$ 8,330 | \$ 11,842 | \$ 10,901 | \$ 98,893 | \$ 129,966 | \$ 1,433 | \$ 53,497 | \$ 54,930 | \$ 9,725 | \$ 11,804 | \$ 21,529 |
| Windsor Locks Housing | 355,730 | 22,778 | 32,381 | 29,808 | 40,240 | 125,207 | 3,917 | 31,549 | 35,466 | 26,593 | 4,724 | 31,317 |
| Windsor Locks Edu. | 4,883,078 | 312,678 | 444,486 | 409,166 | 28,915 | 1,195,245 | 53,769 | 50,446 | 104,215 | 365,035 | 2,894 | 367,929 |
| Windsor Locks Para's | 2,067,299 | 132,375 | 188,178 | 173,225 | 1,673 | 495,451 | 22,764 | 188,301 | 211,065 | 154,541 | (66,396) | 88,145 |
| Windsor Locks Town | 6,081,851 | 389,439 | 553,606 | 509,615 | 111,520 | 1,564,180 | 66,969 | 412,412 | 479,381 | 454,649 | (94,679) | 359,970 |
| Woodbridge Education | 3,973,677 | 254,446 | 361,707 | 332,965 | 458,462 | 1,407,580 | 43,755 | 110,382 | 154,137 | 297,053 | 91,805 | 388,858 |
| Woodbridge Town | 6,029,332 | 386,076 | 548,825 | 505,214 | 33,808 | 1,473,923 | 66,391 | 221,731 | 288,122 | 450,723 | (73,927) | 376,796 |
| Woodstock Education | 1,401,705 | 89,755 | 127,591 | 117,453 | 66,140 | 400,939 | 15,435 | 19,759 | 35,194 | 104,785 | 19,284 | 124,069 |
| Woodstock Town | 1,805,670 | 115,622 | 164,363 | 151,302 | 126,379 | 557,666 | 19,883 | 122,642 | 142,525 | 134,983 | (8,468) | 126,515 |
| Norwich Housing | 2,360,545 | 151,153 | 214,871 | 197,797 | 56,927 | 620,748 | 25,993 | 185,755 | 211,748 | 176,463 | 2,279 | 178,742 |
| District #4 - Custodians | 1,025,936 | 65,694 | 93,387 | 85,966 | 44,423 | 289,470 | 11,297 | 42,481 | 53,778 | 76,694 | (5,427) | 71,267 |
| District #4 - B. of Ed | 439,854 | 28,165 | 40,038 | 36,857 | 41,214 | 146,274 | 4,843 | 17,599 | 22,442 | 32,881 | 11,984 | 44,865 |
| District #4 - Non-Cert. | 1,553,847 | 99,497 | 141,440 | 130,201 | 85,861 | 456,999 | 17,110 | 31,515 | 48,625 | 116,158 | 6,867 | 123,025 |
| District #4 -Secretarial | 911,723 | 58,380 | 82,990 | 76,396 | 128,955 | 346,721 | 10,039 | 29,884 | 39,923 | 68,156 | 4,068 | 72,224 |
| Regional District 16 | 223,978 | 14,342 | 20,388 | 18,768 | 7,285 | 60,783 | 2,466 | 9,803 | 12,269 | 16,744 | (868) | 15,876 |
| Regional District 19 | 3,177,144 | 203,442 | 289,202 | 266,222 | 104,673 | 863,539 | 34,984 | 98,590 | 133,574 | 237,508 | (44,229) | 193,279 |
| Watertown Fire District | 658,827 | 42,187 | 59,970 | 55,205 | 6,890 | 164,252 | 7,255 | 56,212 | 63,467 | 49,251 | (18,038) | 31,213 |
| Westport Health Dept. | 1,470,522 | 94,162 | 133,855 | 123,219 | 207,357 | 558,593 | 16,192 | 46,538 | 62,730 | 109,929 | 38,564 | 148,493 |
| East Shore Health District | 1,619,241 | 103,685 | 147,393 | 135,681 | 75,343 | 462,102 | 17,830 | 24,551 | 42,381 | 121,047 | 45,959 | 167,006 |
| L. Naugatuck Valley Health | 1,762,240 | 112,841 | 160,409 | 147,663 | 121,567 | 542,480 | 19,404 | 168,634 | 188,038 | 131,736 | (28,794) | 102,942 |
| Quinnipiak Valley Health | 1,186,619 | 75,983 | 108,013 | 99,430 | 125,435 | 408,861 | 13,066 | 156,980 | 170,046 | 88,706 | 27,915 | 116,621 |
| Uncas Health District | 1,181,997 | 75,687 | 107,592 | 99,043 | 30,904 | 313,226 | 13,015 | 46,274 | 59,289 | 88,360 | 5,963 | 94,323 |
| Willimantic Housing | 1,949,581 | 124,837 | 177,462 | 163,361 | 32,902 | 498,562 | 21,467 | 85,797 | 107,264 | 145,741 | (1,466) | 144,275 |

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2023

| Employer | 2023 Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | |
|------------------------|----------------------------------|---|---------------------------|--|---|--|---|---|---|---|--|---|
| | | Difference Between Expected and Actual Experience | Changes In Assumptions | Net Difference Between Projected and Actual Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| Jewett City Street | \$ 220,315 | \$ 14,107 | \$ 20,054 | \$ 18,461 | \$ 6,695 | \$ 59,317 | \$ 2,426 | \$ 25,445 | \$ 27,871 | \$ 16,470 | \$ (5,800) | \$ 10,670 |
| Southeast Ct. Planning | 1,019,061 | 65,253 | 92,761 | 85,390 | 109,834 | 353,238 | 11,221 | 52,055 | 63,276 | 76,180 | 31,148 | 107,328 |
| Southeast Ct Water | 796,077 | 50,975 | 72,464 | 66,705 | 3,480 | 193,624 | 8,766 | 18,852 | 27,618 | 59,511 | (1,885) | 57,626 |
| South Norwalk Electric | 1,876,353 | 120,148 | 170,797 | 157,225 | 233,797 | 681,967 | 20,661 | 68,239 | 88,900 | 140,267 | 8,255 | 148,522 |
| Norwalk 1st Tax Dist. | 3,808,414 | 243,864 | 346,664 | 319,117 | 512,508 | 1,422,153 | 41,935 | 279,933 | 321,868 | 284,698 | 60,565 | 345,263 |
| Norwalk 2nd Tax Dist. | 5,171,100 | 331,121 | 470,704 | 433,301 | 260,888 | 1,496,014 | 56,940 | 164,818 | 221,758 | 386,566 | 22,528 | 409,094 |
| Connecticut Housing | 99,408 | 6,365 | 9,049 | 8,330 | - | 23,744 | 1,095 | 23,187 | 24,282 | 7,431 | (37,898) | (30,467) |
| Southeast CT Tourism | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | \$ 456,251,536 | \$ 29,215,141 | \$ 41,530,680 | \$ 38,230,575 | \$ 19,287,164 | \$ 128,263,560 | \$ 5,023,908 | \$ 19,635,489 | \$ 24,659,397 | \$ 34,107,122 | \$ (329,174) | \$ 33,777,948 |

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2023

| Division | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | Pension Expense | | |
|-----------------------|----------------------------------|---|---------------------------|--|---|--|---|---|---|---|--|---|
| | 2023 Net Pension Liability | Difference Between Expected and Actual Experience | Changes In Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| Bridgeport Education | \$ 92,533,050 | \$ 6,804,706 | \$ 6,346,504 | \$ 8,078,609 | \$ 1,719,889 | \$ 22,949,708 | \$ 490,563 | \$ 3,764,419 | \$ 4,254,982 | \$ 8,162,936 | \$ (1,442,722) | \$ 6,720,214 |
| Bridgeport Grants | 628,773 | 46,239 | 43,125 | 54,895 | 101,484 | 245,743 | 3,333 | 150,440 | 153,773 | 55,468 | (76,564) | (21,096) |
| Bridgeport City | 92,389,997 | 6,794,186 | 6,336,692 | 8,066,119 | 2,917,052 | 24,114,049 | 489,805 | 2,826,668 | 3,316,473 | 8,150,316 | 326,398 | 8,476,714 |
| East Haven Education | 8,916,971 | 655,737 | 611,582 | 778,497 | - | 2,045,816 | 47,273 | 472,088 | 519,361 | 786,623 | (130,259) | 656,364 |
| East Haven Town | 13,203,475 | 970,959 | 905,578 | 1,152,731 | 339,778 | 3,369,046 | 69,998 | 288,503 | 358,501 | 1,164,764 | (89,730) | 1,075,034 |
| New Britain Education | 70,047,131 | 5,151,134 | 4,804,277 | 6,115,473 | 8,361,617 | 24,432,501 | 371,354 | 3,907,680 | 4,279,034 | 6,179,308 | 2,238,104 | 8,417,412 |
| New Britain City | 49,264,744 | 3,622,836 | 3,378,889 | 4,301,064 | 195,241 | 11,498,030 | 261,177 | 1,570,148 | 1,831,325 | 4,345,960 | (537,052) | 3,808,908 |
| GNH WPCA | 14,694,121 | 1,080,578 | 1,007,816 | 1,282,872 | 315,097 | 3,686,363 | 77,901 | 524,509 | 602,410 | 1,296,263 | (63,036) | 1,233,227 |
| Mattabassett District | 6,408,255 | 471,251 | 439,519 | 559,473 | 7,077 | 1,477,320 | 33,973 | 477,242 | 511,215 | 565,313 | (119,139) | 446,174 |
| Total | \$ 348,086,517 | \$ 25,597,626 | \$ 23,873,982 | \$ 30,389,733 | \$ 13,957,235 | \$ 93,818,576 | \$ 1,845,377 | \$ 13,981,697 | \$ 15,827,074 | \$ 30,706,951 | \$ 106,000 | \$ 30,812,951 |

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2023

| Police Officers and Firefighters with Social Security | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | Pension Expense | | |
|--|----------------------------------|---|---------------------------|--|---|--|---|---|---|---|--|---------------|
| | 2023 Net Pension Liability | Difference Between Expected and Actual Experience | Changes In Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | |
| Total Employer Pension Expense | | | | | | | | | | | Total Employer Pension Expense | |
| Beacon Falls Police | \$ 892,360 | \$ 105,336 | \$ 115,389 | \$ 66,288 | \$ 156,555 | \$ 443,568 | \$ 10,033 | \$ 49,188 | \$ 59,221 | \$ 115,128 | \$ 13,777 | \$ 128,905 |
| Cromwell Police | 5,526,016 | 652,300 | 714,556 | 410,491 | 65,473 | 1,842,820 | 62,129 | 889,317 | 951,446 | 712,939 | (139,315) | 573,624 |
| Derby Police | 8,645,844 | 1,020,569 | 1,117,973 | 642,242 | 115,658 | 2,896,442 | 97,205 | 429,705 | 526,910 | 1,115,444 | (53,940) | 1,061,504 |
| Easton Police | 4,086,183 | 482,339 | 528,374 | 303,535 | 61,121 | 1,375,369 | 45,941 | 137,515 | 183,456 | 527,179 | (18,466) | 508,713 |
| Mansfield Fire | 3,585,451 | 423,232 | 463,626 | 266,339 | 28,708 | 1,181,905 | 40,311 | 170,364 | 210,675 | 462,577 | 27,493 | 490,070 |
| Middlefield Police | - | - | - | - | - | - | - | - | - | - | - | - |
| Milford Police | 104,792 | 12,370 | 13,550 | 7,784 | 47,577 | 81,281 | 1,178 | - | 1,178 | 13,520 | 11,168 | 24,688 |
| Monroe Police | 10,583,726 | 1,249,320 | 1,368,556 | 786,195 | 588,972 | 3,993,043 | 118,993 | 77,272 | 196,265 | 1,365,460 | 134,743 | 1,500,203 |
| Montville Fire | 2,381,022 | 281,060 | 307,884 | 176,870 | 872,065 | 1,637,879 | 26,770 | 86,636 | 113,406 | 307,188 | 293,355 | 600,543 |
| Montville Police | 6,481,054 | 765,034 | 838,049 | 481,434 | 266,611 | 2,351,128 | 72,867 | 117,591 | 190,458 | 836,154 | 32,803 | 868,957 |
| New Fairfield Police | 1,895,716 | 223,773 | 245,130 | 140,820 | 240,624 | 850,347 | 21,314 | 44,422 | 65,736 | 244,576 | 86,528 | 331,104 |
| Oxford Police | 4,047,385 | 477,760 | 523,358 | 300,653 | 340,333 | 1,642,104 | 45,505 | 115,597 | 161,102 | 522,174 | 159,739 | 681,913 |
| Plymouth Police | 6,457,574 | 762,262 | 835,013 | 479,690 | 237,972 | 2,314,937 | 72,603 | 258,741 | 331,344 | 833,124 | 7,740 | 840,864 |
| Putnam Police | 3,752,392 | 442,938 | 485,213 | 278,740 | 11,043 | 1,217,934 | 42,188 | 52,050 | 94,238 | 484,115 | (11,127) | 472,988 |
| Redding Police | 4,532,953 | 535,077 | 586,145 | 336,723 | 5,086 | 1,463,031 | 50,964 | 172,395 | 223,359 | 584,819 | (22,967) | 561,852 |
| Southington Fire | 8,681,207 | 1,024,743 | 1,122,546 | 644,869 | 482,202 | 3,274,360 | 97,603 | 336,352 | 433,955 | 1,120,007 | 68,724 | 1,188,731 |
| Waterford Fire | 2,762,881 | 326,135 | 357,261 | 205,236 | 144,501 | 1,033,133 | 31,063 | 122,881 | 153,944 | 356,453 | 93,190 | 449,643 |
| Waterford Police | 11,270,703 | 1,330,412 | 1,457,387 | 837,225 | 29,593 | 3,654,617 | 126,717 | 428,019 | 554,736 | 1,454,091 | (62,009) | 1,392,082 |
| Weston Police | 5,656,719 | 667,728 | 731,457 | 420,200 | 97,175 | 1,916,560 | 63,599 | 189,284 | 252,883 | 729,802 | 54,358 | 784,160 |
| Winchester Police | 4,333,845 | 511,574 | 560,399 | 321,932 | 55,724 | 1,449,629 | 48,725 | 492,712 | 541,437 | 559,131 | (86,874) | 472,257 |
| Windsor Dog | 160,039 | 18,891 | 20,694 | 11,888 | 62,793 | 114,266 | 1,799 | 36,221 | 38,020 | 20,648 | (421) | 20,227 |
| Windsor Locks Police | 8,007,956 | 945,272 | 1,035,489 | 594,858 | 108,434 | 2,684,053 | 90,034 | 110,787 | 200,821 | 1,033,147 | 83,928 | 1,117,075 |
| Woodbridge Police | 6,025,185 | 711,222 | 779,102 | 447,571 | 131,603 | 2,069,498 | 67,741 | 292,268 | 360,009 | 777,340 | (61,368) | 715,972 |
| Cromwell Fire | 3,328,193 | 392,865 | 430,361 | 247,229 | 574,384 | 1,644,839 | 37,419 | 175,724 | 213,143 | 429,387 | 192,811 | 622,198 |
| Easton Firefighters | 1,794,824 | 211,864 | 232,084 | 133,326 | - | 577,274 | 20,179 | 48,071 | 68,250 | 231,559 | (361) | 231,198 |
| Total | \$ 114,994,020 | \$ 13,574,076 | \$ 14,869,596 | \$ 8,542,138 | \$ 4,724,207 | \$ 41,710,017 | \$ 1,292,880 | \$ 4,833,112 | \$ 6,125,992 | \$ 14,835,962 | \$ 803,509 | \$ 15,639,471 |

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2023

| Police Officers and Firefighters without Social Security | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | Pension Expense | | |
|---|----------------------------------|---|---------------------------|--|---|--|---|---|---|---|--|---|
| | 2023 Net Pension Liability | Difference Between Expected and Actual Experience | Changes In Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| Ansonia Police | \$ 11,686,105 | \$ 1,754,583 | \$ 1,383,438 | \$ 771,573 | \$ - | \$ 3,909,594 | \$ 79,349 | \$ 321,018 | \$ 400,367 | \$ 1,385,081 | \$ (167,409) | \$ 1,217,672 |
| Branford Fire | 13,068,048 | 1,962,072 | 1,547,037 | 862,815 | 462,602 | 4,834,526 | 88,732 | 578,651 | 667,383 | 1,548,874 | 41,938 | 1,590,812 |
| Bridgeport Fire | 79,348,264 | 11,913,560 | 9,393,500 | 5,238,952 | 2,333,430 | 28,879,442 | 538,777 | 971,645 | 1,510,422 | 9,404,654 | 453,722 | 9,858,376 |
| Bridgeport Police | 94,819,033 | 14,236,382 | 11,224,979 | 6,260,406 | - | 31,721,767 | 643,824 | 5,533,678 | 6,177,502 | 11,238,307 | (2,006,862) | 9,231,445 |
| East Haven Fire | 14,484,350 | 2,174,719 | 1,714,703 | 956,326 | 631,830 | 5,477,578 | 98,349 | 619,422 | 717,771 | 1,716,739 | (61,384) | 1,655,355 |
| East Haven Police | 18,887,541 | 2,835,826 | 2,235,967 | 1,247,046 | 570,343 | 6,889,182 | 128,247 | - | 128,247 | 2,238,622 | 113,223 | 2,351,845 |
| Hamden Police & Fire | 36,341,240 | 5,456,371 | 4,302,192 | 2,399,422 | 3,831,353 | 15,989,338 | 246,758 | - | 246,758 | 4,307,300 | 1,421,051 | 5,728,351 |
| Manchester Fire | 25,706,571 | 3,859,653 | 3,043,226 | 1,697,271 | 1,631,941 | 10,232,091 | 174,548 | 398,060 | 572,608 | 3,046,839 | 171,418 | 3,218,257 |
| New Britain Fire | 31,580,247 | 4,741,542 | 3,738,570 | 2,085,079 | 1,331,760 | 11,896,951 | 214,431 | - | 214,431 | 3,743,009 | 425,268 | 4,168,277 |
| New Britain Police | 43,182,120 | 6,483,479 | 5,112,037 | 2,851,090 | 661,721 | 15,108,327 | 293,208 | 657,379 | 950,587 | 5,118,107 | 1,709 | 5,119,816 |
| New London Fire | 15,952,605 | 2,395,167 | 1,888,520 | 1,053,267 | 199,630 | 5,536,584 | 108,319 | 720,512 | 828,831 | 1,890,763 | (147,630) | 1,743,133 |
| New London Fire Chief | - | - | - | - | 61,360 | 61,360 | - | - | - | - | 5,037 | 5,037 |
| New London Police | 17,940,221 | 2,693,593 | 2,123,820 | 1,184,499 | - | 6,001,912 | 121,815 | 1,086,694 | 1,208,509 | 2,126,342 | (539,275) | 1,587,067 |
| Seymour Police | 11,896,566 | 1,786,182 | 1,408,353 | 785,468 | 470,004 | 4,450,007 | 80,778 | 289,682 | 370,460 | 1,410,026 | (12,586) | 1,397,440 |
| Shelton Police | 17,077,227 | 2,564,020 | 2,021,656 | 1,127,520 | 824,250 | 6,537,446 | 115,955 | 786,210 | 902,165 | 2,024,057 | (119,830) | 1,904,227 |
| Southington Police | 22,760,683 | 3,417,350 | 2,694,482 | 1,502,769 | 205,813 | 7,820,414 | 154,546 | 820,973 | 975,519 | 2,697,681 | (79,793) | 2,617,888 |
| Stonington Police | 10,580,124 | 1,588,528 | 1,252,509 | 698,550 | 22,064 | 3,561,651 | 71,839 | 310,068 | 381,907 | 1,253,996 | (149,510) | 1,104,486 |
| Windsor Police | 14,044,996 | 2,108,753 | 1,662,691 | 927,318 | 327,711 | 5,026,473 | 95,366 | 553,552 | 648,918 | 1,664,666 | (266,341) | 1,398,325 |
| West Haven Fire | 8,933,835 | 1,341,350 | 1,057,616 | 589,854 | 811,116 | 3,799,936 | 60,661 | - | 60,661 | 1,058,872 | 380,907 | 1,439,779 |
| West Shore Fire District | 7,074,757 | 1,062,223 | 837,532 | 467,109 | 73,738 | 2,440,602 | 48,038 | 351,156 | 399,194 | 838,527 | (86,274) | 752,253 |
| Total | \$ 495,364,533 | \$ 74,375,353 | \$ 58,642,828 | \$ 32,706,334 | \$ 14,450,666 | \$ 180,175,181 | \$ 3,363,540 | \$ 13,998,700 | \$ 17,362,240 | \$ 58,712,462 | \$ (622,621) | \$ 58,089,841 |
| CMERS Grand Total | \$ 1,414,696,606 | \$ 142,762,196 | \$ 138,917,086 | \$ 109,868,780 | \$ 52,419,272 | \$ 443,967,334 | \$ 11,525,705 | \$ 52,448,998 | \$ 63,974,703 | \$ 138,362,497 | \$ (42,286) | \$ 138,320,211 |

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 - DESCRIPTION OF PLANS

The Connecticut Municipal Employees Retirement System (the CMERS) is the public pension plan offered by the State of Connecticut for municipal employees in participating municipalities. The plan was established in 1947 and is governed by Connecticut Statute Title 7, Chapter 113.

CMERS is a cost-sharing defined benefit pension plan administered by the Connecticut State Retirement Commission. The Connecticut State Retirement Commission is responsible for the administration of CMERS. The State Treasurer is responsible for investing CMERS funds for the exclusive benefit of CMERS members.

Plan Description

Municipalities may designate which departments (including elective officers if so specified) are to be covered under CMERS. This designation may be the result of collective bargaining. 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 officers and firefighters hired after age 60.

The plan has 4 sub plans as follows:

- General employees with social security
- General employees without social security
- Police officers and firefighters with social security
- Police officers and firefighters without social security

Benefit provisions

The plan provides retirement, disability and death benefits as defined in the Statutes.

General Employees

Employees are eligible to retire at age 55 with 5 years of continuous active service, or 15 years of active noncontinuous service. Employees under the age of 55 are eligible to retire with 25 years of service.

Police Officers and Firefighters

Compulsory retirement age for police and fire members is age 65.

Normal Retirement: For members not covered by social security, the benefit is 2% of average final compensation, times years of service.

For members covered by social security, the benefit is 1.5% 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.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 - DESCRIPTION OF PLANS (Continued)

Benefit Provisions (Continued)

The maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually. Both the minimum and the maximum include workers' compensation and social security benefits.

If any member covered by social security retires before age 62, the member's benefit until the member reaches age 62, or a social security disability award is received, is computed as if the member is not under social security.

Early Retirement: Employees are eligible for early retirement after 5 years of active continuous or 15 years of active noncontinuous service. The benefit is calculated on the basis of average final compensation and service to date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Disability Retirement: Employees are eligible for service-related disability benefits from being permanently or totally disabled from engaging in the service of the municipality in the position in which such member has been employed provided such disability has arisen out of and in the course of employment with the municipality. Disability due to hypertension or heart disease, in the case of police officers and firefighters, who began employment prior to July 1, 1996, is presumed to have been suffered in the line of duty. Disability benefits are calculated based on compensation and service to the date of the disability with a minimum benefit of 50% of compensation at the time of disability.

Employees are eligible for nonservice-related disability benefits with 10 years of service and being permanently or totally disabled from engaging in gainful employment in the service of the municipality in the position in which such member has been employed. Disability benefits are calculated based on compensation and service to the date of the disability.

Pre-Retirement Death Benefit: The plan also offers a lump-sum return of contributions with interest or if vested and married, the surviving spouse will receive a lifetime benefit.

On June 7, 2023, House Bill 6930, an Act Concerning the Development of Best Practices for Governance Structures of Municipal Retirement Plans, was passed by the Connecticut Legislature on. The following is a summarization of future changes in benefit provisions.

- A five-year phase-out of the Cost-Of-Living-Adjustment (COLA) floor from the existing 2.5% to 0%, which reduces the floor by 0.5% each year for future retirees, beginning July 1, 2025, reducing to 0% on July 1, 2029. Subject to the COLA floors outlined above, for years in which inflation (as measured by the CPI-W) increases by 2% or less, the MERS COLA will track inflation directly. For those years in which inflation increases by 2% or more, the COLA will be 60% of the inflation rate up to 6.0%, and 75% of the inflation rate in excess of 6.0% with a maximum COLA of 7.5%.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 - DESCRIPTION OF PLANS (Continued)

Benefit Provisions (Continued)

- Beginning July 1, 2025, the benefit formula multiplier will increase to 2.2% (1.7% for Social Security covered eligible participants) based on the following eligibility:
 - General Employees: Beginning for service at age 60 with at least 30 years of service.
 - Police and Fire: Beginning for service at age 55 with at least 27 years of service.

- Beginning July 1, 2025, a Deferred Retirement Option Plan (DROP), capped at five years of participation in the program, will be offered based on the following eligibility:
 - General Employees: at age 60 with 30 years of service OR at age 62 with five (5) years of service.
 - Police and Fire: at age 55 with 25 years of service; at age 57 with five (5) years of service; or at any age with 30 years of service.
 - Upon entering DROP, the member contribution rate is reduced to half. After 24 months of DROP participation, the member contribution rate is reduced to 0%.
 - Beginning annually at the 2nd anniversary of the member's DROP entry, the DROP account is credited with interest at a not to exceed 4%. Interest is also credited at the 3rd, 4th, and 5th anniversary date of DROP entry.
 - Pension amount will not increase with annual COLAs while participating in DROP. Once member exits DROP, future COLAs will be determined based on the provisions in effect at the time the member entered the DROP.

Contributions

Contributions are established by the Statutes as follows:

Employer

Participating municipalities make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment which covers the liabilities of the system not met by member contributions. There is also an annual administrative fee per active and retired member.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 - DESCRIPTION OF PLANS (Continued)

Contributions (Continued)

Employees

Employees not covered by social security are required to contribute 6.0% of compensation.

Employees covered by social security are required to contribute 3.25% of compensation up to the social security taxable wage base plus 6.0% of compensation, if any, in excess of such base.

NOTE 2 - MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The schedules are presented in accordance with the standards issued by the Governmental Accounting Standards Board (GASB), which is the nationally accepted standard setting body for establishing accounting principles generally accepted in the United States of America for governmental entities. As prescribed by GASB they are reported using the economic resources measurement focus and the accrual basis of accounting.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of CMERS and additions to/deductions from CMERS' fiduciary net position have been determined on the same basis as they are reported in the State of Connecticut's Annual Comprehensive Financial Report (ACFR) which includes CMERS as a pension trust fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The preparation of the Schedules requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

Allocation Methodology

Each individual employer's proportionate share in the Schedule of Employer Allocations was calculated based upon a pro rata share of the 2023 actuarial (expected) payroll amounts reported by participating employers. Expected payroll adjusts actual payroll for known changes in the status of employees, annualized salaries for partial year employees and anticipated salary increases.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
 NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
 PENSION AMOUNTS BY EMPLOYER
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 3 - COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS

The following table presents the components of the June 30, 2023 collective net pension liability.

| | |
|--|-------------------------|
| Employers' total pension liability | \$ 4,644,499,939 |
| Plan fiduciary net position | 3,229,803,333 |
| Total employers' net pension liability | <u>\$ 1,414,696,606</u> |
| | |
| Fiduciary net position as a percentage of total pension liability | <u>69.54%</u> |

Net pension liability by sub plan:

| | |
|--|-------------------------|
| General employees with social security | \$ 456,251,536 |
| General employees without social security | 348,086,517 |
| Police officers and firefighters with social security | 114,994,020 |
| Police officers and firefighters without social security | 495,364,533 |
| Total employers' net pension liability | <u>\$ 1,414,696,606</u> |

The collective total pension liability as of June 30, 2023 is based upon the June 30, 2023 actuarial valuation. The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2022.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement period:

- Inflation - 2.5%
- Long-Term Investment Rate of Return, net of investment expense, including inflation – 7.00%
- Salary increase - 3.00-9.50%, including inflation.
- Mortality rates – The Pub-2010 Mortality Tables set-forward one year (except Active Employees) are projected generationally with scale MP-2021.
- Future Cost-of-Living Annually compounded increases are applied to disabled and nondisabled 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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3 - COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS (Continued)

Actuarial Assumptions (Continued)

reached age 65. For members that retire after December 31, 2001, increases of 2.55% are assumed, regardless of age. For members retiring between July 1, 2025 and June 30, 2026, the COLA assumption is 2.5%. The COLA assumption is reduced to 2.3% for members retiring between July 1, 2026 and June 30, 2027; 2.1% for members retiring between July 1, 2027 and June 30, 2028; and 2.0% for members retiring after July 1, 2028.

Long-Term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the plan's target asset allocation as of June 30, 2023 are summarized in the following table:

| <u>Asset Class</u> | <u>Allocation</u> | <u>Long-Term Target Expected Real Rate of Return</u> |
|------------------------------------|-------------------|--|
| Global Equity | 37% | 6.8% |
| Public Credit | 2% | 2.9% |
| Core Fixed Income | 13% | 0.4% |
| Liquidity Fund | 1% | -0.4% |
| Risk Mitigation | 5% | 0.1% |
| Private Equity | 15% | 11.2% |
| Private Credit | 10% | 6.1% |
| Real Estate | 10% | 6.3% |
| Infrastructure & Natural Resources | 7% | 7.7% |
| Total | <u>100%</u> | |

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3 - COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarial determined rates in future years. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.00% as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

| | 1% Decrease 6.00% | Current Discount 7.00% | 1% Increase 8.00% |
|---|-------------------------|------------------------------|-------------------------|
| <u>Net pension liability by sub plan:</u> | | | |
| General employees with social security | \$ 633,177,767 | \$ 456,251,536 | \$ 307,185,852 |
| General employees without social security | 490,876,603 | 348,086,517 | 228,328,725 |
| Police officers and firefighters with social security | 160,888,639 | 114,994,020 | 76,935,506 |
| Police officers and firefighters without social security | 698,601,786 | 495,364,533 | 328,036,085 |
| Total | <u>\$ 1,983,544,795</u> | <u>\$ 1,414,696,606</u> | <u>\$ 940,486,168</u> |

NOTE 4 - AVERAGE REMAINING SERVICE LIFE

GASB 68 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in pension expense over the average remaining service life of all employees provided with benefits through the pension plan (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of June 30, 2023, the average of the expected remaining service lives of all employees calculated by our external actuaries is 5.26 years.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 5 - DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

The following table provides the deferred outflows/(inflows) of resources, as of June 30, 2023, that will be recognized in pension expense in future years:

| Year Ended June 30: | General Employees with Social Security | General Employees without Social Security | Police Officers and Firefighters with Social Security | Police Officers and Firefighters without Social Security |
|------------------------|--|--|--|---|
| 2024 | \$ 23,923,747 | \$ 21,363,574 | \$ 9,081,251 | \$ 45,844,856 |
| 2025 | 19,045,177 | 14,098,569 | 7,953,082 | 38,774,164 |
| 2026 | 50,322,907 | 37,704,784 | 14,107,098 | 58,991,353 |
| 2027 | 7,468,554 | 3,259,905 | 3,365,808 | 14,619,932 |
| 2028 | 2,843,778 | 1,564,670 | 1,076,786 | 4,582,636 |
| Thereafter | - | - | - | - |
| Total | <u>\$ 103,604,163</u> | <u>\$ 77,991,502</u> | <u>\$ 35,584,025</u> | <u>\$ 162,812,941</u> |

NOTE 6 - COLLECTIVE PENSION EXPENSE

Collective pension expense includes certain current period changes in the collective net pension liability, projected earnings on pension plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The collective pension expense in total and for each sub plan is as follows:

| | Total | General Employees with Social Security | General Employees without Social Security | Police Officers and Firefighters with Social Security | Police Officers and Firefighters without Social Security |
|---|-----------------------|---|---|---|---|
| Service Cost at end of year | \$ 105,129,761 | \$ 36,931,660 | \$ 24,636,137 | \$ 8,642,493 | \$ 34,919,471 |
| Interest on the TPL and net cash flow | 299,089,095 | 101,924,179 | 81,072,841 | 22,958,927 | 93,133,148 |
| Current-period benefit changes | (113,231,415) | (35,812,247) | (28,978,337) | (7,028,912) | (41,411,919) |
| Expensed portion of current-period difference between expected and actual experience in the total pension liability | 6,077,270 | 1,193,177 | 415,087 | 651,454 | 3,817,552 |
| Expensed portion of current-period difference of changes in assumptions | 32,609,646 | 9,748,986 | 5,604,221 | 3,490,516 | 13,765,923 |
| Member Contributions | (46,080,179) | (13,775,631) | (12,972,375) | (2,643,967) | (16,688,206) |
| Projected Earnings On Plan investments | (208,874,422) | (72,399,912) | (57,559,882) | (16,188,134) | (62,726,494) |
| Expensed portion of current-period difference between expected and actual earnings on Plan investments | (10,008,511) | (3,469,143) | (2,758,063) | (775,677) | (3,005,628) |
| Recognition of beginning deferred outflows of resources as pension expense | 96,571,446 | 23,720,449 | 23,775,234 | 7,559,561 | 41,516,202 |
| Recognition of beginning deferred inflows of resources as pension expense | (22,920,194) | (13,954,396) | (2,527,912) | (1,830,299) | (4,607,587) |
| Collective Pension expense | <u>\$ 138,362,497</u> | <u>\$ 34,107,122</u> | <u>\$ 30,706,951</u> | <u>\$ 14,835,962</u> | <u>\$ 58,712,462</u> |

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 7 - ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

The net pension liability, pension expense and deferred outflows and inflows of resources presented in this report have been determined based on CMERS' fiduciary net position included in the State of Connecticut ACFR as of and for the year ended June 30, 2023, which was audited by the State of Connecticut Auditors of Public Accounts. CMERS is included in the State of Connecticut's ACFR as a pension trust fund.

Additional financial information supporting the preparation of the Schedules of Employer Allocations and the Schedules of Pension Amounts by Employer (including the disclosure of the net pension liability (asset) and the unmodified audit opinion on the State of Connecticut's financial statements) is located in the State of Connecticut's ACFR for the fiscal year ended June 30, 2023. The State of Connecticut ACFR is available at www.osc.ct.gov/reports. The supporting actuarial information is included in the June 30, 2023, GASB Statements No. 68 Report for the Connecticut Municipal Employees' Retirement System. The additional financial and actuarial information is available at www.osc.ct.gov/rbsd/cmers/plandoc or by contacting the Connecticut Municipal Employees Retirement System at: 55 Elm Street, Hartford, CT 06106, by e-mailing osc.generalinfocmers@ct.gov or by calling (860) 702-3480.

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
TO BE RECOGNIZED IN PENSION EXPENSE
FIVE YEARS AND IN THE AGGREGATE THEREAFTER
(UNAUDITED)**

General Employees With Social Security

| Employer | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|----------------------------|---------------|---------------|---------------|---------------|---------------|-------------------|
| Andover Education | \$ (31,943) | \$ (13,868) | \$ 42,058 | \$ (4,800) | \$ 17 | \$ - |
| Andover Selectmen | 78,247 | 38,801 | 110,394 | 10,781 | 4,862 | - |
| Ansonia Housing | 63,529 | 32,125 | 116,012 | (15,609) | (1,810) | - |
| Ansonia Clerical | 180,071 | 134,669 | 462,835 | 52,057 | 21,941 | - |
| Ansonia Town | 76,070 | 60,049 | 297,492 | 36,642 | 15,813 | - |
| Beacon Falls Supervisors | 73,973 | 65,624 | 130,501 | 41,327 | 12,756 | - |
| Beacon Falls Town | 43,154 | 31,932 | 113,110 | 13,655 | 5,781 | - |
| Bethany Public Works | 8,015 | (22,978) | 19,648 | (19,824) | (3,962) | - |
| Bethlehem Public Works | (17,944) | (25,630) | (12,917) | (16,903) | (3,975) | - |
| Bozrah Education | 89,230 | 85,265 | 196,356 | 36,239 | 12,031 | - |
| Bozrah Town | 8,418 | 7,044 | 67,430 | 14,897 | 5,205 | - |
| Branford Education | 552,538 | 452,898 | 1,430,286 | 93,141 | 49,986 | - |
| Branford Selectman | 623,884 | 472,792 | 1,399,007 | 90,579 | 50,489 | - |
| Bridgeport Housing | 238,198 | 174,784 | 946,052 | 124,211 | 50,495 | - |
| Bridgeport Port Authority | (9,778) | (10,457) | 1,447 | 1,892 | 689 | - |
| Bristol Housing | 154,766 | 122,496 | 359,119 | 79,691 | 26,675 | - |
| Canterbury Town | 45,449 | 27,712 | 88,290 | 24,508 | 7,982 | - |
| Chester Board of Education | 2,842 | 2,152 | 6,313 | 719 | 313 | - |
| Clinton Secretarial | 91,593 | 80,337 | 253,942 | 5,415 | 5,987 | - |
| Clinton Supervisory | 93,337 | 76,664 | 192,598 | 46,190 | 15,307 | - |
| Clinton Town | 85,280 | 72,618 | 184,061 | 31,948 | 11,471 | - |
| Colchester Housing | (14,902) | (14,602) | (10,807) | 172 | 44 | - |
| Coventry Housing | 36,405 | 22,379 | 48,829 | 4,722 | 2,094 | - |
| Danbury Housing | 176,552 | 102,574 | 349,043 | (51,341) | (5,669) | - |
| Darien Housing | (13,707) | (9,417) | - | - | - | - |
| Deep River BOE | (3,784) | (2,980) | 6,595 | 5,251 | 1,510 | - |
| Derby Housing | (5,068) | 16,319 | 34,780 | 5,056 | 1,922 | - |
| East Haddam Town | (36,208) | (1,561) | 28,401 | (1,015) | 362 | - |
| East Hampton Housing | 19,284 | 17,243 | 27,771 | 5,058 | 1,787 | - |
| East Hartford Housing | 118,323 | 117,172 | 297,852 | 41,529 | 15,834 | - |
| Ellington Education | 415,984 | 337,142 | 945,534 | 134,629 | 51,820 | - |
| Ellington Lunch | 8,287 | 7,062 | 25,699 | (1,872) | (7) | - |
| Ellington Town | (62,355) | (38,641) | 44,388 | (23,259) | (4,568) | - |
| Ellington Van Drivers | 18,820 | 19,094 | 31,046 | 9,309 | 2,772 | - |
| Enfield Housing | 97,690 | 89,810 | 217,629 | 50,826 | 16,421 | - |
| Essex BOE | 597 | 828 | 7,452 | (3,201) | (696) | - |
| Greenwich Housing | 318,462 | 244,488 | 601,514 | 95,193 | 35,962 | - |
| Griswold Education | 554,560 | 515,076 | 1,064,383 | 162,259 | 59,774 | - |
| Griswold Selectmen | 117,640 | 105,077 | 245,256 | 11,474 | 7,530 | - |
| Groton Housing | 46,765 | 44,403 | 59,402 | 38,752 | 10,509 | - |

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
TO BE RECOGNIZED IN PENSION EXPENSE
FIVE YEARS AND IN THE AGGREGATE THEREAFTER
(UNAUDITED)

General Employees With Social Security

| Employer | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|-----------------------------|------------|------------|------------|------------|-----------|------------|
| Hamden Education | \$ 526,638 | \$ 425,646 | \$ 658,213 | \$ 119,150 | \$ 41,853 | \$ - |
| Hamden BOE | 883,802 | 649,821 | 1,336,235 | 294,187 | 96,749 | - |
| Hamden Schools | (57,915) | (35,002) | 105,919 | (489) | 2,852 | - |
| Hamden Town | 1,428,071 | 1,155,707 | 2,039,204 | 292,297 | 108,248 | - |
| Hartford Housing | 689,206 | 489,120 | 915,278 | 212,916 | 69,440 | - |
| Hartford Edu.(Local 566) | 1,338,305 | 1,083,677 | 2,516,490 | 502,878 | 173,742 | - |
| Hartford Union (Local 818) | 54,883 | 40,559 | 73,730 | 27,155 | 8,048 | - |
| Hartford City (1716) | 1,488,281 | 1,296,043 | 2,957,792 | 876,993 | 275,786 | - |
| Lebanon Town Hall | 87,968 | 48,570 | 136,278 | 6,402 | 4,493 | - |
| Lebanon Highway | 66,842 | 52,108 | 124,083 | 12,507 | 5,213 | - |
| Lisbon School Dist. | 38,077 | 32,984 | 58,251 | 4,775 | 2,084 | - |
| Lisbon Town | 30,791 | 25,482 | 78,093 | 12,014 | 4,625 | - |
| Manchester Housing | 34,187 | 27,270 | 159,641 | 34,556 | 12,464 | - |
| Mansfield Education | 331,683 | 292,706 | 726,059 | 177,448 | 59,630 | - |
| Mansfield Town | 629,746 | 450,909 | 1,270,597 | 133,806 | 58,657 | - |
| Meriden Housing | (35,993) | (36,767) | 50,134 | (16,886) | (2,147) | - |
| Middlefield Town | 45,703 | 47,412 | 95,048 | 10,107 | 4,414 | - |
| Middletown Housing | 114,307 | 80,423 | 208,316 | 28,070 | 11,025 | - |
| Milford Housing | 64,125 | 35,735 | 110,498 | 14,808 | 5,809 | - |
| Montville Housing | (8,788) | (5,640) | - | - | - | - |
| Montville Education | 387,018 | 380,838 | 908,821 | 111,476 | 43,767 | - |
| Montville Town | 359,541 | 271,696 | 855,952 | 116,902 | 46,300 | - |
| Naugatuck Housing | 66,109 | 38,737 | 91,592 | (6,911) | 158 | - |
| New Britain Housing | 171,803 | 134,855 | 313,273 | 929 | 5,910 | - |
| New London Housing | 60,809 | 67,475 | 122,606 | 67,923 | 18,924 | - |
| New London Public Works | 224,339 | 211,162 | 852,984 | 58,411 | 31,085 | - |
| Norwalk Housing | 283,443 | 260,150 | 461,240 | 130,621 | 41,157 | - |
| Oxford Education | 309,983 | 234,036 | 676,626 | 80,637 | 33,774 | - |
| Oxford Town | 211,147 | 157,328 | 517,973 | 61,456 | 25,606 | - |
| Southington Health District | 110,630 | 110,055 | 159,923 | 61,527 | 17,943 | - |
| Portland Housing | 32,882 | 20,275 | 45,468 | 7,488 | 2,819 | - |
| Preston Town | 77,304 | 67,602 | 123,687 | 6,195 | 4,463 | - |
| Prospect Public Works | 29,283 | 21,593 | 84,531 | 15,897 | 5,855 | - |
| Putnam Housing | 70,033 | 48,372 | 133,261 | 20,932 | 7,873 | - |
| Redding Education | 183,132 | 162,704 | 492,961 | 120,357 | 40,170 | - |
| Redding Town | 26,771 | (13,693) | 232,272 | (68,011) | (11,010) | - |
| Seymour Housing | 83,939 | 56,100 | 136,444 | 11,051 | 5,023 | - |
| Seymour Education | 264,605 | 181,317 | 693,305 | 97,005 | 38,221 | - |
| Seymour Town | 231,970 | 167,183 | 583,468 | 1,527 | 11,418 | - |
| Shelton Housing | 2,156 | 2,405 | 10,355 | 680 | 388 | - |

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
TO BE RECOGNIZED IN PENSION EXPENSE
FIVE YEARS AND IN THE AGGREGATE THEREAFTER
(UNAUDITED)**

General Employees With Social Security

| Employer | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|-------------------------|---------------|---------------|---------------|---------------|---------------|-------------------|
| Southington Housing | \$ (22,725) | \$ 20,763 | \$ 55,095 | \$ 5,584 | \$ 1,911 | - |
| Southington Dog | 21,171 | 21,706 | 33,870 | 17,532 | 5,104 | - |
| Southington Education | 1,430,429 | 1,146,459 | 2,777,933 | 421,217 | 158,550 | - |
| Southington Lunch | 39,149 | 34,780 | 80,527 | 1,796 | 2,054 | - |
| Southington Sewer | 100,722 | 58,540 | 210,535 | 63,996 | 20,105 | - |
| Southington Town | 949,623 | 695,342 | 1,855,940 | 367,295 | 127,927 | - |
| Southington Water | 143,517 | 114,830 | 376,563 | 47,627 | 18,710 | - |
| Stamford Housing | 625,667 | 508,328 | 1,063,589 | 196,811 | 68,926 | - |
| Stratford Housing | 100,471 | 69,985 | 227,558 | 6,591 | 6,131 | - |
| Thompson Town | 354,203 | 160,101 | 341,886 | 31,760 | 14,431 | - |
| Tolland Cnty Mutual Aid | 74,614 | 67,345 | 170,734 | 30,066 | 10,728 | - |
| Torrington Housing | 45,060 | 35,522 | 101,454 | 11,278 | 4,901 | - |
| Rockville (Vernon) Hsg. | 63,999 | 96,852 | 205,247 | 66,499 | 20,186 | - |
| Wallingford HA | 18,981 | 8,169 | 61,812 | (7,984) | (378) | - |
| Waterford LC1303 | 181,246 | 132,971 | 552,327 | (1,485) | 11,398 | - |
| Waterford Custodial | 110,354 | 54,326 | 273,308 | 12,682 | 9,227 | - |
| Waterford Local 161 | 66,940 | 53,560 | 143,990 | 15,274 | 6,608 | - |
| Waterford Cafe 224 | 48,535 | 33,694 | 69,747 | 16,735 | 5,542 | - |
| Waterford Para-Pro's | 6,462 | 32,402 | 227,720 | 18,713 | 9,925 | - |
| Waterford Non-union | 172,254 | 141,770 | 379,142 | 141,955 | 43,346 | - |
| Waterford Government | 104,934 | 55,488 | 264,183 | 69,186 | 23,236 | - |
| Waterford Town | 235,782 | 195,523 | 536,225 | 51,451 | 22,624 | - |
| Watertown Town Supv. | 6,925 | 4,935 | 15,079 | 2,166 | 840 | - |
| Watertown Town | 51,115 | 40,706 | 117,426 | (8,388) | (260) | - |
| West Hartford Housing | 122,961 | 94,849 | 256,876 | 5,586 | 6,624 | - |
| West Haven Housing | (54,386) | (99,821) | 103,634 | (2,091) | 4,619 | - |
| Weston Education | 236,799 | 247,527 | 859,629 | 90,670 | 39,887 | - |
| Weston Highway | 69,183 | 58,585 | 134,893 | (14,140) | (661) | - |
| Weston Salary | (13,244) | (23,788) | 155,756 | (33,414) | (4,246) | - |
| Weston Town | 207,344 | 168,824 | 485,844 | 27,801 | 16,734 | - |
| Wethersfield Housing | 45,439 | 23,042 | 76,775 | 849 | 1,731 | - |
| Winchester Housing | 20,485 | 6,259 | 19,999 | 22,251 | 6,042 | - |
| Windsor Locks Housing | 24,811 | 23,705 | 41,101 | (460) | 584 | - |
| Windsor Locks Edu. | 252,810 | 191,206 | 531,208 | 84,248 | 31,558 | - |
| Windsor Locks Para's | 22,345 | 21,919 | 192,877 | 34,254 | 12,991 | - |
| Windsor Locks Town | 201,128 | 161,480 | 648,577 | 48,881 | 24,733 | - |
| Woodbridge Education | 283,658 | 238,748 | 545,925 | 140,681 | 44,431 | - |
| Woodbridge Town | 233,485 | 226,209 | 637,056 | 61,214 | 27,837 | - |

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
 SUPPLEMENTARY SCHEDULE
 SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES BY EMPLOYER
 TO BE RECOGNIZED IN PENSION EXPENSE
 FIVE YEARS AND IN THE AGGREGATE THEREAFTER
 (UNAUDITED)**

General Employees With Social Security

| Employer | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|----------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|-------------|
| Woodstock Education | \$ 83,263 | \$ 66,012 | \$ 166,382 | \$ 37,555 | \$ 12,533 | \$ - |
| Woodstock Town | 117,940 | 85,880 | 204,011 | 2,970 | 4,340 | - |
| Norwich Housing | 120,851 | 71,315 | 218,390 | (4,941) | 3,385 | - |
| District #4 – Custodians | 43,428 | 37,458 | 123,636 | 23,127 | 8,043 | - |
| District #4 - B. of Ed | 36,813 | 25,771 | 46,998 | 10,620 | 3,630 | - |
| District #4 - Non-Cert. | 105,930 | 96,385 | 174,688 | 22,461 | 8,910 | - |
| District #4 –Secretarial | 57,527 | 61,029 | 129,482 | 45,204 | 13,556 | - |
| Regional District 16 | 13,234 | 10,040 | 22,468 | 1,848 | 924 | - |
| Regional District 19 | 148,557 | 134,272 | 377,830 | 50,021 | 19,285 | - |
| Watertown Fire District | 22,245 | 18,219 | 60,443 | (1,132) | 1,010 | - |
| Westport Health Dept. | 126,519 | 98,095 | 188,467 | 63,394 | 19,388 | - |
| East Shore Health District | 115,021 | 90,027 | 185,316 | 20,759 | 8,598 | - |
| L. Naugatuck Valley Health | 86,262 | 87,694 | 181,766 | (3,783) | 2,503 | - |
| Quinnipiack Valley Health | 98,302 | 64,261 | 94,274 | (16,166) | (1,856) | - |
| Uncas Health District | 60,451 | 54,346 | 122,491 | 11,357 | 5,292 | - |
| Willimantic Housing | 97,514 | 74,763 | 195,334 | 15,743 | 7,944 | - |
| Jewett City Street | 5,912 | 621 | 19,042 | 4,314 | 1,557 | - |
| Southeast Ct. Planning | 83,679 | 58,108 | 109,899 | 28,780 | 9,496 | - |
| Southeast Ct Water | 37,316 | 28,440 | 85,633 | 10,351 | 4,266 | - |
| South Norwalk Electric | 104,826 | 116,760 | 259,897 | 85,615 | 25,969 | - |
| Norwalk 1st Tax Dist. | 260,182 | 208,136 | 434,071 | 151,086 | 46,810 | - |
| Norwalk 2nd Tax Dist. | 351,205 | 258,525 | 534,986 | 94,694 | 34,846 | - |
| Connecticut Housing | (14,566) | 2,731 | 9,961 | 906 | 430 | - |
| Southeast CT Tourism | - | - | - | - | - | - |
| Total | \$ 23,923,747 | \$ 19,045,177 | \$ 50,322,907 | \$ 7,468,554 | \$ 2,843,778 | \$ - |

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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 TO BE RECOGNIZED IN PENSION EXPENSE
 FIVE YEARS AND IN THE AGGREGATE THEREAFTER
 (UNAUDITED)**

General Employees Without Social Security

| Employer | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|-----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|-------------------|
| Bridgeport Education | \$ 4,362,074 | \$ 2,778,198 | \$ 9,762,770 | \$ 1,270,679 | \$ 521,005 | \$ - |
| Bridgeport Grants | (17,162) | 14,047 | 59,939 | 26,866 | 8,280 | - |
| Bridgeport City | 5,643,072 | 3,608,572 | 9,691,077 | 1,321,051 | 533,804 | - |
| East Haven Education | 391,460 | 220,754 | 848,186 | 37,847 | 28,208 | - |
| East Haven Town | 784,031 | 529,912 | 1,426,671 | 192,642 | 77,289 | - |
| New Britain Education | 6,586,077 | 4,856,278 | 8,895,690 | (261,019) | 76,441 | - |
| New Britain City | 2,553,942 | 1,505,870 | 4,909,502 | 472,936 | 224,455 | - |
| GNH WPCA | 806,228 | 465,782 | 1,529,175 | 200,395 | 82,373 | - |
| Mattabassett District | 253,852 | 119,156 | 581,774 | (1,492) | 12,815 | - |
| Total | \$ 21,363,574 | \$ 14,098,569 | \$ 37,704,784 | \$ 3,259,905 | \$ 1,564,670 | \$ - |

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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 FIVE YEARS AND IN THE AGGREGATE THEREAFTER
 (UNAUDITED)**

Police Officers and Firefighters With Social Security

| Employer | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|-------------------|
| Beacon Falls Police | \$ 90,577 | \$ 85,218 | \$ 147,801 | \$ 46,973 | \$ 13,778 | \$ - |
| Cromwell Police | 240,527 | 193,389 | 496,143 | (38,396) | (289) | - |
| Derby Police | 553,313 | 477,304 | 970,645 | 280,245 | 88,025 | - |
| Easton Police | 279,889 | 251,410 | 484,654 | 133,965 | 41,995 | - |
| Mansfield Fire | 270,372 | 206,814 | 400,525 | 69,232 | 24,287 | - |
| Middlefield Police | - | - | - | - | - | - |
| Milford Police | 19,502 | 18,455 | 24,024 | 14,236 | 3,886 | - |
| Monroe Police | 958,727 | 915,700 | 1,428,145 | 377,496 | 116,710 | - |
| Montville Fire | 482,718 | 458,931 | 516,450 | 49,364 | 17,010 | - |
| Montville Police | 508,449 | 474,861 | 848,087 | 252,309 | 76,964 | - |
| New Fairfield Police | 217,407 | 218,780 | 278,729 | 52,673 | 17,022 | - |
| Oxford Police | 455,248 | 332,820 | 496,159 | 150,539 | 46,236 | - |
| Plymouth Police | 506,182 | 425,441 | 756,278 | 225,688 | 70,004 | - |
| Putnam Police | 288,264 | 242,380 | 450,117 | 108,219 | 34,716 | - |
| Redding Police | 295,269 | 276,130 | 529,034 | 104,197 | 35,042 | - |
| Southington Fire | 680,713 | 598,863 | 1,084,277 | 366,131 | 110,421 | - |
| Waterford Fire | 283,726 | 189,635 | 305,466 | 75,805 | 24,557 | - |
| Waterford Police | 705,182 | 661,289 | 1,289,175 | 336,881 | 107,354 | - |
| Weston Police | 474,105 | 370,238 | 648,215 | 127,934 | 43,185 | - |
| Winchester Police | 218,248 | 166,858 | 401,068 | 90,805 | 31,213 | - |
| Windsor Dog | 10,682 | 16,570 | 36,232 | 9,908 | 2,854 | - |
| Windsor Locks Police | 641,365 | 549,981 | 995,737 | 223,893 | 72,256 | - |
| Woodbridge Police | 360,604 | 333,684 | 768,224 | 187,628 | 59,349 | - |
| Cromwell Fire | 423,947 | 375,942 | 535,979 | 71,419 | 24,409 | - |
| Easton Firefighters | 116,235 | 112,389 | 215,934 | 48,664 | 15,802 | - |
| Total | \$ 9,081,251 | \$ 7,953,082 | \$ 14,107,098 | \$ 3,365,808 | \$ 1,076,786 | \$ - |

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
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Police Officers and Firefighters Without Social Security

| Employer | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Thereafter |
|--------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------------|
| Ansonia Police | \$ 918,584 | \$ 818,022 | \$ 1,348,029 | \$ 322,347 | \$ 102,245 | \$ - |
| Branford Fire | 1,264,801 | 1,031,696 | 1,535,183 | 249,879 | 85,584 | - |
| Bridgeport Fire | 7,707,345 | 6,377,847 | 9,629,736 | 2,800,726 | 853,366 | - |
| Bridgeport Police | 6,920,344 | 5,830,586 | 9,985,775 | 2,109,509 | 698,051 | - |
| East Haven Fire | 1,270,425 | 1,099,046 | 1,859,248 | 403,363 | 127,725 | - |
| East Haven Police | 2,017,338 | 1,670,690 | 2,325,757 | 569,328 | 177,822 | - |
| Hamden Police & Fire | 4,597,296 | 4,000,629 | 5,201,118 | 1,496,991 | 446,546 | - |
| Manchester Fire | 2,588,386 | 2,247,877 | 3,346,781 | 1,139,591 | 336,848 | - |
| New Britain Fire | 3,339,546 | 2,798,926 | 4,060,340 | 1,138,009 | 345,699 | - |
| New Britain Police | 4,110,424 | 3,392,226 | 5,152,820 | 1,138,211 | 364,059 | - |
| New London Fire | 1,369,706 | 1,133,850 | 1,723,110 | 361,841 | 119,246 | - |
| New London Fire Chief | 23,760 | 17,808 | 11,784 | 6,357 | 1,651 | - |
| New London Police | 1,179,272 | 1,084,426 | 1,896,678 | 479,941 | 153,086 | - |
| Seymour Police | 1,199,498 | 1,039,950 | 1,458,573 | 287,903 | 93,623 | - |
| Shelton Police | 1,565,181 | 1,433,686 | 2,135,689 | 376,022 | 124,703 | - |
| Southington Police | 1,983,936 | 1,545,248 | 2,484,001 | 631,592 | 200,118 | - |
| Stonington Police | 828,191 | 704,886 | 1,245,391 | 305,228 | 96,048 | - |
| Windsor Police | 1,214,929 | 1,102,899 | 1,563,038 | 376,612 | 120,077 | - |
| West Haven Fire | 1,187,027 | 964,151 | 1,224,962 | 277,019 | 86,116 | - |
| West Shore Fire District | 558,867 | 479,715 | 803,340 | 149,463 | 50,023 | - |
| Total | \$ 45,844,856 | \$ 38,774,164 | \$ 58,991,353 | \$ 14,619,932 | \$ 4,582,636 | \$ - |