CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

SCHEDULES OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER

Year Ended June 30, 2025

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, 2025, and related notes. We have also audited the total for all entities of the columns titled 2025 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, 2025, 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, 2025, 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's participating entities, as of and for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 auditor's 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's 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's 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 Fiduciary Net Position of the Connecticut Municipal Employees Retirement System

We have not audited the financial statements of CMERS as of June 30, 2025. 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 schedule 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 opinion on the schedule of employer allocations and the specified column totals included in the accompanying schedule of pension amounts by employer does 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's 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 10, 2026

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2025

General Employees with Social Security

Employer	2025 Actuarial Payroll	2025 Employer Contributions	2025 Employer Allocation Percentage
Andover Education	$ 524,855	$ 92,513	0.159600%
Andover Selectmen	613,701	122,854	0.186617%
Ansonia Housing	880,038	138,475	0.267605%
Ansonia Clerical	2,738,346	470,259	0.832687%
Ansonia Town	1,984,917	344,533	0.603581%
Beacon Falls Supervisors	593,281	105,727	0.180407%
Beacon Falls Town	835,822	119,913	0.254160%
Bethany Public Works	565,657	93,279	0.172007%
Bethlehem Public Works	250,347	41,270	0.076126%
Bozrah Education	707,958	110,737	0.215279%
Bozrah Town	462,765	72,743	0.140719%
Branford Education	9,038,369	1,531,362	2.748422%
Branford Selectman	11,101,958	1,887,202	3.375926%
Bridgeport Housing	5,007,377	999,230	1.522662%
Bridgeport Port Authority	52,800	5,036	0.016056%
Bristol Housing	2,120,057	301,409	0.644675%
Canterbury Town	769,843	114,633	0.234097%
Chester Board of Education	54,408	8,928	0.016545%
Clinton Secretarial	1,565,339	268,502	0.475994%
Clinton Supervisory	1,300,205	212,642	0.395371%
Clinton Town	1,088,254	177,332	0.330920%
Colchester Housing	-	-	0.000000%
Coventry Housing	281,980	60,135	0.085746%
Danbury Housing	2,983,151	538,773	0.907128%
Darien Housing	-	-	0.000000%
Deep River BOE	51,297	7,898	0.015599%
Derby Housing	152,659	18,928	0.046421%
East Haddam Town	229,550	34,104	0.069802%
East Hampton Housing	77,812	12,872	0.023661%
East Hartford Housing	1,537,988	287,033	0.467677%
Ellington Education	6,277,077	999,874	1.908758%
Ellington Lunch	211,301	35,868	0.064253%
Ellington Town	544,397	90,312	0.165542%
Ellington Van Drivers	115,275	18,160	0.035053%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2025

General Employees with Social Security

Employer	2025 Actuarial Payroll	2025 Employer Contributions	2025 Employer Allocation Percentage
Enfield Housing	$ 1,172,955	$ 194,367	0.356677%
Essex BOE	76,947	11,151	0.023398%
Greenwich Housing	4,049,909	677,576	1.231512%
Griswold Education	5,622,421	1,050,200	1.709687%
Griswold Selectmen	1,661,383	274,082	0.505200%
Groton Housing	83,595	19,351	0.025420%
Hamden Education	4,159,047	736,695	1.264699%
Hamden BOE	8,330,845	1,452,970	2.533275%
Hamden Schools	847,097	149,594	0.257588%
Hamden Town	13,927,754	2,012,316	4.235205%
Hartford Housing	4,821,687	811,337	1.466197%
Hartford Edu.(Local 566)	12,640,947	2,158,330	3.843907%
Hartford Union (Local 818)	431,042	61,383	0.131073%
Hartford City (1716)	17,969,531	2,770,431	5.464244%
Lebanon Town Hall	948,482	172,713	0.288418%
Lebanon Highway	690,910	121,719	0.210095%
Lisbon School Dist.	292,490	45,326	0.088941%
Lisbon Town	564,310	87,930	0.171598%
Litchfield Housing	84,312	3,237	0.025638%
Manchester Housing	1,470,826	224,665	0.447254%
Mansfield Education	4,912,271	823,730	1.493742%
Mansfield Town	9,054,957	1,456,075	2.753466%
Meriden Housing	813,477	105,152	0.247365%
Middlefield Town	612,527	120,493	0.186260%
Middletown Housing	1,061,118	195,998	0.322669%
Milford Housing	606,080	172,112	0.184299%
Montville Housing	-	-	0.000000%
Montville Education	5,085,048	897,765	1.546281%
Montville Town	6,172,484	1,030,141	1.876952%
Naugatuck Housing	790,350	116,207	0.240333%
New Britain Housing	2,234,234	360,424	0.679394%
New London Housing	436,174	77,110	0.132633%
New London Public Works	4,562,340	1,087,674	1.387334%
Norwalk Housing	3,135,621	467,215	0.953492%
Oxford Education	4,495,087	758,775	1.366883%
Oxford Town	3,150,747	647,415	0.958091%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2025

General Employees with Social Security Employer	2025 Actuarial Payroll	2025 Employer Contributions	2025 Employer Allocation Percentage
Southington Health District	$ 639,361	$ 62,900	0.194419%
Portland Housing	401,619	48,986	0.122126%
Preston Town	1,245,300	177,853	0.378676%
Prospect Public Works	655,530	104,564	0.199336%
Putnam Housing	864,039	141,182	0.262740%
Redding Education	3,230,248	539,849	0.982266%
Redding Town	5,124,458	596,796	1.558265%
Seymour Housing	737,509	116,318	0.224265%
Seymour Education	5,051,617	779,907	1.536115%
Seymour Town	4,456,946	798,586	1.355285%
Shelton Housing	-	493	0.000000%
Southington Housing	171,578	33,345	0.052174%
Southington Dog	175,741	23,438	0.053440%
Southington Education	18,070,527	3,015,418	5.494955%
Southington Lunch	516,465	90,972	0.157049%
Southington Sewer	1,153,366	143,732	0.350720%
Southington Town	10,801,143	1,466,232	3.284453%
Southington Water	2,153,870	387,723	0.654957%
Stamford Housing	6,331,052	1,090,237	1.925170%
Stratford Housing	1,540,144	280,708	0.468333%
Thompson Town	2,333,499	367,734	0.709579%
Tolland Cnty Mutual Aid	1,068,725	175,606	0.324982%
Torrington Housing	813,350	134,774	0.247327%
Rockville (Vernon) Hsg.	1,233,104	181,072	0.374967%
Wallingford HA	622,699	90,287	0.189353%
Waterford LC1303	4,323,441	739,963	1.314688%
Waterford Custodial	2,276,998	373,325	0.692398%
Waterford Local 161	935,159	155,943	0.284367%
Waterford Cafe 224	436,006	72,226	0.132582%
Waterford Para-Pro’s	2,409,235	370,458	0.732609%
Waterford Non-union	2,881,412	481,940	0.876191%
Waterford Government	1,786,276	298,865	0.543178%
Waterford Town	3,319,039	546,367	1.009266%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2025

General Employees with Social Security

Employer	2025 Actuarial Payroll	2025 Employer Contributions	2025 Employer Allocation Percentage
Watertown Town Supv.	$ 104,849	$ 19,245	0.031883%
Watertown Town	446,153	84,980	0.135668%
West Hartford Housing	2,157,055	358,595	0.655926%
West Haven Housing	1,337,866	246,987	0.406823%
Weston Education	5,954,351	962,769	1.810622%
Weston Highway	1,035,394	193,334	0.314847%
Weston Salary	1,906,676	320,997	0.579789%
Weston Town	3,750,716	610,438	1.140532%
Wethersfield Housing	476,666	86,274	0.144946%
Winchester Housing	105,000	17,514	0.031929%
Windsor Locks Housing	44,608	23,381	0.013565%
Windsor Locks Edu.	3,273,256	589,079	0.995344%
Windsor Locks Para’s	1,795,834	305,265	0.546084%
Windsor Locks Town	4,615,940	761,517	1.403633%
Woodbridge Education	2,805,317	433,026	0.853051%
Woodbridge Town	4,226,784	704,541	1.285297%
Woodstock Education	930,124	172,117	0.282836%
Woodstock Town	1,416,464	231,993	0.430724%
Norwich Housing	1,651,114	280,027	0.502077%
District #4 – Custodians	658,273	104,385	0.200170%
District #4 - B. of Ed	305,914	47,052	0.093023%
District #4 - Non-Cert.	1,224,105	208,592	0.372231%
District #4 –Secretarial	598,272	84,584	0.181925%
Regional District 16	159,863	28,335	0.048612%
Regional District 19	2,246,713	367,965	0.683189%
Watertown Fire District	519,793	84,276	0.158061%
Westport Health Dept.	1,022,593	185,723	0.310954%
East Shore Health District	1,150,564	209,539	0.349868%
L. Naugatuck Valley Health	1,399,210	233,165	0.425477%
Quinnipiac Valley Health	667,602	100,173	0.203007%
Uncas Health District	824,632	123,428	0.250757%
Willimantic Housing	1,256,160	206,377	0.381978%
Jewett City Street	171,486	25,525	0.052146%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2025

General Employees with Social Security

Employer	2025 Actuarial Payroll	2025 Employer Contributions	2025 Employer Allocation Percentage
Southeast Ct. Planning	$ 1,020,341	$ 160,954	0.310269%
Southeast Ct Water	548,500	84,280	0.166790%
South Norwalk Electric	-	14,253	0.000000%
Norwalk 1st Tax Dist.	2,767,188	414,185	0.841457%
Norwalk 2nd Tax Dist.	4,834,080	808,872	1.469965%
Connecticut Housing	-	6,611	0.000000%
Southeast CT Tourism	-	-	0.000000%
Totals	$ 328,856,701	$ 54,462,347	100.000000%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2025

General Employees without Social Security Employer	2025 Actuarial Payroll	2025 Employer Contributions	2025 Employer Allocation Percentage
Bridgeport Education	$ 43,973,086	$ 10,169,562	27.000525%
Bridgeport Grants	205,719	49,823	0.126316%
Bridgeport City	47,614,072	10,840,732	29.236178%
East Haven Education	4,573,127	1,024,570	2.808009%
East Haven Town	6,060,481	1,265,093	3.721280%
New Britain Education	27,986,674	5,913,877	17.184486%
New Britain City	22,199,669	5,165,220	13.631127%
GNH WPCA	6,915,290	1,504,238	4.246153%
Mattabassett District	3,331,995	719,596	2.045925%
Totals	$ 162,860,113	$ 36,652,711	100.000000%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2025

Police Officers and Firefighters with Social Security

Employer	2025 Actuarial Payroll	2025 Employer Contributions	2025 Employer Allocation Percentage
Beacon Falls Police	$ 386,593	$ 84,395	0.650300%
Cromwell Police	3,579,903	841,964	6.021866%
Derby Police	4,120,240	1,058,580	6.930783%
Easton Police	1,465,973	393,132	2.465959%
Mansfield Fire	2,434,506	546,776	4.095158%
Middlefield Police	-	-	0.000000%
Milford Police	-	-	0.000000%
Monroe Police	5,416,548	1,278,768	9.111343%
Montville Fire	1,450,138	339,671	2.439322%
Montville Police	3,638,502	865,545	6.120437%
New Fairfield Police	971,396	202,750	1.634015%
Oxford Police	1,599,238	428,335	2.690128%
Plymouth Police	3,213,617	736,780	5.405725%
Putnam Police	1,829,588	420,703	3.077607%
Redding Police	1,771,889	539,636	2.980549%
Southington Fire	5,025,296	1,069,046	8.453206%
Waterford Fire	1,792,907	376,924	3.015904%
Waterford Police	5,544,851	1,370,467	9.327166%
Weston Police	2,459,459	670,561	4.137132%
Winchester Police	2,388,818	681,534	4.018305%
Windsor Dog	83,314	20,079	0.140145%
Windsor Locks Police	4,459,440	1,090,951	7.501362%
Woodbridge Police	2,554,355	646,032	4.296760%
Cromwell Fire	2,330,825	492,997	3.920753%
Easton Firefighters	931,006	191,416	1.566074%
Totals	$ 59,448,402	$ 14,347,042	100.000000%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
Year Ended June 30, 2025

Police Officers and Firefighters without Social Security

Employer	2025 Actuarial Payroll	2025 Employer Contributions	2025 Employer Allocation Percentage
Ansonia Police	$ 5,606,886	$ 1,458,729	2.530641%
Branford Fire	5,230,124	1,623,501	2.360591%
Bridgeport Fire	31,842,504	9,637,855	14.371958%
Bridgeport Police	47,052,382	13,427,060	21.236862%
East Haven Fire	5,961,344	1,607,257	2.690623%
East Haven Police	8,109,335	2,146,208	3.660109%
Hamden Police & Fire	18,997,214	4,466,632	8.574299%
Manchester Fire	13,119,421	3,494,028	5.921386%
New Britain Fire	14,005,966	3,653,913	6.321524%
New Britain Police	17,750,901	4,563,277	8.011782%
New London Fire	6,963,909	2,099,121	3.143126%
New London Fire Chief	-	15,777	0.000000%
New London Police	7,727,278	2,352,506	3.487669%
Seymour Police	4,904,818	1,495,192	2.213766%
Shelton Police	6,486,123	1,738,373	2.927480%
Southington Police	9,062,317	1,998,081	4.090232%
Stonington Police	4,498,722	1,300,035	2.030476%
Windsor Police	5,904,582	1,578,341	2.665004%
West Haven Fire	5,058,536	1,313,103	2.283145%
West Shore Fire District	3,277,594	882,997	1.479326%
Totals	$ 221,559,956	$ 60,851,986	100.000000%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2025

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2025 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	$ 634,288	$ 56,481	$ 35,164	$ 78,840	$ 170,485	$ 46,721	$ 52,976	$ 99,697	$ 89,314	$ (23,372)	$ 65,942
Andover Selectmen	741,660	66,042	41,117	14,313	121,472	54,630	135,201	189,831	104,433	(30,353)	74,080
Ansonia Housing	1,063,526	94,703	58,961	128,842	282,506	78,339	111,831	190,170	149,755	(1,345)	148,410
Ansonia Clerical	3,309,296	294,681	183,463	11,314	489,458	243,760	266,047	509,807	465,981	(106,974)	359,007
Ansonia Town	2,398,775	213,602	132,985	-	346,587	176,692	307,722	484,414	337,770	(134,298)	203,472
Beacon Falls Supervisors	716,980	63,845	39,749	55,691	159,285	52,812	124,874	177,686	100,958	(6,242)	94,716
Beacon Falls Town	1,010,092	89,945	55,998	14,803	160,746	74,403	27,851	102,254	142,231	(15,221)	127,010
Bethany Public Works	683,597	60,872	37,898	85,460	184,230	50,353	84,410	134,763	96,257	(22,946)	73,311
Bethlehem Public Works	302,543	26,940	16,773	60,008	103,721	22,285	61,978	84,263	42,601	(16,175)	26,426
Bozrah Education	855,570	76,186	47,432	69,061	192,679	63,021	228,519	291,540	120,472	(27,048)	93,424
Bozrah Town	559,251	49,799	31,004	8,692	89,495	41,194	41,064	82,258	78,748	(29,524)	49,224
Branford Education	10,922,884	972,645	605,552	112,620	1,690,817	804,572	313,446	1,118,018	1,538,047	(106,027)	1,432,020
Branford Selectman	13,416,734	1,194,713	743,808	1,072,460	3,010,981	988,267	299,701	1,287,968	1,889,205	163,018	2,052,223
Bridgeport Housing	6,051,421	538,858	335,484	-	874,342	445,743	1,434,995	1,880,738	852,098	(540,564)	311,534
Bridgeport Port Authority	63,810	5,682	3,538	45,121	54,341	4,700	52,486	57,186	8,985	(17,193)	(8,208)
Bristol Housing	2,562,092	228,145	142,039	207,535	577,719	188,722	153,566	342,288	360,767	(17,463)	343,304
Canterbury Town	930,357	82,845	51,578	144,381	278,804	68,529	12,716	81,245	131,003	27,453	158,456
Chester Board of Educatior	65,754	5,855	3,645	18,591	28,091	4,843	9,480	14,323	9,259	1,357	10,616
Clinton Secretarial	1,891,714	168,450	104,874	36,135	309,459	139,342	159,867	299,209	266,371	(36,395)	229,976
Clinton Supervisory	1,571,299	139,919	87,111	151,631	378,661	115,741	36,171	151,912	221,254	24,724	245,978
Clinton Town	1,315,155	117,110	72,911	14,496	204,517	96,873	43,482	140,355	185,186	(8,262)	176,924
Colchester Housing	-	-	-	388	388	-	10,979	10,979	-	(14,602)	(14,602)

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2025

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2025 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	$ 340,775	$ 30,345	$ 18,892	$ 22,144	$ 71,381	$ 25,101	$ 59,345	$ 84,446	$ 47,984	$ (3,079)	$ 44,905
Danbury Housing	3,605,143	321,025	199,865	224,576	745,466	265,552	337,013	602,565	507,639	(20,654)	486,985
Darien Housing	-	-	-	-	-	-	-	-	-	(9,417)	(9,417)
Deep River BOE	61,994	5,520	3,437	12,170	21,127	4,566	10,062	14,628	8,729	(6,211)	2,518
Derby Housing	184,488	16,428	10,228	967	27,623	13,589	53,054	66,643	25,978	(11,779)	14,199
East Haddam Town	277,410	24,702	15,379	16,388	56,469	20,434	15,855	36,289	39,062	(10,139)	28,923
East Hampton Housing	94,034	8,373	5,213	4,929	18,515	6,927	63,537	70,464	13,241	(12,101)	1,140
East Hartford Housing	1,858,660	165,507	103,042	16,934	285,483	136,908	214,701	351,609	261,717	(44,779)	216,938
Ellington Education	7,585,859	675,494	420,551	155,575	1,251,620	558,769	137,683	696,452	1,068,162	(6,776)	1,061,386
Ellington Lunch	255,357	22,739	14,157	62,251	99,147	18,809	65,191	84,000	35,957	2,200	38,157
Ellington Town	657,903	58,584	36,473	4,029	99,086	48,461	82,775	131,236	92,639	(68,928)	23,711
Ellington Van Drivers	139,309	12,405	7,723	19,534	39,662	10,261	6,710	16,971	19,616	9,572	29,188
Enfield Housing	1,417,519	126,225	78,586	76,712	281,523	104,413	5,690	110,103	199,600	22,490	222,090
Essex BOE	92,989	8,280	5,155	22,860	36,295	6,850	9,778	16,628	13,094	3,250	16,344
Greenwich Housing	4,894,322	435,822	271,335	142,747	849,904	360,512	141,566	502,078	689,167	3,156	692,323
Griswold Education	6,794,703	605,045	376,690	103,882	1,085,617	500,493	510,264	1,010,757	956,759	(9,206)	947,553
Griswold Selectmen	2,007,785	178,786	111,309	59,248	349,343	147,892	140,865	288,757	282,715	1,491	284,206
Groton Housing	101,025	8,996	5,601	79,441	94,038	7,441	54,235	61,676	14,225	20,169	34,394
Hamden Education	5,026,215	447,567	278,647	327,294	1,053,508	370,227	22,300	392,527	707,739	244,988	952,727
Hamden BOE	10,067,838	896,506	558,149	1,058,748	2,513,403	741,590	160,006	901,596	1,417,648	396,018	1,813,666
Hamden Schools	1,023,716	91,158	56,754	-	147,912	75,406	244,686	320,092	144,149	(144,479)	(330)
Hamden Town	16,831,713	1,498,805	933,130	1,698,765	4,130,700	1,239,812	-	1,239,812	2,370,066	871,693	3,241,759
Hartford Housing	5,827,016	518,875	323,043	250,875	1,092,793	429,214	217,684	646,898	820,500	130,894	951,394

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, 2025

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2025 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)	$ 15,276,602	$ 1,360,328	$ 846,917	$ 331,522	$ 2,538,767	$ 1,125,264	$ 2,166,065	$ 3,291,329	$ 2,151,092	$ (410,595)	$ 1,740,497
Hartford Union (Local 818)	520,915	46,386	28,879	111,009	186,274	38,370	10,326	48,696	73,350	32,877	106,227
Hartford City (1716)	21,716,202	1,933,752	1,203,921	1,742,255	4,879,928	1,599,598	697,328	2,296,926	3,057,846	360,286	3,418,132
Lebanon Town Hall	1,146,242	102,069	63,546	41,305	206,920	84,431	165,800	250,231	161,402	(28,436)	132,966
Lebanon Highway	834,968	74,351	46,290	18,420	139,061	61,503	28,671	90,174	117,571	4,962	122,533
Lisbon School Dist.	353,473	31,476	19,596	82,284	133,356	26,037	64,843	90,880	49,772	13,035	62,807
Lisbon Town	681,971	60,727	37,808	17,129	115,664	50,234	14,567	64,801	96,028	(3,166)	92,862
Litchfield Housing	101,892	9,073	5,649	67,307	82,029	7,505	-	7,505	14,347	16,258	30,605
Manchester Housing	1,777,494	158,280	98,542	163,564	420,386	130,929	50,006	180,935	250,288	(13,467)	236,821
Mansfield Education	5,936,487	528,623	329,112	220,184	1,077,919	437,277	158,426	595,703	835,914	11,919	847,833
Mansfield Town	10,942,930	974,430	606,663	206,816	1,787,909	806,049	144,503	950,552	1,540,869	532	1,541,401
Meriden Housing	983,087	87,540	54,501	139,339	281,380	72,414	241,133	313,547	138,428	(88,685)	49,743
Middlefield Town	740,242	65,916	41,038	12,953	119,907	54,526	56,754	111,280	104,233	2,245	106,478
Middletown Housing	1,282,363	114,190	71,093	3,117	188,400	94,458	181,460	275,918	180,569	(53,269)	127,300
Milford Housing	732,448	65,222	40,606	2,495	108,323	53,952	60,139	114,091	103,136	(21,735)	81,401
Montville Housing	-	-	-	-	-	-	-	-	-	(5,640)	(5,640)
Montville Education	6,145,289	547,216	340,688	105,432	993,336	452,658	294,322	746,980	865,316	4,313	869,629
Montville Town	7,459,454	664,238	413,543	229,242	1,307,023	549,458	50,370	599,828	1,050,363	3,217	1,053,580
Naugatuck Housing	955,141	85,052	52,952	52,876	190,880	70,355	52,257	122,612	134,493	10,757	145,250
New Britain Housing	2,700,074	240,432	149,689	245,484	635,605	198,886	245,842	444,728	380,196	43,011	423,207
New London Housing	527,115	46,938	29,223	166,524	242,685	38,827	90,996	129,823	74,223	31,305	105,528
New London Public Works	5,513,596	490,966	305,667	39,188	835,821	406,128	1,067,016	1,473,144	776,367	(357,089)	419,278
Norwalk Housing	3,789,404	337,433	210,080	495,275	1,042,788	279,125	11,418	290,543	533,584	198,559	732,143
Oxford Education	5,432,319	483,729	301,161	129,421	914,311	400,141	307,312	707,453	764,922	(81,245)	683,677

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2025

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2025 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	$ 3,807,682	$ 339,061	$ 211,093	$ 93,885	$ 644,039	$ 280,471	$ 357,543	$ 638,014	$ 536,158	$ (94,527)	$ 441,631
Southington Health District	772,667	68,803	42,836	108,463	220,102	56,914	85,086	142,000	108,799	44,382	153,181
Portland Housing	485,358	43,219	26,908	78,425	148,552	35,751	10,547	46,298	68,343	18,302	86,645
Preston Town	1,504,949	134,010	83,433	143,174	360,617	110,853	114,370	225,223	211,911	37,738	249,649
Prospect Public Works	792,209	70,543	43,919	91,162	205,624	58,354	50,533	108,887	111,551	(5,569)	105,982
Putnam Housing	1,044,191	92,982	57,889	14,891	165,762	76,914	28,809	105,723	147,032	(8,199)	138,833
Redding Education	3,903,759	347,616	216,420	298,503	862,539	287,548	186,248	473,796	549,687	(22,417)	527,270
Redding Town	6,192,916	551,458	343,328	2,340,120	3,234,906	456,166	356,324	812,490	872,022	390,526	1,262,548
Seymour Housing	891,283	79,366	49,412	23,106	151,884	65,651	55,430	121,081	125,501	227	125,728
Seymour Education	6,104,887	543,619	338,448	458,921	1,340,988	449,682	189,701	639,383	859,627	(29,481)	830,146
Seymour Town	5,386,225	479,625	298,606	368,688	1,146,919	396,746	202,887	599,633	758,432	10,404	768,836
Shelton Housing	-	-	-	-	-	-	70,279	70,279	-	(18,647)	(18,647)
Southington Housing	207,352	18,464	11,495	80,831	110,790	15,273	23,869	39,142	29,197	15,420	44,617
Southington Dog	212,383	18,912	11,774	29,468	60,154	15,644	31,151	46,795	29,906	4,358	34,264
Southington Education	21,838,255	1,944,622	1,210,685	495,106	3,650,413	1,608,590	190,948	1,799,538	3,075,031	148,039	3,223,070
Southington Lunch	624,150	55,578	34,602	3,449	93,629	45,974	65,773	111,747	87,886	(10,037)	77,849
Southington Sewer	1,393,845	124,117	77,273	86,403	287,793	102,670	117,857	220,527	196,267	(44,692)	151,575
Southington Town	13,053,199	1,162,342	723,654	222,881	2,108,877	961,489	1,080,671	2,042,160	1,838,015	(271,162)	1,566,853
Southington Water	2,602,955	231,784	144,305	186,035	562,124	191,732	183,544	375,276	366,521	(35,572)	330,949
Stamford Housing	7,651,084	681,302	424,167	330,631	1,436,100	563,573	402,277	965,850	1,077,346	93,972	1,171,318
Stratford Housing	1,861,267	165,739	103,186	12,480	281,405	137,100	108,714	245,814	262,084	(33,497)	228,587
Thompson Town	2,820,036	251,114	156,339	246,969	654,422	207,722	172,871	380,593	397,088	44,058	441,146
Tolland Cnty Mutual Aid	1,291,556	115,009	71,602	34,365	220,976	95,135	21,168	116,303	181,863	6,045	187,908

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2025

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2025 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
Torrington Housing	$ 982,936	$ 87,527	$ 54,493	$ 67,836	$ 209,856	$ 72,402	$ 31,131	$ 103,533	$ 138,407	$ 10,781	$ 149,188
Rockville (Vernon) Hsg.	1,490,208	132,698	82,615	300,746	516,059	109,768	48,053	157,821	209,836	69,394	279,230
Wallingford HA	752,534	67,011	41,720	50,291	159,022	55,431	111,031	166,462	105,964	(31,503)	74,461
Waterford LC1303	5,224,883	465,258	289,661	156,511	911,430	384,861	396,343	781,204	735,714	(109,291)	626,423
Waterford Custodial	2,751,755	245,034	152,554	92,877	490,465	202,692	125,064	327,756	387,473	(48,177)	339,296
Waterford Local 161	1,130,142	100,635	62,654	25,826	189,115	83,245	72,400	155,645	159,135	(9,502)	149,633
Waterford Cafe 224	526,912	46,920	29,211	48,226	124,357	38,812	43,981	82,793	74,194	8,772	82,966
Waterford Para-Pro's	2,911,563	259,264	161,414	402,894	823,572	214,464	83,718	298,182	409,976	34,067	444,043
Waterford Non-union	3,482,192	310,077	193,049	642,170	1,145,296	256,496	68,813	325,309	490,326	119,746	610,072
Waterford Government	2,158,719	192,226	119,677	58,125	370,028	159,010	142,997	302,007	303,968	(80,866)	223,102
Waterford Town	4,011,063	357,171	222,369	108,027	687,567	295,452	194,307	489,759	564,796	(15,019)	549,777
Watertown Town Supv.	126,711	11,283	7,025	1,912	20,220	9,333	760	10,093	17,842	(451)	17,391
Watertown Town	539,177	48,012	29,891	36,803	114,706	39,715	204,726	244,441	75,921	(46,302)	29,619
West Hartford Housing	2,606,806	232,127	144,518	206,516	583,161	192,016	84,179	276,195	367,063	38,844	405,907
West Haven Housing	1,616,812	143,971	89,634	-	233,605	119,093	580,407	699,500	227,663	(308,012)	(80,349)
Weston Education	7,195,843	640,765	398,929	123,564	1,163,258	530,041	179,909	709,950	1,013,244	(92,716)	920,528
Weston Highway	1,251,277	111,422	69,369	45,026	225,817	92,168	183,030	275,198	176,192	(16,222)	159,970
Weston Salary	2,304,220	205,183	127,743	239,298	572,224	169,727	208,426	378,153	324,456	(50,529)	273,927
Weston Town	4,532,746	403,625	251,290	216,437	871,352	333,879	115,133	449,012	638,254	23,190	661,444
Wethersfield Housing	576,050	51,295	31,936	4,248	87,479	42,431	79,659	122,090	81,113	(23,993)	57,120

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2025

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2025 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	$ 126,893	$ 11,299	$ 7,035	$ 56,358	$ 74,692	$ 9,347	$ 19,231	$ 28,578	$ 17,868	$ 3,026	$ 20,894
Windsor Locks Housing	53,911	4,801	2,989	8,147	15,937	3,971	182,960	186,931	7,591	(33,697)	(26,106)
Windsor Locks Edu.	3,955,734	352,244	219,301	174,818	746,363	291,377	234,591	525,968	557,005	(43,834)	513,171
Windsor Locks Para's	2,170,268	193,255	120,317	219,764	533,336	159,860	35,565	195,425	305,594	(4,077)	301,517
Windsor Locks Town	5,578,372	496,734	309,258	154,226	960,218	410,899	114,660	525,559	785,488	(55,346)	730,142
Woodbridge Education	3,390,228	301,888	187,950	202,828	692,666	249,722	80,617	330,339	477,377	51,565	528,942
Woodbridge Town	5,108,076	454,856	283,186	12,238	750,280	376,257	144,363	520,620	719,266	(45,418)	673,848
Woodstock Education	1,124,058	100,093	62,316	34,963	197,372	82,797	29,275	112,072	158,278	(739)	157,539
Woodstock Town	1,711,800	152,430	94,900	189,615	436,945	126,090	104,255	230,345	241,038	34,351	275,389
Norwich Housing	1,995,374	177,681	110,621	19,943	308,245	146,978	135,750	282,728	280,968	(35,188)	245,780
District #4 – Custodians	795,523	70,839	44,103	42,403	157,345	58,598	64,105	122,703	112,017	(19,900)	92,117
District #4 - B. of Ed	369,696	32,920	20,495	10,624	64,039	27,232	17,792	45,024	52,057	5,060	57,117
District #4 - Non-Cert.	1,479,335	131,730	82,013	108,522	322,265	108,967	6,757	115,724	208,304	58,408	266,712
District #4 –Secretarial	723,013	64,382	40,083	68,413	172,878	53,257	53,779	107,036	101,807	7,606	109,413
Regional District 16	193,196	17,203	10,711	971	28,885	14,231	5,140	19,371	27,204	660	27,864
Regional District 19	2,715,156	241,775	150,525	57,388	449,688	199,996	101,035	301,031	382,320	(14,015)	368,305
Watertown Fire District	628,172	55,937	34,825	26,356	117,118	46,271	27,255	73,526	88,453	(1,683)	86,770
Westport Health Dept.	1,235,805	110,044	68,512	91,636	270,192	91,029	26,934	117,963	174,013	32,560	206,573
East Shore Health District	1,390,459	123,815	77,085	78,310	279,210	102,420	104,579	206,999	195,790	20,281	216,071
L. Naugatuck Valley Health	1,690,947	150,573	93,744	100,732	345,049	124,554	73,780	198,334	238,102	35,912	274,014
Quinnipiac Valley Health	806,798	71,843	44,728	74,497	191,068	59,428	254,145	313,573	113,605	(21,474)	92,131
Uncas Health District	996,568	88,741	55,249	29,916	173,906	73,407	96,053	169,460	140,326	(4,945)	135,381
Willimantic Housing	1,518,072	135,179	84,160	-	219,339	111,820	150,039	261,859	213,759	(35,062)	178,697

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2025

General Employees with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2025 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	$ 207,241	$ 18,454	$ 11,489	$ 12,199	$ 42,142	$ 15,265	$ 9,761	$ 25,026	$ 29,181	$ (6,265)	$ 22,916
Southeast Ct. Planning	1,233,083	109,802	68,361	228,740	406,903	90,828	14,605	105,433	173,630	71,374	245,004
Southeast Ct Water	662,863	59,026	36,748	35,083	130,857	48,826	50,238	99,064	93,337	(10,470)	82,867
South Norwalk Electric	-	-	-	135,513	135,513	-	774,283	774,283	-	(200,031)	(200,031)
Norwalk 1st Tax Dist.	3,344,151	297,785	185,396	296,323	779,504	246,328	217,619	463,947	470,888	43,206	514,094
Norwalk 2nd Tax Dist.	5,841,991	520,209	323,873	661,561	1,505,643	430,317	61,102	491,419	822,608	236,169	1,058,777
Connecticut Housing	-	-	-	-	-	-	60,675	60,675	-	(15,719)	(15,719)
Southeast CT Tourism	-	-	-	-	-	-	-	-	-	-	-
Total	$ 397,423,819	$ 35,389,199	$ 22,032,706	$ 23,020,968	$ 80,442,873	$ 29,273,954	$ 22,993,526	$ 52,267,480	$ 55,961,068	$ (144,933)	$ 55,816,135

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2025

General Employees without Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2025 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
Bridgeport Education	$ 80,463,467	$ 6,567,240	$ 3,419,763	$ 1,786,188	$ 11,773,191	$ 6,136,510	$ 664,511	$ 6,801,021	$ 9,568,258	$ (739,952)	$ 8,828,306
Bridgeport Grants	376,431	30,723	15,999	47,402	94,124	28,708	132,964	161,672	44,763	(39,225)	5,538
Bridgeport City	87,125,873	7,111,011	3,702,920	6,447,416	17,261,347	6,644,615	772,421	7,417,036	10,360,513	1,288,997	11,649,510
East Haven Education	8,368,065	682,982	355,650	547,051	1,585,683	638,187	175,315	813,502	995,083	(7,335)	987,748
East Haven Town	11,089,677	905,114	471,320	380,355	1,756,789	845,749	252,840	1,098,589	1,318,721	(7,138)	1,311,583
New Britain Education	51,210,979	4,179,721	2,176,508	2,225,200	8,581,429	3,905,582	7,905,258	11,810,840	6,089,718	447,205	6,536,923
New Britain City	40,621,719	3,315,450	1,726,456	642,703	5,684,609	3,097,997	2,520,096	5,618,093	4,830,504	(801,359)	4,029,145
GNH WPCA	12,653,835	1,032,776	537,798	531,739	2,102,313	965,039	318,184	1,283,223	1,504,722	(95,645)	1,409,077
Mattabassett District	6,097,001	497,623	259,127	360,032	1,116,782	464,985	189,922	654,907	725,021	(44,813)	680,208
Total	$ 298,007,047	$ 24,322,640	$ 12,665,541	$ 12,968,086	$ 49,956,267	$ 22,727,372	$ 12,931,511	$ 35,658,883	$ 35,437,303	$ 735	$ 35,438,038

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2025

Police Officers and Firefighters with Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2025 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
Beacon Falls Police	$ 697,631	$ 89,617	$ 51,299	$ 64,597	$ 205,513	$ 40,895	$ 72,464	$ 113,359	$ 127,752	$ 2,337	$ 130,089
Cromwell Police	6,460,161	829,869	475,039	592,713	1,897,621	378,694	452,366	831,060	1,183,002	(16,129)	1,166,873
Derby Police	7,435,232	955,126	546,739	141,392	1,643,257	435,852	568,115	1,003,967	1,361,560	(207,915)	1,153,645
Easton Police	2,645,441	339,832	194,529	32,425	566,786	155,075	583,975	739,050	484,440	(186,703)	297,737
Mansfield Fire	4,393,220	564,351	323,049	494,805	1,382,205	257,530	84,359	341,889	804,498	97,149	901,647
Middlefield Police	-	-	-	-	-	-	-	-	-	-	-
Milford Police	-	-	-	25,241	25,241	-	44,525	44,525	-	(2,702)	(2,702)
Monroe Police	9,774,504	1,255,629	718,753	386,250	2,360,632	572,979	162,880	735,859	1,789,933	170,335	1,960,268
Montville Fire	2,616,865	336,161	192,428	429,234	957,823	153,400	45,962	199,362	479,207	348,275	827,482
Montville Police	6,565,906	843,453	482,815	469,081	1,795,349	384,892	9,600	394,492	1,202,366	103,938	1,306,304
New Fairfield Police	1,752,945	225,182	128,900	57,285	411,367	102,757	36,718	139,475	321,004	79,504	400,508
Oxford Police	2,885,926	370,725	212,213	72,447	655,385	169,173	448,017	617,190	528,478	(64,077)	464,401
Plymouth Police	5,799,175	744,959	426,434	82,833	1,254,226	339,947	240,078	580,025	1,061,960	(64,756)	997,204
Putnam Police	3,301,607	424,123	242,779	180,710	847,612	193,540	228,078	421,618	604,599	(42,137)	562,462
Redding Police	3,197,485	410,747	235,123	110,672	756,542	187,436	802,938	990,374	585,532	(183,447)	402,085
Southington Fire	9,068,463	1,164,930	666,837	1,110,222	2,941,989	531,592	338,907	870,499	1,660,641	125,515	1,786,156
Waterford Fire	3,235,413	415,619	237,912	354,144	1,007,675	189,659	39,879	229,538	592,478	87,140	679,618
Waterford Police	10,006,033	1,285,370	735,780	15,699	2,036,849	586,552	414,272	1,000,824	1,832,332	(198,786)	1,633,546
Weston Police	4,438,249	570,135	326,360	-	896,495	260,169	471,149	731,318	812,744	(124,365)	688,379
Winchester Police	4,310,773	553,760	316,987	460,384	1,331,131	252,697	344,853	597,550	789,400	(75,900)	713,500
Windsor Dog	150,345	19,313	11,055	25,282	55,650	8,813	1,102	9,915	27,532	5,606	33,138
Windsor Locks Police	8,047,340	1,033,757	591,750	503,805	2,129,312	471,734	357,444	829,178	1,473,650	62,039	1,535,689
Woodbridge Police	4,609,495	592,133	338,953	43,222	974,308	270,208	530,939	801,147	844,103	(230,976)	613,127
Cromwell Fire	4,206,121	540,316	309,291	688,040	1,537,647	246,562	58,778	305,340	770,236	288,059	1,058,295
Easton Firefighters	1,680,059	215,819	123,541	72,380	411,740	98,485	71,618	170,103	307,657	(14,404)	293,253
Total	$ 107,278,389	$ 13,780,926	$ 7,888,566	$ 6,412,863	$ 28,082,355	$6,288,641	$ 6,409,016	$ 12,697,657	$ 19,645,104	$ (42,400)	$ 19,602,704

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
As Of And For The Year Ended June 30, 2025

Police Officers and Firefighters without Social Security		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
Employer	2025 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
Ansonia Police	$ 11,262,964	$ 1,203,082	$ 787,307	$ 685,327	$ 2,675,716	$ 714,858	$ 198,591	$ 913,449	$ 2,103,753	$ 31,024	$ 2,134,777
Branford Fire	10,506,134	1,122,239	734,403	115,720	1,972,362	666,822	983,566	1,650,388	1,962,388	(165,522)	1,796,866
Bridgeport Fire	63,964,368	6,832,515	4,471,258	1,052,311	12,356,084	4,059,805	3,442,026	7,501,831	11,947,583	(743,655)	11,203,928
Bridgeport Police	94,517,566	10,096,133	6,606,999	6,240,898	22,944,030	5,999,011	4,842,484	10,841,495	17,654,462	(276,868)	17,377,594
East Haven Fire	11,974,986	1,279,138	837,079	284,180	2,400,397	760,050	414,732	1,174,782	2,236,748	(114,495)	2,122,253
East Haven Police	16,289,817	1,740,038	1,138,696	509,850	3,388,584	1,033,911	468,327	1,502,238	3,042,693	150,387	3,193,080
Hamden Police & Fire	38,161,092	4,076,273	2,667,549	4,115,839	10,859,661	2,422,077	-	2,422,077	7,127,919	1,908,529	9,036,448
Manchester Fire	26,353,940	2,815,062	1,842,201	2,842,614	7,499,877	1,672,679	93,536	1,766,215	4,922,520	766,647	5,689,167
New Britain Fire	28,134,809	3,005,290	1,966,688	1,968,815	6,940,793	1,785,711	1,195,315	2,981,026	5,255,160	300,081	5,555,241
New Britain Police	35,657,533	3,808,849	2,492,544	149,830	6,451,223	2,263,176	2,054,557	4,317,733	6,660,292	(514,688)	6,145,604
New London Fire	13,988,913	1,494,261	977,857	304,061	2,776,179	887,873	740,256	1,628,129	2,612,919	(171,997)	2,440,922
New London Fire Chief	-	-	-	51,251	51,251	-	-	-	-	26,718	26,718
New London Police	15,522,349	1,658,059	1,085,048	149,127	2,892,234	985,200	688,259	1,673,459	2,899,342	(401,618)	2,497,724
Seymour Police	9,852,669	1,052,438	688,724	284,538	2,025,700	625,347	658,860	1,284,207	1,840,331	(6,947)	1,833,384
Shelton Police	13,029,151	1,391,742	910,768	231,264	2,533,774	826,958	1,351,800	2,178,758	2,433,650	(177,621)	2,256,029
Southington Police	18,204,138	1,944,521	1,272,511	-	3,217,032	1,155,413	1,975,082	3,130,495	3,400,260	(662,252)	2,738,008
Stonington Police	9,036,912	965,300	631,701	191,749	1,788,750	573,571	308,392	881,963	1,687,959	(164,271)	1,523,688
Windsor Police	11,860,965	1,266,959	829,109	111,338	2,207,406	752,813	867,680	1,620,493	2,215,450	(131,178)	2,084,272
West Haven Fire	10,161,450	1,085,421	710,309	1,451,921	3,247,651	644,945	-	644,945	1,898,006	586,027	2,484,033
West Shore Fire District	6,583,943	703,280	460,233	159,851	1,323,364	417,882	132,743	550,625	1,229,782	(33,707)	1,196,075
Total	$ 445,063,699	$ 47,540,600	$ 31,110,984	$ 20,900,484	$ 99,552,068	$ 28,248,102	$ 20,416,206	$ 48,664,308	$ 83,131,217	$ 204,594	$ 83,335,811
CMERS Grand Total	$ 1,247,772,954	$ 121,033,365	$ 73,697,797	$ 63,302,401	$ 258,033,563	$ 86,538,069	$ 62,750,259	$ 149,288,328	$ 194,174,692	$ 17,996	$ 194,192,688

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

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 non-continuous 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.

NOTE 1 - DESCRIPTION OF PLANS (Continued)

Benefit Provisions (Continued)

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

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.

NOTE 1 - DESCRIPTION OF PLANS (Continued)

Benefit Provisions (Continued)

- 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%.

- Beginning July 1, 2025, the benefit formula multiplier increased 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 rate not to exceed 4%. Interest is also credited at the 3rd, 4th, and 5th anniversary date of DROP entry.
  - Pension amount will not increase with annual COLAs while participating in DROP. Once member exits DROP, future COLAs will be determined based on the provisions in effect at the time the member entered the DROP.

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.

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 2025 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.

NOTE 3 - COLLECTIVE NET PENSION LIABILITY OF PARTICIPATING EMPLOYERS

The following table presents the components of the June 30, 2025 collective net pension liability.

Employers' total pension liability	$5,064,148
Plan fiduciary net position	3,816,375
Total employers' net pension liability	$1,247,773
Fiduciary net position as a percentage of total pension liability	75.36%
(in thousands)	

Net pension liability by sub plan:

General employees with social security	$ 397,423,819
General employees without social security	298,007,047
Police officers and firefighters with social security	107,278,389
Police officers and firefighters without social security	445,063,699
Total employers' net pension liability	$ 1,247,772,954

The collective total pension liability as of June 30, 2025 is based upon the June 30, 2025 actuarial valuation. The actuarial assumptions used in the June 30, 2025 valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2022.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2025, 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

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, 2025 are summarized in the following table:

Asset Class	Allocation	Long-Term Target Expected Real Rate of Return
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	100%	

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 actuarially 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%
Net pension liability by sub plan:			
General employees with social security	$ 586,737,090	$ 397,423,819	$ 238,016,620
General employees without social security	448,297,737	298,007,047	171,926,386
Police officers and firefighters with social security	157,309,407	107,278,389	65,769,729
Police officers and firefighters without social security	666,802,412	445,063,699	262,245,018
Total	$ 1,859,146,646	$ 1,247,772,954	$ 737,957,753

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, 2025, the average of the expected remaining service lives of all employees calculated by our external actuaries is 5.14 years.

NOTE 5 - DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

The following table provides the deferred outflows/(inflows) of resources, as of June 30, 2025, 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
2026	$ 40,129,965	$ 28,731,338	$ 12,992,744	$ 50,605,836
2027	(2,724,387)	(5,713,543)	2,251,455	6,234,413
2028	(7,349,160)	(7,408,776)	(37,561)	(3,802,886)
2029	(2,559,788)	(1,898,936)	(7,966)	(2,684,658)
2030	678,763	587,301	186,026	535,055
Thereafter	-	-	-	-
Total	$ 28,175,393	$ 14,297,384	$ 15,384,698	$ 50,887,760

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	$ 105,007,272	$ 36,093,083	$ 22,224,591	$ 8,378,098	$ 38,311,500
Interest on the TPL and net cash flow	328,672,731	110,520,685	85,725,134	26,127,928	106,298,984
Expensed portion of current-period difference between expected and actual experience in the total pension liability	14,130,376	4,844,837	4,185,437	1,327,526	3,772,576
Expensed portion of current-period difference of changes in assumptions	-	-	-	-	-
Member Contributions	(47,065,866)	(16,259,098)	(12,200,237)	(2,744,989)	(15,861,542)
Projected Earnings On Plan investments	(243,626,172)	(83,390,766)	(65,436,572)	(18,997,059)	(75,801,775)
Expensed portion of current-period difference between expected and actual earnings on Plan investments	(22,824,614)	(7,855,853)	(6,167,835)	(1,615,576)	(7,185,350)
Other	-	-	-	-	-
Recognition of beginning deferred outflows of resources as pension expense	87,606,627	21,730,424	14,912,380	9,346,151	41,617,672
Recognition of beginning deferred inflows of resources as pension expense	(27,725,662)	(9,722,244)	(7,805,595)	(2,176,975)	(8,020,848)
Collective Pension expense	$ 194,174,692	$ 55,961,068	$ 35,437,303	$ 19,645,104	$ 83,131,217

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, 2025, 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, 2025. The State of Connecticut ACFR is available at www.osc.ct.gov/reports**.** The supporting actuarial information is included in the June 30, 2025, 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	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Andover Education	$ 52,997	$ (2,237)	$ 1,673	$ 14,604	$ 3,751	$ -
Andover Selectmen	45,147	(36,728)	(40,732)	(33,216)	(2,830)	-
Ansonia Housing	112,278	(27,135)	(14,178)	16,034	5,337	-
Ansonia Clerical	265,170	(103,011)	(128,527)	(55,850)	1,869	-
Ansonia Town	128,417	(92,461)	(108,972)	(62,777)	(2,034)	-
Beacon Falls Supervisors	61,529	(9,282)	(35,869)	(32,197)	(2,582)	-
Beacon Falls Town	91,026	(11,460)	(19,662)	(3,633)	2,221	-
Bethany Public Works	47,498	(8,967)	5,059	4,140	1,737	-
Bethlehem Public Works	12,619	(4,077)	7,478	2,768	670	-
Bozrah Education	80,314	(48,002)	(68,777)	(56,871)	(5,525)	-
Bozrah Town	41,296	(8,171)	(17,532)	(8,711)	355	-
Branford Education	1,084,774	(205,744)	(243,864)	(79,750)	17,383	-
Branford Selectman	1,514,159	38,881	(19,227)	136,567	52,633	-
Bridgeport Housing	213,520	(396,048)	(446,841)	(345,289)	(31,738)	-
Bridgeport Port Authority	(5,715)	(2,695)	(3,620)	7,569	1,616	-
Bristol Housing	272,247	(413)	(52,698)	7,225	9,070	-
Canterbury Town	126,401	38,790	19,689	9,592	3,087	-
Chester Board of Education	7,791	1,118	595	3,521	743	-
Clinton Secretarial	170,091	(64,744)	(62,692)	(32,713)	308	-
Clinton Supervisory	185,528	26,318	(5,946)	14,481	6,368	-
Clinton Town	126,648	(16,782)	(36,320)	(11,582)	2,198	-
Colchester Housing	(10,807)	172	44	-	-	-
Coventry Housing	27,832	(11,795)	(13,939)	(13,928)	(1,235)	-
Danbury Housing	324,748	(99,477)	(56,379)	(29,535)	3,544	-
Darien Housing	-	-	-	-	-	-
Deep River BOE	4,672	3,459	(268)	(1,316)	(48)	-
Derby Housing	4,373	(16,421)	(18,591)	(8,046)	(335)	-
East Haddam Town	26,286	(3,382)	(2,031)	(1,109)	416	-
East Hampton Housing	(8,357)	(18,799)	(20,744)	(4,275)	226	-
East Hartford Housing	149,684	(67,684)	(89,173)	(56,306)	(2,647)	-
Ellington Education	787,234	(42,786)	(127,660)	(70,266)	8,646	-
Ellington Lunch	30,090	(2,261)	(912)	(10,449)	(1,321)	-
Ellington Town	29,541	(38,857)	(20,247)	(3,755)	1,168	-
Ellington Van Drivers	23,480	3,393	(2,967)	(1,434)	219	-
Enfield Housing	182,696	15,485	(18,964)	(10,028)	2,231	-
Essex BOE	14,575	348	2,465	1,881	398	-
Greenwich Housing	467,418	(33,995)	(92,696)	(5,905)	13,004	-
Griswold Education	619,173	(180,036)	(271,407)	(100,079)	7,209	-
Griswold Selectmen	187,499	(46,801)	(50,802)	(29,974)	664	-
Groton Housing	30,369	19,475	(7,714)	(9,015)	(753)	-

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	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Hamden Education	$ 609,698	$ 45,362	$ (34,663)	$ 23,912	$ 16,672	$ -
Hamden BOE	1,399,701	234,643	23,921	(58,230)	11,772	-
Hamden Schools	(2,912)	(78,301)	(71,611)	(20,378)	1,022	-
Hamden Town	2,341,581	311,962	97,384	90,861	49,100	-
Hartford Housing	659,437	(2,267)	(141,351)	(75,354)	5,430	-
Hartford Edu.(Local 566)	1,080,926	(537,364)	(823,810)	(456,508)	(15,806)	-
Hartford Union (Local 818)	84,423	28,786	8,702	12,471	3,196	-
Hartford City (1716)	2,566,149	413,086	(195,926)	(220,172)	19,865	-
Lebanon Town Hall	77,390	(41,703)	(42,446)	(34,358)	(2,194)	-
Lebanon Highway	93,577	(14,884)	(21,842)	(8,958)	994	-
Lisbon School Dist.	44,977	(6,671)	(9,165)	10,407	2,928	-
Lisbon Town	66,447	(1,784)	(9,406)	(5,279)	885	-
Litchfield Housing	26,545	15,558	14,371	15,600	2,450	-
Manchester Housing	178,190	26,883	1,960	24,291	8,127	-
Mansfield Education	579,097	31,270	(86,465)	(49,582)	7,896	-
Mansfield Town	1,101,369	(81,428)	(161,546)	(42,542)	21,504	-
Meriden Housing	19,967	(46,358)	(31,543)	19,379	6,388	-
Middlefield Town	62,884	(16,888)	(22,022)	(15,054)	(293)	-
Middletown Housing	75,443	(65,961)	(78,810)	(20,274)	2,084	-
Milford Housing	59,289	(22,191)	(29,656)	(13,494)	284	-
Montville Housing	-	-	-	-	-	-
Montville Education	642,516	(115,037)	(178,450)	(104,049)	1,376	-
Montville Town	791,665	3,987	(71,867)	(29,937)	13,347	-
Naugatuck Housing	92,523	(16,014)	(10,028)	(364)	2,151	-
New Britain Housing	298,490	(35,793)	(33,181)	(38,449)	(190)	-
New London Housing	95,947	44,599	(4,039)	(21,652)	(1,993)	-
New London Public Works	292,752	(341,009)	(350,970)	(222,869)	(15,227)	-
Norwalk Housing	533,812	136,590	39,935	29,322	12,586	-
Oxford Education	467,772	(105,426)	(149,826)	(19,310)	13,648	-
Oxford Town	318,275	(91,370)	(122,159)	(94,562)	(4,159)	-
Southington Health District	105,061	15,864	(26,726)	(16,312)	215	-
Portland Housing	62,411	13,515	7,667	15,203	3,458	-
Preston Town	147,368	3,063	(1,566)	(14,116)	645	-
Prospect Public Works	77,933	5,679	(4,755)	13,570	4,310	-
Putnam Housing	98,220	(11,205)	(23,951)	(5,253)	2,228	-
Redding Education	395,752	23,787	(56,333)	12,357	13,180	-
Redding Town	1,031,383	380,444	399,578	521,305	89,706	-
Seymour Housing	96,265	(22,955)	(28,315)	(14,530)	338	-
Seymour Education	650,201	13,304	(49,864)	62,028	25,936	-
Seymour Town	590,198	(48,978)	(45,266)	33,025	18,307	-
Shelton Housing	(18,006)	(17,618)	(16,822)	(15,669)	(2,164)	-

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	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Southington Housing	$ 54,870	$ 4,776	$ 1,039	$ 8,951	$ 2,012	-
Southington Dog	19,244	5,778	(6,341)	(5,220)	(102)	-
Southington Education	2,292,125	(89,678)	(355,055)	(48,481)	51,964	-
Southington Lunch	44,047	(26,709)	(25,590)	(10,240)	374	-
Southington Sewer	128,503	(3,779)	(46,132)	(13,930)	2,604	-
Southington Town	1,088,189	(267,246)	(492,228)	(262,895)	897	-
Southington Water	270,577	(38,380)	(65,140)	10,015	9,776	-
Stamford Housing	808,861	(39,216)	(165,081)	(133,766)	(548)	-
Stratford Housing	159,526	(52,236)	(51,700)	(21,793)	1,794	-
Thompson Town	297,400	(23,347)	(41,821)	28,998	12,599	-
Tolland Cnty Mutual Aid	139,300	(2,231)	(21,662)	(12,223)	1,489	-
Torrington Housing	107,989	5,389	(2,329)	(5,853)	1,127	-
Rockville (Vernon) Hsg.	228,305	66,456	17,648	36,401	9,428	-
Wallingford HA	39,522	(30,750)	(23,198)	4,001	2,985	-
Waterford LC1303	430,886	(126,418)	(113,913)	(63,626)	3,297	-
Waterford Custodial	244,056	(31,651)	(36,736)	(16,922)	3,962	-
Waterford Local 161	103,931	(21,231)	(29,511)	(19,704)	(15)	-
Waterford Cafe 224	56,950	3,667	(7,553)	(11,033)	(467)	-
Waterford Para-Pro's	348,802	66,134	49,391	48,278	12,785	-
Waterford Non-union	486,439	179,741	73,626	63,319	16,862	-
Waterford Government	164,721	(13,784)	(57,955)	(27,211)	2,250	-
Waterford Town	411,586	(66,439)	(94,537)	(55,000)	2,198	-
Watertown Town Supv.	12,813	(446)	(1,808)	(656)	224	-
Watertown Town	18,613	(74,143)	(62,446)	(12,755)	996	-
West Hartford Housing	285,645	(1,110)	(3,901)	17,765	8,567	-
West Haven Housing	(119,509)	(154,254)	(139,878)	(51,409)	(845)	-
Weston Education	682,906	(86,900)	(137,774)	(21,385)	16,461	-
Weston Highway	82,463	(58,378)	(44,015)	(28,385)	(1,066)	-
Weston Salary	208,369	(18,235)	6,891	(5,945)	2,991	-
Weston Town	469,848	(25,399)	(40,484)	6,428	11,947	-
Wethersfield Housing	35,839	(30,529)	(28,615)	(11,471)	165	-
Winchester Housing	20,702	21,490	5,124	(1,259)	57	-
Windsor Locks Housing	(35,128)	(49,089)	(45,064)	(36,904)	(4,809)	-
Windsor Locks Edu.	362,400	(52,453)	(101,674)	(213)	12,335	-
Windsor Locks Para's	244,956	46,485	20,920	18,378	7,172	-
Windsor Locks Town	580,025	(49,942)	(77,358)	(27,618)	9,552	-
Woodbridge Education	429,924	32,346	(63,075)	(40,156)	3,288	-
Woodbridge Town	469,802	(90,527)	(122,229)	(36,195)	8,809	-

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	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Woodstock Education	$ 117,487	$ (889)	$ (24,781)	$ (8,505)	$ 1,988	$ -
Woodstock Town	202,118	(13,906)	(14,154)	24,274	8,268	-
Norwich Housing	152,296	(64,477)	(55,444)	(10,881)	4,023	-
District #4 – Custodians	76,601	(13,326)	(27,268)	(3,536)	2,171	-
District #4 - B. of Ed	33,604	(1,324)	(8,159)	(5,303)	197	-
District #4 - Non-Cert.	180,057	14,260	(754)	8,309	4,669	-
District #4 –Secretarial	86,855	10,250	(20,570)	(11,307)	614	-
Regional District 16	17,312	(3,103)	(4,005)	(1,051)	361	-
Regional District 19	286,911	(35,253)	(65,380)	(38,994)	1,373	-
Watertown Fire District	59,014	(8,415)	(6,906)	(1,358)	1,257	-
Westport Health Dept.	147,376	27,167	(16,313)	(8,207)	2,206	-
East Shore Health District	145,481	(16,919)	(28,847)	(26,783)	(721)	-
L. Naugatuck Valley Health	180,478	(21,886)	(17,416)	1,321	4,218	-
Quinnipiac Valley Health	9,038	(76,942)	(59,990)	1,491	3,898	-
Uncas Health District	83,174	(24,398)	(30,080)	(23,315)	(935)	-
Willimantic Housing	105,767	(54,399)	(60,099)	(33,255)	(534)	-
Jewett City Street	18,049	1,667	(1,268)	(1,559)	227	-
Southeast Ct. Planning	178,136	59,768	36,460	21,816	5,290	-
Southeast Ct Water	59,336	(12,650)	(18,378)	1,187	2,298	-
South Norwalk Electric	(184,911)	(182,941)	(223,554)	(47,752)	388	-
Norwalk 1st Tax Dist.	346,946	61,072	(43,515)	(49,823)	877	-
Norwalk 2nd Tax Dist.	749,657	165,118	89,691	315	9,443	-
Connecticut Housing	(15,271)	(14,988)	(14,456)	(14,007)	(1,953)	-
Southeast CT Tourism	-	-	-	-	-	-
Total	$ 40,129,965	$ (2,724,387)	$ (7,349,160)	$ (2,559,788)	$ 678,763	$ -

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 Without Social Security

Employer	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Bridgeport Education	$ 7,726,680	$ (909,108)	$ (1,665,859)	$ (357,147)	$ 177,604	$ -
Bridgeport Grants	321	(14,042)	(31,707)	(20,663)	(1,457)	-
Bridgeport City	9,505,410	207,464	(625,477)	458,494	298,420	-
East Haven Education	822,114	(73,063)	(86,878)	75,616	34,392	-
East Haven Town	1,063,351	(145,919)	(260,054)	(28,579)	29,401	-
New Britain Education	4,673,651	(3,470,725)	(3,083,412)	(1,330,405)	(18,520)	-
New Britain City	3,177,625	(1,079,177)	(1,318,804)	(722,605)	9,477	-
GNH WPCA	1,191,179	(146,127)	(264,569)	541	38,066	-
Mattabassett District	571,007	(82,846)	(72,016)	25,812	19,918	-
Total	$ 28,731,338	$ (5,713,543)	$ (7,408,776)	$ (1,898,936)	$ 587,301	$ -

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 With Social Security

Employer	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Beacon Falls Police	$ 101,986	$ 14,661	$ (15,655)	$ (9,203)	$ 365	$ -
Cromwell Police	775,329	110,134	120,394	47,498	13,206	-
Derby Police	726,426	99,157	(79,608)	(104,317)	(2,368)	-
Easton Police	149,775	(84,109)	(151,184)	(82,483)	(4,263)	-
Mansfield Fire	632,369	196,112	128,795	68,433	14,607	-
Middlefield Police	-	-	-	-	-	-
Milford Police	(2,702)	(2,702)	(10,965)	(2,915)	-	-
Monroe Police	1,304,098	263,372	4,700	29,875	22,728	-
Montville Fire	596,182	89,486	48,690	18,325	5,778	-
Montville Police	927,924	280,110	93,675	76,996	22,152	-
New Fairfield Police	251,005	26,509	(8,810)	(131)	3,319	-
Oxford Police	233,682	(22,837)	(108,148)	(62,727)	(1,775)	-
Plymouth Police	625,232	117,182	(33,695)	(39,229)	4,711	-
Putnam Police	366,038	44,066	(25,190)	29,250	11,830	-
Redding Police	215,805	(105,770)	(152,917)	(171,515)	(19,435)	-
Southington Fire	1,247,844	432,604	156,198	190,152	44,692	-
Waterford Fire	447,975	152,440	87,153	74,963	15,606	-
Waterford Police	1,041,951	140,566	(78,110)	(75,353)	6,971	-
Weston Police	390,505	(45,778)	(112,624)	(66,639)	(287)	-
Winchester Police	450,065	112,997	47,691	99,792	23,036	-
Windsor Dog	34,971	8,542	1,467	426	329	-
Windsor Locks Police	1,056,823	227,238	63,294	(49,878)	2,657	-
Woodbridge Police	441,616	(37,711)	(144,404)	(84,792)	(1,548)	-
Cromwell Fire	780,618	205,796	135,284	92,252	18,357	-
Easton Firefighters	197,227	29,390	(3,592)	13,254	5,358	-
Total	$ 12,992,744	$ 2,251,455	$ (37,561)	$ (7,966)	$ 186,026	$ -

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	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Ansonia Police	$ 1,359,615	$ 257,877	$ 20,610	$ 87,624	$ 36,541	$ -
Branford Fire	994,305	(167,980)	(304,513)	(195,697)	(4,141)	-
Bridgeport Fire	6,512,959	413,789	(1,368,851)	(750,898)	47,254	-
Bridgeport Police	10,712,774	1,907,427	286,280	(825,022)	21,076	-
East Haven Fire	1,410,597	58,170	(194,119)	(67,460)	18,427	-
East Haven Police	1,879,296	190,588	(185,635)	(31,212)	33,309	-
Hamden Police & Fire	5,947,762	1,694,752	520,427	182,952	91,691	-
Manchester Fire	3,801,069	1,269,365	393,379	194,812	75,037	-
New Britain Fire	3,458,728	560,174	(226,769)	86,860	80,774	-
New Britain Police	3,521,348	(180,496)	(884,059)	(360,627)	37,324	-
New London Fire	1,350,344	23,324	(211,541)	(40,958)	26,881	-
New London Fire Chief	20,694	15,267	10,561	4,297	432	-
New London Police	1,436,232	78,882	(234,569)	(85,235)	23,465	-
Seymour Police	1,041,853	(45,551)	(221,039)	(51,503)	17,733	-
Shelton Police	1,302,742	(226,417)	(425,709)	(285,129)	(10,471)	-
Southington Police	1,408,950	(219,789)	(600,783)	(475,164)	(26,677)	-
Stonington Police	967,784	74,327	(124,312)	(28,221)	17,209	-
Windsor Police	1,098,889	(12,043)	(251,538)	(238,323)	(10,072)	-
West Haven Fire	1,633,103	472,503	233,605	214,247	49,248	-
West Shore Fire District	746,792	70,244	(34,311)	(20,001)	10,015	-
Total	$ 50,605,836	$ 6,234,413	$ (3,802,886)	$ (2,684,658)	$ 535,055	$ -