

**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

SCHEDULES OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER

Year Ended June 30, 2024

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, 2024, and related notes. We have also audited the total for all entities of the columns titled 2024 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, 2024, 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, 2024, 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, 2024, 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, 2024. 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.

The logo for UHY LLP, featuring the letters "UHY" in a large, stylized, cursive font, with "LLP" in a smaller, sans-serif font to the right.

Columbia, Maryland
August 6, 2025

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2024

General Employees with Social Security

Employer	2024 Actuarial Payroll	2024 Employer Contributions	2024 Employer Allocation Percentage
Andover Education	\$ 420,718	\$ 78,185	0.134512%
Andover Selectmen	729,593	118,270	0.233265%
Ansonia Housing	720,921	126,071	0.230492%
Ansonia Clerical	2,736,836	452,761	0.875019%
Ansonia Town	2,092,735	345,035	0.669088%
Beacon Falls Supervisors	689,502	110,705	0.220447%
Beacon Falls Town	763,615	115,353	0.244142%
Bethany Public Works	519,935	75,204	0.166233%
Bethlehem Public Works	233,179	28,407	0.074552%
Bozrah Education	886,041	127,997	0.283284%
Bozrah Town	455,573	60,383	0.145655%
Branford Education	8,665,384	1,684,149	2.770491%
Branford Selectman	9,672,450	1,440,913	3.092469%
Bridgeport Housing	6,220,834	954,271	1.988921%
Bridgeport Port Authority	-	8,626	0.000000%
Bristol Housing	1,827,455	317,246	0.584273%
Canterbury Town	674,528	98,402	0.215660%
Chester Board of Education	32,050	4,944	0.010247%
Clinton Secretarial	1,587,880	263,414	0.507676%
Clinton Supervisory	1,119,332	163,737	0.357872%
Clinton Town	1,034,120	169,474	0.330628%
Colchester Housing	-	-	0.000000%
Coventry Housing	336,409	45,040	0.107556%
Danbury Housing	2,956,932	448,946	0.945388%
Darien Housing	-	-	0.000000%
Deep River BOE	53,132	9,521	0.016987%
Derby Housing	160,072	27,301	0.051178%
East Haddam Town	216,722	60,991	0.069290%
East Hampton Housing	71,857	11,653	0.022974%
East Hartford Housing	1,671,965	283,409	0.534560%
Ellington Education	6,070,863	933,070	1.940972%
Ellington Lunch	256,621	32,268	0.082047%
Ellington Town	516,550	82,217	0.165151%
Ellington Van Drivers	109,438	21,291	0.034989%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2024

General Employees with Social Security

Employer	2024 Actuarial Payroll	2024 Employer Contributions	2024 Employer Allocation Percentage
Enfield Housing	\$ 1,121,752	\$ 181,350	0.358646%
Essex BOE	64,276	9,600	0.020550%
Greenwich Housing	3,712,653	603,769	1.187007%
Griswold Education	5,585,961	852,814	1.785940%
Griswold Selectmen	1,665,552	233,131	0.532509%
Groton Housing	113,066	16,827	0.036149%
Hamden Education	3,743,877	593,178	1.196990%
Hamden BOE	8,155,104	1,157,958	2.607344%
Hamden Schools	836,225	140,923	0.267357%
Hamden Town	12,360,879	1,989,156	3.952012%
Hartford Housing	4,737,926	783,782	1.514807%
Hartford Edu.(Local 566)	13,386,129	2,395,764	4.279804%
Hartford Union (Local 818)	329,456	52,972	0.105333%
Hartford City (1716)	17,453,789	2,850,088	5.580314%
Lebanon Town Hall	1,045,097	161,704	0.334138%
Lebanon Highway	676,833	99,507	0.216397%
Lisbon School Dist.	202,954	34,992	0.064888%
Lisbon Town	540,778	91,993	0.172897%
Manchester Housing	1,223,774	161,725	0.391264%
Mansfield Education	4,750,717	793,816	1.518896%
Mansfield Town	8,487,213	1,314,955	2.713526%
Meriden Housing	601,454	99,125	0.192296%
Middlefield Town	647,423	93,988	0.206994%
Middletown Housing	1,029,764	181,611	0.329235%
Milford Housing	667,719	74,908	0.213483%
Montville Housing	-	-	0.000000%
Montville Education	5,168,402	796,603	1.652438%
Montville Town	5,858,387	893,180	1.873040%
Naugatuck Housing	723,037	117,326	0.231169%
New Britain Housing	2,266,694	350,886	0.724706%
New London Housing	509,290	62,080	0.162830%
New London Public Works	5,391,171	718,532	1.723662%
Norwalk Housing	2,747,043	406,444	0.878283%
Oxford Education	4,151,002	606,148	1.327156%
Oxford Town	3,436,452	591,741	1.098700%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2024

General Employees with Social Security

Employer	2024 Actuarial Payroll	2024 Employer Contributions	2024 Employer Allocation Percentage
Southington Health District	\$ 606,084	\$ 89,750	0.193777%
Portland Housing	284,912	53,621	0.091092%
Preston Town	1,220,505	166,442	0.390219%
Prospect Public Works	527,734	101,824	0.168727%
Putnam Housing	806,361	128,567	0.257809%
Redding Education	2,873,166	466,141	0.918607%
Redding Town	2,188,902	393,140	0.699834%
Seymour Housing	733,428	123,633	0.234491%
Seymour Education	4,272,003	715,347	1.365842%
Seymour Town	4,005,934	498,625	1.280775%
Shelton Housing	67,914	11,333	0.021713%
Southington Housing	115,587	28,557	0.036955%
Southington Dog	176,882	28,036	0.056553%
Southington Education	16,748,176	2,655,636	5.354716%
Southington Lunch	517,360	86,677	0.165410%
Southington Sewer	1,049,816	176,119	0.335646%
Southington Town	10,666,776	1,713,853	3.410375%
Southington Water	1,908,420	346,890	0.610159%
Stamford Housing	6,482,003	988,367	2.072422%
Stratford Housing	1,529,877	249,324	0.489131%
Thompson Town	1,960,360	308,507	0.626765%
Tolland Cnty Mutual Aid	1,037,681	165,271	0.331767%
Torrington Housing	790,939	114,869	0.252878%
Rockville (Vernon) Hsg.	938,259	146,293	0.299980%
Wallingford HA	528,254	70,956	0.168893%
Waterford LC1303	4,308,060	693,278	1.377370%
Waterford Custodial	2,185,448	353,882	0.698730%
Waterford Local 161	951,085	148,404	0.304080%
Waterford Cafe 224	457,424	75,823	0.146247%
Waterford Para-Pro's	2,023,173	298,839	0.646848%
Waterford Non-union	2,403,656	385,424	0.768495%
Waterford Government	1,746,408	286,207	0.558360%
Waterford Town	3,299,228	523,969	1.054827%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2024

General Employees with Social Security

Employer	2024 Actuarial Payroll	2024 Employer Contributions	2024 Employer Allocation Percentage
Watertown Town Supv.	\$ 101,096	\$ 14,515	0.032322%
Watertown Town	431,475	89,516	0.137951%
West Hartford Housing	1,924,238	287,922	0.615216%
West Haven Housing	1,406,659	279,325	0.449736%
Weston Education	5,513,115	924,710	1.762649%
Weston Highway	1,103,368	173,650	0.352768%
Weston Salary	1,847,393	337,778	0.590647%
Weston Town	3,426,791	538,927	1.095611%
Wethersfield Housing	485,184	73,027	0.155123%
Winchester Housing	105,000	16,642	0.033571%
Windsor Locks Housing	209,024	33,933	0.066829%
Windsor Locks Edu.	2,978,888	529,736	0.952408%
Windsor Locks Para's	1,606,474	232,430	0.513621%
Windsor Locks Town	4,386,988	658,972	1.402605%
Woodbridge Education	2,719,356	429,062	0.869431%
Woodbridge Town	4,021,226	672,539	1.285664%
Woodstock Education	897,968	171,559	0.287098%
Woodstock Town	1,178,024	184,104	0.376637%
Norwich Housing	1,556,670	257,831	0.497698%
District #4 – Custodians	596,859	111,285	0.190827%
District #4 - B. of Ed	301,466	52,991	0.096385%
District #4 - Non-Cert.	1,102,345	197,479	0.352441%
District #4 –Secretarial	575,979	91,860	0.184152%
Regional District 16	152,609	24,468	0.048792%
Regional District 19	2,235,312	338,343	0.714672%
Watertown Fire District	487,030	71,828	0.155713%
Westport Health Dept.	983,596	162,322	0.314475%
East Shore Health District	1,207,178	190,478	0.385958%
L. Naugatuck Valley Health	1,290,380	180,518	0.412559%
Quinnipiak Valley Health	547,485	106,880	0.175042%
Uncas Health District	855,494	134,252	0.273518%
Willimantic Housing	1,290,920	229,277	0.412732%
Jewett City Street	164,669	28,179	0.052648%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2024

General Employees with Social Security

Employer	2024 Actuarial Payroll	2024 Employer Contributions	2024 Employer Allocation Percentage
Southeast Ct. Planning	\$ 864,173	\$ 125,656	0.276293%
Southeast Ct Water	479,612	79,478	0.153341%
South Norwalk Electric	-	195,339	0.000000%
Norwalk 1st Tax Dist.	2,745,345	442,929	0.877740%
Norwalk 2nd Tax Dist.	4,621,481	563,397	1.477577%
Connecticut Housing	66,546	10,722	0.021276%
Southeast CT Tourism	-	-	0.000000%
Totals	<u>\$ 312,774,322</u>	<u>\$ 50,049,293</u>	<u>100.000000%</u>

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2024

General Employees without Social Security

Employer	2024 Actuarial Payroll	2024 Employer Contributions	2024 Employer Allocation Percentage
Bridgeport Education	\$ 43,847,168	\$ 8,266,875	26.851169%
Bridgeport Grants	254,625	53,209	0.155927%
Bridgeport City	45,146,952	8,464,091	27.647132%
East Haven Education	4,206,085	804,776	2.575726%
East Haven Town	5,861,339	1,394,319	3.589372%
New Britain Education	30,354,686	6,287,341	18.588631%
New Britain City	23,841,254	4,417,694	14.599929%
GNH WPCA	6,627,676	1,411,629	4.058662%
Mattabassett District	3,157,267	566,266	1.933450%
Totals	<u>\$ 163,297,052</u>	<u>\$ 31,666,200</u>	<u>100.000000%</u>

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2024

Police Officers and Firefighters with Social Security

Employer	2024 Actuarial Payroll	2024 Employer Contributions	2024 Employer Allocation Percentage
Beacon Falls Police	\$ 391,880	\$ 88,194	0.675896%
Cromwell Police	3,427,506	709,409	5.911602%
Derby Police	4,436,553	996,080	7.651960%
Easton Police	1,673,688	422,517	2.886699%
Mansfield Fire	2,175,249	441,271	3.751768%
Middlefield Police	-	-	0.000000%
Milford Police	-	-	0.000000%
Monroe Police	5,121,656	1,151,257	8.833593%
Montville Fire	1,376,954	300,215	2.374906%
Montville Police	3,275,549	721,524	5.649514%
New Fairfield Police	919,342	202,045	1.585638%
Oxford Police	1,754,781	426,197	3.026564%
Plymouth Police	3,239,573	716,215	5.587464%
Putnam Police	1,620,324	376,243	2.794659%
Redding Police	2,417,156	526,798	4.168998%
Southington Fire	4,092,720	885,979	7.058932%
Waterford Fire	1,465,605	316,757	2.527807%
Waterford Police	5,684,562	1,230,820	9.804467%
Weston Police	2,646,449	630,406	4.564472%
Winchester Police	2,017,560	397,201	3.479793%
Windsor Dog	79,492	17,266	0.137104%
Windsor Locks Police	4,636,763	975,321	7.997272%
Woodbridge Police	2,745,604	597,176	4.735490%
Cromwell Fire	1,954,720	385,838	3.371410%
Easton Firefighters	825,619	187,970	1.423989%
Totals	<u>\$ 57,979,305</u>	<u>\$ 12,702,699</u>	<u>100.000000%</u>

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2024

Police Officers and Firefighters without Social Security

Employer	2024 Actuarial Payroll	2024 Employer Contributions	2024 Employer Allocation Percentage
Ansonia Police	\$ 4,942,699	\$ 1,215,831	2.281886%
Branford Fire	5,580,454	1,220,494	2.576317%
Bridgeport Fire	32,283,372	7,577,172	14.904200%
Bridgeport Police	48,271,557	11,077,409	22.285434%
East Haven Fire	5,724,446	1,701,260	2.642794%
East Haven Police	7,587,508	2,066,786	3.502910%
Hamden Police & Fire	17,156,226	4,264,544	7.920481%
Manchester Fire	11,835,898	2,992,456	5.464256%
New Britain Fire	12,577,112	2,928,768	5.806450%
New Britain Police	17,290,844	3,927,609	7.982630%
New London Fire	6,701,619	1,307,508	3.093923%
New London Fire Chief	-	30,433	0.000000%
New London Police	7,585,843	1,557,883	3.502141%
Seymour Police	4,755,520	970,001	2.195471%
Shelton Police	6,874,606	2,052,248	3.173786%
Southington Police	9,611,767	2,348,983	4.437445%
Stonington Police	4,300,059	1,051,650	1.985200%
Windsor Police	6,267,304	1,469,621	2.893414%
West Haven Fire	4,109,660	938,765	1.897299%
West Shore Fire District	3,149,370	779,225	1.453963%
Totals	<u>\$ 216,605,864</u>	<u>\$ 51,478,646</u>	<u>100.000000%</u>

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

SCHEDULES OF PENSION AMOUNTS BY EMPLOYER

As Of And For The Year Ended June 30, 2024

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2024 Net Pension Liability	Difference Between Expected and Actual Experience	Changes In Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 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	\$ 563,984	\$ 36,739	\$ 42,750	\$ -	\$ 79,489	\$ 10,186	\$ 95,391	\$ 105,577	\$ 88,061	\$ (67,354)	\$ 20,707
Andover Selectmen	978,036	63,712	74,136	20,615	158,463	17,665	21,555	39,220	152,712	27,160	179,872
Ansonia Housing	966,410	62,954	73,254	56,426	192,634	17,455	170,026	187,481	150,897	(7,314)	143,583
Ansonia Clerical	3,668,790	238,994	278,096	25,817	542,907	66,263	248,751	315,014	572,851	(80,253)	492,598
Ansonia Town	2,805,360	182,748	212,647	-	395,395	50,669	217,028	267,697	438,033	(108,655)	329,378
Beacon Falls Supervisors	924,293	60,211	70,062	86,789	217,062	16,694	22,468	39,162	144,321	18,354	162,675
Beacon Falls Town	1,023,642	66,683	77,592	-	144,275	18,488	46,648	65,136	159,833	(19,684)	140,149
Bethany Public Works	696,984	45,403	52,832	93,484	191,719	12,588	136,245	148,833	108,828	(2,499)	106,329
Bethlehem Public Works	312,583	20,362	23,694	79,015	123,071	5,646	102,773	108,419	48,807	(11,858)	36,949
Bozrah Education	1,187,757	77,373	90,032	129,893	297,298	21,453	59,833	81,286	185,458	12,646	198,104
Bozrah Town	610,704	39,783	46,292	12,539	98,614	11,030	52,411	63,441	95,356	(31,112)	64,244
Branford Education	11,616,148	756,705	880,509	257,006	1,894,220	209,803	517,695	727,498	1,813,763	(137,434)	1,676,329
Branford Selectman	12,966,142	844,646	982,839	281,006	2,108,491	234,186	436,864	671,050	2,024,554	(44,639)	1,979,915
Bridgeport Housing	8,339,172	543,234	632,113	-	1,175,347	150,617	431,072	581,689	1,302,091	(275,563)	1,026,528
Bridgeport Port Authority	-	-	-	790	790	-	80,689	80,689	-	(28,363)	(28,363)
Bristol Housing	2,449,747	159,583	185,692	98,887	444,162	44,246	234,934	279,180	382,507	(51,132)	331,375
Canterbury Town	904,222	58,903	68,540	134,581	262,024	16,331	30,447	46,778	141,187	25,745	166,932
Chester Board of Education	42,964	2,799	3,257	320	6,376	776	12,933	13,709	6,708	(3,130)	3,578
Clinton Secretarial	2,128,590	138,662	161,348	77,322	377,332	38,445	130,284	168,729	332,361	(29,183)	303,178
Clinton Supervisory	1,500,490	97,746	113,738	62,267	273,751	27,101	57,373	84,474	234,289	(2,837)	231,452
Clinton Town	1,386,261	90,304	105,079	22,260	217,643	25,038	57,746	82,784	216,453	(12,468)	203,985
Colchester Housing	-	-	-	560	560	-	25,753	25,753	-	(14,902)	(14,902)

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, 2024

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer	2024 Net Pension Liability	Difference Between Expected and Actual Experience	Changes In Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 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	\$ 450,962	\$ 29,377	\$ 34,183	\$ 34,520	\$ 98,080	\$ 8,145	\$ 8,043	\$ 16,188	\$ 70,414	\$ 19,221	\$ 89,635	
Danbury Housing	3,963,834	258,214	300,460	337,537	896,211	71,592	374,815	446,407	618,919	30,235	649,154	
Darien Housing	-	-	-	-	-	-	9,417	9,417	-	(13,707)	(13,707)	
Deep River BOE	71,223	4,640	5,399	17,164	27,203	1,286	15,568	16,854	11,121	(6,686)	4,435	
Derby Housing	214,580	13,978	16,265	4,371	34,614	3,876	44,397	48,273	33,505	(31,824)	1,681	
East Haddam Town	290,520	18,925	22,022	21,493	62,440	5,247	29,083	34,330	45,362	(47,786)	(2,424)	
East Hampton Housing	96,326	6,275	7,302	10,104	23,681	1,740	83,330	85,070	15,040	(13,113)	1,927	
East Hartford Housing	2,241,310	146,004	169,892	38,646	354,542	40,481	67,633	108,114	349,962	(29,455)	320,507	
Ellington Education	8,138,131	530,138	616,874	215,667	1,362,679	146,986	46,741	193,727	1,270,700	11,409	1,282,109	
Ellington Lunch	344,008	22,410	26,076	86,318	134,804	6,213	22,505	28,718	53,714	13,382	67,096	
Ellington Town	692,447	45,108	52,488	3,572.00	101,168	12,507	152,867	165,374	108,120	(100,984)	7,136	
Ellington Van Drivers	146,702	9,557	11,120	32,430	53,107	2,650	9,345	11,995	22,906	7,526	30,432	
Enfield Housing	1,503,735	97,957	113,984	121,712	333,653	27,160	21,135	48,295	234,796	14,311	249,107	
Essex BOE	86,162	5,613	6,531	24,669	36,813	1,556	17,223	18,779	13,454	552	14,006	
Greenwich Housing	4,976,897	324,207	377,251	44,852	746,310	89,890	211,271	301,161	777,100	(17,007)	760,093	
Griswold Education	7,488,111	487,794	567,602	244,559	1,299,955	135,246	499,089	634,335	1,169,205	(33,946)	1,135,259	
Griswold Selectmen	2,232,710	145,444	169,240	106,657	421,341	40,326	85,380	125,706	348,619	9,082	357,701	
Groton Housing	151,566	9,873	11,489	114,592	135,954	2,737	35,271.00	38,008	23,666	26,773	50,439	
Hamden Education	5,018,754	326,934	380,424	282,087	989,445	90,646	29,247	119,893	783,636	229,079	1,012,715	
Hamden BOE	10,932,104	712,144	828,658	1,502,987	3,043,789	197,449	9,572	207,021	1,706,956	558,563	2,265,519	
Hamden Schools	1,120,978	73,023	84,971	-	157,994	20,246	362,590	382,836	175,031	(178,393)	(3,362)	
Hamden Town	16,570,044	1,079,413	1,256,016	1,822,509	4,157,938	299,278	-	299,278	2,587,272	823,310	3,410,582	
Hartford Housing	6,351,301	413,739	481,431	440,243	1,335,413	114,713	110,463.00	225,176	991,702	286,711	1,278,413	

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, 2024

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer	2024 Net Pension Liability	Difference Between Expected and Actual Experience	Changes In Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 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	
Hartford Edu.(Local 566)	\$ 17,944,414	\$ 1,168,943	\$ 1,360,194	\$ 537,292	\$ 3,066,429	\$ 324,101	\$ 1,244,912	\$ 1,569,013	\$ 2,801,869	\$ (90,429)	\$ 2,711,440	
Hartford Union (Local 818)	441,641	28,770	33,477	62,944	125,191	7,977	14,066	22,043	68,959	25,339	94,298	
Hartford City (1716)	23,397,208	1,524,152	1,773,518	2,467,381	5,765,051	422,586	430,758	853,344	3,653,276	415,836	4,069,112	
Lebanon Town Hall	1,400,978	91,263	106,195	65,352	262,810	25,304	65,828	91,132	218,751	25,255	244,006	
Lebanon Highway	907,312	59,105	68,775	42,034	169,914	16,387	31,481	47,868	141,669	12,126	153,795	
Lisbon School Dist.	272,063	17,723	20,623	30,878	69,224	4,914	85,762	90,676	42,480	(3,047)	39,433	
Lisbon Town	724,925	47,223	54,950	23,203	125,376	13,093	13,534	26,627	113,191	(4,022)	109,169	
Manchester Housing	1,640,496	106,866	124,350	18,596	249,812	29,630	105,573	135,203	256,150	(61,865)	194,285	
Mansfield Education	6,368,446	414,856	482,731	366,462	1,264,049	115,023	210,749	325,772	994,379	(6,440)	987,939	
Mansfield Town	11,377,305	741,146	862,404	167,440	1,770,990	205,490	208,442	413,932	1,776,470	29,483	1,805,953	
Meriden Housing	806,261	52,522	61,115	1,798	115,435	14,562	365,273	379,835	125,891	(133,770)	(7,879)	
Middlefield Town	867,887	56,536	65,786	31,104	153,426	15,675	15,494	31,169	135,513	1,938	137,451	
Middletown Housing	1,380,420	89,924	104,636	7,113	201,673	24,932	234,900	259,832	215,541	(38,896)	176,645	
Milford Housing	895,094	58,309	67,849	5,692	131,850	16,167	49,515	65,682	139,761	2,916	142,677	
Montville Housing	-	-	-	-	-	-	5,640	5,640	-	(8,788)	(8,788)	
Montville Education	6,928,362	451,331	525,173	230,341	1,206,845	125,136	80,416	205,552	1,081,805	(4,760)	1,077,045	
Montville Town	7,853,305	511,584	595,284	276,751	1,383,619	141,841	117,293	259,134	1,226,227	233	1,226,460	
Naugatuck Housing	969,248	63,139	73,469	67,695	204,303	17,506	75,379	92,885	151,340	23,790	175,130	
New Britain Housing	3,038,556	197,939	230,324	368,774	797,037	54,880	150,013	204,893	474,445	83,434	557,879	
New London Housing	682,716	44,474	51,750	235,398	331,622	12,331	22,412	34,743	106,600	38,409	145,009	
New London Public Works	7,226,991	470,784	547,809	89,432	1,108,025	130,529	569,819	700,348	1,128,434	(254,313)	874,121	
Norwalk Housing	3,682,476	239,886	279,133	483,794	1,002,813	66,511	26,057	92,568	574,987	139,027	714,014	
Oxford Education	5,564,516	362,486	421,793	3,012	787,291	100,503	422,830	523,333	868,852	(106,154)	762,698	

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, 2024

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer	2024 Net Pension Liability	Difference Between Expected and Actual Experience	Changes In Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 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	\$ 4,606,643	\$ 300,088	\$ 349,185	\$ 123,132	\$ 772,405	\$ 83,202	\$ 90,001	\$ 173,203	\$ 719,288	\$ (16,891)	\$ 702,397	
Southington Health District	812,471	52,926	61,586	177,064	291,576	14,674	68,716	83,390	126,860	42,274	169,134	
Portland Housing	381,932	24,880	28,951	6,732	60,563	6,898	17,177	24,075	59,635	7,373	67,008	
Preston Town	1,636,115	106,581	124,018	235,165	465,764	29,550	97,858	127,408	255,466	45,716	301,182	
Prospect Public Works	707,441	46,084	53,624	5,516	105,224	12,777	79,060	91,837	110,461	(28,363)	82,098	
Putnam Housing	1,080,945	70,415	81,936	2,578	154,929	19,523	40,964	60,487	168,780	(2,911)	165,869	
Redding Education	3,851,547	250,899	291,949	152,704	695,552	69,564	302,037	371,601	601,386	(96,732)	504,654	
Redding Town	2,934,272	191,146	222,419	-	413,565	52,997	531,044	584,041	458,162	(170,526)	287,636	
Seymour Housing	983,177	64,047	74,525	52,731	191,303	17,758	41,439	59,197	153,515	24,810	178,325	
Seymour Education	5,726,719	373,053	434,088	-	807,141	103,432	330,033	433,465	894,179	(127,684)	766,495	
Seymour Town	5,370,049	349,818	407,052	186,569	943,439	96,990	345,089	442,079	838,488	(49,806)	788,682	
Shelton Housing	91,039	5,930	6,901	-	12,831	1,644	9,567	11,211	14,215	(4,607)	9,608	
Southington Housing	154,945	10,094	11,745	69,114	90,953	2,799	57,640	60,439	24,193	(42,408)	(18,215)	
Southington Dog	237,116	15,446	17,974	51,727	85,147	4,283	31,947	36,230	37,024	4,204	41,228	
Southington Education	22,451,324	1,462,534	1,701,815	163,184	3,327,533	405,500	250,434	655,934	3,505,589	60,629	3,566,218	
Southington Lunch	693,533	45,178	52,570	15,831	113,579	12,526	62,911	75,437	108,289	(9,359)	98,930	
Southington Sewer	1,407,301	91,675	106,674	115,083	313,432	25,418	199,449	224,867	219,738	(22,927)	196,811	
Southington Town	14,299,062	931,476	1,083,875	321,500	2,336,851	258,261	665,390	923,651	2,232,678	(40,343)	2,192,335	
Southington Water	2,558,282	166,653	193,919	64,493	425,065	46,206	293,458	339,664	399,454	(79,378)	320,076	
Stamford Housing	8,689,276	566,041	658,651	521,771	1,746,463	156,940	-	156,940	1,356,757	211,991	1,568,748	
Stratford Housing	2,050,834	133,596	155,454	27,091	316,141	37,041	106,061	143,102	320,220	(17,140)	303,080	
Thompson Town	2,627,908	171,188	199,197	64,664	435,049	47,464	232,471	279,935	410,326	148,965	559,291	
Tolland Cnty Mutual Aid	1,391,037	90,616	105,441	49,015	245,072	25,124	3,492	28,616	217,199	2,599	219,798	

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, 2024

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
				Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 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	
Employer	2024 Net Pension Liability	Difference Between Expected and Actual Experience	Changes In Assumptions									
Torrington Housing	\$ 1,060,270	\$ 69,069	\$ 80,369	\$ 91,958	\$ 241,396	\$ 19,150	\$ 24,176	\$ 43,326	\$ 165,552	\$ 13,567	\$ 179,119	
Rockville (Vernon) Hsg.	1,257,760	81,934	95,339	141,194	318,467	22,717	71,802	94,519	196,389	(28,355)	168,034	
Wallingford HA	708,137	46,130	53,677	8,023	107,830	12,790	162,705	175,495	110,570	(42,065)	68,505	
Waterford LC1303	5,775,054	376,201	437,751	205,269.00	1,019,221	104,305	348,061	452,366	901,726	(84,906)	816,820	
Waterford Custodial	2,929,644	190,844	222,068	121,810	534,722	52,913	175,239	228,152	457,439	(19,117)	438,322	
Waterford Local 161	1,274,950	83,053	96,642	37,066	216,761	23,027	21,767	44,794	199,073	3,421	202,494	
Waterford Cafe 224	613,186	39,944	46,480	71,303	157,727	11,075	8,074	19,149	95,744	26,916	122,660	
Waterford Para-Pro's	2,712,112	176,674	205,579	225,243.00	607,496	48,984	158,987	207,971	423,473	(75,187)	348,286	
Waterford Non-union	3,222,155	209,899	244,241	449,173	903,313	58,197	157,034	215,231	503,112	37,230	540,342	
Waterford Government	2,341,099	152,505	177,456	83,844	413,805	42,283	196,883	239,166	365,543	(49,673)	315,870	
Waterford Town	4,422,691	288,105	335,242	185,819	809,166	79,880	116,440	196,320	690,566	8,212	698,778	
Watertown Town Supv.	135,520	8,828	10,272	2,221	21,321	2,448	1,792	4,240	21,160	(37)	21,123	
Watertown Town	578,403	37,679	43,843	78,984	160,506	10,447	295,929	306,376	90,313	(46,851)	43,462	
West Hartford Housing	2,579,485	168,034	195,526	131,414	494,974	46,589	121,427	168,016	402,765	9,451	412,216	
West Haven Housing	1,885,659	122,836	142,934	14,117	279,887	34,058	770,213	804,271	294,430	(264,887)	29,543	
Weston Education	7,390,456	481,433	560,200	-	1,041,633	133,482	302,471	435,953	1,153,957	(221,928)	932,029	
Weston Highway	1,479,090	96,352	112,116	90,769	299,237	26,714	127,454	154,168	230,947	877	231,824	
Weston Salary	2,476,472	161,323	187,718	313,845.00	662,886	44,728	298,905	343,633	386,680	(57,388)	329,292	
Weston Town	4,593,691	299,244	348,204	135,889	783,337	82,968	166,077	249,045	717,266	(20,025)	697,241	
Wethersfield Housing	650,402	42,369	49,301	9,693	101,363	11,747	79,029	90,776	101,555	(3,943)	97,612	

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, 2024

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer	2024 Net Pension Liability	Difference Between Expected and Actual Experience	Changes In Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 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	\$ 140,757	\$ 9,169	\$ 10,669	\$ 79,870	\$ 99,708	\$ 2,542	\$ 33,808	\$ 36,350	\$ 21,978	\$ 17,004	\$ 38,982	
Windsor Locks Housing	280,201	18,253	21,239	23,168	62,660	5,061	51,791	56,852	43,751	(1,415)	42,336	
Windsor Locks Edu.	3,993,268	260,131	302,691	13,912	576,734	72,124	322,589	394,713	623,515	(74,579)	548,936	
Windsor Locks Para's	2,153,516	140,285	163,237	153,827	457,349	38,895	101,043	139,938	336,253	(50,631)	285,622	
Windsor Locks Town	5,880,859	383,094	445,772	228,686	1,057,552	106,216	245,563	351,779	918,247	(81,239)	837,008	
Woodbridge Education	3,645,361	237,468	276,320	319,426	833,214	65,840	53,998	119,838	569,192	71,622	640,814	
Woodbridge Town	5,390,548	351,154	408,606	21,647	781,407	97,361	202,607	299,968	841,688	(103,571)	738,117	
Woodstock Education	1,203,748	78,415	91,245	47,582	217,242	21,741	45,087	66,828	187,955	979	188,934	
Woodstock Town	1,579,168	102,871	119,702	71,719	294,292	28,522	148,405	176,927	246,574	8,805	255,379	
Norwich Housing	2,086,754	135,936	158,177	17,172	311,285	37,690	190,945	228,635	325,829	(15,440)	310,389	
District #4 – Custodians	800,102	52,121	60,648	30,061	142,830	14,451	101,426	115,877	124,929	(30,740)	94,189	
District #4 - B. of Ed	404,124	26,326	30,633	25,119	82,078	7,299	11,269	18,568	63,101	14,483	77,584	
District #4 - Non-Cert.	1,477,719	96,262	112,012	91,207	299,481	26,690	9,747	36,437	230,733	35,948	266,681	
District #4 –Secretarial	772,115	50,297	58,527	98,684	207,508	13,945	53,790	67,735	120,559	(1,282)	119,277	
Regional District 16	204,576	13,327	15,507	2,975	31,809	3,695	7,690	11,385	31,943	1,213	33,156	
Regional District 19	2,996,485	195,198	227,135	103,769	526,102	54,121	41,655	95,776	467,876	(10,554)	457,322	
Watertown Fire District	652,875	42,530	49,488	30,139	122,157	11,792	39,576	51,368	101,941	(6,068)	95,873	
Westport Health Dept.	1,318,535	85,893	99,945	141,782	327,620	23,815	47,997	71,812	205,878	44,512	250,390	
East Shore Health District	1,618,249	105,417	122,664	126,469	354,550	29,228	18,788	48,016	252,676	49,997	302,673	
L. Naugatuck Valley Health	1,729,782	112,682	131,118	120,268	364,068	31,242	106,427	137,669	270,091	6,013	276,104	
Quinnipiac Valley Health	733,918	47,809	55,631	51,233	154,673	13,256	344,846	358,102	114,595	(18,173)	96,422	
Uncas Health District	1,146,810	74,706	86,929	51,807	213,442	20,713	26,088	46,801	179,065	7,296	186,361	
Willimantic Housing	1,730,508	112,730	131,173	13,439	257,342	31,255	83,850	115,105	270,204	(10,939)	259,265	

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, 2024

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer	2024 Net Pension Liability	Difference Between Expected and Actual Experience	Changes In Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 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	\$ 220,743	\$ 14,380	\$ 16,732	\$ 16,207	\$ 47,319	\$ 3,987	\$ 15,322	\$ 19,309	\$ 34,467	\$ (2,424)	\$ 32,043	
Southeast Ct. Planning	1,158,445	75,464	87,811	201,859	365,134	20,923	33,330	54,253	180,881	63,240	244,121	
Southeast Ct Water	642,930	41,882	48,734	1,152	91,768	11,612	69,709	81,321	100,388	(18,498)	81,890	
South Norwalk Electric	-	-	-	178,915	178,915	-	1,031,969	1,031,969	-	(234,893)	(234,893)	
Norwalk 1st Tax Dist.	3,680,199	239,737	278,961	469,872	988,570	66,469	170,586	237,055	574,632	88,853	663,485	
Norwalk 2nd Tax Dist.	6,195,203	403,571	469,599	959,776	1,832,946	111,894	103,711	215,605	967,329	277,086	1,244,415	
Connecticut Housing	89,206	5,811	6,762	-	12,573	1,611	4,761	6,372	13,929	(20,147)	(6,218)	
Southeast CT Tourism	-	-	-	-	-	-	-	-	-	-	-	
Total	\$ 419,281,212	\$ 27,313,011	\$ 31,781,692	\$ 21,023,792	\$ 80,118,495	\$ 7,572,791	\$ 21,159,126	\$ 28,731,917	\$ 65,467,221	\$ (170,664)	\$ 65,296,557	

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, 2024

General Employees without Social Security											
Division	2024 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
		Difference Between Expected and Actual Experience	Changes In Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 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	\$ 84,211,626	\$ 4,377,570	\$ 4,905,645	\$ 1,710,037	\$ 10,993,252	\$ 1,573,916	\$ 2,040,263	\$ 3,614,179	\$ 12,487,973	\$ (1,226,868)	\$ 11,261,105
Bridgeport Grants	489,024	25,421	28,487	73,332	127,240	9,140	117,341	126,481	72,519	(67,848)	4,671
Bridgeport City	86,707,962	4,507,337	5,051,065	4,060,050	13,618,452	1,620,571	1,762,705	3,383,276	12,858,160	486,297	13,344,457
East Haven Education	8,078,087	419,923	470,579	21,810.00	912,312	150,979	315,952	466,931	1,197,922	(150,955)	1,046,967
East Haven Town	11,257,121	585,178	655,770	243,568	1,484,516	210,396	401,986	612,382	1,669,349	(82,975)	1,586,374
New Britain Education	58,298,350	3,030,521	3,396,099	5,159,873	11,586,493	1,089,596	6,015,891	7,105,487	8,645,222	1,565,800	10,211,022
New Britain City	45,788,836	2,380,239	2,667,372	906,245	5,953,856	855,794	1,000,506	1,856,300	6,790,152	(279,217)	6,510,935
GNH WPCA	12,728,925	661,687	741,508	204,482	1,607,677	237,904	570,753	808,657	1,887,607	(156,241)	1,731,366
Mattabassett District	6,063,757	315,212	353,237	164,610	833,059	113,332	330,483	443,815	899,211	(100,582)	798,629
Total	\$ 313,623,688	\$ 16,303,088	\$ 18,269,762	\$ 12,544,007	\$ 47,116,857	\$ 5,861,628	\$ 12,555,880	\$ 18,417,508	\$ 46,508,115	\$ (12,589)	\$ 46,495,526

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, 2024

Police Officers and Firefighters with Social Security	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense		
	2024 Net Pension Liability	Difference Between Expected and Actual Experience	Changes In Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 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
Division											
Beacon Falls Police	\$ 744,227	\$ 95,576	\$ 76,911	\$ 107,850	\$ 280,337	\$ 13,540	\$ 82,352	\$ 95,892	\$ 135,145	\$ 4,818	\$ 139,963
Cromwell Police	6,509,249	835,936	672,686	717,171	2,225,793	118,428	666,807	785,235	1,182,024	(38,566)	1,143,458
Derby Police	8,425,552	1,082,033	870,723	193,474	2,146,230	153,293	268,263	421,556	1,530,008	(109,360)	1,420,648
Easton Police	3,178,536	408,197	328,480	46,773	783,450	57,830	460,184	518,014	577,195	(135,846)	441,349
Mansfield Fire	4,131,062	530,523	426,917	377,626	1,335,066	75,160	126,877	202,037	750,165	74,918	825,083
Middlefield Police	-	-	-	-	-	-	-	-	-	-	-
Milford Police	-	-	-	36,409	36,409	-	58,395.00	58,395	-	(2,702)	(2,702)
Monroe Police	9,726,645	1,249,123	1,005,182	394,698	2,649,003	176,965	213,621	390,586	1,766,275	66,261	1,832,536
Montville Fire	2,615,003	335,826	270,243	752,216	1,358,285	47,577	66,299	113,876	474,862	339,398	814,260
Montville Police	6,220,664	798,875	642,863	215,829	1,657,567	113,178	48,016	161,194	1,129,619	(4,187)	1,125,432
New Fairfield Police	1,745,942	224,219	180,431	138,755	543,405	31,765	48,992	80,757	317,048	57,188	374,236
Oxford Police	3,332,541	427,974	344,395	165,393	937,762	60,632	356,255	416,887	605,161	66,319	671,480
Plymouth Police	6,152,341	790,101	635,802	152,288	1,578,191	111,935	178,464	290,399	1,117,212	(10,429)	1,106,783
Putnam Police	3,077,191	395,182	318,007	-	713,189	55,986	313,865	369,851	558,791	(77,390)	481,401
Redding Police	4,590,472	589,521	474,394	146,535	1,210,450	83,518	105,328	188,846	833,590	(31,204)	802,386
Southington Fire	7,772,571	998,176	803,242	367,198	2,168,616	141,413	534,495	675,908	1,411,432	(86,391)	1,325,041
Waterford Fire	2,783,361	357,447	287,641	115,710	760,798	50,640	81,380	132,020	505,434	82,214	587,648
Waterford Police	10,795,678	1,386,411	1,115,657	22,646	2,524,714	196,412	239,556	435,968	1,960,402	(193,473)	1,766,929
Weston Police	5,025,928	645,444	519,395	24,910	1,189,749	91,441	327,634	419,075	912,665	(20,047)	892,618
Winchester Police	3,831,591	492,064	395,968	22,760	910,792	69,711	554,717	624,428	695,784	(179,010)	516,774
Windsor Dog	150,965	19,387	15,601	42,985	77,973	2,747	15,813	18,560	27,414	(2,390)	25,024
Windsor Locks Police	8,805,774	1,130,862	910,016	683,893	2,724,771	160,211	61,254	221,465	1,599,053	154,013	1,753,066
Woodbridge Police	5,214,235	669,627	538,855	77,288	1,285,770	94,867	445,907	540,774	946,860	(196,141)	750,719
Cromwell Fire	3,712,250	476,738	383,636	622,206	1,482,580	67,540	111,305	178,845	674,113	223,745	897,858
Easton Firefighters	1,567,950	201,361	162,037	-	363,398	28,527	103,505	132,032	284,726	(45,972)	238,754
Total	\$ 110,109,728	\$ 14,140,603	\$ 11,379,082	\$ 5,424,613	\$ 30,944,298	\$ 2,003,316	\$ 5,469,284	\$ 7,472,600	\$ 19,994,978	\$ (64,234)	\$ 19,930,744

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, 2024

Police Officers and Firefighters without Social Security		Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense		
Division	2024 Net Pension Liability	Difference Between Expected and Actual Experience	Changes In Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 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	
Ansonia Police	\$ 10,707,786	\$ 1,363,972	\$ 1,024,040	\$ -	\$ 2,388,012	\$ 171,770	\$ 333,105	\$ 504,875	\$ 2,061,944	\$ (198,342)	\$ 1,863,602	
Branford Fire	12,089,408	1,539,965	1,156,171	264,080	2,960,216	193,934	687,669	881,603	2,327,996	2,387	2,330,383	
Bridgeport Fire	69,938,193	8,908,819	6,688,544	1,586,221	17,183,584	1,121,921	3,667,512	4,789,433	13,467,641	(325,671)	13,141,970	
Bridgeport Police	104,574,751	13,320,869	10,001,014	8,185,103.00	31,506,986	1,677,548	3,719,190	5,396,738	20,137,425	129,717	20,267,142	
East Haven Fire	12,401,352	1,579,701	1,186,004	364,085	3,129,790	198,938	763,874	962,812	2,388,065	(176,974)	2,211,091	
East Haven Police	16,437,460	2,093,825	1,571,998	292,946	3,958,769	263,683	614,224.00	877,907	3,165,278	131,500	3,296,778	
Hamden Police & Fire	37,166,982	4,734,379	3,554,467	4,320,662	12,609,508	596,218	-	596,218	7,157,056	1,662,520	8,819,576	
Manchester Fire	25,641,107	3,266,198	2,452,189	2,144,151	7,862,538	411,325	235,244	646,569	4,937,577	432,928	5,370,505	
New Britain Fire	27,246,858	3,470,741	2,605,755	901,421	6,977,917	437,083	1,567,688.00	2,004,771	5,246,789	57,966	5,304,755	
New Britain Police	37,458,617	4,771,528	3,582,357	341,921	8,695,806	600,896	2,578,010	3,178,906	7,213,215	(368,270)	6,844,945	
New London Fire	14,518,282	1,849,358	1,388,457	81,536	3,319,351	232,897	1,067,234	1,300,131	2,795,712	(233,993)	2,561,719	
New London Fire Chief	-	-	-	62,192	62,192	-	-	-	-	29,601	29,601	
New London Police	16,433,852	2,093,366	1,571,653	-	3,665,019	263,625	1,125,898	1,389,523	3,164,583	(595,160)	2,569,423	
Seymour Police	10,302,282	1,312,318	985,259	279,504	2,577,081	165,265	882,519	1,047,784	1,983,858	(57,891)	1,925,967	
Shelton Police	14,893,041	1,897,095	1,424,297	527,757	3,849,149	238,908	873,680	1,112,588	2,867,877	(101,093)	2,766,784	
Southington Police	20,822,781	2,652,433	1,991,388	43,651	4,687,472	334,031	908,335	1,242,366	4,009,737	(198,867)	3,810,870	
Stonington Police	9,315,582	1,186,631	890,896	-	2,077,527	149,437	518,979	668,416	1,793,854	(236,114)	1,557,740	
Windsor Police	13,577,391	1,729,506	1,298,475	279,871	3,307,852	217,803	280,779	498,582	2,614,529	(44,227)	2,570,302	
West Haven Fire	8,903,105	1,134,089	851,449	672,574	2,658,112	142,820	-	142,820	1,714,426	417,592	2,132,018	
West Shore Fire District	6,822,744	869,090	652,494	144,248	1,665,832	109,448	231,765	341,213	1,313,821	(69,819)	1,244,002	
Total	\$ 469,251,574	\$ 59,773,883	\$ 44,876,907	\$ 20,491,923	\$ 125,142,713	\$ 7,527,550	\$ 20,055,705	\$ 27,583,255	\$ 90,361,383	\$ 257,790	\$ 90,619,173	
CMERS Grand Total	\$ 1,312,266,202	\$ 117,530,585	\$ 106,307,443	\$ 59,484,335	\$ 283,322,363	\$ 22,965,285	\$ 59,239,995	\$ 82,205,280	\$ 222,331,697	\$ 10,303	\$ 222,342,000	

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, 2024

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, 2024

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. 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, 2024

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, 2024

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 2024 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, 2024

NOTE 3 - COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS

The following table presents the components of the June 30, 2024 collective net pension liability.

Employers' total pension liability	\$ 4,832,811,580
Plan fiduciary net position	3,520,545,378
Total employers' net pension liability	<u>\$ 1,312,266,202</u>
 Fiduciary net position as a percentage of total pension liability	 <u>72.85%</u>

Net pension liability by sub plan:

General employees with social security	\$ 419,281,212
General employees without social security	313,623,688
Police officers and firefighters with social security	110,109,728
Police officers and firefighters without social security	469,251,574
Total employers' net pension liability	<u>\$ 1,312,266,202</u>

The collective total pension liability as of June 30, 2024 is based upon the June 30, 2024 actuarial valuation. The actuarial assumptions used in the June 30, 2024 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, 2024, 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, 2024

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, 2024 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>	

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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	Current Discount	1% Increase
	6.00%	7.00%	8.00%
<u>Net pension liability by sub plan:</u>			
General employees with social security	\$ 601,437,136	\$ 419,281,212	\$ 265,800,454
General employees without social security	459,157,337	313,623,688	191,494,888
Police officers and firefighters with social security	158,045,886	110,109,728	70,301,892
Police officers and firefighters without social security	679,259,872	469,251,574	295,881,783
Total	<u>\$ 1,897,900,231</u>	<u>\$ 1,312,266,202</u>	<u>\$ 823,479,017</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, 2024, the average of the expected remaining service lives of all employees calculated by our external actuaries is 5.21 years.

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NOTE 5 - DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

The following table provides the deferred outflows/(inflows) of resources, as of June 30, 2024, 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
2025	\$ 11,859,778	\$ 7,097,949	\$ 7,125,587	\$ 33,752,266
2026	43,137,505	30,704,166	13,279,604	53,969,459
2027	283,153	(3,740,713)	2,538,317	9,598,036
2028	(4,341,618)	(5,435,951)	249,298	(439,263)
2029	447,760	73,898	278,892	678,960
Thereafter	-	-	-	-
Total	<u>\$ 51,386,578</u>	<u>\$ 28,699,349</u>	<u>\$ 23,471,698</u>	<u>\$ 97,559,458</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	\$ 98,294,555	\$ 34,824,232	\$ 21,819,856	\$ 7,641,140	\$ 34,009,327
Interest on the TPL and net cash flow	315,933,162	106,682,642	83,561,935	24,830,384	100,858,201
Expensed portion of current-period difference between expected and actual experience in the total pension liability	6,990,799	2,124,191	351,912	1,328,031	3,186,665
Expensed portion of current-period difference of changes in assumptions	-	-	-	-	-
Member Contributions	(46,010,468)	(15,080,500)	(11,639,161)	(3,464,585)	(15,826,222)
Projected Earnings On Plan investments	(222,991,866)	(76,784,006)	(60,697,044)	(17,323,703)	(68,187,113)
Expensed portion of current-period difference between expected and actual earnings on Plan investments	(27,080,792)	(9,317,719)	(7,352,531)	(2,155,523)	(8,255,019)
Other	(3,061,406)	(1,084,162)	(913,016)	(6,253)	(1,057,975)
Recognition of beginning deferred outflows of resources as pension expense	111,783,413	29,126,449	23,221,541	10,438,366	48,997,057
Recognition of beginning deferred inflows of resources as pension expense	(11,525,700)	(5,023,906)	(1,845,377)	(1,292,879)	(3,363,538)
Collective Pension expense	<u>\$ 222,331,697</u>	<u>\$ 65,467,221</u>	<u>\$ 46,508,115</u>	<u>\$ 19,994,978</u>	<u>\$ 90,361,383</u>

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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, 2024, 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, 2024. The State of Connecticut ACFR is available at www.osc.ct.gov/reports. The supporting actuarial information is included in the June 30, 2024, 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.

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General Employees With Social Security

Employer	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Andover Education	\$ (26,263)	\$ 27,937	\$ (16,544)	\$ (11,473)	\$ 255	\$ -
Andover Selectmen	26,899	100,130	(1,738)	(7,901)	1,853	-
Ansonia Housing	1,184	79,178	(44,330)	(29,655)	(1,224)	-
Ansonia Clerical	25,099	335,502	(50,821)	(78,297)	(3,590)	-
Ansonia Town	(10,180)	218,622	(30,331)	(49,874)	(539)	-
Beacon Falls Supervisors	47,418	111,421	23,450	(4,990)	601	-
Beacon Falls Town	10,520	90,781	(7,412)	(15,150)	400	-
Bethany Public Works	(7,043)	46,127	(7,863)	6,430	5,235	-
Bethlehem Public Works	(8,315)	13,140	(2,882)	8,747	3,962	-
Bozrah Education	56,885	166,047	8,586	(15,336)	(170)	-
Bozrah Town	(7,748)	51,948	365	(9,225)	(167)	-
Branford Education	235,640	1,186,030	(113,946)	(153,088)	12,086	-
Branford Selectman	321,987	1,281,155	(72,642)	(117,631)	24,572	-
Bridgeport Housing	(1,247)	760,980	(48,413)	(120,785)	3,123	-
Bridgeport Port Authority	(27,960)	(22,925)	(13,023)	(13,205)	(2,786)	-
Bristol Housing	19,127	232,032	(14,742)	(64,231)	(7,204)	-
Canterbury Town	42,653	114,800	35,090	16,843	5,860	-
Chester Board of Education	(1,903)	1,082	(2,891)	(3,123)	(498)	-
Clinton Secretarial	45,417	218,939	(29,474)	(28,889)	2,610	-
Clinton Supervisory	41,377	154,936	11,797	(18,731)	(102)	-
Clinton Town	31,783	136,829	(6,476)	(26,001)	(1,276)	-
Colchester Housing	(14,602)	(10,807)	172	44	-	-
Coventry Housing	22,825	52,810	3,836	683	1,738	-
Danbury Housing	111,511	387,206	(53,416)	(12,088)	16,591	-
Darien Housing	(9,417)	-	-	-	-	-
Deep River BOE	(3,062)	6,850	5,041	1,250	270	-
Derby Housing	(995)	12,461	(10,372)	(12,763)	(1,990)	-
East Haddam Town	(1,427)	28,558	(889)	485	1,383	-
East Hampton Housing	(9,832)	(8,431)	(18,579)	(20,492)	(4,055)	-
East Hartford Housing	60,960	234,165	(11,867)	(36,452)	(378)	-
Ellington Education	257,001	889,305	45,479	(40,885)	18,052	-
Ellington Lunch	24,611	52,259	12,282	12,808	4,126	-
Ellington Town	(49,411)	34,042	(34,188)	(15,561)	912	-
Ellington Van Drivers	13,908	24,642	4,582	(1,775)	(245)	-
Enfield Housing	66,932	195,660	27,605	(6,935)	2,096	-
Essex BOE	3,989	12,322	(685)	1,564	844	-
Greenwich Housing	112,473	452,080	(30,259)	(86,901)	(2,244)	-
Griswold Education	236,587	734,879	(97,009)	(191,910)	(16,927)	-
Griswold Selectmen	85,164	234,219	(11,785)	(17,050)	5,087	-
Groton Housing	31,114	42,366	26,874	(811)	(1,597)	-

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General Employees With Social Security

Employer	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Hamden Education	\$ 330,915	\$ 560,761	\$ 25,443	\$ (51,448)	\$ 3,881	\$ -
Hamden BOE	747,762	1,546,578	349,776	135,626	57,026	-
Hamden Schools	(107,204)	14,228	(65,348)	(59,110)	(7,408)	-
Hamden Town	1,200,743	2,201,429	293,179	91,706	71,603	-
Hartford Housing	345,031	756,789	74,253	(67,081)	1,245	-
Hartford Edu.(Local 566)	402,460	1,683,826	(121,277)	(427,897)	(39,696)	-
Hartford Union (Local 818)	29,051	60,791	16,185	(2,707)	(172)	-
Hartford City (1716)	1,153,222	2,903,590	700,782	86,397	67,716	-
Lebanon Town Hall	41,349	135,457	(3,230)	(6,089)	4,191	-
Lebanon Highway	34,029	105,704	(5,458)	(12,708)	479	-
Lisbon School Dist.	4,220	20,673	(20,668)	(22,048)	(3,629)	-
Lisbon Town	19,595	74,173	5,385	(2,297)	1,893	-
Manchester Housing	(2,878)	131,109	3,799	(18,533)	1,112	-
Mansfield Education	210,271	650,884	92,277	(26,622)	11,467	-
Mansfield Town	306,173	1,146,843	(18,836)	(97,105)	19,983	-
Meriden Housing	(99,251)	(29,997)	(72,721)	(55,357)	(7,074)	-
Middlefield Town	38,223	88,558	(99)	(6,193)	1,768	-
Middletown Housing	(12,990)	88,735	(55,483)	(68,636)	(9,785)	-
Milford Housing	10,818	84,346	(9,642)	(18,457)	(897)	-
Montville Housing	(5,640)	-	-	-	-	-
Montville Education	267,819	799,946	(3,104)	(71,429)	8,061	-
Montville Town	223,732	842,090	56,088	(19,584)	22,159	-
Naugatuck Housing	34,808	92,099	(12,511)	(6,101)	3,123	-
New Britain Housing	164,297	372,754	19,052	19,568	16,473	-
New London Housing	71,510	133,619	69,329	19,293	3,128	-
New London Public Works	25,870	655,584	(122,318)	(147,844)	(3,615)	-
Norwalk Housing	260,313	486,368	121,378	28,203	13,983	-
Oxford Education	46,861	460,531	(95,641)	(138,202)	(9,591)	-
Oxford Town	113,539	483,909	14,003	(23,294)	11,045	-
Southington Health District	75,548	118,535	29,614	(12,948)	(2,563)	-
Portland Housing	10,441	33,902	(1,693)	(6,105)	(57)	-
Preston Town	98,364	177,518	28,266	23,102	11,106	-
Prospect Public Works	(6,437)	49,602	(9,533)	(18,551)	(1,694)	-
Putnam Housing	19,594	100,839	(6,472)	(18,990)	(529)	-
Redding Education	41,360	351,337	6,654	(70,519)	(4,881)	-
Redding Town	(90,683)	142,757	(140,282)	(81,419)	(849)	-
Seymour Housing	36,826	115,870	(7,733)	(13,566)	709	-
Seymour Education	23,681	512,153	(51,771)	(107,058)	(3,329)	-
Seymour Town	99,080	533,742	(73,500)	(66,340)	8,378	-
Shelton Housing	(601)	6,799	(2,118)	(2,327)	(133)	-

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General Employees With Social Security

Employer	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Southington Housing	\$ 8,008	\$ 38,026	\$ (5,546)	\$ (8,578)	\$ (1,396)	-
Southington Dog	14,477	25,524	10,724	(1,539)	(269)	-
Southington Education	686,092	2,292,136	(29,567)	(288,453)	11,391	-
Southington Lunch	14,744	57,300	(17,039)	(16,307)	(556)	-
Southington Sewer	(5,986)	130,962	5,140	(36,515)	(5,036)	-
Southington Town	291,098	1,394,139	(15,262)	(246,072)	(10,703)	-
Southington Water	(413)	232,864	(56,895)	(81,581)	(8,574)	-
Stamford Housing	440,000	1,027,516	116,330	(16,350)	22,027	-
Stratford Housing	35,115	192,475	(28,200)	(28,627)	2,276	-
Thompson Town	63,686	227,407	(57,848)	(72,489)	(5,642)	-
Tolland Cnty Mutual Aid	50,997	157,125	12,686	(7,059)	2,707	-
Torrington Housing	45,096	121,779	16,801	8,825	5,569	-
Rockville (Vernon) Hsg.	56,254	158,087	28,374	(16,963)	(1,804)	-
Wallingford HA	(23,370)	24,250	(37,254)	(28,754)	(2,537)	-
Waterford LC1303	96,248	537,652	(46,515)	(36,911)	16,381	-
Waterford Custodial	40,968	272,875	(5,545)	(10,923)	9,195	-
Waterford Local 161	40,898	134,883	1,273	(7,920)	2,833	-
Waterford Cafe 224	36,103	76,606	17,467	5,613	2,789	-
Waterford Para-Pro's	55,908	278,032	32,119	19,345	14,121	-
Waterford Non-union	134,019	388,356	127,813	26,682	11,212	-
Waterford Government	(3,564)	197,878	12,867	(32,007)	(535)	-
Waterford Town	144,853	494,835	(2,717)	(32,923)	8,798	-
Watertown Town Supv.	3,377	13,910	462	(921)	253	-
Watertown Town	(30,266)	23,154	(70,580)	(58,989)	(9,189)	-
West Hartford Housing	83,305	258,419	(10,889)	(11,796)	7,919	-
West Haven Housing	(228,263)	(63,005)	(116,141)	(103,751)	(13,224)	-
Weston Education	89,100	686,884	(62,362)	(111,016)	3,074	-
Weston Highway	49,007	131,169	(25,924)	(13,316)	4,133	-
Weston Salary	27,128	237,242	5,984	30,607	18,292	-
Weston Town	124,659	454,718	(21,277)	(34,283)	10,475	-
Wethersfield Housing	484	50,443	(20,286)	(18,844)	(1,210)	-
Winchester Housing	8,207	23,521	23,606	7,164	860	-
Windsor Locks Housing	9,325	23,254	(13,534)	(11,975)	(1,262)	-
Windsor Locks Edu.	30,636	333,952	(62,500)	(109,734)	(10,333)	-
Windsor Locks Para's	32,826	222,621	38,063	14,000	9,901	-
Windsor Locks Town	112,868	621,632	(7,894)	(35,262)	14,429	-
Woodbridge Education	173,799	480,506	75,908	(20,271)	3,434	-
Woodbridge Town	108,302	507,995	(52,491)	(84,210)	1,843	-

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General Employees With Social Security

Employer	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Woodstock Education	\$ 33,259	\$ 127,365	\$ 7,162	\$ (16,927)	\$ (445)	\$ -
Woodstock Town	41,368	153,546	(39,298)	(37,043)	(1,208)	-
Norwich Housing	20,144	161,093	(53,804)	(44,568)	(215)	-
District #4 – Custodians	(2,775)	72,808	(13,115)	(26,624)	(3,341)	-
District #4 - B. of Ed	19,739	40,960	4,591	(2,399)	619	-
District #4 - Non-Cert.	85,416	167,415	10,099	(3,999)	4,113	-
District #4 –Secretarial	34,126	97,700	20,141	(10,782)	(1,412)	-
Regional District 16	6,284	18,618	(1,874)	(2,784)	180	-
Regional District 19	95,107	344,366	8,708	(22,875)	5,020	-
Watertown Fire District	15,681	61,426	(4,997)	(3,378)	2,057	-
Westport Health Dept.	69,647	157,581	35,864	(7,779)	495	-
East Shore Health District	88,743	193,699	15,832	2,233	6,027	-
L. Naugatuck Valley Health	75,915	178,178	(18,649)	(13,581)	4,536	-
Quinnipiack Valley Health	(18,449)	(14,907)	(88,902)	(70,656)	(10,515)	-
Uncas Health District	46,733	119,376	2,048	(4,686)	3,170	-
Willimantic Housing	36,813	152,848	(20,498)	(27,622)	696	-
Jewett City Street	974	20,753	4,155	1,198	930	-
Southeast Ct. Planning	81,793	150,063	46,256	24,521	8,248	-
Southeast Ct Water	(410)	50,203	(16,018)	(21,124)	(2,204)	-
South Norwalk Electric	(202,804)	(187,684)	(185,714)	(226,327)	(50,525)	-
Norwalk 1st Tax Dist.	183,116	422,442	121,019	14,753	10,185	-
Norwalk 2nd Tax Dist.	417,381	800,983	213,182	137,403	48,392	-
Connecticut Housing	772	7,843	(993)	(1,445)	24	-
Southeast CT Tourism	-	-	-	-	-	-
Total	\$ 11,859,778	\$ 43,137,505	\$ 283,153	\$ (4,341,618)	\$ 447,760	\$ -

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General Employees Without Social Security

Employer	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Bridgeport Education	\$ 1,029,791	\$ 8,077,565	\$ (506,777)	\$ (1,260,995)	\$ 39,489	\$ -
Bridgeport Grants	(12,428)	27,633	3,071	(15,097)	(2,420)	-
Bridgeport City	2,345,911	8,689,155	(61,446)	(867,434)	128,990	-
East Haven Education	47,595	678,335	(136,832)	(146,707)	2,990	-
East Haven Town	193,711	1,042,379	(121,456)	(233,354)	(9,146)	-
New Britain Education	2,619,783	6,296,989	(2,331,042)	(1,967,547)	(137,177)	-
New Britain City	739,045	4,248,142	(342,362)	(598,423)	51,154	-
GNH WPCA	98,596	1,123,586	(149,139)	(264,402)	(9,621)	-
Mattabassett District	35,945	520,382	(94,730)	(81,992)	9,639	-
Total	\$ 7,097,949	\$ 30,704,166	\$ (3,740,713)	\$ (5,435,951)	\$ 73,898	\$ -

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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)

Police Officers and Firefighters With Social Security

Employer	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Beacon Falls Police	\$ 56,830	\$ 113,296	\$ 23,221	\$ (7,681)	\$ (1,221)	\$ -
Cromwell Police	393,316	763,664	110,313	123,096	50,169	-
Derby Police	449,587	951,083	246,350	51,075	26,579	-
Easton Police	83,449	275,952	(3,125)	(79,832)	(11,008)	-
Mansfield Fire	316,150	548,593	149,220	89,765	29,301	-
Middlefield Police	-	-	-	-	-	-
Milford Police	(2,702)	(2,702)	(2,702)	(10,965)	(2,915)	-
Monroe Police	762,264	1,252,091	241,198	(11,115)	13,979	-
Montville Fire	509,659	585,777	86,000	46,678	16,295	-
Montville Police	431,996	806,048	208,818	33,165	16,346	-
New Fairfield Police	191,176	247,282	27,982	(6,229)	2,437	-
Oxford Police	201,305	334,512	41,855	(51,158)	(5,639)	-
Plymouth Police	373,917	703,036	175,466	20,427	14,946	-
Putnam Police	114,567	293,677	2,098	(60,681)	(6,323)	-
Redding Police	293,825	560,607	111,377	37,022	18,773	-
Southington Fire	424,553	880,003	214,526	(29,959)	3,585	-
Waterford Fire	196,948	320,428	77,321	23,208	10,873	-
Waterford Police	578,131	1,206,221	253,568	23,964	26,862	-
Weston Police	259,833	516,136	33,951	(42,678)	3,432	-
Winchester Police	62,368	278,921	(304)	(53,282)	(1,339)	-
Windsor Dog	14,926	34,462	8,360	1,354	311	-
Windsor Locks Police	715,969	1,224,879	342,027	166,729	53,702	-
Woodbridge Police	176,628	580,364	53,913	(62,825)	(3,084)	-
Cromwell Fire	450,691	639,888	124,073	66,138	22,945	-
Easton Firefighters	70,201	165,386	12,811	(16,918)	(114)	-
Total	\$ 7,125,587	\$ 13,279,604	\$ 2,538,317	\$ 249,298	\$ 278,892	\$ -

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)

Police Officers and Firefighters Without Social Security

Employer	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Ansonia Police	\$ 632,127	\$ 1,146,501	\$ 155,049	\$ (57,327)	\$ 6,787	\$ -
Branford Fire	818,673	1,309,657	51,730	(106,388)	4,941	-
Bridgeport Fire	4,468,368	7,494,709	1,159,570	(676,327)	(52,169)	-
Bridgeport Police	7,860,985	12,652,792	3,382,562	1,656,494	557,415	-
East Haven Fire	743,295	1,446,564	115,341	(132,162)	(6,060)	-
East Haven Police	1,227,412	1,819,722	200,708	(159,785)	(7,195)	-
Hamden Police & Fire	4,238,099	5,556,879	1,593,739	484,836	139,737	-
Manchester Fire	2,289,852	3,444,403	1,115,367	285,122	81,225	-
New Britain Fire	1,912,372	3,058,637	388,440	(346,964)	(39,339)	-
New Britain Police	2,202,889	3,814,743	125,823	(574,823)	(51,732)	-
New London Fire	794,018	1,357,674	52,467	(177,474)	(7,465)	-
New London Fire Chief	23,649	17,625	12,198	7,492	1,228	-
New London Police	738,969	1,527,030	163,264	(151,636)	(2,131)	-
Seymour Police	687,521	1,064,412	(14,881)	(188,538)	(19,217)	-
Shelton Police	1,073,930	1,720,532	82,174	(141,764)	1,689	-
Southington Police	1,173,463	2,080,369	297,694	(118,043)	11,623	-
Stonington Police	456,377	966,385	93,001	(101,108)	(5,544)	-
Windsor Police	1,013,410	1,485,319	273,121	10,771	26,649	-
West Haven Fire	957,822	1,237,628	248,093	47,803	23,946	-
West Shore Fire District	439,035	767,878	102,576	558	14,572	-
Total	\$ 33,752,266	\$ 53,969,459	\$ 9,598,036	\$ (439,263)	\$ 678,960	\$ -