

**REPORT ON THE ANNUAL VALUATION
OF THE
CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM
PREPARED AS OF JULY 1, 2000**

August 9, 2001

State Employees Retirement Commission
Office of the State Comptroller
55 Elm Street
Hartford, CT 06106

Members of the Commission:

We have the honor to submit herewith the results of the actuarial valuation of the Municipal Employees Retirement System prepared as of July 1, 2000 made in accordance with the provisions of the laws governing the operation of the System.

The valuation was based upon data, furnished by the Director and the MERS staff, concerning active, inactive and retired members along with pertinent financial information. The complete cooperation of the MERS staff in furnishing materials requested is hereby acknowledged with appreciation.

To the best of our knowledge, this report is complete and accurate. The valuation was performed by, and under the supervision of, independent actuaries who are members of the American Academy of Actuaries with experience in performing valuations for public retirement systems.

The valuation was prepared in accordance with the principles of practice prescribed by the Actuarial Standards Board.

The actuarial calculations were performed by qualified actuaries according to generally accepted actuarial procedures and methods. The calculations are based on the current provisions of the System, and on actuarial assumptions that are, in the aggregate, internally consistent and reasonably based on the actual experience of the System.

The Table of Contents, which immediately follows, outlines the material contained in this report.

Respectfully submitted,



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TABLE OF CONTENTS

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Summary of Principal Results	1
II	Membership Data	6
III	Valuation Balance Sheet	8
IV	Comments on Valuation	9
V	Unfunded Accrued Liability	10
VI	Prior Service Amortization Payments	11
VII	Derivation of Experience Gains and Losses	13
VIII	Current Service Contribution Rates	15
IX	Accounting Information	19
 <u>Schedule</u>		
A	Development of Actuarial Value of Assets	21
B	Statement of Actuarial Assumptions and Methods	23
C	Summary of Main Benefit and Contribution Provisions	25
D	Detailed Tabulations of the Data	28
E	Glossary	40
F	Data by Individual Entity	42
G	Present Value of Amortization Payments	50
H	Estimated 2001-2002 Contributions	55
I	Amortization Payment Schedule for Payments Due on July 1, 2001	59

**REPORT ON THE ANNUAL VALUATION OF THE
CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
PREPARED AS OF JULY 1, 2000**

SECTION I - SUMMARY OF PRINCIPAL RESULTS

1. This report, prepared as of July 1, 2000 presents the results of the annual actuarial valuation of the System. For convenience of reference, the principal results of the valuation and a comparison with the preceding year's results are summarized below.

SUMMARY OF PRINCIPAL RESULTS

VALUATION DATE	07/01/00	07/01/99
Active members included in valuation		
Number	7,980	7,811
Annual compensation	\$ 290,346,767	\$ 269,389,536
Retirees		
Number	4,446	4,234
Annual allowances	\$ 48,996,354	\$ 44,209,072
Assets		
Market related actuarial value	\$ 1,251,609,053	\$ 1,100,660,928
Market value	\$ 1,376,627,560	\$ 1,219,260,921
Unfunded Accrued Liability	\$ (98,447,612)	\$ (240,549,229)
Current Service Contribution Rates		
General Employees		
with Social Security	2.75%	2.75%
without Social Security	3.00	3.00
Police and Fire		
with Social Security	3.75	6.00
without Social Security	2.75	4.75
Amortization Period of Stabilization Reserve		
General Employees		
with Social Security	9 years	28 years
without Social Security	14	29
Police and Fire		
with Social Security	15	30
without Social Security	24	30

2. The valuation balance sheet showing the results of the valuation is given in Section III.
3. Comments on the valuation results are given in Section IV, comments on the experience and actuarial gains during the valuation year are given in Section VII and the rates of contribution payable by employers are given in Section VIII.

4. There were no changes in actuarial methods since the last valuation. There were changes in actuarial assumptions, as follows:

- The rates of death after retirement for all service retirees and all beneficiaries have been decreased by using a one-year setback.
- For both the general employee group and the fire / police group, age-related salary scales are now used.
- For both the general employee group and the fire / police group, changes have been made to the rates of withdrawal, disability, death-in-service, and service retirement.
- The real rate of return assumption has been increased from 4.00% to 4.75%, and the inflation assumption has been reduced from 4.50% to 3.75% (this latter change has been reflected in the salary increase assumptions as well). Therefore, the overall annual interest rate for the valuation is still 8.50%.

5. There were changes in benefit provisions since last year that affected the valuation results. The changes were:

- For active members a requirement for service retirement has been changed to the attainment of age 55 and 5 years of continuous service.
- For active members the service requirement for vesting is now the attainment of 5 years of continuous service.
- For active members the service requirement for a death-in-service benefit is now the attainment of 5 years of continuous service.

- For active members with Social Security coverage, the post-62 formula has been changed to 1.50% of average final compensation (AFC) up to the SERS breakpoint, plus 2.00% of AFC in excess of the breakpoint, multiplied by years of service. The SERS breakpoint for 2000 is \$30,600. For all future years the breakpoint is assumed to increase by 6% annually, rounded to the nearest \$100.
 - For active members, the cost-of-living adjustment (COLA) has been changed to equal 60% of the annual increase in CPI up to 6%, plus 75% of the annual increase in CPI in excess of 6%. The minimum annual COLA is 2.5%; the maximum is 6%. The annual COLA is assumed to be 2.6%.
 - For existing retirees and beneficiaries not currently receiving a COLA, a 2.5% annual COLA is granted until age 65. At age 65 the current COLA is to be granted, assumed to be 5% annually.
6. Schedule A of this report presents the development of the actuarial value of assets. Schedule B details the actuarial assumptions and methods employed. Schedule C gives a summary of the benefit and contribution provisions of the plan.
7. **The MERS Funding Method.** In order to reduce fluctuations in contribution rates from year-to-year, the actuarial funding method was changed, effective with the July 1, 1992 valuation, to the entry age normal method with the portion of the accrued liability not covered by the future amortization payments of participating municipalities being amortized over a flexible time period. The initial application of this new funding method generated a net gain, and a stabilization reserve was created as of July 1, 1992 equal to that gain. The stabilization reserve was apportioned to the four employee groups under MERS, and the initial period for amortizing each group's stabilization reserve was set at 25 years as of July 1, 1992.

This funding method will normally result in no change in contribution rates or amortization payments except under the following conditions:

- If the flexible time period for amortizing the stabilization reserve exceeds 30 years, the rates will be adjusted to bring the period below 30 years.
- If sufficient actuarial losses develop such that additional contributions are required, the rates will be increased.
- If the benefit structure is changed significantly, then each municipality's amortization payment will be adjusted.

8. The table on the following page provides a history of some pertinent figures.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Comparative Schedule

Valuation Date June 30	Active Members				Retired Lives				Accrued Liability	Valuation Assets	UAAL
	Number	Payroll \$ Millions	Average Salary		Retired	Active/ Retired	Annual Benefits				
			\$	% Incr.			\$ Millions	% of Payroll			
										\$ Millions	
1996	7,506	\$ 242.8	\$ 32,343	-	3,905	1.9	\$ 34.9	14.4%	\$ 692.2	782.0	\$ (89.8)
1997	7,560	246.0	32,535	0.6%	4,063	1.9	38.4	15.6	731.1	872.0	(140.9)
1998	7,653	258.2	33,739	3.7	4,171	1.8	41.7	16.2	814.1	980.4	(166.3)
1999	7,811	269.4	34,488	2.2	4,234	1.8	44.2	16.4	860.1	1,100.7	(240.6)
2000	7,980	290.3	36,384	5.5	4,446	1.8	49.0	16.9	1,153.2	1,251.6	(98.4)

SECTION II - MEMBERSHIP DATA

Data regarding the membership of the System for use as a basis for the valuation were furnished by the System's office. The following tables summarize the membership of the system as of June 30, 2000 upon which the valuation was based. Detailed tabulations of the data are given in Schedule D.

Active Members

Employers	Number of Employers	Number	Payroll	Group Averages		
				Salary	Age*	Service*
General Employees with Social Security	124					
Men		2,109	\$ 85,390,354	\$40,489	46.3	10.7
Women		<u>2,376</u>	<u>61,924,209</u>	26,062	47.7	9.1
Total		4,485	\$ 147,314,563	32,846	47.0	9.8
General Employees without Social Security	8					
Men		1,049	\$ 47,031,423	\$44,835	46.2	10.5
Women		<u>1,680</u>	<u>48,594,267</u>	28,925	46.5	9.8
Total		2,729	\$ 95,625,690	35,041	46.4	10.0
Police and Fire with Social Security	19					
Men		324	\$ 19,849,209	\$61,263	40.4	12.2
Women		<u>20</u>	<u>940,771</u>	47,039	35.9	7.8
Total		344	\$ 20,789,980	60,436	40.1	11.9
Police and Fire without Social Security	9					
Men		393	\$ 25,070,503	\$63,793	40.3	13.1
Women		<u>29</u>	<u>1,546,030</u>	53,311	36.3	8.7
Total		422	\$ 26,616,533	63,072	40.0	12.8
Grand Total	160	7,980	\$ 290,346,766	\$36,384	46.1	10.1

The total number of active members is comprised of 5,207 vested members and 2,773 non-vested members .

The valuation also includes 197 inactive, non-vested members who are owed refunds of their accumulated contributions.

* Years

Retired Lives

Type of Benefit Payment	No.	Annual Benefits	Group Averages	
			Benefit	Age*
General Employees with Social Security				
Service	1,738	\$14,523,286	\$ 8,356	69.3
Disability	142	2,146,302	15,115	61.9
Beneficiary	136	849,250	6,244	64.6
Total	2,016	\$17,518,838	8,690	68.5
General Employees without Social Security				
Service	1,616	\$19,808,712	\$12,258	71.5
Disability	100	1,641,671	16,417	64.9
Beneficiary	328	1,878,432	5,727	75.6
Total	2,044	\$23,328,815	11,413	71.8
Police and Fire with Social Security				
Service	100	\$ 1,972,229	\$19,722	61.9
Disability	39	936,741	24,019	56.3
Beneficiary	12	86,725	7,227	69.2
Total	151	\$ 2,995,695	19,839	61.0
Police and Fire without Social Security				
Service	142	\$ 3,424,838	\$24,119	64.4
Disability	58	1,475,363	25,437	56.1
Beneficiary	35	252,804	7,223	74.9
Total	235	\$ 5,153,005	21,928	63.9
Grand Total	4,446	\$48,996,353	\$11,020	69.5

The valuation also includes 150 inactive, vested members with estimated deferred annual benefits of \$1,522,547.

* Years

SECTION III - VALUATION BALANCE SHEET

The following valuation balance sheet shows the assets and liabilities of the retirement system as of the current valuation date of July 1, 2000 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 1999. The items shown in the balance sheet are present values actuarially determined as of the relevant valuation date. The development of the actuarial value of assets is presented in Schedule A.

**VALUATION BALANCE SHEET
SHOWING THE ASSETS AND LIABILITIES OF THE
CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

	JULY 1, 2000	JULY 1, 1999
ASSETS		
Current actuarial value of assets	\$ 1,251,609,053	\$ 1,100,660,928
Future member contributions	80,530,045	83,101,373
Prospective employer contributions		
Normal contributions	\$ 194,532,081	\$ 236,484,358
Unfunded accrued liability contributions	<u>(98,447,612)</u>	<u>(240,549,229)</u>
Total prospective contributions	\$ <u>96,084,469</u>	\$ <u>(4,064,871)</u>
Total assets	\$ <u>1,428,223,567</u>	\$ <u>1,179,697,430</u>
LIABILITIES		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 598,169,335	\$ 408,060,258
Present value of benefits payable on account of active members	815,215,204	766,663,712
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	14,389,982	4,184,969
Non-vested	<u>449,046</u>	<u>788,491</u>
Total liabilities	\$ <u>1,428,223,567</u>	\$ <u>1,179,697,430</u>

SECTION IV - COMMENTS ON VALUATION

The valuation balance sheet gives the following information with respect to the funds of the System as of July 1, 2000.

Total Assets

Current actuarial assets as of the valuation date equaled \$1,251,609,053. Future member contributions were valued to be \$80,530,045. Employer contributions were calculated to be \$96,084,469 of which \$194,532,081 is attributable to service rendered after the valuation date (normal contributions) and \$(98,447,612) is attributable to service rendered before the valuation date (unfunded accrued liability contributions).

Therefore, the balance sheet shows the present value of current and future assets of the System to be \$1,428,223,567 as of July 1, 2000.

Total Liabilities

The present value of benefits payable on account of presently retired members and beneficiaries totaled \$598,169,335 as of the valuation date. The present value of future benefit payments on behalf of active members amounted to \$815,215,204. In addition, the present value of benefits for inactive members, due to service rendered before the valuation date, was calculated to be \$14,389,982 for vested and \$449,046 for non-vested members.

Therefore, the balance sheet shows the present value for all prospective benefit payments under the System to be \$1,428,223,567 as of July 1, 2000.

SECTION V – UNFUNDED ACCRUED LIABILITY

The table below presents the unfunded accrued liability of the Retirement System as of July 1, 2000, along with comparative results from last year's valuation. The valuation results were based on the data and financial information provided by the Retirement System staff, and the actuarial assumptions and methods outlined in Schedule A.

There were no changes to the actuarial methods since the last valuation. There were changes to the benefit provisions and actuarial assumptions, however. These changes in assumptions and provisions led to a greater liability for the plan.

	July 1, 2000	July 1, 1999
Accrued Liabilities:		
Active Members	\$ 540,153,078	\$ 447,077,981
Inactive Members	449,046	788,491
Deferred vested members	14,389,982	4,184,969
Retired members	<u>598,169,335</u>	<u>408,060,258</u>
Total Accrued Liability	\$1,153,161,441	\$ 860,111,699
Actuarial Value of Assets:	\$1,251,609,053	\$1,100,660,928
Unfunded Accrued Liability	\$ (98,447,612)	\$ (240,549,229)

In developing the service contribution rates for each member group, the unfunded accrued liability is offset by the present value of the remaining amortization payments (as shown in Section VI) before developing the charge or credit to be made to the calculated normal contribution rate. See Section VIII for further details.

SECTION VI – PRIOR SERVICE AMORTIZATION PAYMENTS

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

In addition, the prior service liability was adjusted for each municipality as of July 1, 1991 to reflect the additional liability generated by the granting of a cost-of-living adjustment on that date. This adjustment had been made whenever a COLA was granted and the investment return on assets was not at least 9%.

In that event, a 3% COLA was provided to eligible retirees, and the prior service liability of each municipality was increased to reflect the liability for that portion of the COLA that was not covered by investment returns above 6%. This adjustment has been eliminated under the revised funding method, for all COLA's effective July 1, 1992 and later.

For most municipalities, this re-established liability is to be amortized over 14-22 years from July 1, 2000. For recently enrolled municipalities, the period is that remaining of their original 30 year amortization period. The prior policy requirement that payments be adjusted to reflect any additional liability due to the purchase of military service under PA 83-16 was eliminated beginning with the July 1, 1992 valuation.

The present value of future prior service amortization payments as of July 1, 2000 is the present value of the payment schedule established on July 1, 1991 plus the amounts for municipalities enrolling after that date, as shown below. These amounts were frozen and their present value will be reflected in each succeeding valuation.

The following table shows the present values for each group in MERS:

Group	Present Value of Remaining Prior Service Amortization Payments
General Employees: with Social Security	\$22,364,847
without Social Security	1,199,611
Police and Fire: with Social Security	11,803,841
without Social Security	9,078,685
Total	\$44,446,984

SECTION VII – DERIVATION OF EXPERIENCE GAINS AND LOSSES

Actual experience will never (except by coincidence) coincide exactly with assumed experience. It is assumed that gains and losses will be in balance over a period of years, but sizable year to year fluctuations are common. Detail on the derivation of the experience gain (loss) for the year ended June 30, 2000 is shown below.

	<u>\$ millions</u>
(1) UAAL* as of 6/30/99	\$(240.5)
(2) Normal cost from last valuation	25.4
(3) Actual employer contributions	32.0
(4) Interest accrual: $(1) \times .0850 + [(2) - (3)] \times .0416$	(20.7)
(5) Expected UAAL before changes: $(1) + (2) - (3) + (4)$	(267.8)
(6) Change due to plan amendments	2.0
(7) Change due to new actuarial assumptions or methods	105.6
(8) Expected UAAL after changes: $(5) + (6) + (7)$	(160.2)
(9) Actual UAAL as of 6/30/00	(98.4)
(10) Gain (loss) $(8) - (9)$	\$(61.8)
(11) Gain (loss) as percent of actuarial accrued liabilities at start of year (\$860.1)	(7.2)%

* Unfunded actuarial accrued liability.

Valuation Date June 30	Actuarial Gain (Loss) as a % of Beginning Accrued Liabilities
1999	7.7%
2000	(7.2)

The following table presents a reconciliation of the major components of the net actuarial loss (dollar amounts in millions):

Source	\$ Gain / (Loss)
Data changes, actuarial systems changes, and other causes	\$ (121.2)
New members	(1.7)
Separation	(1.4)
Salary increases	6.4
Death after retirement	0.3
COLA increases	(7.3)
Investment income	63.1
Net Gain (Loss)	\$ (61.8)

As can be seen, typical components which generated losses this year were the inclusion of new members, the experience for separation from active service, and the COLA increases granted for the past year. The two particularly significant items that generated gains were the salary increase and investment income results. Normally in years of net investment gain there is an offsetting loss from salary increases. That did not happen this year.

In addition, it must be noted that liability changes due to data corrections for retirees and the impact of a change in actuarial valuation systems are one-time effects that produced a net loss in this year's valuation.

SECTION VIII – CURRENT SERVICE CONTRIBUTION RATES

The actuarial funding method utilized beginning with the July 1, 1992 valuation is the Entry Age Normal (EAN) method. Under EAN, a normal contribution rate is developed for each active member as a percent of payroll that would be sufficient, if paid from the age at which the member entered the System, to fully fund the member's benefits when due. The EAN normal contribution rate is calculated to remain level over the member's working lifetime.

EAN requires separate treatment of actuarial gains and losses. These gains and losses will be amortized over a flexible period of time as a level percent of payroll. By permitting flexibility in the period, the sum of the EAN normal contribution rate and the actuarial gain/loss contribution rate can be kept constant from year-to-year, provided the period remains within reasonable bounds.

The period for amortizing the gains or losses will not normally be allowed to exceed 30 years. An initial period of 25 years was established for each group as a result of the July 1, 1992 valuation. The July 1, 2000 valuation, recognizing assumption and benefit changes, produced an increase in the amortization period for the Police and Fire without Social Security, and decreases in the periods for the other three groups. As a result, a reduction in contribution rate has been recommended for the Police and Fire without Social Security to bring its amortization period back within acceptable bounds. An accompanying decrease was also made to the rate for Police and Fire with Social Security. The final amortization periods after changes in contribution rates are as follows (rounded to the nearest year):

Group	Amortization Period (Years)
General Employees with Social Security	9
without Social Security	14
Police and Fire with Social Security	15
without Social Security	24

Under the new actuarial cost method, the current prior service liability amortization payments of participating municipalities have been fixed at their July 1, 1991 (or date of enrollment, if later) levels. They will only be changed in the future if the benefit structure of MERS is amended.

The tables that follow show the development of the current service contribution rates to be effective for the fiscal year beginning July 1, 2001. The rates for all four groups are those necessary to generate the amortization periods shown above.

Group	Contribution Rate for Year Beginning July 1, 2001
General Employees: with Social Security without Social Security	2.75% 3.00
Police and Fire: with Social Security without Social Security	3.75% 2.75

Current Service Contribution Rates

General Employees

Effective July 1, 2001

Contribution for	Contribution Expressed as Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	9.68%	12.37%
Disability benefits	0.06	0.07
Survivor benefits	<u>0.05</u>	<u>0.05</u>
Total	9.79%	12.49%
Member Contributions	2.28%	5.00%
Less future refunds	<u>(0.25)</u>	<u>(0.56)</u>
Available for benefits	2.03%	4.44%
Employer Normal Cost	7.76%	8.05%
Unfunded Accrued Liabilities less Amortization Payments (level % of payroll amortization*)	(5.01)	(5.05)
Total Computed Service Contribution Rate	2.75%	3.00%

* 9 years for members with Social Security coverage and 14 years for members without Social Security coverage.

Current Service Contribution Rates

Police and Fire

Effective July 1, 2001

Contribution for	Contribution Expressed as Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		12.07%
Service Retirement benefits	10.45%	2.35
Disability benefits	2.53	<u>0.06</u>
Survivor benefits	<u>0.06</u>	14.48%
Total	13.04%	
Member Contributions	2.43%	5.00%
Less future refunds	<u>(0.07)</u>	<u>(0.15)</u>
Available for benefits	2.36%	4.85%
Employer Normal Cost		9.63%
Unfunded Accrued Liabilities less Amortization Payments (level % of payroll amortization*)	(6.93)	(6.88)
Total Computed Service Contribution Rate	3.75%	2.75%

* 15 years for members with Social Security coverage and 24 years for members without Social Security coverage.

SECTION IX - ACCOUNTING INFORMATION

1. Statement Nos. 25 and 27 of the Governmental Accounting Standards Board (GASB) set forth certain items of information to be disclosed in the financial statements of the System and the employer. One such item is a distribution of the number of employees by type of membership, as follows:

**NUMBER OF ACTIVE AND RETIRED PARTICIPANTS
AS OF JUNE 30, 2000**

GROUP	NUMBER
Retired participants and beneficiaries currently receiving benefits	4,446
Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits	
Vested	150
Non-vested	197
Active Participants	<u>7,980</u>
Total	12,773

2. Additional information as of July 1, 2000 follows.

ASSUMPTIONS AND METHODS

Valuation date	07/01/00
Actuarial cost method	Entry age
Asset valuation method	5-year smoothed market
Actuarial assumptions:	
Investment rate of return *	8.50%
Projected salary increases*	4.5-11.25%
Cost-of-living adjustments	2.6% for actives; 2.5% for retirees up to age 65, 5.0% afterwards
*Includes inflation at	3.75%

3. The actuarial accrued liability of the System as of July 1, 2000 is as follows:

ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 540,153,078
Retirees and beneficiaries currently receiving benefits	598,169,335
Terminated members not yet receiving benefits	
Vested	14,389,982
Non-vested	<u>449,046</u>
Total actuarial accrued liability	\$1,153,161,441
Actuarial Value of Assets	<u>1,251,609,053</u>
Unfunded Actuarial Accrued Liability	<u>\$ (98,447,612)</u>

SCHEDULE A

Development of Actuarial Value of Assets

Valuation Date June 30:	1999	2000	2001	2002	2003	2004
A. Actuarial Value Beginning of Year	\$980,444,103	\$1,100,660,928				
B. Market Value End of Year	1,219,260,921	1,376,627,560				
C. Market Value Beginning of Year	1,125,973,607	1,219,260,921				
D. Cash Flow						
D1. Contributions	27,779,492	44,268,925				
D2. Benefit Payments	(45,008,324)	(49,728,822)				
D3. Net	(17,228,832)	(5,459,897)				
E. Investment Income						
E1. Market Total: B.-C.-D3.	110,516,146	162,826,536				
E2. Assumed Rate	8.50%	8.50%				
E3. Amount for Immediate Recognition	82,605,523	93,324,133				
E4. Amount for Phased-In Recognition	27,910,622	69,502,403				
F. Phased-In Recognition of Investment Income						
F1. Current Year: 0.20*E4.	5,582,124	13,900,481				
F2. First Prior Year	17,638,668	5,582,125	13,900,481			
F3. Second Prior Year	17,392,875	17,638,668	5,582,125	13,900,481		
F4. Third Prior Year	8,569,740	17,392,875	17,638,668	5,582,125	13,900,481	
F5. Fourth Prior Year	<u>5,656,726</u>	<u>8,569,740</u>	<u>17,392,875</u>	<u>17,638,668</u>	<u>5,582,125</u>	<u>13,900,481</u>
F6. Total Recognized Investment Gain	54,840,134	63,083,889	54,514,149	37,121,274	19,482,606	13,900,481
G. Actuarial Value End of Year: A.+D3.+E3.+F6.	\$1,100,660,928	\$1,251,609,053	\$54,514,149	\$37,121,274	19,482,606	\$13,900,481
H. Difference Between Market & Actuarial Values	\$118,599,993	\$125,018,507	\$70,504,359	\$33,383,085	\$13,900,480	(\$1)
I. Recognized rate of return	14.14%	14.25%				

The Actuarial Value of Assets recognizes assumed investment income (line E3) fully each year. Differences between actual and assumed investment income (line E4) are phased in over a closed 5 year period. During periods when investment performance exceeds the assumed rate, Actuarial Value of Assets will tend to be less than market value. During periods when investment performance is less than the assumed rate, Actuarial Value of Assets will tend to be greater than market value. If assumed rates are exactly realized for 4 consecutive years, actuarial value will become equal to market value.

Note: The market values on 6/30/99 and 6/30/00 include receivables of \$2,405,399 and \$2,916,913, respectively.

SCHEDULE B**Statement of Actuarial Assumptions and Methods**

VALUATION INTEREST RATE: 8-1/2% per annum, compounded annually.

SEPARATIONS FROM ACTIVE SERVICE: Representative values of the assumed annual rates of withdrawal and vesting, disability, death and service retirement are as follows:

GENERAL EMPLOYEES

Age	Withdrawal And Vesting	Non-Service Connected Disability*	Death	Service Retirement
20	18.00%	.02%	.01%	
25	18.00	.02	.01	
30	13.50	.03	.01	
35	10.25	.04	.02	
40	8.25	.05	.02	
45	6.50	.07	.03	
50	5.00	.12	.05	17.0%
55	5.00	.44	.08	9.0
60	5.00	.86	.12	10.0
65	5.00	1.84	.20	25.0
70				100.0

POLICEMEN AND FIREMEN

Age	Withdrawal And Vesting	Service Connected Disability*	Death	Service Retirement
20	7.0%	0.11%	.01%	
25	7.0	0.14	.01	
30	2.5	0.15	.01	
35	2.0	0.22	.02	
40	2.0	0.32	.02	
45	1.0	0.49	.03	16.0%
50	0.0	1.11	.05	14.0
55	0.0	3.03	.08	12.0
60	0.0	6.88	.12	20.0
65				100.0

* Service connected disability rates for general employees and non-service connected disability rates for police and fire are assumed to be zero at all ages.

SALARY INCREASES: Representative values of the assumed annual rates of salary increase are as follows:

Age	Annual Rates of				
	Merit & Seniority		Base (Economy)	Increase Next Year	
	General Employees	Firemen & Policemen		General Employees	Firemen & Policemen
20	7.50%	7.50%	3.75%	11.25%	11.25%
25	5.50	7.50	3.75	9.25	11.25
30	4.50	3.50	3.75	8.25	7.25
35	3.50	2.50	3.75	7.25	6.25
40	2.50	1.50	3.75	6.25	5.25
45	2.50	1.00	3.75	6.25	4.75
50	2.00	0.75	3.75	5.75	4.50
55	1.00	0.75	3.75	4.75	4.50
60	0.75	0.75	3.75	4.50	4.50
65	0.75	-	3.75	4.50	-

YEAR'S BREAKPOINT: With respect to the calendar year in which a member terminates service, \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. For 2000, the breakpoint is \$30,600.

SOCIAL SECURITY TAXABLE WAGE BASE: The actual taxable wage base through 2000 projected at 3.75% per annum, compounded annually, thereafter.

COST-OF-LIVING INCREASES: 5.0%, compounded annually, applied only to the benefits of disabled retirees, retirees who have reached age 65, and beneficiaries of deceased retirees who would have reached age 65, who are currently on the roll. For all others currently on the roll, 2.5% compounded annually. For current active members, 2.6%, compounded annually.

DEATH AFTER RETIREMENT: According to the 1983 Group Annuity mortality tables. For service retirees and beneficiaries the male table is set back one year. For disabled retirees, the female table is set forward one year.

VALUATION METHOD: Entry Age Normal Cost Method. Gains and losses are amortized over a flexible amortization period and are reflected in the current service contribution rates.

ASSET VALUATION METHOD: Market value related basis that recognizes assumed investment income fully each year. Differences between actual and assumed investment income are phased in over a closed 5 year period.

LOAD: For those members who retired before July 1, 1999 under a joint & survivor option and have no reported information for a prospective beneficiary, a probabilistic factor was applied to the reversionary portion of the liability. The factor measures the survivorship of the assumed spouse (with men three years older than women) from the date of retirement to the valuation date, based on the assumptions for death after retirement.

SCHEDULE C**Summary of Main Benefit and Contribution Provisions****MEMBERSHIP**

Municipalities may designate which departments (including elective officers if so specified) are to be covered under the Municipal Employees Retirement System. This designation may be the result of collective bargaining. Only employees covered under the State Teachers Retirement System may not be included. There are no minimum age or service requirements. Membership is mandatory for all regular full time employees of participating departments except Police and Fire hired after age 55.

DEFINITIONS

Average Final Compensation

Average of the three highest paid years of service.

Normal Form of Benefit

Life annuity.

BENEFITS**Service Retirement Allowance**

Condition for Allowance

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

Amount of Allowance

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

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

The 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, his/her benefit until he/she reaches age 62 or receives a Social Security disability award is computed as if he/she were not under Social Security.

**Non-Service Connected
Disability Retirement Allowance**

Condition for Allowance

10 years of service and permanently and totally disabled from engaging in any gainful employment in the service of the Municipality.

Amount of Allowance

Calculated as a service retirement allowance based on compensation and service to the date of the disability.

Service Connected Disability Retirement Allowance

Condition for Allowance

Totally and permanently disabled from engaging in any gainful employment in the service of the Municipality provided such disability has arisen out of and in the course of his/her employment with the Municipality. Disability due to hypertension or heart disease, in the case of firemen and policemen, is presumed to have been suffered in the line of duty.

Amount of Allowance

Calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including Worker's Compensation benefits) of 50% of compensation at the time of the disability.

Vesting Retirement Allowance

Condition for Allowance

5 years of continuous or 15 years of active aggregate service.

Amount of Allowance

Calculated as a service retirement allowance on the basis of average final compensation and service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at time of separation.

Death Benefit

Condition for Benefit

Eligible for service, disability retirement, or vesting allowance, and married for at least 12 months preceding death.

Amount of Benefit

Computed on the basis of the member's average final compensation and creditable service at date of death, payable to the spouse. Benefit is equal to 50% of the average of the life annuity allowance and the reduced 50% joint and survivor allowance.

Return of Deductions

Upon the withdrawal of a member the amount of his accumulated deductions is payable to him on demand, with 5% interest from July 1, 1983.

Optional Benefits

Prior to retirement, a member may elect to convert his retirement allowance into a benefit of equivalent actuarial value in accordance with one of the optional forms described below:

1. A reduced retirement allowance payable during his life with the provision that after his death the reduced allowance will be continued for life to the beneficiary designated by him at the time of his retirement; or
2. A reduced retirement allowance payable during his life with the provision that after his death an allowance of one-half of his reduced allowance will be continued for life to the beneficiary designated by him at the time of his retirement;
3. A reduced retirement allowance payable during his life with a guarantee of 120 or 240 monthly payments to the member or his designated beneficiary.

Cost-of-Living Adjustments

For those retiring prior to January 1, 2002:

- (i) The benefits of disabled retirees, retirees who have reached age 65, and beneficiaries of deceased retirees who would have reached age 65 are adjusted each July 1. The difference between the actual annual yield of the actuarial value of assets on a calendar year basis to a 6% yield is calculated. This difference is the adjustment applied the following July 1. The minimum adjustment is 3% and the maximum is 5%.
- (ii) The benefits for all others on the roll will be adjusted on January 1, 2002 and on each subsequent July 1. The amount of each adjustment is 2.5%.

For those retiring on or after January 1, 2002, benefits are adjusted each July 1. The adjustment is 60% of the annual increase in CPI up to 6%, plus 75% of the annual increase in CPI in excess of 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

CONTRIBUTIONS

By Members

For members not covered by Social Security: 5% of compensation.

For members covered by Social Security: 2-1/4% of compensation up to the Social Security taxable wage base plus 5% of compensation, if any, in excess of such base.

By Municipalities

Participating Municipalities make annual contributions consisting of a current service contribution and a prior service amortization payment which covers the liabilities of the System not met by member contributions.

SCHEDULE DDETAILED TABULATIONS OF THE DATA

Retirants & Beneficiaries as of June 30, 2000

Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2000	131	\$1,871,612	\$1,191
1999	246	3,214,971	1,089
1998	248	3,256,829	1,094
1997	283	3,695,126	1,088
1996	240	3,109,164	1,080
1995	194	2,620,130	1,125
1994	233	2,660,114	951
1993	231	2,832,486	1,022
1992	238	2,866,734	1,004
1991	261	3,270,592	1,044
1990	320	3,666,092	955
1989	223	2,432,537	909
1988	199	2,162,277	905
1987	187	1,919,730	855
1986	164	1,724,001	876
1985	138	1,104,792	667
1984	117	1,006,272	717
1983	81	573,052	590
1982	106	877,899	690
1981	99	653,817	550
1980	99	683,462	575
1979	74	441,400	497
1978	50	373,992	623
1977	57	349,417	511
1976	47	368,925	654
1975	45	351,985	652
1974	30	215,073	597
1973	29	138,871	399
1972	15	119,868	666
1971	13	102,028	654
1970	18	141,365	654
1969	12	81,717	567
1968	7	38,871	463
1967	3	17,762	493
1966 & Prior	8	53,390	556
Total	4,446	\$48,996,353	\$918

Schedule of Retired Members by Type of Benefit

Benefits Payable June 30, 2000

Amount of Monthly Benefit**	Number of Rets.	Ret. Type 1*	Ret. Type 2*	Ret. Type 3*	Life	Option 1	Option 2	Option 3
\$ 1-\$100	132	96		36	108	1	23	
101-200	289	216	2	71	225	3	60	1
201-300	345	250	4	91	278	10	55	2
301-400	400	309	6	85	317	9	73	1
401-500	374	307	15	52	269	12	91	2
501-600	347	294	11	42	233	15	96	3
601-700	320	278	18	24	200	13	104	3
701-800	271	229	11	31	189	12	66	4
801-900	231	206	10	15	137	12	80	2
901-1,000	207	184	13	10	121	10	74	2
over 1,000	1,530	1,227	249	54	871	119	533	7
Totals	4,446	3,596	339	511	2,948	216	1,255	27

* Type of Retirement

- 1 - Retirement for Age & Service
- 2 - Disability Retirement
- 3 - Survivor Payment

Option Selected

- Life - with return of contributions
- Opt. 1 - 100% Survivorship
- Opt. 2 - 50% Survivorship
- Opt. 3 - Years Certain and Life

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Total Active Members as of June 30, 2000

Tabulated by Attained Ages and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	4							4	\$ 77,106
20-24	122							122	3,099,028
25-29	319	49	4					372	11,844,092
30-34	372	195	135					702	27,221,236
35-39	444	217	263	84	2			1,010	38,565,632
40-44	520	269	293	198	53	4	4	1,341	48,966,775
45-49	404	263	301	173	137	72	5	1,355	49,786,783
50-54	309	240	294	191	137	102	47	1,320	49,388,815
55-59	178	153	229	141	101	48	54	904	31,901,546
60	31	22	30	16	16	7	6	128	4,718,922
61	20	23	22	17	19	10	12	123	4,437,165
62	16	21	27	19	14	9	5	111	3,898,041
63	7	11	28	12	11	5	5	79	2,699,333
64	11	10	12	9	17	12	7	78	2,703,356
65	5	11	12	11	9	5	4	57	2,022,668
66	2	13	10	6	7	6	2	46	1,619,940
67	2	7	14	6	6	4	4	43	1,590,717
68		6	8	3	9	7	2	35	1,189,265
69	1	7	8	2	2	1	3	24	896,728
70 & Over	6	19	19	23	24	19	16	126	3,719,618
Totals	2,773	1,536	1,709	911	564	311	176	7,980	\$ 290,346,766

While not used in the financial computations, the following group averages are computed and shown for their general interest.

Age: 46.1 years.

Service: 10.1 years.

Annual Pay: \$36,384.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Active Members as of June 30, 2000

General Employees with Social Security

Tabulated by Attained Ages and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	2							2	\$ 37,759
20-24	56							56	1,258,825
25-29	136	23	3					162	4,467,878
30-34	181	64	75					320	10,630,791
35-39	254	111	131	40	2			538	18,365,019
40-44	351	138	153	68	26	3	4	743	23,588,684
45-49	271	164	187	81	59	39	2	803	27,150,833
50-54	200	156	194	96	85	44	18	793	26,316,332
55-59	120	88	155	92	65	26	20	566	18,807,427
60	22	9	16	12	12	4	3	78	2,666,650
61	12	15	16	14	11	6	4	78	2,594,480
62	12	12	19	12	8	6	2	71	2,291,097
63	6	7	19	7	6	5	2	52	1,808,028
64	7	4	9	4	9	8	5	46	1,589,176
65	2	5	9	4	6	4	2	32	1,097,738
66	1	8	6	1	7	4	1	28	1,026,546
67	2	3	9	2	5	3	3	27	963,927
68		1	4	2	3	5	2	17	598,312
69		3	4	1	1		1	10	327,232
70 & Over	4	5	13	10	15	9	7	63	1,727,829
Totals	1,639	816	1,022	446	320	166	76	4,485	\$ 147,314,563

While not used in the financial computations, the following group averages are computed and shown for their general interest.

Age: 47.0 years.
 Service: 9.8 years.
 Annual Pay: \$32,846.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Active Members as of June 30, 2000

General Employees without Social Security

Tabulated by Attained Ages and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation
									Payroll
Under 20	2							2	\$ 39,347
20-24	48							48	1,007,554
25-29	124	22	1					147	4,256,765
30-34	126	62	35					223	7,070,809
35-39	155	80	63	23				321	10,858,793
40-44	156	118	97	73	12	1		457	16,196,629
45-49	127	93	95	71	40	19	3	448	15,792,447
50-54	102	82	89	84	39	26	20	442	17,303,082
55-59	58	62	69	48	35	16	18	306	11,090,551
60	9	13	14	4	4	3	1	48	1,908,855
61	8	8	6	3	8	3	6	42	1,670,577
62	4	9	7	6	6	3	2	37	1,424,452
63	1	4	9	5	5		3	27	891,305
64	4	6	3	5	8	4		30	986,621
65	3	6	3	6	3		1	22	755,481
66	1	5	4	5		2	1	18	593,394
67		4	5	4	1	1	1	16	626,790
68		5	4	1	6	2		18	590,953
69	1	4	4	1	1	1	2	14	569,496
70 & Over	2	14	6	13	9	10	9	63	1,991,789
Totals	931	597	514	352	177	91	67	2,729	\$ 95,625,690

While not used in the financial computations, the following group averages are computed and shown for their general interest.

Age: 46.4 years.

Service: 10.0 years.

Annual Pay: \$35,041.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Active Members as of June 30, 2000

Policemen and Firemen with Social Security

Tabulated by Attained Ages and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation
									Payroll
Under 20									
20-24	10							10	\$ 556,611
25-29	27	4						31	1,490,091
30-34	26	27	12					65	3,665,307
35-39	17	8	29	7				61	3,674,642
40-44	8	4	20	24	8			64	4,051,021
45-49	4	4	10	12	15	8		53	3,420,569
50-54	5		8	7	7	12	2	41	2,780,936
55-59		2	2		1	4	7	16	1,023,265
60									
61									
62			1					1	44,098
63									
64							1	1	48,001
65				1				1	35,439
66									
67									
68									
69									
70 & Over									
Totals	97	49	82	51	31	24	10	344	\$ 20,789,980

While not used in the financial computations, the following group averages are computed and shown for their general interest.

Age: 40.1 years.

Service: 11.9 years.

Annual Pay: \$60,436.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Active Members as of June 30, 2000

Policemen and Firemen without Social Security

Tabulated by Attained Ages and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20									
20-24	8							8	\$ 276,038
25-29	32							32	1,629,358
30-34	39	42	13					94	5,854,329
35-39	18	18	40	14				90	5,667,178
40-44	5	9	23	33	7			77	5,130,441
45-49	2	2	9	9	23	6		51	3,422,934
50-54	2	2	3	4	6	20	7	44	2,988,465
55-59		1	3	1		2	9	16	980,303
60							2	2	143,417
61						1	2	3	172,108
62				1			1	2	138,394
63							1	1	79,558
64									
65						1	1	2	134,010
66									
67									
68									
69									
70 & Over									
Totals	106	74	91	62	36	30	23	422	\$ 26,616,533

While not used in the financial computations, the following group averages are computed and shown for their general interest.

Age: 40.0 years.

Service: 12.8 years.

Annual Pay: \$63,072.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Total Retirants and Beneficiary Information June 30, 2000

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					2	\$ 7,629	2	\$ 7,629
20-24					2	55,866	2	55,866
25-29								
30-34			1	\$ 28,246	1	5,233	2	33,479
35-39			2	55,416	6	37,137	8	92,553
40-44	17	\$ 80,868	15	355,414	6	33,671	38	469,953
45-49	52	403,260	30	593,013	12	108,756	94	1,105,029
50-54	161	2,430,690	53	1,167,958	23	164,782	237	3,763,430
55-59	319	4,651,602	56	1,108,422	34	253,416	409	6,013,440
60-64	459	4,916,745	60	1,088,031	33	267,375	552	6,272,151
65-69	635	6,782,288	37	528,005	50	345,658	722	7,655,951
70-74	727	8,058,099	38	645,949	88	561,651	853	9,265,699
75-79	641	6,763,770	32	490,558	89	531,310	762	7,785,638
80-84	381	3,695,411	9	84,952	75	371,390	465	4,151,753
85-89	155	1,461,151	3	26,275	66	261,006	224	1,748,432
90-94	42	399,197	3	27,838	18	49,768	63	476,803
95	1	5,442			1	43	2	5,485
96	3	53,315			1	595	4	53,910
97	2	24,396			1	2,827	3	27,223
98					1	5,513	1	5,513
99								
100	1	2,831			2	3,585	3	6,416
Totals	3,596	\$ 39,729,065	339	\$ 6,200,077	511	\$ 3,067,211	4,446	\$ 48,996,353

Average Age : 69.5 years.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2000

General Employees with Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					2	\$ 7,629	2	\$ 7,629
20-24								
25-29					1	5,233	1	5,233
30-34					4	20,056	4	20,056
35-39								
40-44	13	\$ 67,249	8	\$ 164,197	1	6,214	22	237,660
45-49	30	183,956	7	118,855	4	8,224	41	311,035
50-54	58	675,015	18	337,294	15	114,285	91	1,126,594
55-59	134	1,587,622	25	362,740	18	127,813	177	2,078,175
60-64	236	1,979,987	24	308,395	16	104,745	276	2,393,127
65-69	350	2,660,880	26	320,027	21	111,156	397	3,092,063
70-74	390	3,325,750	18	273,982	26	152,757	434	3,752,489
75-79	314	2,629,437	12	220,126	18	108,736	344	2,958,299
80-84	142	941,974	3	27,728	3	18,833	148	988,535
85-89	59	405,815			6	60,965	65	466,780
90-94	12	65,601	1	12,958			13	78,559
95								
96								
97								
98								
99								
100					1	2,604	1	2,604
Totals	1,738	\$ 14,523,286	142	\$ 2,146,302	136	\$ 849,250	2,016	\$ 17,518,838

Average Age : 68.5 years.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2000

General Employees without Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24					1	\$ 32,732	1	\$ 32,732
25-29								
30-34								
35-39					2	17,081	2	17,081
40-44	3	\$ 8,205	1	\$ 17,706	5	27,457	9	53,368
45-49	18	158,103	9	157,479	7	94,922	34	410,504
50-54	65	891,330	10	207,275	7	38,254	82	1,136,859
55-59	129	1,611,743	14	251,271	11	66,570	154	1,929,584
60-64	178	1,953,930	19	303,495	14	142,477	211	2,399,902
65-69	257	3,440,827	8	133,653	28	227,789	293	3,802,269
70-74	302	3,960,373	15	284,581	50	313,148	367	4,558,102
75-79	305	3,750,797	14	196,781	62	359,335	381	4,306,913
80-84	228	2,589,453	6	57,224	68	324,043	302	2,970,720
85-89	95	1,039,536	2	17,326	55	187,546	152	1,244,408
90-94	29	318,431	2	14,880	14	42,632	45	375,943
95	1	5,442			1	43	2	5,485
96	3	53,315			1	595	4	53,910
97	2	24,396			1	2,827	3	27,223
98								
99								
100	1	2,831			1	981	2	3,812
Totals	1,616	\$ 19,808,712	100	\$ 1,641,671	328	\$ 1,878,432	2,044	\$ 23,328,815

Average Age : 71.8 years.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2000

Policemen and Firemen with Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24								
25-29								
30-34								
35-39			1	\$ 32,113			1	\$ 32,113
40-44	1	\$ 5,414	1	14,904			2	20,318
45-49	1	2,210	4	72,738	1	\$ 5,610	6	80,558
50-54	14	324,262	14	354,637	1	12,243	29	691,142
55-59	30	746,782	7	202,695	1	19,834	38	969,311
60-64	23	453,721	6	171,374	2	8,543	31	633,638
65-69	8	148,831	1	18,444			9	167,275
70-74	11	112,006	3	43,288	3	22,973	17	178,267
75-79	7	89,090	2	26,548	1	5,939	10	121,577
80-84	5	89,913			1	6,257	6	96,170
85-89					1	3,472	1	3,472
90-94					1	1,854	1	1,854
95								
96								
97								
98								
99								
100								
Totals	100	\$ 1,972,229	39	\$ 936,741	12	\$ 86,725	151	\$ 2,995,695

Average Age : 61.0 years.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2000

Policemen and Firemen without Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24					1	\$ 23,134	1	\$ 23,134
25-29			1	\$ 28,246			1	28,246
30-34			1	23,303			1	23,303
35-39								
40-44			5	158,607			5	158,607
45-49	3	\$ 58,991	10	243,941			13	302,932
50-54	24	540,083	11	268,752			35	808,835
55-59	26	705,455	10	291,716	4	39,199	40	1,036,370
60-64	22	529,107	11	304,767	1	11,610	34	845,484
65-69	20	531,750	2	55,881	1	6,713	23	594,344
70-74	24	659,970	2	44,098	9	72,773	35	776,841
75-79	15	294,446	4	47,103	8	57,300	27	398,849
80-84	6	74,071			3	22,257	9	96,328
85-89	1	15,800	1	8,949	4	9,023	6	33,772
90-94	1	15,165			3	5,282	4	20,447
95								
96								
97								
98					1	5,513	1	5,513
99								
100								
Totals	142	\$ 3,424,838	58	\$ 1,475,363	35	\$ 252,804	235	\$ 5,153,005

Average Age : 63.9 years.

SCHEDULE

GLOSSARY

Actuarial Accrued Liability. The difference between (i) the actuarial present value of future plan benefits, and (ii) the actuarial present value of future normal cost. Sometimes referred to as "accrued liability" or "past service liability".

Accrued Service. The service credited under the plan which was rendered before the date of the actuarial valuation.

Actuarial Assumptions. Estimates of future plan experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and salary increases. Decrement assumptions (rates of mortality, disability, turnover and retirement) are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (salary increases and investment income) consist of an underlying rate in an inflation-free environment plus a provision for a long-term average rate of inflation.

Actuarial Cost Method. A mathematical budgeting procedure for allocating the dollar amount of the "actuarial present value of future plan benefits" between the actuarial present value of future normal cost and the actuarial accrued liability. Sometimes referred to as the "actuarial funding method".

Actuarial Equivalent. A series of payments is called an actuarial equivalent of another series of payments if the two series have the same actuarial present value.

Actuarial Present Value. The amount of funds presently required to provide a payment or series of payments in the future. It is determined by discounting the future payments at a predetermined rate of interest, taking into account the probability of payment.

Amortization. Paying off an interest-bearing liability by means of periodic payments of interest and principal, as opposed to paying it off with a lump sum payment.

Experience Gain (Loss). A measure of the difference between actual experience and that expected based upon a set of actuarial assumptions during the period between two actuarial valuation dates, in accordance with the actuarial cost method being used.

Normal Cost. The annual cost assigned, under the actuarial funding method, to current and subsequent plan years. Sometimes referred to as "current service cost". Any payment toward the unfunded actuarial accrued liability is not part of the normal cost.

(concluded on next page)

GLOSSARY
(concluded)

Plan Termination Liability. The actuarial present value of future plan benefits based on the assumption that there will be no further accruals for future service and salary. The termination liability will generally be less than the liabilities computed on a "going concern" basis and is not normally determined in a routine actuarial valuation.

Reserve Account. An account used to indicate that funds have been set aside for a specific purpose and are not generally available for other uses.

Unfunded Actuarial Accrued Liability. The difference between the actuarial accrued liability and valuation assets. Sometimes referred to as "unfunded accrued liability".

Valuation Assets. The value of current plan assets recognized for valuation purposes. Generally based on book value plus a portion of unrealized appreciation or depreciation.

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		1999	2000	1999	2000	1999	2000	1999	2000
POLICE & FIRE WITHOUT SOCIAL SECURITY									
14 F	Branford Fire	25	19	1,263,857	1,051,170	37.4	37.8	10.3	10.0
44 F	East Haven Fire	45	42	2,712,142	2,765,585	40.2	41.1	13.7	14.5
44 P	East Haven Police	52	52	3,348,666	3,735,439	42.0	43.3	15.6	17.2
77 F	Manchester Fire	76	73	4,395,741	4,676,524	38.5	38.0	11.1	10.7
95 P	New London Police		83		5,037,698		39.8		13.0
124 P	Seymour Police	35	29	1,885,315	1,759,255	43.6	43.6	10.9	10.3
126 P	Shelton Police	47	44	2,899,652	2,785,438	42.2	42.1	13.9	14.3
137 P	Stonington Police	33	32	1,827,261	1,828,323	38.9	39.7	14.5	15.2
164 P	Windsor Police	47	48	2,999,428	2,977,100	36.9	36.0	9.7	9.0
POLICE & FIRE WITH SOCIAL SECURITY									
33 P	Cromwell Police	21	21	1,433,587	1,507,384	40.0	41.4	14.4	15.6
37 P	Derby Police	27	27	1,570,034	1,686,505	41.3	40.6	10.9	11.1
46 P	Easton Police	12	15	646,418	848,755	43.3	40.5	14.7	13.2
82 P	Middlefield Police	2	2	109,837	125,261	31.5	32.5	10.7	11.7
85 P	Monroe Police	36	36	1,895,449	2,041,746	41.2	41.7	12.0	12.4
86 P	Montville Police	21	19	1,022,754	978,953	36.6	37.5	6.0	7.1
91 P	New Fairfield Police	17	16	850,422	813,981	34.4	36.6	7.9	9.3
108 P	Oxford Police	5	3	204,815	133,447	32.2	35.7	3.6	6.4
111 P	Plymouth Police	20	19	1,094,070	1,179,461	44.5	44.5	12.9	12.6
116 P	Putnam Police	15	13	731,860	674,181	41.0	43.3	12.2	13.5
117 P	Redding Police	12	9	728,299	680,500	39.4	40.3	14.0	15.5
131 F	Southington Fire	7	6	348,466	325,979	39.7	41.5	10.7	11.3
152 F	Waterford Fire	46	42	2,768,462	2,500,588	35.7	36.8	10.7	11.3
152 P	Waterford Police	14	14	1,107,432	1,303,176	45.1	42.1	17.9	15.8
157 P	Weston Police	22	23	1,133,227	1,288,201	37.5	38.1	8.8	9.9
162 P	Winchester Police	1	1	35,925	43,714	44.0	45.0	16.3	13.5
164 F	Windsor Dog Warden	22	21	1,505,418	1,425,107	42.8	40.1	10.0	10.3
165 P	Windsor Locks Police	27	29	1,370,449	1,646,625	40.1	39.2		
167 P	Woodbridge Police								
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY									
15 E	Bridgeport Education	642	667	15,148,084	16,113,841	46.5	46.4	9.4	9.3
15 H	Bridgeport H.D.A.	100	129	3,179,535	4,777,803	43.4	48.0	8.9	12.4
15 T	Bridgeport City	959	958	36,697,926	39,288,317	47.5	47.3	10.6	10.4
44 E	East Haven Education	68	67	2,058,589	2,251,704	49.7	50.8	8.7	9.3
44 T	East Haven Town & Public Works	102	106	3,934,220	4,434,171	45.8	46.2	8.8	9.9
89 E	New Britain Education	407	434	10,387,150	11,845,794	43.7	43.5	7.5	7.5
89 T	New Britain City	324	340	14,426,510	15,563,725	46.4	46.3	13.5	13.1
753 D	Mattabassett District	31	28	1,503,991	1,350,337	43.0	44.4	9.5	9.1

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		1999	2000	1999	2000	1999	2000	1999	2000
GENERAL EMPLOYEES WITH SOCIAL SECURITY									
1 E	Andover Education	13	14	224,981	231,449	45.8	47.5	8.6	8.4
1 T	Andover Selectmen	13	11	351,984	314,414	51.0	50.1	8.1	7.9
2 A	Ansonia HA	17	19	709,076	850,854	43.4	46.0	8.1	10.6
2 B	Ansonia Clerical	36	40	1,053,613	1,173,964	47.6	48.1	8.9	9.3
2 T	Ansonia Town	32	31	1,394,363	1,363,435	46.3	46.9	14.1	14.8
13 E	Bozrah B of Education	3	3	23,355	56,022	38.3	39.7	1.9	3.0
13 T	Bozrah Town	7	6	181,630	150,725	51.9	51.8	9.9	9.0
14 E	Branford Education	162	167	3,489,660	3,831,592	45.8	46.2	6.8	6.9
14 T	Branford Selectman	96	112	3,591,987	4,502,693	46.6	45.9	9.4	10.3
15 A	Bridgeport HA	101	100	3,972,231	4,179,410	47.4	47.9	11.1	11.8
17 A	Bristol HA	24	24	803,498	921,371	44.0	46.0	6.8	8.1
22 T	Canterbury Town	7	7	203,357	208,661	49.3	53.4	15.4	14.9
23 A	Canton HA	1	1	32,588	33,648	50.0	51.0	3.9	10.9
27 B	Clinton Secretarial	29	29	743,945	759,655	44.1	47.9	7.8	9.6
27 S	Clinton Supervisory	10	7	439,020	325,798	54.9	47.6	10.9	6.3
27 T	Clinton Town	14	14	527,303	521,921	45.4	46.4	10.6	11.7
28 A	Colchester HA		1		34,000		46.0		1.3
32 A	Coventry HA		2		58,800		47.5		4.2
34 A	Danbury HA	57	56	1,759,158	2,024,785	41.1	41.6	6.4	7.5
35 A	Darien HA	2	1	52,671	19,754	53.0	53.0	10.9	12.2
37 A	Derby HA	2	2	99,201	84,089	54.0	60.0	16.0	8.4
41 T	East Haddam Town	9	9	339,186	354,065	40.3	41.4	13.1	14.1
42 A	East Hampton HA	1	1	26,910	28,302	56.0	57.0	15.8	16.9
43 A	East Hartford HA	32	28	1,194,033	1,111,976	43.5	44.5	8.5	9.3
48 E	Ellington Education	62	63	1,412,323	1,550,184	47.2	48.0	8.0	8.8
48 L	Ellington Education	12	13	96,654	112,760	43.8	42.8	5.4	4.0
48 T	Ellington Highway	15	14	703,526	663,930	44.6	44.5	15.5	16.3
48 V	Ellington Van Drivers	3	6	39,169	125,274	51.7	47.5	12.1	8.2
49 A	Enfield HA	10	10	277,178	277,774	52.1	51.1	11.1	10.5
57 A	Greenwich HA	45	45	1,648,951	1,791,767	47.1	46.6	5.4	6.4
58 E	Griswold Education	101	97	1,950,811	1,969,692	45.9	46.3	8.4	8.4
58 T	Griswold Selectman	40	43	1,245,607	1,338,101	48.0	49.9	6.6	8.0
59 A	Groton Town HA	3	3	99,222	109,638	51.0	52.0	7.8	8.8
64 A	Hartford HA	106	102	4,526,752	4,744,457	44.4	45.9	11.0	11.7
64 E	Hartford Local 566	348	353	9,694,113	10,297,637	47.7	47.9	10.5	10.7
64 T	Hartford Local 1716	484	483	16,061,525	16,653,760	46.1	46.3	12.5	12.2
71 B	Lebanon Town Hall	10	10	263,795	273,882	50.8	51.8	6.3	8.4
71 T	Lebanon Highway	8	9	276,976	297,136	45.3	47.1	10.2	11.3
77 A	Manchester HA	22	22	775,386	781,766	47.2	49.6	8.4	8.7
78 E	Mansfield Education	109	109	1,761,869	2,066,427	44.4	45.2	6.1	7.2
78 T	Mansfield Town	84	80	3,723,742	3,652,928	47.0	47.4	12.5	13.3
80 A	Meriden HA	28	22	1,048,623	856,848	41.6	40.5	8.4	8.3
82 T	Middlefield Town	11	11	337,909	368,640	46.5	43.8	10.6	9.8
83 A	Middletown HA	20	16	772,145	667,268	46.2	47.6	8.4	9.6

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		1999	2000	1999	2000	1999	2000	1999	2000
84 A	Milford HA	14	13	536,592	534,015	51.4	52.4	6.2	8.2
86 A	Montville HA	1	0	25,480	0	63.0	0.0	5.8	0.0
86 E	Montville Education	121	120	2,675,355	2,822,330	48.5	48.7	8.7	8.8
86 T	Montville Town	75	73	2,571,134	2,468,519	43.5	44.0	8.5	8.8
88 A	Naugatuck HA	8	8	305,535	318,276	48.8	49.8	8.7	9.8
89 A	New Britain HA	54	55	2,192,515	2,423,063	44.6	46.0	8.8	10.2
95 A	New London HA	22	24	729,766	789,757	43.9	45.3	6.6	6.9
103 A	Norwalk HA	20	21	1,013,375	1,117,928	44.9	43.9	7.0	7.9
108 E	Oxford Education	48	46	1,183,211	1,296,958	50.5	51.5	8.2	9.0
108 T	Oxford Town	32	33	1,105,261	1,227,929	46.7	48.2	10.7	11.5
113 A	Portland HA	5	5	152,720	187,608	42.2	47.6	6.5	7.2
114 T	Preston Town	15	18	350,734	430,985	44.5	46.5	7.5	7.2
116 A	Putnam HA	6	6	199,427	203,652	37.3	38.3	9.2	10.2
117 E	Redding Education	52	60	1,085,024	1,386,357	47.9	48.2	6.0	5.9
117 T	Redding Town	42	42	1,444,040	1,455,704	49.7	48.5	10.4	9.7
118 A	Ridgefield HA	3	5	88,908	150,941	62.0	55.0	10.2	8.3
124 A	Seymour HA	2	2	98,703	66,088	47.5	49.5	10.3	6.5
124 E	Seymour Education	33	42	1,087,770	1,191,386	51.4	50.6	9.9	10.8
124 H	Seymour Education	42	35	532,563	536,575	46.5	47.1	7.0	6.8
124 L	Seymour Education	11	11	159,707	226,563	47.5	48.9	9.3	9.1
124 T	Seymour Town & Pub Works	45	41	1,700,215	1,613,515	49.1	50.2	11.0	12.2
126 A	Shelton HA	1	1	31,992	34,272	58.0	59.0	11.4	16.5
131 A	Southington HA	4	4	110,942	121,653	46.8	47.8	11.6	9.5
131 D	Southington Dog Acct	2	2	78,222	73,604	40.0	41.0	14.0	15.0
131 E	Southington Education	207	225	4,709,116	5,232,555	48.9	48.8	10.6	10.2
131 L	Southington Lunch	26	26	368,285	358,374	53.2	52.2	13.6	16.8
131 S	Southington Sewer	14	11	626,652	505,500	45.0	47.8	14.6	16.6
131 T	Southington Town	128	127	4,918,301	5,022,045	47.5	48.9	11.0	11.9
131 W	Southington Water	18	20	817,295	939,870	40.8	41.7	12.5	10.1
135 A	Stamford HA	81	64	3,473,154	2,865,621	46.5	45.5	11.4	10.9
138 A	Stratford HA	18	17	692,776	729,356	46.4	48.3	8.3	9.6
141 T	Thompson Town	34	35	967,735	1,025,749	49.3	46.8	7.5	7.7
143 A	Torrington HA	14	13	510,139	479,927	47.1	46.8	8.2	7.5
146 A	Rockville HA	15	18	393,550	490,946	48.1	47.3	7.2	6.2
148 A	Wallingford HA	8	9	371,181	452,279	48.0	44.6	14.4	13.8
152 B	Waterford Local 1303	95	94	3,519,968	3,516,511	44.9	47.2	13.4	13.6
152 E	Waterford Cust & Main Asst	35	37	1,264,045	1,347,070	47.3	49.1	10.8	11.4
152 H	Waterford Local RI 161	29	28	654,867	660,841	50.2	46.3	9.6	8.6
152 L	Waterford Cafe RI-224	19	19	215,700	204,545	46.8	46.5	9.5	7.7
152 N	Waterford Paraprofessionals	46	50	695,205	826,956	46.5	42.3	6.6	7.5
152 S	Waterford Non-union Educ	20	22	761,679	845,322	41.5	46.9	6.2	4.8
152 T	Waterford Gen Gov Admin	23	20	1,239,792	1,184,008	47.8	45.4	12.9	13.6
152 W	Waterford Town	37	29	1,721,213	1,406,922	46.0	47.1	9.9	10.2
153 T	Watertown Town	7	7	397,789	411,603	46.0	53.6	8.3	9.8
155 A	West Hartford HA	9	8	394,716	323,065	50.8	42.2	8.0	7.0

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		1999	2000	1999	2000	1999	2000	1999	2000
156 A	West Haven HA	29	25	1,082,557	1,012,754	43.8	45.5	8.3	8.9
157 E	Weston Education	98	105	1,970,753	2,434,873	45.1	45.0	5.3	5.7
157 H	Weston Highway	11	12	606,989	661,337	45.9	46.0	14.6	13.6
157 L	Weston Lunch	15	18	158,685	335,936	46.5	38.0	3.6	4.7
157 S	Weston Salary	7	1	298,016	37,869	48.9	53.6	8.4	1.5
157 T	Weston Town	30	28	1,361,007	1,224,911	52.9	48.3	10.2	11.2
159 A	Wethersfield HA	8	6	295,950	202,187	45.9	55.0	9.5	10.5
162 A	Winchester HA	3	4	125,752	147,843	56.3	45.5	15.2	6.4
165 A	Windsor Locks HA	2	2	62,253	62,866	44.5	47.2	5.1	6.2
165 E	Windsor Locks Education	29	33	938,854	1,127,927	46.8	46.0	8.6	8.7
165 N	Windsor Locks Paraprofessionals	23	24	300,540	311,356	46.9	46.3	6.8	5.9
165 T	Windsor Locks Town	45	47	1,714,672	1,879,888	47.3	47.3	8.4	8.1
167 E	Woodbridge Education	51	54	1,106,965	1,191,041	46.7	47.4	7.8	7.8
167 T	Woodbridge Town	58	62	2,045,046	2,264,422	48.3	41.0	8.4	7.9
169 E	Woodstock Education	9	10	232,679	277,145	40.7	52.2	7.0	7.5
169 T	Woodstock Town	20	19	655,628	644,813	50.3	46.4	11.8	13.0
170 A	Norwich Town HA	21	19	694,231	703,762	46.0	55.9	6.5	7.4
204 E	Regional Dist #4 Cust.	10	9	304,826	301,369	54.5	58.8	7.3	8.4
204 L	Regional Dist #4 Cafe	5	5	71,419	73,949	57.8	58.8	17.4	16.3
204 N	Regional Dist #4 Non-Cert	6	5	231,521	207,609	58.7	58.2	9.0	9.0
204 S	Regional Dist #4 Secretarial	10	10	269,410	281,177	54.5	51.8	12.3	10.0
219 E	Regional Dist #19	38	36	894,268	922,023	43.5	45.8	6.8	6.6
368 D	Watertown Fire District	10	9	465,554	424,363	41.7	39.6	6.2	6.9
401 D	Westport/Weston Health	8	12	353,208	566,478	49.9	47.3	5.5	5.6
403 D	East Shore Dist Health	6	4	237,951	158,773	44.3	46.0	8.3	11.3
405 D	Lower Naugatuck Valley	20	23	710,658	816,352	43.1	46.6	8.0	8.1
410 D	Quinnipiack Vall Health	11	8	443,278	347,378	44.6	48.4	9.6	10.9
503 A	Willimantic HA	22	22	717,453	776,844	44.5	45.9	9.7	10.5
606 W	Jewett City Highway/Elect Off.	3	2	81,031	77,377	52.0	56.5	9.3	6.1
706 R	Central Conn. Regional Planning Agency	1	0	63,984	0	61.0	0.0	5.9	0.0
715 D	Southeastern CT PLNG	7	7	298,293	334,348	43.7	44.7	15.2	14.0
750 D	Southeastern CT Water	6	6	226,503	329,001	39.3	40.3	6.5	8.5
751 D	South Norwalk Electric	31	32	1,686,979	1,819,848	45.2	44.4	11.4	11.4
752 D	Watertown Water & Sewer	3	3	137,624	137,877	53.7	54.7	25.2	26.2
755 D	Norwalk 1st Water	22	23	949,594	1,094,014	45.0	45.7	13.6	14.4
756 D	Norwalk 2nd Water	31	32	1,723,938	1,808,392	41.4	41.8	12.2	11.6
757 A	Connecticut HA	26	26	964,927	1,068,466	48.3	47.5	5.2	5.5
Total		7,811	7,980	258,205,685	290,346,767	45.7	46.1	9.9	10.1

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		1999	2000	1999	2000	1999	2000
POLICE & FIRE WITHOUT SOCIAL SECURITY							
14 F	Branford Fire	9	9	68.6	69.6	13,341	13,900
44 F	East Haven Fire	37	37	63.2	63.9	57,782	59,819
44 P	East Haven Police	30	31	62.7	63.7	47,707	55,508
77 F	Manchester Fire	57	60	63.9	63.2	113,039	126,882
95 P	New London Police					18,996	19,425
124 P	Seymour Police	14	14	70.6	69.1	30,307	34,862
126 P	Shelton Police	17	19	62.3	62.9	29,803	34,822
137 P	Stonington Police	24	24	68.7	68.7	73,332	83,771
164 P	Windsor Police	38	40	60.4	60.4		
POLICE & FIRE WITH SOCIAL SECURITY							
33 P	Cromwell Police	15	18	65.1	65.1	23,989	30,373
37 P	Derby Police	2	2	68.5	69.5	1,552	1,571
46 P	Easton Police					23,567	23,934
82 P	Middlefield Police	12	13	59.3	60.5	6,252	3,539
85 P	Monroe Police	5	3	59.8	56.7	4,662	5,044
86 P	Montville Police	4	5	56.3	52.6		
91 P	New Fairfield Police					8,452	13,669
108 P	Oxford Police	6	8	61.2	60.1	10,202	10,451
111 P	Plymouth Police	10	10	63.1	64.1	2,961	5,201
116 P	Putnam Police	4	4	57.3	53.5	17,622	16,283
117 P	Redding Police	12	10	64.0	63.3	7,481	10,085
131 F	Southington Fire	3	4	58.3	59.3	34,735	49,876
152 F	Waterford Fire	16	22	57.0	58.2	4,050	7,473
152 P	Waterford Police	2	3	61.5	59.3	25,594	25,258
157 P	Weston Police	15	15	56.9	57.9		
162 P	Winchester Police					10,128	22,408
164 F	Windsor Dog Warden	9	13	70.1	64.8	20,541	23,108
165 P	Windsor Locks Police	15	16	60.6	63.1		
167 P	Woodbridge Police						
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY							
15 E	Bridgeport Education	132	141	70.0	70.5	85,539	92,734
15 H	Bridgeport H.D.A.	46	37	65.1	68.7	38,922	31,384
15 T	Bridgeport City	1,189	1,238	71.2	71.5	1,094,021	1,193,179
44 E	East Haven Education	72	74	72.6	73.6	53,790	55,852
44 T	East Haven Town & Public Works	47	50	68.1	68.2	41,463	45,782
89 E	New Britain Education	170	187	74.9	75.3	124,498	144,222
89 T	New Britain City	301	293	72.8	72.7	335,035	351,379
753 D	Mattabassett District	22	24	67.0	66.9	25,044	29,536

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		1999	2000	1999	2000	1999	2000
	GENERAL EMPLOYEES WITH SOCIAL SECURITY					1,050	985
1 E	Andover Education	4	4	63.3	64.3	3,982	5,462
1 T	Andover Selectmen	7	9	74.6	71.8	2,709	2,800
2 A	Ansonia HA	5	5	70.6	71.6	4,455	1,632
2 B	Ansonia Clerical	8	3	73.6	74.3	10,255	16,283
2 T	Ansonia Town	11	17	68.8	70.9	873	917
13 E	Bozrah B of Education	1	1	66.0	67.0	649	1,728
13 T	Bozrah Town	1	2	80.0	72.5	28,590	30,480
14 E	Branford Education	69	71	73.2	73.4	24,620	25,519
14 T	Branford Selectman	35	35	69.6	70.7	73,945	95,940
15 A	Bridgeport HA	89	98	68.3	68.2	8,784	10,128
17 A	Bristol HA	15	16	67.9	68.6		
22 T	Canterbury Town					5,284	3,013
23 A	Canton HA			68.7	70.8	2,009	3,740
27 B	Clinton Secretarial	7	6	68.0	67.8	4,777	4,921
27 S	Clinton Supervisory	4	5	66.2	67.3		
27 T	Clinton Town	6	6				
28 A	Colchester HA					14,205	14,631
32 A	Coventry HA			67.9	69.1	831	680
34 A	Danbury HA	21	21	59.7	80.0	2,512	2,724
35 A	Darien HA	3	1	67.8	62.0	394	414
37 A	Derby HA	4	2	72.0	73.0		
41 T	East Haddam Town	1	1			14,351	15,193
42 A	East Hampton HA			69.6	69.5	18,026	17,056
43 A	East Hartford HA	19	20	72.7	74.0		422
48 E	Ellington Education	37	34		77.0	998	2,582
48 L	Ellington Education		2	69.5	61.0	205	205
48 T	Ellington Highway	2	3	60.0	61.0	3,827	2,888
48 V	Ellington Van Drivers	1	1	73.4	72.4	2,824	6,141
49 A	Enfield HA	8	7	67.8	66.6	4,211	6,986
57 A	Greenwich HA	5	9	66.2	65.5	8,003	8,316
58 E	Griswold Education	14	19	67.2	66.3	573	602
58 T	Griswold Selectman	16	16	68.0	69.0	117,909	118,277
59 A	Groton Town HA	1	1	67.6	68.2	101,500	115,029
64 A	Hartford HA	127	122	67.3	66.9	161,988	188,534
64 E	Hartford Local 566	137	150	66.8	66.6	1,782	3,685
64 T	Hartford Local 1716	199	215	66.8	64.6	4,739	3,046
71 B	Lebanon Town Hall	4	5	64.0	68.3	2,448	3,721
71 T	Lebanon Highway	5	4	74.0	68.2	17,909	18,204
77 A	Manchester HA	5	5	68.1	68.4	21,656	23,849
78 E	Mansfield Education	51	53	63.1	63.8	10,482	12,366
78 T	Mansfield Town	28	32	70.3	67.6		
80 A	Meriden HA	19	20				

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		1999	2000	1999	2000	1999	2000
						1,822	2,496
82 T	Middlefield Town	2	3	72.5	67.3	15,528	16,546
83 A	Middletown HA	16	17	68.2	68.6	9,476	10,008
84 A	Milford HA	8	9	60.3	61.0		
86 A	Montville HA			65.3	68.5	22,008	23,629
86 E	Montville Education	58	59	64.4	64.5	17,335	20,879
86 T	Montville Town	27	30	73.8	74.8	4,317	4,533
88 A	Naugatuck HA	4	4	71.6	72.2	28,389	25,662
89 A	New Britain HA	29	27	70.3	70.8	8,029	8,670
95 A	New London HA	12	11	73.7	73.5	12,890	13,093
103 A	Norwalk HA	14	13	67.0	64.5	1,789	2,292
108 E	Oxford Education	5	6	63.7	64.8	4,498	4,662
108 T	Oxford Town	6	6				
113 A	Portland HA			66.7	68.0	1,601	1,403
114 T	Preston Town	3	3	63.7	64.7	728	746
116 A	Putnam HA	3	3	71.8	72.6	5,277	6,319
117 E	Redding Education	12	14	75.8	74.8	7,442	10,416
117 T	Redding Town	12	15				
118 A	Ridgefield HA			70.5	71.5	924	971
124 A	Seymour HA	2	2	70.1	71.0	18,616	21,089
124 E	Seymour Education	37	40				
124 H	Seymour Education			67.0		153	
124 L	Seymour Education	1		69.7	70.7	15,385	15,861
124 T	Seymour Town & Pub Works	22	23	80.0	81.0	215	226
126 A	Shelton HA	1	1	70.0	71.0	613	644
131 A	Southington HA						
131 D	Southington Dog Acct			68.6	69.3	44,537	50,147
131 E	Southington Education	107	118	67.0	66.6	1,653	3,471
131 L	Southington Lunch	8	10	70.8	76.0	4,192	1,660
131 S	Southington Sewer	5	3	68.2	68.8	40,302	52,946
131 T	Southington Town	57	65	62.5	61.7	6,785	5,244
131 W	Southington Water	8	7	69.5	68.5	30,015	32,815
135 A	Stamford HA	45	46	66.5	67.5	3,890	4,084
138 A	Stratford HA	6	6	65.6	66.3	9,834	10,531
141 T	Thompson Town	20	21	66.7	67.3	6,263	5,974
143 A	Torrington HA	7	6	69.0	70.0	59	62
146 A	Rockville HA	1	1	75.7	77.3	1,559	1,563
148 A	Wallingford HA	3	3	65.7	64.6	24,779	34,245
152 B	Waterford Local 1303	26	37	69.9	69.4	7,450	7,794
152 E	Waterford Cust & Main Asst	10	10	66.0	66.5	8,641	9,479
152 H	Waterford Local RI 161	16	17	68.3	69.5	3,630	4,409
152 L	Waterford Cafe RI-224	12	13	65.2	64.6	2,616	2,706
152 N	Waterford Paraprofessionals	11	12	65.5	66.1	5,585	7,147
152 S	Waterford Non-union Educ	8	10	68.7	64.3	5,122	7,182
152 T	Waterford Gen Gov Admin	6	8				

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		1999	2000	1999	2000	1999	2000
		10	15	65.1	64.5	12,529	17,904
152 W	Waterford Town					796	2,007
153 T	Watertown Town	1	2	59.0	63.0	2,703	2,677
155 A	West Hartford HA	6	6	60.0	67.7	5,628	4,648
156 A	West Haven HA	12	12	65.3	65.3	10,224	7,573
157 E	Weston Education	7	6	58.7	60.3		
157 H	Weston Highway						4,859
157 L	Weston Lunch		3	-	63.7		
157 S	Weston Salary	13	14	69.5	68.0	13,056	13,306
157 T	Weston Town	1	1	65.0	66.0	397	397
159 A	Wethersfield HA	2	3	64.0	66.7	861	2,409
162 A	Winchester HA	2	2	66.0	67.5	1,425	1,496
165 A	Windsor Locks HA	28	31	74.4	75.0	15,407	17,458
165 E	Windsor Locks Education	2	4	68.5	66.3	428	1,079
165 N	Windsor Locks Paraprofessionals	16	18	67.3	65.6	14,160	15,310
165 T	Windsor Locks Town	17	16	69.4	69.2	7,605	6,170
167 E	Woodbridge Education	28	32	72.2	69.6	17,529	23,131
167 T	Woodbridge Town	5	3	54.8	56.7	2,618	1,620
169 E	Woodstock Education	3	3	78.0	79.0	2,636	2,768
169 T	Woodstock Town	11	14	76.1	76.9	4,004	6,271
170 A	Norwich Town HA	5	4	69.8	74.3	2,401	1,624
204 E	Regional Dist #4 Cust.					2,218	3,840
204 L	Regional Dist #4 Cafe	3	5	72.0	70.8	1,948	2,557
204 N	Regional Dist #4 Non-Cert	2	3	75.0	74.3	347	1,633
204 S	Regional Dist #4 Secretarial	1	3	61.0	58.7		
219 E	Regional Dist #19	11	12	62.5	62.9	10,197	10,177
368 D	Watertown Fire District	18	18	74.0	75.2	8,789	9,219
401 D	Westport/Weston Health	1		72.0		868	
403 D	East Shore Dist Health	5	5	61.8	63.0	4,817	4,953
405 D	Lower Naugatuck Valley	2	2	72.5	73.5	889	933
410 D	Quinnipiack Vall Health	12	13	67.8	68.8	7,764	7,626
503 A	Willimantic HA	2	3	70.5	71.3	2,317	3,577
606 W	Jewett City Highway/Elect Off.					4,676	4,813
706 R	Central Conn. Regional Planning Agency	5	5	63.6	64.6	4,840	5,082
715 D	Southeastern CT PLNG	4	4	67.3	68.3	24,603	27,768
750 D	Southeastern CT Water	20	22	66.0	66.3	2,454	2,577
751 D	South Norwalk Electric	2	2	78.0	79.0	16,184	18,019
752 D	Watertown Water & Sewer	13	14	71.8	68.6	17,569	22,695
755 D	Norwalk 1st Water	12	13	69.3	68.8		
756 D	Norwalk 2nd Water					7,493	2,821
757 A	Connecticut HA	17	8	67.8	61.8		
	Fund A & Withdrawn Fund B						
	Total	4,234	4,446	69.3	69.5	3,684,089	4,083,030

Present Value of Future Amortization Payments
as of July 1, 2000

Town Code	Town Name	Prior Service	No. of Annual Amort. Payments Remaining as of 07/01/00
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	POLICE & FIRE WITHOUT SOCIAL SECURITY		
14 F	Branford Fire	301,611	14
44 F	East Haven Fire	737,097	14
44 P	East Haven Police	1,183,552	14
77 F	Manchester Fire	2,741,500	14
95 P	New London Police	-	-
124 P	Seymour Police	411,604	14
126 P	Shelton Police	1,143,843	14
137 P	Stonington Police	935,460	14
164 P	Windsor Police	1,624,018	14
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	POLICE & FIRE WITH SOCIAL SECURITY		
33 P	Cromwell Police	384,172	16
37 P	Derby Police	762,527	14
46 P	Easton Police	345,309	14
82 P	Middlefield Police	45,761	17
85 P	Monroe Police	1,082,554	14
86 P	Montville Police	168,683	14
91 P	New Fairfield Police	285,584	17
108 P	Oxford Police	17,221	22
111 P	Plymouth Police	494,733	14
116 P	Putnam Police	363,065	14
117 P	Redding Police	321,687	14
131 F	Southington Fire	690,601	14
152 F	Waterford Fire	-	-
152 P	Waterford Police	4,452,862	21
157 P	Weston Police	447,419	14
162 P	Winchester Police	669,021	14
164 F	Windsor Dog Warden	11,576	14
165 P	Windsor Locks Police	659,852	14
167 P	Woodbridge Police	601,214	14
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	GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY		
15 E	Bridgeport Education	77,758	14
15 H	Bridgeport H.D.A.	13,922	22
15 T	Bridgeport City	690,915	14
44 E	East Haven Education	27,014	22
44 T	East Haven Town & Public Works	13,901	22
89 E	New Britain Education	74,473	22
89 T	New Britain City	278,058	14

Present Value of Future Amortization Payments
as of July 1, 2000

Town Code	Town Name	Prior Service	No. of Annual Amort. Payments Remaining as of 07/01/00
753 D	Mattabassett District	23,570	14
		-	-
	GENERAL EMPLOYEES WITH SOCIAL SECURITY	-	-
1 E	Andover Education	1,426	22
1 T	Andover Selectmen	192	22
2 A	Ansonia HA	695,090	21
2 B	Ansonia Clerical	749,338	20
2 T	Ansonia Town	40,684	19
13 E	Bozrah B of Education	92,128	19
13 T	Bozrah Town	15,955	22
14 E	Branford Education	9,792	22
14 T	Branford Selectman	26,918	22
15 A	Bridgeport HA	1,256	22
17 A	Bristol HA	20,505	18
22 T	Canterbury Town	-	-
23 A	Canton HA	199,753	16
27 B	Clinton Secretarial	105,721	17
27 S	Clinton Supervisory	55,205	14
27 T	Clinton Town	17,298	30
28 A	Colchester HA	-	-
32 A	Coventry HA	3,598	22
34 A	Danbury HA	-	-
35 A	Darien HA	-	-
37 A	Derby HA	114,177	20
41 T	East Haddam Town	-	-
42 A	East Hampton HA	191,714	14
43 A	East Hartford HA	5,748	22
48 E	Ellington Education	-	-
48 L	Ellington Education	-	-
48 T	Ellington Highway	34,794	22
48 V	Ellington Van Drivers	2,161	22
49 A	Enfield HA	639	22
57 A	Greenwich HA	426	22
58 E	Griswold Education	11,724	14
58 T	Griswold Selectman	-	-
59 A	Groton Town HA	37,884	14
64 A	Hartford HA	5,834,248	19
64 E	Hartford Local 566	9,038,712	16
64 T	Hartford Local 1716	90,588	18
71 B	Lebanon Town Hall	40,291	14
71 T	Lebanon Highway		

Present Value of Future Amortization Payments
as of July 1, 2000

Town Code	Town Name	Prior Service	No. of Annual Amort. Payments Remaining as of 07/01/00
		1,554	22
77 A	Manchester HA	5,322	22
78 E	Mansfield Education	6,152	22
78 T	Mansfield Town	5,098	22
80 A	Meriden HA	70,091	17
82 T	Middlefield Town	3,406	22
83 A	Middletown HA	-	-
84 A	Milford HA	1,107	22
86 A	Montville HA	330,204	14
86 E	Montville Education	120,517	14
86 T	Montville Town	894	22
88 A	Naugatuck HA	24,196	14
89 A	New Britain HA	4,683	22
95 A	New London HA	4,449	22
103 A	Norwalk HA	422,680	22
108 E	Oxford Education	676,903	22
108 T	Oxford Town	-	-
113 A	Portland HA	147,742	20
114 T	Preston Town	447	22
116 A	Putnam HA	1,895	22
117 E	Redding Education	6,429	22
117 T	Redding Town	70,577	27
118 A	Ridgefield HA	10,351	14
124 A	Seymour HA	8,047	22
124 E	Seymour Education	-	-
124 H	Seymour Education	-	-
124 L	Seymour Education	3,108	22
124 T	Seymour Town & Pub Works	213	22
126 A	Shelton HA	-	-
131 A	Southington HA	800	14
131 D	Southington Dog Acct	18,350	22
131 E	Southington Education	4,033	14
131 L	Southington Lunch	1,937	22
131 S	Southington Sewer	11,421	22
131 T	Southington Town	2,044	22
131 W	Southington Water	10,707	22
135 A	Stamford HA	90,612	14
138 A	Stratford HA	91,855	14
141 T	Thompson Town	681	22
143 A	Torrington HA	1,277	22
146 A	Rockville HA	19,876	14
148 A	Wallingford HA	49,391	18
152 B	Waterford Local 1303		

Present Value of Future Amortization Payments
as of July 1, 2000

Town Code	Town Name	Prior Service	No. of Annual Amort. Payments Remaining as of 07/01/00
		2,267	22
152 E	Waterford Cust & Main Asst	1,416	22
152 H	Waterford Local RI 161	1,341	22
152 L	Waterford Cafe RI-224	830	22
152 N	Waterford Paraprofessionals	9,904	18
152 S	Waterford Non-union Educ	30,370	18
152 T	Waterford Gen Gov Admin	50,136	17
152 W	Waterford Town	257,587	28
153 T	Watertown Town	11,620	14
155 A	West Hartford HA	2,640	22
156 A	West Haven HA	297,006	18
157 E	Weston Education	266,697	16
157 H	Weston Highway	-	-
157 L	Weston Lunch	86,121	17
157 S	Weston Salary	692,373	17
157 T	Weston Town	9,890	14
159 A	Wethersfield HA	11,124	14
162 A	Winchester HA	-	-
165 A	Windsor Locks HA	5,854	22
165 E	Windsor Locks Education	115,065	21
165 N	Windsor Locks Paraprofessionals	6,301	14
165 T	Windsor Locks Town	3,300	22
167 E	Woodbridge Education	4,321	22
167 T	Woodbridge Town	109,502	16
169 E	Woodstock Education	153,427	16
169 T	Woodstock Town	76,706	14
170 A	Norwich Town HA	50,008	14
204 E	Regional Dist #4 Cust.	18,925	16
204 L	Regional Dist #4 Cafe	84,866	15
204 N	Regional Dist #4 Non-Cert	79,783	14
204 S	Regional Dist #4 Secretarial	-	-
219 E	Regional Dist #19	788	22
368 D	Watertown Fire District	5,992	22
401 D	Westport/Weston Health	373	22
403 D	East Shore Dist Health	202	22
405 D	Lower Naugatuck Valley	1,341	22
410 D	Quinnipiack Vall Health	87,492	14
503 A	Willimantic HA	30,045	14
606 W	Jewett City Highway/Elect Off.	-	-
706 R	Central Conn. Regional Planning Agency	617	22
715 D	Southeastern CT PLNG	-	-
750 D	Southeastern CT Water	6,716	22
751 D	South Norwalk Electric		

Present Value of Future Amortization Payments
as of July 1, 2000

Town Code	Town Name	Prior Service	No. of Annual Amort. Payments Remaining as of 07/01/00
		2,831	22
752 D	Watertown Water & Sewer	11,144	22
755 D	Norwalk 1st Water	9,217	22
756 D	Norwalk 2nd Water	101,695	16
757 A	Connecticut HA		
	Police & Fire w/o Soc. Sec	9,078,685	
	Police & Fire w/ Soc. Sec.	11,803,841	
	Gen. Emps. w/o Soc. Sec.	1,199,611	
	Gen. Emps. w/ Soc. Sec.	22,364,847	
	Total	44,446,984	

Town Code	Town Name	Estimated Payroll 2000-2001	Estimated Current Service Contrib. 2000-2001	Amort. Payment 07/01/2000	Estimated Total Contrib. 2000-2001	2000-2001 Total as % Est. Payroll	Estimated Payroll 2001-2002	Estimated Current Service Contrib. 2001-2002	Amort. Payment 07/01/2001	Estimated Total Contrib. 2001-2002	2001-2002 Total as % Est. Payroll
	POLICE & FIRE WITHOUT SOCIAL SECURITY		4.75%					2.75%			
14 F	Branford Fire	1,090,589	51,803	34,704	86,507	7.93%	1,131,486	31,116	34,704	65,820	5.82%
44 F	East Haven Fire	2,869,294	136,291	84,812	221,103	7.71%	2,976,893	81,865	84,812	166,677	5.60%
44 P	East Haven Police	3,875,518	184,087	136,182	320,269	8.26%	4,020,850	110,573	136,182	246,755	6.14%
77 F	Manchester Fire	4,851,894	230,465	315,443	545,908	11.25%	5,033,840	138,431	315,443	453,874	9.02%
95 P	New London Police	5,226,612	248,264		248,264	4.75%	5,422,610	149,122		149,122	2.75%
124 P	Seymour Police	1,825,227	86,698	47,360	134,058	7.34%	1,893,673	52,076	47,360	99,436	5.25%
126 P	Shelton Police	2,889,892	137,270	131,613	268,883	9.30%	2,998,263	82,452	131,613	214,065	7.14%
137 P	Stonington Police	1,896,885	90,102	107,636	197,738	10.42%	1,968,018	54,121	107,636	161,757	8.22%
164 P	Windsor Police	3,088,741	146,715	186,863	333,578	10.80%	3,204,569	88,126	186,863	274,989	8.58%
	POLICE & FIRE WITH SOCIAL SECURITY		6.00%					3.75%			
33 P	Cromwell Police	1,563,911	93,835	41,290	135,125	8.64%	1,622,558	60,846	41,290	102,136	6.29%
37 P	Derby Police	1,749,749	104,985	87,738	192,723	11.01%	1,815,365	68,076	87,738	155,814	8.58%
46 P	Easton Police	880,583	52,835	39,732	92,567	10.51%	913,605	34,260	39,732	73,992	8.10%
82 P	Middlefield Police	129,958	7,797	4,779	12,576	9.68%	134,832	5,056	4,779	9,835	7.29%
85 P	Monroe Police	2,118,311	127,099	124,561	251,660	11.88%	2,197,748	82,416	124,561	206,977	9.42%
86 P	Montville Police	1,015,664	60,940	19,409	80,349	7.91%	1,053,751	39,516	19,409	58,925	5.59%
91 P	New Fairfield Police	844,505	50,670	29,825	80,495	9.53%	876,174	32,857	29,825	62,682	7.15%
108 P	Oxford Police	138,451	8,307	1,618	9,925	7.17%	143,643	5,387	1,618	7,005	4.88%
111 P	Plymouth Police	1,223,691	73,421	56,925	130,346	10.65%	1,269,579	47,609	56,925	104,534	8.23%
116 P	Putnam Police	699,463	41,968	41,775	83,743	11.97%	725,693	27,213	41,775	68,988	9.51%
117 P	Redding Police	706,019	42,361	37,014	79,375	11.24%	732,494	27,469	37,014	64,483	8.80%
131 F	Southington Fire	1,645,907	98,754	79,462	178,216	10.83%	1,707,628	64,036	79,462	143,498	8.40%
152 F	Waterford Fire	338,203	20,292		20,292	6.00%	350,886	13,158		13,158	3.75%
152 P	Waterford Police	2,594,360	155,662	425,568	581,230	22.40%	2,691,649	100,937	425,568	526,505	19.56%
157 P	Weston Police	1,352,045	81,123	51,481	132,604	9.81%	1,402,747	52,603	51,481	104,084	7.42%
162 P	Winchester Police	1,336,509	80,191	76,979	157,170	11.76%	1,386,628	51,999	76,979	128,978	9.30%
164 F	Windsor Dog Warden	45,353	2,721	1,332	4,053	8.94%	47,054	1,765	1,332	3,097	6.58%
165 P	Windsor Locks Police	1,478,549	88,713	75,924	164,637	11.14%	1,533,994	57,525	75,924	133,449	8.70%
167 P	Woodbridge Police	1,708,373	102,502	69,177	171,679	10.05%	1,772,437	66,466	69,177	135,643	7.65%
	GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY		3.00%					3.00%			
15 E	Bridgeport Education	16,718,110	501,543	8,947	510,490	3.05%	17,345,039	520,351	8,947	529,298	3.05%
15 H	Bridgeport H.D.A.	4,956,971	148,709	1,308	150,017	3.03%	5,142,857	154,286	1,308	155,594	3.03%
15 T	Bridgeport City	40,761,629	1,222,849	79,498	1,302,347	3.20%	42,290,190	1,268,706	79,498	1,348,204	3.19%
44 E	East Haven Education	2,336,143	70,084	2,538	72,622	3.11%	2,423,748	72,712	2,538	75,250	3.10%
44 T	East Haven Town & Public Works	4,600,452	138,014	1,306	139,320	3.03%	4,772,969	143,189	1,306	144,495	3.03%
89 E	New Britain Education	12,290,011	368,700	6,997	375,697	3.06%	12,750,887	382,527	6,997	389,524	3.05%
89 T	New Britain City	16,147,365	484,421	31,994	516,415	3.20%	16,752,891	502,587	31,994	534,581	3.19%
753 D	Mattabassett District	1,400,975	42,029	2,712	44,741	3.19%	1,453,511	43,605	2,712	46,317	3.19%
	GENERAL EMPLOYEES WITH SOCIAL SECURITY		2.75%					2.75%			
1 E	Andover Education	240,128	6,604		6,604	2.75%	249,133	6,851		6,851	2.75%
1 T	Andover Selectmen	326,205	8,971	134	9,105	2.79%	338,437	9,307	134	9,441	2.79%

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2 A	Ansonia HA	882,761	24,276	18	24,294	2.75%	915,865	25,186	18	25,204	2.75%
2 B	Ansonia Clerical	1,217,988	33,495	66,431	99,926	8.20%	1,263,662	34,751	66,431	101,182	8.01%
2 T	Ansonia Town	1,414,564	38,901	72,980	111,881	7.91%	1,467,610	40,359	72,980	113,339	7.72%
13 E	Bozrah B of Education	58,123	1,598	4,046	5,644	9.71%	60,302	1,658	4,046	5,704	9.46%
13 T	Bozrah Town	156,377	4,300	9,162	13,462	8.61%	162,241	4,462	9,162	13,624	8.40%
14 E	Branford Education	3,975,277	109,320	1,499	110,819	2.79%	4,124,350	113,420	1,499	114,919	2.79%
14 T	Branford Selectman	4,671,544	128,467	920	129,387	2.77%	4,846,727	133,285	920	134,205	2.77%
15 A	Bridgeport HA	4,336,138	119,244	2,529	121,773	2.81%	4,498,743	123,715	2,529	126,244	2.81%
17 A	Bristol HA	955,922	26,288	118	26,406	2.76%	991,770	27,274	118	27,392	2.76%
22 T	Canterbury Town	216,486	5,953	2,087	8,040	3.71%	224,604	6,177	2,087	8,264	3.68%
23 A	Canton HA	34,910	960		960	2.75%	36,219	996		996	2.75%
27 B	Clinton Secretarial	788,142	21,674	21,469	43,143	5.47%	817,697	22,487	21,469	43,956	5.38%
27 S	Clinton Supervisory	338,015	9,295	11,041	20,336	6.02%	350,691	9,644	11,041	20,685	5.90%
27 T	Clinton Town	541,493	14,891	6,352	21,243	3.92%	561,799	15,449	6,352	21,801	3.88%
28 A	Colchester HA	35,275	970	1,483	2,453	6.95%	36,598	1,006	1,483	2,489	6.80%
32 A	Conventry HA	61,005	1,678		1,678	2.75%	63,293	1,741		1,741	2.75%
34 A	Danbury HA	2,100,714	57,770	338	58,108	2.77%	2,179,491	59,936	338	60,274	2.77%
35 A	Darien HA	20,495	564		564	2.75%	21,263	585		585	2.75%
37 A	Derby HA	87,242	2,399		2,399	2.75%	90,514	2,489		2,489	2.75%
41 T	East Haddam Town	367,342	10,102	11,120	21,222	5.78%	381,118	10,481	11,120	21,601	5.67%
42 A	East Hampton HA	29,363	807		807	2.75%	30,464	838		838	2.75%
43 A	East Hartford HA	1,153,675	31,726	22,059	53,785	4.66%	1,196,938	32,916	22,059	54,975	4.59%
48 E	Ellington Education	1,608,316	44,229	540	44,769	2.78%	1,668,628	45,887	540	46,427	2.78%
48 L	Ellington Education	116,989	3,217		3,217	2.75%	121,376	3,338		3,338	2.75%
48 T	Ellington Highway	688,827	18,943		18,943	2.75%	714,658	19,653		19,653	2.75%
48 V	Ellington Van Drivers	129,972	3,574	3,269	6,843	5.26%	134,846	3,708	3,269	6,977	5.17%
49 A	Enfield HA	129,972	3,574	203	8,128	2.82%	298,998	8,222	203	8,425	2.82%
57 A	Greenwich HA	288,191	7,925	60	8,181	2.75%	1,928,669	53,038	60	53,098	2.75%
58 E	Griswold Education	1,858,958	51,121	40	51,161	2.75%	2,120,189	58,305	40	58,345	2.75%
58 T	Griswold Selectman	2,043,555	56,198	40	56,238	2.75%	2,140,340	39,609	1,349	40,958	2.84%
59 A	Groton Town HA	1,388,280	38,178	1,349	39,527	2.85%	1,440,340	39,609	1,349	40,958	2.84%
64 A	Hartford HA	113,749	3,128		3,128	2.75%	118,015	3,245		3,245	2.75%
64 E	Hartford Local 566	4,922,374	135,365	4,359	139,724	2.84%	5,106,963	140,441	4,359	144,800	2.84%
64 T	Hartford Local 1716	10,683,798	293,804	580,206	874,010	8.18%	11,084,441	304,822	580,206	885,028	7.98%
71 B	Lebanon Town Hall	17,278,276	475,153	971,462	1,446,615	8.37%	17,926,211	492,971	971,462	1,464,433	8.17%
71 T	Lebanon Highway	284,153	7,814	9,220	17,034	5.99%	294,808	8,107	9,220	17,327	5.88%
77 A	Manchester HA	308,279	8,478	4,636	13,114	4.25%	319,839	8,796	4,636	13,432	4.20%
78 E	Mansfield Education	811,082	22,305	146	22,451	2.77%	841,498	23,141	146	23,287	2.77%
78 T	Mansfield Town	2,143,918	58,958	500	59,458	2.77%	2,224,315	61,169	500	61,669	2.77%
80 A	Meriden HA	3,789,913	104,223	578	104,801	2.77%	3,932,035	108,131	578	108,709	2.76%
82 T	Middlefield Town	888,980	24,447	479	24,926	2.80%	922,317	25,364	479	25,843	2.80%
83 A	Middletown HA	382,464	10,518	7,320	17,838	4.66%	396,806	10,912	7,320	18,232	4.59%
84 A	Milford HA	692,291	19,038	320	19,358	2.80%	718,251	19,752	320	20,072	2.79%
86 A	Montville HA	554,041	15,236		15,236	2.75%	574,817	15,807		15,807	2.75%
86 E	Montville Education			104	104	4.05%			104	104	4.00%
88 A	Naugatuck HA	2,928,167	80,525	37,994	118,519	3.29%	3,037,974	83,544	37,994	121,538	3.27%
89 A	New Britain HA	2,561,088	70,430	13,867	84,297	2.78%	2,657,129	73,071	13,867	86,938	2.77%
		330,211	9,081	84	9,165	2.78%	342,594	9,421	84	9,505	2.77%
		2,513,928	69,133	2,784	71,917	2.86%	2,608,200	71,726	2,784	74,510	2.86%

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95 A	New London HA	819,373	22,533	440	22,973	2.80%	850,099	23,378	440	23,818	2.80%
103 A	Norwalk HA	1,159,850	31,896	418	32,314	2.79%	1,203,345	33,092	418	33,510	2.78%
108 E	Oxford Education	1,345,594	37,004	39,712	76,716	5.70%	1,396,054	38,391	39,712	78,103	5.59%
108 T	Oxford Town	1,273,976	35,034	63,597	98,631	7.74%	1,321,750	36,348	63,597	99,945	7.56%
113 A	Portland HA	194,643	5,353		5,353	2.75%	201,942	5,553		5,553	2.75%
114 T	Preston Town	447,147	12,297	14,389	26,686	5.97%	463,915	12,758	14,389	27,147	5.85%
116 A	Putnam HA	211,289	5,810	42	5,852	2.77%	219,212	6,028	42	6,070	2.77%
117 E	Redding Education	1,438,345	39,554	178	39,732	2.76%	1,492,283	41,038	178	41,216	2.76%
117 T	Redding Town	1,510,293	41,533	604	42,137	2.79%	1,566,929	43,091	604	43,695	2.79%
118 A	Ridgefield HA	156,601	4,307	6,216	10,523	6.72%	162,474	4,468	6,216	10,684	6.58%
124 A	Seymour HA	68,566	1,886	1,191	3,077	4.49%	71,138	1,956	1,191	3,147	4.42%
124 E	Seymour Education	1,236,063	33,992	756	34,748	2.81%	1,282,415	35,266	756	36,022	2.81%
124 H	Seymour Education	556,697	15,309		15,309	2.75%	577,573	15,883		15,883	2.75%
124 L	Seymour Education	235,059	6,464		6,464	2.75%	243,874	6,707		6,707	2.75%
124 T	Seymour Town & Pub Works	1,674,022	46,036	292	46,328	2.77%	1,736,798	47,762	292	48,054	2.77%
126 A	Shelton HA	35,557	978	20	998	2.81%	36,891	1,014	20	1,034	2.80%
131 A	Southington HA	126,215	3,471		3,471	2.75%	130,948	3,601		3,601	2.75%
131 D	Southington Dog Acct	76,364	2,100	92	2,192	2.87%	79,228	2,179	92	2,271	2.87%
131 E	Southington Education	5,428,776	149,291	1,724	151,015	2.78%	5,632,355	154,890	1,724	156,614	2.78%
131 L	Southington Lunch	371,813	10,225	464	10,689	2.87%	385,756	10,608	464	11,072	2.87%
131 S	Southington Sewer	524,456	14,423	182	14,605	2.78%	544,123	14,963	182	15,145	2.78%
131 T	Southington Town	5,210,372	143,285	1,073	144,358	2.77%	5,405,761	148,658	1,073	149,731	2.77%
131 W	Southington Water	975,115	26,816	192	27,008	2.77%	1,011,682	27,821	192	28,013	2.77%
135 A	Stamford HA	2,973,082	81,760	1,006	82,766	2.78%	3,084,572	84,826	1,006	85,832	2.78%
138 A	Stratford HA	756,707	20,809	10,426	31,235	4.13%	785,083	21,590	10,426	32,016	4.08%
141 T	Thompson Town	1,064,215	29,266	10,569	39,835	3.74%	1,104,123	30,363	10,569	40,932	3.71%
143 A	Torrington HA	497,924	13,693	64	13,757	2.76%	516,596	14,206	64	14,270	2.76%
146 A	Rockville HA	509,356	14,007	120	14,127	2.77%	528,457	14,533	120	14,653	2.77%
148 A	Wallingford HA	469,239	12,904	2,287	15,191	3.24%	486,836	13,388	2,287	15,675	3.22%
152 B	Waterford Local 1303	3,648,380	100,330	5,027	105,357	2.89%	3,785,194	104,093	5,027	109,120	2.88%
152 E	Waterford Cust & Main Asst	1,397,585	38,434	213	38,647	2.77%	1,449,995	39,875	213	40,088	2.76%
152 H	Waterford Local RI 161	685,623	18,855	133	18,988	2.77%	711,333	19,562	133	19,695	2.77%
152 L	Waterford Cafe RI-224	212,215	5,836	126	5,962	2.81%	220,174	6,055	126	6,181	2.81%
152 N	Waterford Paraprofessionals	857,967	23,594	78	23,672	2.76%	890,141	24,479	78	24,557	2.76%
152 S	Waterford Non-union Educ	877,022	24,118	1,008	25,126	2.86%	909,910	25,023	1,008	26,031	2.86%
152 T	Waterford Gen Gov Admin	1,228,408	33,781	3,091	36,872	3.00%	1,274,474	35,048	3,091	38,139	2.99%
152 W	Waterford Town	1,459,682	40,141	5,236	45,377	3.11%	1,514,420	41,647	5,236	46,883	3.10%
153 T	Watertown Town	427,038	11,744	22,468	34,212	8.01%	443,052	12,184	22,468	34,652	7.82%
155 A	West Hartford HA	335,180	9,217	1,337	10,554	3.15%	347,749	9,563	1,337	10,900	3.13%
156 A	West Haven HA	1,050,732	28,895	248	29,143	2.77%	1,090,135	29,979	248	30,227	2.77%
157 E	Weston Education	2,526,181	69,470	30,229	99,699	3.95%	2,620,913	72,075	30,229	102,304	3.90%
157 H	Weston Highway	686,137	18,869	28,664	47,533	6.93%	711,867	19,576	28,664	48,240	6.78%
157 L	Weston Lunch	348,534	9,585		9,585	2.75%	361,604	9,944		9,944	2.75%
157 S	Weston Salary	39,289	1,080	8,994	10,074	25.64%	40,762	1,121	8,994	10,115	24.81%
157 T	Weston Town	1,270,845	34,948	72,308	107,256	8.44%	1,318,502	36,259	72,308	108,567	8.23%
159 A	Wethersfield HA	209,769	5,769	1,138	6,907	3.29%	217,635	5,985	1,138	7,123	3.27%
162 A	Winchester HA	153,387	4,218	1,280	5,498	3.58%	159,139	4,376	1,280	5,656	3.55%
165 A	Windsor Locks HA	65,223	1,794		1,794	2.75%	67,669	1,861		1,861	2.75%

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165 E	Windsor Locks Education	1,170,224	32,181	550	32,731	2.80%	1,214,108	33,388	550	33,938	2.80%
165 N	Windsor Locks Paraprofessionals	323,032	8,883	10,997	19,880	6.15%	335,146	9,217	10,997	20,214	6.03%
165 T	Windsor Locks Town	1,950,384	53,636	725	54,361	2.79%	2,023,523	55,647	725	56,372	2.79%
167 E	Woodbridge Education	1,235,705	33,982	310	34,292	2.78%	1,282,044	35,256	310	35,566	2.77%
167 T	Woodbridge Town	2,349,338	64,607	406	65,013	2.77%	2,437,438	67,030	406	67,436	2.77%
169 E	Woodstock Education	287,538	7,907	11,769	19,676	6.84%	298,321	8,204	11,769	19,973	6.70%
169 T	Woodstock Town	668,993	18,397	16,490	34,887	5.21%	694,081	19,087	16,490	35,577	5.13%
170 A	Norwich Town HA	730,153	20,079	8,826	28,905	3.96%	757,534	20,832	8,826	29,658	3.92%
204 E	Regional Dist #4 Cust.	312,670	8,598	5,754	14,352	4.59%	324,395	8,921	5,754	14,675	4.52%
204 L	Regional Dist #4 Cafe	76,722	2,110	2,034	4,144	5.40%	79,599	2,189	2,034	4,223	5.31%
204 N	Regional Dist #4 Non-Cert	215,394	5,923	9,419	15,342	7.12%	223,472	6,145	9,419	15,564	6.96%
204 S	Regional Dist #4 Secretarial	291,721	8,022	9,180	17,202	5.90%	302,661	8,323	9,180	17,503	5.78%
219 E	Regional Dist #19	956,599	26,306		26,306	2.75%	992,471	27,293		27,293	2.75%
368 D	Watertown Fire District	440,277	12,108	74	12,182	2.77%	456,787	12,562	74	12,636	2.77%
401 D	Westport/Weston Health	587,721	16,162	563	16,725	2.85%	609,760	16,768	563	17,331	2.84%
403 D	East Shore Dist Health	164,727	4,530	35	4,565	2.77%	170,904	4,700	35	4,735	2.77%
405 D	Lower Naugatuck Valley	846,965	23,292	19	23,311	2.75%	878,726	24,165	19	24,184	2.75%
410 D	Quinnipiack Vall Health	360,405	9,911	126	10,037	2.78%	373,920	10,283	126	10,409	2.78%
503 A	Willimantic HA	805,976	22,164	10,067	32,231	4.00%	836,200	22,995	10,067	33,062	3.95%
606 W	Jewett City Highway/Elect Off.	80,279	2,208	3,457	5,665	7.06%	83,289	2,290	3,457	5,747	6.90%
706R	Central Conn. Regional Planning Agency				0					0	
715 D	Southeastern CT PLNG	346,886	9,539	58	9,597	2.77%	359,894	9,897	58	9,955	2.77%
750 D	Southeastern CT Water	341,339	9,387		9,387	2.75%	354,139	9,739		9,739	2.75%
751 D	South Norwalk Electric	1,888,092	51,923	631	52,554	2.78%	1,958,896	53,870	631	54,501	2.78%
752 D	Watertown Water & Sewer	143,047	3,934	266	4,200	2.94%	148,412	4,081	266	4,347	2.93%
755 D	Norwalk 1st Water	1,135,040	31,214	1,047	32,261	2.84%	1,177,604	32,384	1,047	33,431	2.84%
756 D	Norwalk 2nd Water	1,876,207	51,596	866	52,462	2.80%	1,946,564	53,531	866	54,397	2.79%
757 A	Connecticut HA	1,108,533	30,485	10,930	41,415	3.74%	1,150,103	31,628	10,930	42,558	3.70%
	Police & Fire w/o Soc. Sec	27,614,652	1,311,695	1,044,613	2,356,308	8.53%	28,650,201	787,882	1,044,613	1,832,495	6.40%
	Police & Fire w/ Soc. Sec.	21,569,604	1,294,176	1,264,589	2,558,765	11.86%	22,378,464	839,194	1,264,589	2,103,783	9.40%
	Gen. Emps. w/o Soc. Sec.	99,211,655	2,976,349	135,300	3,111,649	3.14%	102,932,093	3,087,963	135,300	3,223,263	3.13%
	Gen. Emps. w/ Soc. Sec.	152,838,859	4,203,072	2,315,537	6,518,609	4.27%	158,570,316	4,360,682	2,315,537	6,676,219	4.21%
	Total	301,234,771	9,785,292	4,760,039	14,545,331	4.83%	312,531,075	9,075,721	4,760,039	13,835,760	4.43%

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
For Membership as of June 30, 2000

Town Code	Town Name	Amortization Payment Due 07/1/01	No. of Annual Amort. Payments Remaining as of 07/1/01 *
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POLICE & FIRE WITHOUT SOCIAL SECURITY			
14 F	Branford Fire	34,704	13
44 F	East Haven Fire	84,812	13
44 P	East Haven Police	136,182	13
77 F	Manchester Fire	315,443	13
95 P	New London Police	-	-
124 P	Seymour Police	47,360	13
126 P	Shelton Police	131,613	13
137 P	Stonington Police	107,636	13
164 P	Windsor Police	186,863	13
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POLICE & FIRE WITH SOCIAL SECURITY			
33 P	Cromwell Police	41,290	15
37 P	Derby Police	87,738	13
46 P	Easton Police	39,732	13
82 P	Middlefield Police	4,779	16
85 P	Monroe Police	124,561	13
86 P	Montville Police	19,409	13
91 P	New Fairfield Police	29,825	16
108 P	Oxford Police	1,618	21
111 P	Plymouth Police	56,925	13
116 P	Putnam Police	41,775	13
117 P	Redding Police	37,014	13
131 F	Southington Fire	79,462	13
152 F	Waterford Fire	-	-
152 P	Waterford Police	425,568	20
157 P	Weston Police	51,481	13
162 P	Winchester Police	76,979	13
164 F	Windsor Dog Warden	1,332	13
165 P	Windsor Locks Police	75,924	13
167 P	Woodbridge Police	69,177	13
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GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY			
15 E	Bridgeport Education	8,947	13
15 H	Bridgeport H.D.A.	1,308	21

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
For Membership as of June 30, 2000

Town Code	Town Name	Amortization Payment Due 07/1/01	No. of Annual Amort. Payments Remaining as of 07/1/01 *
15 T	Bridgeport City	79,498	13
44 E	East Haven Education	2,538	21
44 T	East Haven Town & Public Works	1,306	21
89 E	New Britain Education	6,997	21
89 T	New Britain City	31,994	13
753 D	Mattabassett District	2,712	13
GENERAL EMPLOYEES WITH SOCIAL SECURITY			
1 E	Andover Education	-	21
1 T	Andover Selectmen	134	21
2 A	Ansonia HA	18	20
2 B	Ansonia Clerical	66,431	19
2 T	Ansonia Town	72,980	18
13 E	Bozrah B of Education	4,046	18
13 T	Bozrah Town	9,162	21
14 E	Branford Education	1,499	21
14 T	Branford Selectman	920	21
15 A	Bridgeport HA	2,529	21
17 A	Bristol HA	118	17
22 T	Canterbury Town	2,087	-
23 A	Canton HA	-	15
27 B	Clinton Secretarial	21,469	16
27 S	Clinton Supervisory	11,041	13
27 T	Clinton Town	6,352	29
28 A	Colchester HA	1,483	-
32 A	Coventry HA	-	21
34 A	Danbury HA	338	-
35 A	Darien HA	-	-
37 A	Derby HA	-	19
41 T	East Haddam Town	11,120	-
42 A	East Hampton HA	-	-
43 A	East Hartford HA	22,059	13
48 E	Ellington Education	540	21
48 L	Ellington Education	-	-
48 T	Ellington Highway	-	-
48 V	Ellington Van Drivers	3,269	21

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
For Membership as of June 30, 2000

Town Code	Town Name	Amortization Payment Due 07/1/01	No. of Annual Amort. Payments Remaining as of 07/1/01 *
49 A	Enfield HA	203	21
57 A	Greenwich HA	60	21
58 E	Griswold Education	40	21
58 T	Griswold Selectman	1,349	13
59 A	Groton Town HA	-	-
64 A	Hartford HA	4,359	13
64 E	Hartford Local 566	580,206	18
64 T	Hartford Local 1716	971,462	15
71 B	Lebanon Town Hall	9,220	17
71 T	Lebanon Highway	4,636	13
77 A	Manchester HA	146	21
78 E	Mansfield Education	500	21
78 T	Mansfield Town	578	21
80 A	Meriden HA	479	21
82 T	Middlefield Town	7,320	16
83 A	Middletown HA	320	21
84 A	Milford HA	-	-
86 A	Montville HA	104	21
86 E	Montville Education	37,994	13
86 T	Montville Town	13,867	13
88 A	Naugatuck HA	84	21
89 A	New Britain HA	2,784	13
95 A	New London HA	440	21
103 A	Norwalk HA	418	21
108 E	Oxford Education	39,712	21
108 T	Oxford Town	63,597	21
113 A	Portland HA	-	-
114 T	Preston Town	14,389	19
116 A	Putnam HA	42	21
117 E	Redding Education	178	21
117 T	Redding Town	604	21
118 A	Ridgefield HA	6,216	26
124 A	Seymour HA	1,191	13
124 E	Seymour Education	756	21
124 H	Seymour Education	-	-
124 L	Seymour Education	-	-
124 T	Seymour Town & Pub Works	292	21

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
For Membership as of June 30, 2000

Town Code	Town Name	Amortization Payment Due 07/1/01	No. of Annual Amort. Payments Remaining as of 07/1/01 *
126 A	Shelton HA	20	21
131 A	Southington HA	-	-
131 D	Southington Dog Acct	92	13
131 E	Southington Education	1,724	21
131 L	Southington Lunch	464	13
131 S	Southington Sewer	182	21
131 T	Southington Town	1,073	21
131 W	Southington Water	192	21
135 A	Stamford HA	1,006	21
138 A	Stratford HA	10,426	13
141 T	Thompson Town	10,569	13
143 A	Torrington HA	64	21
146 A	Rockville HA	120	21
148 A	Wallingford HA	2,287	13
152 B	Waterford Local 1303	5,027	17
152 E	Waterford Cust & Main Asst	213	21
152 H	Waterford Local RI 161	133	21
152 L	Waterford Cafe RI-224	126	21
152 N	Waterford Paraprofessionals	78	21
152 S	Waterford Non-union Educ	1,008	17
152 T	Waterford Gen Gov Admin	3,091	17
152 W	Waterford Town	5,236	16
153 T	Watertown Town	22,468	27
155 A	West Hartford HA	1,337	13
156 A	West Haven HA	248	21
157 E	Weston Education	30,229	17
157 H	Weston Highway	28,664	15
157 L	Weston Lunch	-	-
157 S	Weston Salary	8,994	16
157 T	Weston Town	72,308	16
159 A	Wethersfield HA	1,138	13
162 A	Winchester HA	1,280	13
165 A	Windsor Locks HA	-	-
165 E	Windsor Locks Education	550	21
165 N	Windsor Locks Paraprofessionals	10,997	20
165 T	Windsor Locks Town	725	13
167 E	Woodbridge Education	310	21

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
For Membership as of June 30, 2000

Town Code	Town Name	Amortization Payment Due 07/1/01	No. of Annual Amort. Payments Remaining as of 07/1/01 *
167 T	Woodbridge Town	406	21
169 E	Woodstock Education	11,769	15
169 T	Woodstock Town	16,490	15
170 A	Norwich Town HA	8,826	13
204 E	Regional Dist #4 Cust.	5,754	13
204 L	Regional Dist #4 Cafe	2,034	15
204 N	Regional Dist #4 Non-Cert	9,419	14
204 S	Regional Dist #4 Secretarial	9,180	13
219 E	Regional Dist #19	-	-
368 D	Watertown Fire District	74	21
401 D	Westport/Weston Health	563	21
403 D	East Shore Dist Health	35	21
405 D	Lower Naugatuck Valley	19	21
410 D	Quinnipiack Vall Health	126	21
503 A	Willimantic HA	10,067	13
606 W	Jewett City Highway/Elect Off.	3,457	13
706 R	Central Conn. Regional Planning Agency	-	-
715 D	Southeastern CT PLNG	58	21
750 D	Southeastern CT Water	-	-
751 D	South Norwalk Electric	631	21
752 D	Watertown Water & Sewer	266	21
755 D	Norwalk 1st Water	1,047	21
756 D	Norwalk 2nd Water	866	21
757 A	Connecticut HA	10,930	15
Police & Fire w/o Soc. Sec		1,044,613	
Police & Fire w/ Soc. Sec.		1,264,589	
Gen. Emps. w/o Soc. Sec.		135,300	
Gen. Emps. w/ Soc. Sec.		2,315,537	
Total		4,760,039	

* Includes payment due on July 1, 2001.