



**Report on the Actuarial Valuation  
of the  
Connecticut Municipal Employees'  
Retirement System**

**Prepared as of July 1, 2007**



February 18, 2008

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 the results of the actuarial valuation of the Municipal Employees Retirement System prepared as of July 1, 2007 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,

(Signed) PHILIP BONANNO

Philip Bonanno, ASA, EA  
Director, Consulting Actuary

(Signed) JANET H. CRANNA

Janet H. Cranna, FSA, EA  
Principal, Consulting Actuary

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## TABLE OF CONTENTS

<b><u>Section</u></b>	<b><u>Item</u></b>	<b><u>Page No.</u></b>
I	Summary of Principal Results	1
II	Membership Data	4
III	Valuation Balance Sheet	6
IV	Comments on Valuation	7
V	Unfunded Accrued Liability and Stabilization Reserve	8
VI	Prior Service Amortization Payments	10
VII	Derivation of Experience Gains and Losses	12
VIII	Current Service Contribution Rates	14
IX	Accounting Information	18
 <b><u>Schedule</u></b>		
A	Development of Actuarial Value of Assets	20
B	Statement of Actuarial Assumptions and Methods	22
C	Summary of Main Benefit and Contribution Provisions	24
D	Glossary	27
E	Detailed Tabulations of the Data	29
F	Data by Individual Entity	41
G	Present Value of Amortization Payments	52
H	Estimated Contributions for Fiscal Years 2008-2009	57
I	Amortization Payments Due on July 1, 2008	62

**REPORT ON THE ANNUAL VALUATION OF THE  
CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
PREPARED AS OF JULY 1, 2007**

**SECTION I - SUMMARY OF PRINCIPAL RESULTS**

1. This report, prepared as of July 1, 2007 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	07/01/2007	07/01/2006
Active members included in valuation		
Number	8,695	8,505
Annual compensation	\$ 387,723,324	\$ 366,328,570
Retirees		
Number	5,263	5,112
Annual allowances	\$ 78,135,466	\$ 73,102,128
Accrued Liability	\$ 1,640,028,149	\$ 1,549,489,651
Assets		
Market related actuarial value	\$ 1,700,682,361	\$ 1,587,659,815
Market value	\$ 1,729,338,367	\$ 1,609,086,613
Market related actuarial value rate of return	8.96%	7.19%
Market value rate of return	16.60%	10.38%
Unfunded Accrued Liability	\$ (60,654,212)	\$ (38,170,164)
Present Value of Remaining Prior Service Amortization Payments	\$ 40,210,879	\$ 38,581,634
Stabilization Reserve	\$ (100,865,091)	\$ (74,751,798)
Current Service Contribution Rates *		
General Employees		
with Social Security	7.00%	7.00%
Without Social Security	7.00	7.00
Police and Fire		
with Social Security	8.25	8.00
Without Social Security	8.25	8.00

- \* The July 1, 2007 valuation produces the service contribution rates for the year beginning July 1, 2008 and the July 1, 2006 valuation produces rates effective July 1, 2007.

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/losses 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 assumptions or methods since the last valuation.
5. There were no changes in benefit provisions since the last valuation that affected the results.
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.  
  
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	Active Members					Retired Lives					Accrued Liability	Valuation Assets	UAAAL
	Number	Payroll \$ Millions	Average Salary		Retired	Number		Annual Benefits		\$ Millions			
			\$	% Incr.		Active/Retired	Retired	Active/Retired	% of Payroll				
1998	7,653	\$258.2	\$33,739	3.7%	4,171	1.8	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	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	1.8	49.0	16.9	1,153.2	1,251.6	(98.4)	
2001	8,233	311.3	37,808	3.9	4,572	1.8	1.8	53.9	17.3	1,238.1	1,353.1	(115.0)	
2002	8,426	321.8	38,190	1.0	4,741	1.8	1.8	58.0	18.0	1,319.7	1,403.4	(83.7)	
2003	8,420	326.4	38,760	1.5	4,743	1.8	1.8	60.5	18.6	1,378.2	1,417.7	(39.5)	
2004	8,403	332.6	39,584	2.1	4,876	1.7	1.7	64.2	19.3	1,393.4	1,434.3	(40.9)	
2005	8,490	352.2	41,486	4.8	4,928	1.7	1.7	67.3	19.1	1,465.1	1,512.5	(47.4)	
2006	8,505	366.3	43,072	3.8	5,112	1.7	1.7	73.1	20.0	1,549.5	1,587.7	(38.2)	
2007	8,695	387.7	44,592	3.5	5,263	1.7	1.7	78.1	20.1	1,640.0	1,700.7	(60.7)	

**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, 2007 upon which the valuation was based. Detailed tabulations of the data are given in Schedule E.

**Active Members**

Employers	Number of Employers	Number	Payroll	Group Averages		
				Salary	Age	Service
General Employees with Social Security						
Men		2,133	\$104,096,474	\$48,803	47.9	11.1
Women		<u>2,686</u>	<u>88,449,728</u>	32,930	49.3	10.0
Total	129	4,819	\$192,546,202	\$39,956	48.7	10.5
General Employees without Social Security						
Men		1,089	\$57,177,657	\$52,505	47.7	11.6
Women		<u>1,777</u>	<u>63,921,074</u>	35,971	48.0	11.2
Total	9	2,866	\$121,098,731	\$42,254	47.9	11.4
Police and Fire with Social Security						
Men		350	\$26,121,556	\$74,633	41.6	12.8
Women		<u>22</u>	<u>1,492,982</u>	67,863	34.3	7.5
Total	23	372	\$27,614,538	\$74,233	41.2	12.5
Police and Fire without Social Security						
Men		584	\$42,783,756	\$73,260	38.9	11.5
Women		<u>54</u>	<u>3,680,097</u>	68,150	36.1	8.0
Total	12	638	\$46,463,853	\$72,827	38.7	11.2
<b>Grand Total</b>	<b>173</b>	<b>8,695</b>	<b>\$387,723,324</b>	<b>\$44,592</b>	<b>47.4</b>	<b>10.9</b>

The total number of active members is comprised of 6,029 vested members and 2,666 non-vested members.

The valuation also includes 528 inactive, non-vested members who are owed refunds of their accumulated contributions.

\* Years

## Retired Lives

Type of Benefit Payment	Number	Annual Benefits	Group Averages		
			Benefit	Age at Valuation Date*	Age at Retirement*
General Employees with Social Security					
Service	2,251	\$26,034,864	\$11,566	70.0	59.7
Disability	192	3,398,146	17,699	63.6	54.3
Beneficiary	<u>223</u>	<u>1,717,248</u>	7,701	67.4	60.1
Total	2,666	\$31,150,258	\$11,684	69.4	59.4
General Employees without Social Security					
Service	1,698	\$27,383,892	\$16,127	72.2	58.9
Disability	102	2,041,680	20,016	65.5	53.2
Beneficiary	<u>287</u>	<u>2,562,648</u>	8,929	76.3	63.4
Total	2,087	\$31,988,220	\$15,327	72.5	59.3
Police and Fire with Social Security					
Service	145	\$3,763,968	\$25,958	62.7	52.8
Disability	52	1,671,684	32,148	58.7	45.8
Beneficiary	<u>16</u>	<u>208,104</u>	13,007	68.0	57.4
Total	213	\$5,643,756	\$26,497	62.1	51.5
Police and Fire without Social Security					
Service	191	\$6,310,536	\$33,039	64.5	54.2
Disability	74	2,730,204	36,895	59.3	46.5
Beneficiary	<u>32</u>	<u>312,492</u>	9,765	76.2	63.7
Total	297	\$9,353,232	\$31,492	64.5	53.3
<b>Grand Total</b>	<b>5,263</b>	<b>\$78,135,466</b>	<b>\$14,846</b>	<b>70.1</b>	<b>58.7</b>

The valuation also includes 495 inactive, vested members with estimated deferred annual benefits of \$ 4,188,560.

\*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, 2007 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2006. 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, 2007	JULY 1, 2006
<b>ASSETS</b>		
Current actuarial value of assets	\$ 1,700,682,361	\$ 1,587,659,815
Future member contributions	107,364,486	101,042,291
Prospective employer contributions		
Normal contributions	\$ 253,841,259	\$ 239,339,165
Unfunded accrued liability contributions	<u>(60,654,212)</u>	<u>(38,170,164)</u>
Total prospective contributions	\$ 193,187,047	\$ 201,169,001
Total assets	\$ <u>2,001,233,894</u>	\$ <u>1,889,871,107</u>
<b>LIABILITIES</b>		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 857,576,710	\$ 795,621,674
Present value of benefits payable on account of active members	1,112,853,556	1,065,626,235
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	29,688,457	27,765,663
Non-vested	<u>1,115,171</u>	<u>857,535</u>
Total liabilities	\$ <u>2,001,233,894</u>	\$ <u>1,889,871,107</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, 2007.

**Total Assets**

Current actuarial assets as of the valuation date equaled \$1,700,682,361. Future member contributions were valued to be \$107,364,486. Employer contributions were calculated to be \$193,187,047, which represents \$253,841,259 attributable to service rendered after the valuation date (normal contributions) and \$(60,654,212) 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 \$2,001,233,894 as of July 1, 2007.

**Total Liabilities**

The present value of benefits payable on account of presently retired members and beneficiaries totaled \$857,576,710 as of the valuation date. The present value of future benefit payments on behalf of active members amounted to \$1,112,853,556. In addition, the present value of benefits for inactive members, due to service rendered before the valuation date, was calculated to be \$29,688,457 for vested and \$1,115,171 for non-vested members.

Therefore, the balance sheet shows the present value for all prospective benefit payments under the System to be \$2,001,233,894 as of July 1, 2007.

**SECTION V - UNFUNDED ACCRUED LIABILITY AND STABILIZATION RESERVE**

The table below presents the unfunded accrued liability of the Retirement System as of July 1, 2007, 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 B. The development of the Stabilization Reserve is shown on the following page of the report.

There were no changes to the actuarial methods, benefit provisions or actuarial assumptions since the last valuation.

	General Employees with Social Security		General Employees without Social Security		Police and Fire with Social Security		Police and Fire without Social Security		Total	
	July 1, 2007	July 1, 2006	July 1, 2007	July 1, 2006	July 1, 2007	July 1, 2006	July 1, 2007	July 1, 2006	July 1, 2007	July 1, 2006
Accrued Liabilities:										
Active Members	\$325,080,331	\$321,165,325	\$269,853,323	\$255,271,328	\$ 59,040,046	\$ 58,536,336	\$ 97,674,111	\$ 90,271,790	\$ 751,647,811	\$ 725,244,779
Non - Vested Inactive Members	504,499	408,780	448,653	331,397	27,536	9,190	134,483	108,168	1,115,171	857,535
Vested Inactive Members	17,314,614	17,112,758	9,132,696	8,058,708	2,050,885	1,205,417	1,190,262	1,388,780	29,688,457	27,765,663
Retired Members	333,527,914	303,817,588	335,015,099	321,050,052	72,209,193	66,160,263	116,824,504	104,593,771	857,576,710	795,621,674
Total Accrued Liability	\$676,427,358	\$642,504,451	\$614,449,771	\$584,711,485	\$133,327,660	\$125,911,206	\$215,823,360	\$196,362,509	\$1,640,028,149	\$1,549,489,651
Actuarial Value of Assets	\$682,784,165	\$637,989,380	\$651,667,574	\$616,730,321	\$133,113,791	\$123,603,373	\$233,116,830	\$209,336,741	\$1,700,682,361	\$1,587,659,815
Unfunded Accrued Liability	\$ (6,356,807)	\$ 4,515,071	\$ (37,217,803)	\$ (32,018,836)	\$ 213,868	\$ 2,307,833	\$ (17,293,470)	\$ (12,974,232)	\$ (60,654,212)	\$ (38,170,164)

The table below presents the development of the Retirement System's Stabilization Reserve as of July 1, 2007, along with comparative results from last year's valuation.

In developing the service contribution rates for the groups, the stabilization reserve is calculated as the unfunded accrued liability 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.

This table shows one stabilization reserve for the general employees and one stabilization reserve for policemen and firemen, which should result in contribution rates that are more consistent within each group.

	General Employees		Police and Fire		Total	
	July 1, 2007	July 1, 2006	July 1, 2007	July 1, 2006	July 1, 2007	July 1, 2006
Total Accrued Liability	\$ 1,290,877,129	\$ 1,227,215,936	\$ 349,151,020	\$ 322,273,715	\$ 1,640,028,149	\$ 1,549,489,651
Actuarial Value of Assets	\$ 1,334,451,739	\$ 1,254,719,701	\$ 366,230,622	\$ 332,940,114	\$ 1,700,682,361	\$ 1,587,659,815
Unfunded Accrued Liability	\$ (43,574,610)	\$ (27,503,765)	\$ (17,079,602)	\$ (10,666,399)	\$ (60,654,212)	\$ (38,170,164)
Present Value of Remaining Prior Service Amortization Payments	\$ 20,522,747	\$ 20,997,610	\$ 19,688,132	\$ 15,584,024	\$ 40,210,879	\$ 36,581,634
Stabilization Reserve	\$ (64,097,357)	\$ (48,501,375)	\$ (36,767,734)	\$ (26,250,423)	\$ (100,865,091)	\$ (74,751,798)

## **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 7-15 years from July 1, 2007. 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, 2007 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	\$19,131,807
without Social Security	<u>1,390,940</u>
Subtotal	\$20,522,747
Police and Fire:	
with Social Security	8,800,335
without Social Security	<u>10,887,797</u>
Subtotal	\$19,688,132
Total	\$40,210,879

**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, 2007 is shown below.

	<u>\$ millions</u>
(1) UAAL* as of 6/30/06	\$(38.2)
(2) Normal cost from last valuation	29.9
(3) Actual employer contributions	39.4
(4) Interest accrual: $(1) \times .0850 + [(2) - (3)] \times .0416$	(3.6)
(5) Expected UAAL before changes: $(1) + (2) - (3) + (4)$	(51.3)
(6) Change due to plan amendments	0.0
(7) Change due to new actuarial assumptions or methods	0.0
(8) Expected UAAL after changes: $(5) + (6) + (7)$	(51.3)
(9) Actual UAAL as of 6/30/07	(60.7)
(10) Gain (loss) $(8) - (9)$	\$9.4
(11) Gain (loss) as percent of actuarial accrued liabilities at start of year (\$1,549.5 million)	0.6%

\* Unfunded actuarial accrued liability.

Valuation Date June 30	Actuarial Gain (Loss) as a % of Beginning Accrued Liabilities
2003	(3.0)%
2004	(3.5)
2005	(4.6)
2006	(0.9)
2007	0.6

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

Source	\$ Gain / (Loss)
Data changes and other causes	\$ (0.2)
New members	(9.2)
Separation	0.1
Salary increases	5.5
Death after retirement	0.5
COLA increases	5.5
Investment income	7.2
<b>Net Gain (Loss)</b>	<b>\$ 9.4</b>

As can be seen, the main items generating gains are the experience for investment income, salary and COLA increases. The significant component that generated a loss this year was the inclusion of new members.



## **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, normally not to exceed 30 years.

As described above, the EAN normal contribution rate is the true future cost of the System. This normal rate is comprised of both employer and employee contributions. Pages 16 and 17 show the derivation of the full normal cost rate for the General Employee and Police and Fire subgroups, respectively. In addition, the applicable rates for both employers and employees are shown. As can be seen from the tables, the municipalities are not currently required to pay their full share of the future cost. For many years, the municipalities' normal cost has been subsidized by the System's stabilization reserve, which is computed by subtracting the present value of future amortization payments from the unfunded accrued liability. This policy of offsetting municipalities' normal costs is still in effect this year and will continue so long as the stabilization reserve exists.

The July 1, 2007 valuation results produced a total stabilization reserve of approximately \$100.9 million. Changes in the reserve are highly dependent upon annually recognized investment gains and losses, which are smoothed into the Actuarial Value of Assets over a period of years. Using a smoothed asset value results in much more consistent contribution rates from year to year than if only the System's market value of assets were employed.

The stabilization reserve of \$100.9 million increased from last year's value of \$74.8 million. This is a result of the overall actuarial gains, largely attributable to investment returns, that the System experienced for the year ended June 30, 2007. The change in the stabilization reserve this year represents its first significant increase in the last 6 years. Over that same period, the stabilization reserve has decreased by \$59.4 million, due primarily to investment losses earlier in the decade. Decreases in the stabilization reserve diminish its ability to subsidize the contribution rates for the municipalities participating in MERS. Hence, municipalities have been required to increase their service contribution rates to make up the difference. If the stabilization reserve were to become depleted, contribution rates would increase to at least the level of employer normal cost rates shown below.

A strategy to help mitigate significant increases in employer contribution rates in negative years is to increase rates incrementally in positive years. The amount of such increases should depend upon the level of subsidization that the stabilization reserve provides, all other matters being equal. Groups with higher subsidization levels should have higher recommended increases. As such, we recommend increasing the service contribution rate for the police and fire group to 8.25%. **No increase is recommended for the general employee group.** The table below summarizes our 2008-09 fiscal year recommended service contribution rates.

Group	Current Service Contribution Rate	Employer Normal Cost Rate	Recommended Service Contribution Rate
<b>General Employees:</b>			
With Social Security	7.00%	7.70%	7.00%
Without Social Security	7.00%	7.98%	7.00%
<b>Police and Fire:</b>			
With Social Security	8.00%	10.38%	8.25%
Without Social Security	8.00%	9.51%	8.25%

## Current Service Contribution Rates

General Employees

Effective July 1, 2008

Contribution for	Contribution Expressed as Percent of Payroll	
	Members with Social Security	Members without Social Security
<b>Normal Cost:</b>		
Service Retirement benefits	9.64%	12.31%
Disability benefits	0.06	0.07
Survivor benefits	<u>0.05</u>	<u>0.06</u>
Total	9.75%	12.44%
<b>Member Contributions</b>	2.28%	5.00%
Less future refunds	<u>(0.23)</u>	<u>(0.54)</u>
Available for benefits	2.05%	4.46%
<b>Employer Normal Cost</b>	7.70%	7.98%
<b>Stabilization Reserve Subsidy</b> (level % of payroll amortization)	(0.70)	(0.98)
<b>Total Computed Service Contribution Rate</b>	7.00%	7.00%

## Current Service Contribution Rates

Police and Fire

Effective July 1, 2008

Contribution for	Contribution Expressed as Percent of Payroll	
	Members with Social Security	Members without Social Security
<b>Normal Cost:</b>		
Service Retirement benefits	9.81%	11.72%
Disability benefits	2.78	2.53
Survivor benefits	<u>0.06</u>	<u>0.06</u>
<b>Total</b>	<b>12.65%</b>	<b>14.31%</b>
<b>Member Contributions</b>	<b>2.35%</b>	<b>5.00%</b>
Less future refunds	<u>(0.08)</u>	<u>(0.20)</u>
<b>Available for benefits</b>	<b>2.27%</b>	<b>4.80%</b>
<b>Employer Normal Cost</b>	<b>10.38%</b>	<b>9.51%</b>
<b>Stabilization Reserve Subsidy</b> (level % of payroll amortization)	(2.13)	(1.26)
<b>Total Computed Service Contribution Rate</b>	<b>8.25%</b>	<b>8.25%</b>

**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, 2007

GROUP	NUMBER
Retired participants and beneficiaries currently receiving benefits	5,263
Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits	
Vested	495
Non-vested	528
Active Participants	<u>8,695</u>
Total	14,981

2. Additional information as of July 1, 2007 follows.

ASSUMPTIONS AND METHODS

Valuation date	07/01/2007
Actuarial cost method	Entry age
Asset valuation method	Smoothed market with 20% recognition of investment gains and losses
Actuarial assumptions:	
Investment rate of return*	8.50%
Projected salary increases*	4.50 - 11.25%
Cost-of-living adjustments	2.6% for those retiring on or after January 1, 2002; for retirements prior to January 1, 2002 2.5% up to age 65, 4.0% afterwards
*Includes inflation at	3.75%

3. The actuarial accrued liability of the System as of July 1, 2007 is as follows:

ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 751,647,811
Retirees and beneficiaries currently receiving benefits	857,576,710
Terminated members not yet receiving benefits	
Vested	29,688,457
Non-vested	<u>1,115,171</u>
Total actuarial accrued liability	\$ 1,640,028,149
Actuarial Value of Assets	<u>1,700,682,361</u>
Unfunded Actuarial Accrued Liability	<u>\$ (60,654,212)</u>

**SCHEDULE A**  
**Development of Actuarial Value of Assets**

Valuation Date June 30:	2003	2004	2005	2006	2007
A. Actuarial Value Beginning of Year	\$ 1,423,853,722	\$ 1,410,053,406	\$ 1,454,706,352	\$ 1,512,473,272	\$ 1,587,659,815
B. Market Value Beginning of Year	1,186,544,768	1,175,044,505	1,306,142,410	1,397,879,246	1,509,066,613
C. Cash Flow					
C1. Contributions	27,139,880	28,028,372	34,026,076	41,644,358	52,502,128
C2. Transfers	0	0	4,779	0	0
C3. Benefit Payments	(60,786,653)	(64,537,348)	(69,747,511)	(73,994,846)	(80,408,641)
C4. Net	(33,646,773)	(36,508,976)	(35,716,656)	(32,350,488)	(27,906,513)
D. Investment Income					
D1. Market Return	22,146,510	167,606,881	127,453,492	143,537,855	248,178,267
D2. Expected Actuarial Return	119,597,578	118,302,908	122,132,082	127,185,332	133,765,057
E. Expected Actuarial Value End of Year	1,509,804,527	1,491,847,338	1,541,121,778	1,607,308,116	1,693,518,359
F. Market Value End of Year (including receivables)	1,175,044,505	1,306,142,410	1,397,879,246	1,509,066,613	1,729,338,367
G. Phased-In Recognition of Investment Income					
G1. Difference between Market and Expected Actuarial Value	(334,760,022)	(185,704,928)	(143,242,532)	(98,241,503)	35,820,008
G2. 20% of Difference (0.2 * G1)	(66,952,004)	(37,140,986)	(28,648,506)	(19,648,301)	7,164,002
G3. Preliminary Actuarial Value End of Year	1,442,852,523	1,454,706,352	1,512,473,272	1,587,659,815	1,700,682,361
G4. Minimum = 80% of Market Value (0.8 * F)	940,035,604	1,044,913,928	1,118,303,397	1,207,253,290	1,383,470,694
G5. Maximum = 120% of Market Value (1.2 * F)	<u>1,410,053,406</u>	<u>1,567,370,892</u>	<u>1,677,455,095</u>	<u>1,810,879,936</u>	<u>2,075,206,040</u>
G6. Actuarial Value End of Year (G3, subject to G4 & G5)	\$ 1,410,053,406	\$ 1,454,706,352	\$ 1,512,473,272	\$ 1,587,659,815	\$ 1,700,682,361
H. Difference Between Market and Actuarial Values	\$ (235,008,901)	\$ (148,563,942)	\$ (114,594,026)	\$ (78,593,202)	\$ 28,656,006
I. Recognized Rate of Return	1.41%	5.83%	6.51%	7.19%	8.96%
J. Market Value Rate of Return	1.89%	14.49%	9.89%	10.39%	16.60%

The Actuarial Value of Assets recognizes expected investment income (line D2) along with 20% of its difference (gain/loss) with the market return (line D1) in the valuation year, in addition to 20% of any prior years' unrecognized gains/losses. 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.

## Asset Summary

June 30, 2007

	Year Ended	
	June 30, 2007	June 30, 2006
Beginning Asset Value:		
Book	\$ 895,860,228	\$ 873,460,533
Market *	1,505,184,590	1,396,392,332
Receipts:		
Employee Contributions	\$ 13,130,687	\$ 12,927,634
Municipal Contributions	39,371,441	28,716,724
Investment Income	61,032,992	53,189,913
Transfers	0	0
Disbursements:		
Benefit Payments	\$ 78,891,714	\$ 72,767,282
Employee Refunds	1,516,927	1,227,564
Appreciation:		
Realized Gains (Losses)	\$ 19,297,862	\$ 1,560,270
Unrealized Gains (Losses)	166,927,109	86,392,563
Ending Asset Value:		
Book	\$ 948,284,590	\$ 895,860,228
Market *	1,724,536,060	1,505,184,590

\* Market Value of Assets does not include receivables



**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	9.0
65	5.00	1.84	.20	20.0
70				100.0

**POLICEMEN AND FIREMEN**

Age	Withdrawal And Vesting	Service Connected Disability*	Death	Service Retirement
20	7.0%	0.11%	0.01%	
25	7.0	0.14	0.01	
30	5.0	0.15	0.01	
35	4.0	0.22	0.02	
40	2.0	0.32	0.02	
45	1.0	0.49	0.03	16.0%
50	0.0	1.11	0.05	14.0
55	0.0	3.03	0.08	12.0
60	0.0	6.88	0.12	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 2007 the breakpoint is \$46,000.

**SOCIAL SECURITY TAXABLE WAGE BASE:** The actual taxable wage base through 2007 projected at 3.75% per annum, compounded annually, thereafter.

**COST-OF-LIVING INCREASES:** Annually compounded increases are applied to disabled and non-disabled retirement benefits and vary based upon member age and date of retirement. For members that retired prior to January 1, 2002, increases of 4.0% are assumed for those who have reached age 65 and (effective January 1, 2002) increases of 2.5% are assumed for those who have not yet reached age 65. For members that retire after December 31, 2001, increases of 2.6% are assumed, regardless of age.

**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 i) 20% of any difference between actual and expected investment income (gain/loss) in the valuation year and ii) 20% of any previous years' unrecognized investment gains/losses. Such smoothed actuarial asset value shall not be less than 80% or greater than 120% of the market value of assets.

**LOAD:** For those members who retired 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 60.

**DEFINITIONS**

Average Final Compensation	Average of the three highest paid years of service.
Normal Form of Benefit	Life annuity.
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 2007, the breakpoint is \$46,000.

**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	<p>For members not covered by Social Security: 2% of average final compensation times years of service.</p> <p>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.</p> <p>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.</p> <p>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.</p>

Non-Service Connected  
Disability Retirement Allowance

Condition for Allowance	10 years of service and permanently and totally disabled from engaging in any gainful employment in the service of the Municipality.
Amount of Allowance	Calculated as a service retirement allowance based on compensation and service to the date of the disability.

Service Connected Disability

Condition for Allowance	Totally and permanently disabled from engaging in any gainful employment in the service of the Municipality provided such disability has arisen out of and in the course of his/her employment with the Municipality. Disability due to hypertension or heart disease, in the case of firemen and policemen, is presumed to have been suffered in the line of duty.
Amount of Allowance	Calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including Worker's Compensation benefits) of 50% of compensation at the time of the disability.

Vesting Retirement Allowance

Condition for Allowance	5 years of continuous or 15 years of active aggregate service.
Amount of Allowance	Calculated as a service retirement allowance on the basis of average final compensation and service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at 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 retired prior to January 1, 2002:

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

For those retiring on or after January 1, 2002, 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 D****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.

GLOSSARY

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.

**SCHEDULE E****DETAILED TABULATIONS OF THE DATA****CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM****Total Active Members as of June 30, 2007****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	19							19	\$ 768,846
20-24	187	3						190	6,462,788
25-29	368	100	4					472	19,604,137
30-34	260	203	48	2				513	24,139,297
35-39	342	270	193	80	5			890	43,152,423
40-44	386	311	213	174	104	1		1,189	54,821,299
45-49	405	403	268	199	191	66	8	1,540	70,140,423
50-54	316	361	279	206	192	130	37	1,521	67,185,956
55-59	235	223	214	203	144	89	87	1,195	53,798,138
60	41	42	43	33	33	18	12	222	9,423,960
61	24	29	26	31	20	14	11	155	6,189,055
62	19	25	23	22	27	10	6	132	5,119,921
63	15	28	22	22	22	12	5	126	5,657,728
64	15	18	26	18	29	8	15	129	5,441,752
65	6	17	15	10	13	8	5	74	3,082,310
66	6	11	9	9	9	7	4	55	2,143,367
67	5	12	11	8	6	6	4	52	1,960,604
68	4	5	9	4	12	10	7	51	2,045,452
69	2	3	5	7	6	4	2	29	1,236,097
70 & Over	11	17	25	22	19	25	22	141	5,349,770
<b>Totals</b>	<b>2,666</b>	<b>2,081</b>	<b>1,433</b>	<b>1,050</b>	<b>832</b>	<b>408</b>	<b>225</b>	<b>8,695</b>	<b>\$ 387,723,324</b>

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

Age: 47.4 years

Service: 10.9 years

Annual Pay: \$44,592



**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2007  
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	13							13	\$ 505,191
20-24	94							94	2,474,756
25-29	152	39	3					194	6,532,077
30-34	120	68	15	2				205	8,346,030
35-39	207	108	49	34	2			400	16,626,613
40-44	269	162	100	72	50	1		654	26,159,286
45-49	276	264	143	98	69	26	8	884	35,646,272
50-54	216	229	166	128	87	48	20	894	36,559,315
55-59	152	153	134	137	73	47	48	744	31,268,412
60	31	27	29	20	13	14	6	140	5,279,732
61	16	17	14	20	16	11	5	99	3,633,294
62	13	13	12	12	18	9	5	82	3,114,044
63	11	18	13	16	14	9	2	83	3,557,035
64	13	12	15	12	17	4	10	83	3,448,754
65	3	12	6	8	9	5	1	44	1,682,417
66	6	7	4	6	6	4	4	37	1,358,701
67	4	8	6	4	3	3	1	29	1,045,875
68	4	3	6	4	10	8	5	40	1,554,645
69	2	3	3	4	5	2	1	20	720,945
70 & Over	4	12	8	15	10	16	15	80	3,032,808
<b>Totals</b>	<b>1,606</b>	<b>1,155</b>	<b>726</b>	<b>592</b>	<b>402</b>	<b>207</b>	<b>131</b>	<b>4,819</b>	<b>\$ 192,546,202</b>

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

Age: 48.7 years  
Service: 10.5 years  
Annual Pay: \$39,956

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2007  
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	\$ 50,327
20-24	44	3						47	1,314,045
25-29	115	44	1					160	5,023,428
30-34	82	66	20					168	6,176,014
35-39	86	98	72	23	3			282	11,669,228
40-44	94	112	76	37	30			349	14,191,471
45-49	119	129	106	60	70	22		506	22,604,704
50-54	94	130	107	65	77	54	10	537	23,476,655
55-59	79	67	77	59	66	37	24	409	19,215,387
60	10	13	14	13	15	3	2	70	3,248,490
61	8	11	12	11	4	3	3	52	2,221,171
62	6	12	11	9	9	1	1	49	1,926,076
63	4	10	9	5	8	3		39	1,734,460
64	2	6	11	6	12	4	5	46	1,992,998
65	3	5	8	2	4	3	4	29	1,315,188
66		4	5	3	3	3		18	784,666
67	1	4	5	4	3	3	3	23	914,729
68		2	3		2	2	1	10	407,579
69			2	3	1	2	1	9	515,152
70 & Over	7	5	17	7	9	9	7	61	2,316,962
<b>Totals</b>	<b>756</b>	<b>721</b>	<b>556</b>	<b>307</b>	<b>316</b>	<b>149</b>	<b>61</b>	<b>2,866</b>	<b>\$ 121,098,731</b>

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

Age: 47.9 years  
Service: 11.4 years  
Annual Pay: \$42,254

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2007  
Police 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	1							1	\$ 67,328
20-24	13							13	683,117
25-29	24	6						30	2,020,018
30-34	24	27	2					53	3,593,198
35-39	14	23	26	8				71	5,158,295
40-44	13	16	14	18	8			69	5,510,938
45-49	4	5	7	15	21	8		60	4,686,843
50-54	4	2	3	5	15	10	5	44	3,415,385
55-59	2	3	1	5	1	1	7	20	1,560,651
60		1			2		2	5	406,831
61		1					1	2	151,155
62				1				1	79,801
63							2	2	196,273
64									
65								1	84,705
66									
67									
68									
69									
70 & Over									
<b>Totals</b>	<b>99</b>	<b>84</b>	<b>54</b>	<b>52</b>	<b>47</b>	<b>19</b>	<b>17</b>	<b>372</b>	<b>\$ 27,614,538</b>

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

Age: 41.2 years  
Service: 12.5 years  
Annual Pay: \$74,233

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2007  
Police 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	3							3	\$ 146,000
20-24	36							36	1,990,870
25-29	77	11						88	6,028,614
30-34	34	42	11					87	6,024,056
35-39	35	41	46	15				137	9,698,287
40-44	10	21	23	47	16			117	8,959,604
45-49	6	5	12	26	31	10		90	7,202,604
50-54	2		3	8	13	18	2	46	3,734,601
55-59	2		2	2	4	4	8	22	1,753,688
60		1			3	1	2	7	488,907
61							2	2	183,435
62									
63				1			1	2	169,960
64									
65									
66									
67									
68							1	1	83,228
69									
70 & Over									
<b>Totals</b>	<b>205</b>	<b>121</b>	<b>97</b>	<b>99</b>	<b>67</b>	<b>33</b>	<b>16</b>	<b>638</b>	<b>\$ 46,463,853</b>

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

Age: 38.7 years  
Service: 11.2 years  
Annual Pay: \$72,827

## Retirants &amp; Beneficiaries as of June 30, 2007

## Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2007	88	\$ 1,751,388	\$ 1,659
2006	326	5,609,868	1,434
2005	318	5,165,398	1,354
2004	277	4,519,320	1,360
2003	293	4,611,732	1,312
2002	291	4,610,796	1,320
2001	218	3,702,108	1,415
2000	244	4,025,904	1,375
1999	222	3,365,328	1,263
1998	213	3,223,104	1,261
1997	248	3,853,212	1,295
1996	207	3,366,264	1,355
1995	155	2,524,020	1,357
1994	187	2,725,608	1,215
1993	163	2,473,848	1,265
1992	198	3,003,024	1,264
1991	200	3,198,816	1,333
1990	244	3,412,512	1,165
1989	167	2,346,336	1,171
1988	144	1,811,040	1,048
1987	143	1,835,484	1,070
1986	118	1,508,148	1,065
1985	93	935,748	838
1984	85	1,001,292	982
1983	51	401,472	656
1982	62	652,320	877
1981	62	529,536	712
1980	60	446,208	620
1979	42	304,344	604
1978	32	307,992	802
1977	26	202,740	650
1976	23	192,480	697
1975	19	165,348	725
1974	10	62,664	522
1973 & Prior	34	290,064	711
<b>Total</b>	<b>5,263</b>	<b>\$ 78,135,466</b>	<b>\$1,237</b>

**Schedule Of Retired Members by Type of Benefit**

**Benefits Payable June 30, 2007**

Amount of Monthly Benefit	Number of Reis.	Ret. Type 1*	Ret. Type 2*	Ret. Type 3*	Life	Option 1**	Option 2**	Option 3**
\$ 1-\$100	79	68	0	11	58	3	17	1
101-200	222	183	0	39	178	4	36	4
201-300	305	242	3	60	245	18	34	8
301-400	337	263	4	70	275	14	42	6
401-500	355	281	6	68	288	19	44	4
501-600	347	272	16	59	264	17	59	7
601-700	288	240	9	39	200	23	58	7
701-800	310	264	14	32	206	27	65	12
801-900	275	233	12	30	185	20	59	11
901-1,000	247	204	12	31	174	24	44	5
over 1,000	2,498	2,035	344	119	1,427	289	711	71
Totals	5,263	4,285	420	558	3,500	458	1,169	136

**\* Type of Retirement**

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

**\*\* Option Selected**

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

## CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

## Total Retirants and Beneficiary Information June 30, 2007

## 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					1	\$ 10,272	1	\$ 10,272
20-24					2	6,468	2	6,468
25-29					3	29,268	3	29,268
30-34					4	49,740	4	49,740
35-39			7	\$ 118,380	3	13,332	10	131,712
40-44	48	\$ 230,700	17	474,108	14	83,844	79	788,652
45-49	62	829,920	28	737,376	13	81,324	103	1,648,620
50-54	155	2,945,964	39	985,488	24	287,916	218	4,219,368
55-59	389	7,430,844	66	1,682,412	27	314,940	482	9,428,196
60-64	621	11,044,140	82	2,125,438	54	500,076	757	13,669,654
65-69	745	10,258,116	68	1,539,504	55	519,312	868	12,316,932
70-74	692	9,190,632	51	1,055,640	63	626,292	806	10,872,564
75-79	650	8,833,932	30	583,260	89	778,992	769	10,196,184
80-84	521	7,253,244	26	475,032	101	883,224	648	8,611,500
85-89	308	4,376,388	5	58,812	55	360,972	368	4,796,172
90-94	80	939,180	1	6,264	37	206,232	118	1,151,676
95	2	23,268			4	12,192	6	35,460
96	4	31,068			6	23,892	10	54,960
97	3	30,588			1	8,004	4	38,592
98	4	52,236					4	52,236
99	1	23,040			1	\$ 4,140	2	27,180
100 & Over					1	60	1	60
Totals	4,285	\$ 63,493,260	420	\$ 9,841,714	558	\$ 4,800,492	5,263	\$ 78,135,466

Average Age : 70.1 years

## CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2007

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					1	\$ 10,272	1	\$ 10,272
20-24					1	2,244	1	2,244
25-29					3	29,268	3	29,268
30-34					2	5,100	2	5,100
35-39			3	\$ 42,636	2	10,308	5	52,944
40-44	25	\$ 101,028	4	84,456	8	42,636	37	228,120
45-49	27	318,036	13	253,380	7	28,800	47	600,216
50-54	85	1,295,700	16	316,992	7	46,512	108	1,659,204
55-59	211	3,502,416	26	466,188	17	161,076	254	4,129,680
60-64	308	4,078,152	40	756,394	35	288,780	383	5,123,326
65-69	415	4,389,312	36	596,940	28	234,672	479	5,220,924
70-74	400	4,201,944	24	367,464	34	238,692	458	4,808,100
75-79	361	3,825,180	17	290,784	35	296,508	413	4,412,472
80-84	262	2,694,348	12	206,652	34	254,364	308	3,155,364
85-89	124	1,343,292	1	16,260	7	54,468	132	1,414,020
90-94	28	239,652			2	13,548	30	253,200
95	1	9,216					1	9,216
96	1	7,776					1	7,776
97	1	15,636					1	15,636
98	2	13,176					2	13,176
99								
100 & Over								
Totals	2,251	\$ 26,034,864	192	\$ 3,398,146	223	\$ 1,717,248	2,666	\$ 31,150,258

Average Age : 69.4 years



## CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Retirants and Beneficiary Information June 30, 2007**  
**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	\$ 4,224	1	\$ 4,224
25-29								
30-34					1	18,084	1	18,084
35-39			3	\$ 38,676			3	38,676
40-44	11	\$ 37,800	4	70,896	6	41,208	21	149,904
45-49	18	149,604	5	115,020	6	52,524	29	317,148
50-54	38	498,456	7	159,672	12	128,004	57	786,132
55-59	132	2,336,988	10	243,756	9	140,016	151	2,720,760
60-64	240	4,466,028	15	348,000	16	169,764	271	4,983,792
65-69	261	3,945,804	16	285,492	20	212,592	297	4,443,888
70-74	259	3,953,160	16	303,108	27	366,276	302	4,622,544
75-79	261	4,295,400	10	210,780	45	400,824	316	4,907,004
80-84	243	4,044,372	12	232,956	59	546,168	314	4,823,496
85-89	174	2,842,356	3	27,060	43	274,692	220	3,144,108
90-94	52	699,528	1	6,264	31	166,152	84	871,944
95	1	14,052			4	12,192	5	26,244
96	3	23,292			4	17,724	7	41,016
97	2	14,952			1	8,004	3	22,956
98	2	39,060					2	39,060
99	1	23,040			1	4,140	2	27,180
100 & Over					1	60	1	60
Totals	1,698	\$ 27,383,892	102	\$ 2,041,680	287	\$ 2,562,648	2,087	\$ 31,988,220

Average Age : 72.5 years

## CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Retirants and Beneficiary Information June 30, 2007**  
**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	\$ 37,068	1	\$ 3,024	2	\$ 40,092
40-44	8	\$ 29,988	4	140,160			12	170,148
45-49	6	105,300	3	95,328			9	200,628
50-54	16	536,016	8	211,992	3	80,676	27	828,684
55-59	21	640,812	11	356,220	1	13,848	33	1,010,880
60-64	30	1,110,540	13	457,776	1	15,804	44	1,584,120
65-69	33	769,428	7	267,756	4	45,348	44	1,082,532
70-74	12	286,524	2	50,244			14	336,768
75-79	12	175,416	2	39,648	2	16,932	16	231,996
80-84	2	29,520			1	12,444	3	41,964
85-89	5	80,424	1	15,492	1	7,596	7	103,512
90-94					2	12,432	2	12,432
95								
96								
97								
98								
99								
100 & Over								
Totals	145	\$ 3,763,968	52	\$ 1,671,684	16	\$ 208,104	213	\$ 5,643,756

Average Age : 62.1 years

## CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Retirants and Beneficiary Information June 30, 2007**  
**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								
25-29								
30-34					1	\$ 26,556	1	\$ 26,556
35-39								
40-44	4	\$ 61,884	5	\$ 178,596			9	240,480
45-49	11	256,980	7	273,648			18	530,628
50-54	16	615,792	8	296,832	2	32,724	26	945,348
55-59	25	950,628	19	616,248			44	1,566,876
60-64	43	1,389,420	14	563,268	2	25,728	59	1,978,416
65-69	36	1,153,572	9	389,316	3	26,700	48	1,569,588
70-74	21	749,004	9	334,824	2	21,324	32	1,105,152
75-79	16	537,936	1	42,048	7	64,728	24	644,712
80-84	14	485,004	2	35,424	7	70,248	23	590,676
85-89	5	110,316			4	24,216	9	134,532
90-94					2	14,100	2	14,100
95								
96					2	6,168	2	6,168
97								
98								
99								
100 & Over								
<b>Totals</b>	<b>191</b>	<b>\$ 6,310,536</b>	<b>74</b>	<b>\$ 2,730,204</b>	<b>32</b>	<b>\$ 312,492</b>	<b>297</b>	<b>\$ 9,353,232</b>

Average Age : 64.5 years

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2006	2007	2006	2007	2006	2007	2006	2007
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>									
14 F	Branford Fire	32	34	2,373,133	2,568,476	39.1	39.4	12.0	12.0
44 F	East Haven Fire	44	44	3,404,469	3,614,724	42.5	43.5	15.0	16.2
44 P	East Haven Police	51	46	4,307,111	3,714,116	40.1	39.8	13.9	12.5
77 F	Manchester Fire	77	80	5,840,660	6,290,616	40.2	40.5	12.9	13.2
89 F	New Britain Fire	43	57	3,084,135	4,411,983	31.4	31.2	2.7	2.7
89 P	New Britain Police	57	65	3,883,298	4,740,346	30.5	31.0	2.9	3.5
95 P	New London Police	74	72	4,912,116	5,041,121	40.9	39.2	12.7	11.6
124 P	Seymour Police	39	38	2,699,582	2,795,744	46.2	44.1	12.5	12.4
126 P	Shelton Police	55	52	4,451,274	4,831,436	41.2	41.6	13.8	13.8
131 P	Southington Police	-	62	-	1,471,234	-	39.4	-	13.3
137 P	Stonington Police	35	36	2,455,738	2,463,958	41.3	39.4	16.0	15.3
164 P	Windsor Police	50	52	4,128,269	4,520,100	38.2	38.8	11.5	12.0

<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>									
6 P	Beacon Falls Police	2	2	153,674	161,959	43.5	44.5	9.1	10.1
33 P	Cromwell Police	24	25	1,932,070	2,188,279	40.9	41.4	13.4	13.7
37 P	Derby Police	28	26	2,096,708	1,977,233	43.8	42.4	15.2	13.9
46 P	Easton Police	14	14	971,516	960,927	38.6	39.6	13.8	14.6
78 F	Mansfield Firefighters/EMT	11	10	669,031	655,702	43.5	43.1	13.1	12.1
82 P	Middlefield Police	2	2	144,956	149,194	38.5	39.5	17.7	18.7
85 P	Monroe Police	36	38	2,508,670	2,603,811	40.6	39.4	12.7	12.2
86 P	Montville Police	21	18	1,413,044	1,223,340	39.4	39.5	8.8	9.1
91 P	New Fairfield Police	4	5	276,254	353,540	46.8	47.0	8.8	8.0
108 P	Oxford Police	5	7	288,956	416,700	41.8	37.0	8.1	6.6
111 P	Plymouth Police	19	18	1,227,859	1,234,302	44.5	47.0	13.2	14.8
116 P	Putnam Police	13	14	780,359	912,047	41.8	43.4	13.3	13.8
117 P	Redding Police	15	15	1,435,266	1,264,007	42.3	39.9	12.4	11.6
131 F	Southington Fire	30	31	2,417,010	2,562,475	44.0	43.7	18.3	17.2
152 F	Waterford Fire	6	7	365,700	443,474	35.0	34.1	5.5	6.0
152 P	Waterford Police	46	45	3,420,434	3,421,095	39.1	39.8	11.9	12.4
157 P	Weston Police	15	15	1,302,337	1,391,559	38.7	37.9	13.1	11.8

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2006	2007	2006	2007	2006	2007	2006	2007
162 P	Winchester Police	20	21	1,423,029	1,377,529	41.2	41.2	11.5	10.4
164 F	Windsor Dog Warden	1	1	18,262	59,641	45.0	46.0	18.8	19.8
165 P	Windsor Locks Police	24	24	1,926,128	2,014,864	43.6	43.5	12.3	11.9
167 P	Woodbridge Police	25	24	1,689,897	1,686,556	40.7	41.8	10.5	11.7
309 F	Cromwell Fire District	6	6	104,611	234,242	29.8	30.8	0.9	1.6
312 F	Easton Firefighters	4	4	312,119	312,062	44.8	45.8	19.0	20.0
<b>GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY</b>									
15 E	Bridgeport Education	880	853	25,740,022	25,820,318	46.4	46.3	9.9	9.9
15 H	Bridgeport H.D.A.	67	65	2,645,771	2,831,147	47.1	46.9	13.6	13.6
15 T	Bridgeport City	927	922	43,889,432	47,492,489	48.7	49.2	12.2	12.5
44 E	East Haven Education	79	75	3,115,599	3,047,872	53.5	54.6	11.3	11.9
44 T	East Haven Town & Public Works	93	93	4,469,333	4,529,342	49.1	49.9	13.0	12.7
89 E	New Britain Education	458	481	15,090,051	16,840,041	46.4	46.5	10.2	10.0
89 T	New Britain City	326	327	17,206,627	17,529,365	47.9	48.2	14.1	13.8
93 W	Greater New Haven Water Pollution Control Authr	-	28	-	1,724,677	-	51.0	-	1.7
753 D	Mattabasset District	23	22	1,374,103	1,283,480	44.4	44.6	13.9	13.2
<b>GENERAL EMPLOYEES WITH SOCIAL SECURITY</b>									
1 E	Andover Education	17	17	395,264	433,332	49.6	49.6	12.2	13.1
1 T	Andover Selectmen	10	10	284,312	314,311	44.7	48.5	5.6	6.9
2 A	Ansonia HA	14	15	707,126	728,959	48.6	51.3	11.5	11.0
2 B	Ansonia Clerical	42	44	1,728,896	1,902,775	51.6	50.3	11.1	10.0
2 T	Ansonia Town	34	30	1,669,722	1,577,536	45.9	45.7	15.3	15.0
6 T	Beacon Falls Public Works	13	14	531,414	589,660	51.7	53.0	12.5	12.7
8 T	Bethany Public Works	-	6	-	230,666	-	45.8	-	0.1
13 E	Bozrah B of Education	6	6	171,177	186,164	47.8	48.8	5.0	6.0
13 T	Bozrah Town	8	8	235,936	260,627	46.9	47.9	7.0	7.6
14 E	Branford Education	217	227	5,465,994	5,923,138	48.5	48.2	7.8	7.9
14 T	Branford Selectman	123	122	5,649,273	5,744,014	48.9	48.9	10.4	11.0
15 A	Bridgeport HA	130	133	6,238,088	6,486,335	46.7	46.1	9.4	9.1
15 B	Bridgeport Port Authority	3	3	215,154	223,824	49.0	50.0	10.4	11.4
17 A	Bristol HA	29	23	1,378,521	1,055,360	42.5	42.9	6.9	9.4
22 T	Canterbury Town	8	8	318,346	332,537	51.6	50.0	11.8	12.4

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2006	2007	2006	2007	2006	2007	2006	2007
23 A	Canton HA	-	-	-	-	-	-	-	-
27 B	Clinton Secretarial	31	28	1,081,063	1,024,952	48.9	47.9	10.1	10.9
27 S	Clinton Supervisory	11	10	607,510	573,285	55.5	59.0	14.2	16.0
27 T	Clinton Town	12	12	542,205	553,210	41.2	42.3	11.6	12.2
28 A	Colchester HA	1	1	52,000	52,917	51.0	52.0	7.3	8.3
32 A	Coventry HA	2	2	78,082	81,847	53.0	54.0	8.7	9.7
34 A	Danbury HA	49	51	1,938,445	2,268,947	44.8	45.0	8.7	8.7
35 A	Darien HA	3	2	85,503	97,000	53.7	58.0	13.1	11.1
37 A	Derby HA	2	2	103,108	115,869	60.5	61.5	6.3	7.3
41 T	East Haddam Town	8	9	353,983	421,071	43.8	43.3	13.0	12.5
42 A	East Hampton HA	1	1	36,079	37,954	63.0	64.0	22.9	23.9
43 A	East Hartford HA	41	36	1,816,631	1,690,731	46.5	44.0	9.9	9.0
48 E	Ellington Education	95	99	2,570,475	2,735,321	49.9	50.6	9.7	10.0
48 L	Ellington Education	15	16	172,774	217,367	48.3	47.3	7.2	7.3
48 T	Ellington Highway	17	18	987,091	1,013,145	44.9	43.8	17.2	14.5
48 V	Ellington Van Drivers	6	6	89,712	92,895	51.3	52.3	8.8	8.8
49 A	Enfield HA	15	15	583,836	573,643	40.0	38.8	7.6	8.3
57 A	Greenwich HA	43	41	2,073,867	2,125,048	47.8	48.9	6.8	8.1
58 E	Griswold Education	111	107	2,850,788	2,864,347	46.7	47.9	9.4	9.6
58 T	Griswold Selectman	43	42	1,627,180	1,604,559	50.4	50.5	8.1	8.2
59 A	Groton Town HA	3	3	150,048	151,110	58.0	59.0	14.8	15.8
64 A	Hartford HA	81	79	4,400,415	4,426,606	49.2	49.0	13.8	14.3
64 E	Hartford Local 566	330	357	11,803,177	12,737,113	49.6	49.1	11.0	10.4
64 T	Hartford Local 1716	361	366	14,435,631	14,516,691	47.0	46.8	12.4	12.1
71 B	Lebanon Town Hall	9	9	287,983	318,106	54.2	54.7	9.2	8.8
71 T	Lebanon Highway	7	8	293,694	327,755	49.7	50.9	16.1	17.3
77 A	Manchester HA	24	25	1,058,858	1,055,082	52.3	50.6	10.7	10.7
78 E	Mansfield Education	129	123	2,878,979	2,886,355	47.4	47.9	8.6	8.5
78 T	Mansfield Town	97	98	5,219,422	5,565,235	46.4	46.3	12.3	11.4
80 A	Meriden HA	20	25	963,461	1,145,693	43.6	43.0	8.7	8.4
82 T	Middlefield Town	12	11	533,694	522,061	51.1	53.1	12.8	14.8
83 A	Middletown HA	16	15	805,996	763,295	51.6	48.0	10.5	8.4
84 A	Milford HA	10	10	426,347	454,774	52.3	50.1	7.1	7.0
86 A	Montville HA	1	1	34,684	35,958	70.0	71.0	26.8	27.8
86 E	Montville Education	127	130	3,518,376	3,759,972	51.5	52.3	10.0	10.4
86 T	Montville Town	80	82	3,423,141	3,733,282	46.4	47.4	10.6	11.2

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2006	2007	2006	2007	2006	2007	2006	2007
88 A	Naugatuck HA	9	9	432,081	427,045	50.1	50.4	10.3	10.9
89 A	New Britain HA	28	25	1,352,367	1,164,702	46.3	45.4	11.4	10.7
89 T	New Britain City	-	-	-	-	-	-	-	-
95 A	New London HA	24	28	898,455	1,030,135	42.6	41.9	6.3	5.3
103 A	Norwalk HA	15	16	976,409	1,080,648	51.0	49.8	13.3	12.5
108 E	Oxford Education	61	65	1,921,419	2,109,412	51.9	51.7	9.9	10.2
108 T	Oxford Town	42	41	1,807,320	1,836,014	50.5	49.3	11.4	11.0
113 A	Portland HA	4	6	158,819	190,708	53.3	50.2	12.7	8.7
114 T	Preston Town	20	21	644,064	722,183	51.7	52.0	11.2	11.0
115 T	Prospect Public Works	8	8	166,910	405,523	44.6	45.6	10.1	11.1
116 A	Putnam HA	6	7	306,065	327,046	49.3	44.9	15.3	12.3
117 E	Redding Education	71	69	2,059,396	2,002,815	48.9	50.7	8.1	8.7
117 T	Redding Town	50	55	2,391,427	2,518,545	51.5	51.1	10.0	9.6
118 A	Ridgefield HA	4	4	149,451	171,170	54.8	55.8	8.0	9.1
124 A	Seymour HA	5	11	192,763	367,120	34.0	38.7	6.5	2.9
124 E	Seymour Education	108	101	3,052,601	2,992,301	50.0	50.1	9.0	9.2
124 H	Seymour Education	-	-	-	-	-	-	-	-
124 L	Seymour Education	-	-	-	-	-	-	-	-
124 T	Seymour Town & Pub Works	49	49	2,440,625	2,433,949	51.4	52.0	12.2	12.0
126 A	Shelton HA	1	1	35,808	40,248	55.0	56.0	0.2	1.2
131 A	Southington HA	5	6	193,583	224,080	49.8	48.2	9.9	9.1
131 D	Southington Dog Acct	2	2	93,119	126,759	32.0	33.0	8.4	9.4
131 E	Southington Education	265	276	7,494,979	7,917,330	49.3	49.6	10.7	10.5
131 L	Southington Lunch	24	24	436,345	467,945	54.3	53.0	19.2	18.0
131 S	Southington Sewer	12	12	666,277	736,442	48.4	49.4	15.9	17.0
131 T	Southington Town	139	144	6,884,490	7,323,864	48.7	48.3	13.3	12.6
131 W	Southington Water	21	22	1,160,067	1,208,979	45.7	45.8	14.0	13.8
135 A	Stamford HA	72	73	3,973,168	4,139,074	48.1	48.3	12.0	11.8
138 A	Stratford HA	20	21	987,397	999,542	48.5	46.8	11.2	7.9
141 T	Thompson Town	38	37	1,457,628	1,455,430	51.1	51.5	9.6	9.6
142 M	Tolland County MAFS	10	10	427,804	456,735	36.7	35.1	6.3	7.3
143 A	Torrington HA	12	11	625,770	602,126	51.2	51.6	14.1	13.3
144 D	Trumbull Monroe Health District	6	5	233,692	211,707	50.7	57.2	1.9	2.8
146 A	Rockville HA	17	17	599,789	573,970	50.1	52.2	8.8	8.9
148 A	Wallingford HA	8	9	404,797	447,031	41.4	43.0	9.2	9.2
152 B	Waterford Local 1303	75	75	3,416,646	3,396,288	46.8	46.0	14.7	14.1

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2006	2007	2006	2007	2006	2007	2006	2007
152 E	Waterford Cust & Main Asst	35	36	1,595,014	1,678,663	45.4	45.9	12.5	12.2
152 H	Waterford Local RI 161	30	28	807,015	777,934	54.0	53.4	11.6	11.2
152 L	Waterford Cafe RI-224	20	19	283,402	282,326	50.9	52.1	12.1	13.1
152 N	Waterford Paraprofessionals	54	54	961,630	874,868	46.8	46.2	8.3	8.4
152 S	Waterford Non-union Educ	24	25	1,169,292	1,252,026	50.3	47.6	7.7	7.4
152 T	Waterford Gen Gov Admin	20	21	1,273,034	1,325,309	48.8	48.0	13.8	12.6
152 W	Waterford Town	35	33	2,239,037	2,154,514	48.5	49.7	13.1	14.2
153 S	Watertown Town Hall Supervisors	8	8	499,614	482,073	50.9	51.9	19.4	11.7
153 T	Watertown Town	8	8	648,529	614,240	50.4	52.5	16.4	12.2
155 A	West Hartford HA	7	11	335,179	488,689	54.9	50.2	9.7	5.4
156 A	West Haven HA	29	29	1,563,996	1,488,803	46.4	47.1	12.0	10.7
157 E	Weston Education	111	114	3,266,459	3,707,513	49.7	50.1	7.9	7.8
157 H	Weston Highway	12	13	793,240	847,522	46.3	45.8	12.6	11.8
157 L	Weston Lunch	-	-	-	-	-	-	-	-
157 S	Weston Salary	11	13	625,685	840,948	51.4	51.5	7.1	7.0
157 T	Weston Town	35	38	1,806,417	1,990,732	55.2	55.7	11.3	11.7
159 A	Wethersfield HA	9	9	400,080	415,411	47.6	48.6	11.4	10.2
162 A	Winchester HA	4	4	181,744	198,698	57.0	57.5	9.5	8.4
165 A	Windsor Locks HA	4	4	154,517	154,828	37.0	45.0	5.8	5.3
165 E	Windsor Locks Education	39	40	1,689,337	1,711,944	49.2	48.8	11.5	9.8
165 N	Windsor Locks Paraprofessionals	42	42	696,724	719,657	46.8	47.3	5.7	6.8
165 T	Windsor Locks Town	51	53	2,454,283	2,595,401	48.2	48.5	9.4	9.8
167 E	Woodbridge Education	55	56	1,592,698	1,630,717	51.7	51.9	12.3	12.1
167 T	Woodstock Education	62	62	2,648,040	2,799,897	49.0	50.2	10.0	10.4
169 E	Woodstock Town	14	14	480,199	508,486	50.4	51.4	10.0	10.9
169 T	Woodstock Town	22	23	902,032	996,323	48.3	47.9	14.1	13.0
170 A	Nonwich Town HA	19	20	812,024	917,278	47.8	48.7	9.3	9.4
204 E	Regional Dist #4 Cust.	8	8	372,107	375,832	53.9	52.4	9.7	9.9
204 L	Regional Dist #4 Cafe	5	5	107,605	112,932	61.0	62.0	21.2	22.2
204 N	Regional Dist #4 Non-Cert	9	11	403,913	525,396	57.1	53.5	10.3	7.4
204 S	Regional Dist #4 Secretarial	10	11	359,390	455,063	53.9	54.8	9.2	8.8
219 E	Regional Dist #19	46	45	1,433,730	1,482,792	49.0	49.4	10.2	9.2
368 D	Watertown Fire District	7	6	444,189	353,934	41.7	40.3	8.4	8.8
401 D	Westport/Weston Health	11	13	594,026	665,426	57.4	53.2	8.4	8.1
403 D	East Shore Dist Health	6	6	340,520	321,425	45.8	42.8	10.5	8.0
405 D	Lower Naugatuck Valley	22	22	949,366	1,000,468	44.9	45.8	9.5	9.3



**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2006	2007	2006	2007	2006	2007	2006	2007
410 D	Quinnipiack Vall Health	10	10	531,384	521,597	46.6	42.1	10.3	10.2
413 D	Uncas Health District	7	8	166,703	384,411	39.1	38.9	4.7	4.8
503 A	Williamantic HA	22	26	912,026	1,105,493	47.9	47.6	12.8	11.8
606 W	Jewett City Highway/Elect Off.	3	4	154,186	166,888	51.3	44.8	13.1	8.7
715 D	Southeastern CT PLNG	8	8	484,737	499,341	50.5	50.4	19.2	19.5
750 D	Southeastern CT Water	7	7	352,760	342,391	45.3	46.3	10.6	10.7
751 D	South Norwalk Electric	14	15	1,023,885	1,029,991	46.7	46.5	14.7	20.5
752 D	Watertown Water & Sewer	-	-	-	-	-	-	-	-
755 D	Norwalk 1st Water	19	20	1,427,949	1,478,484	47.1	45.8	13.8	13.0
756 D	Norwalk 2nd Water	32	32	2,388,823	2,538,227	46.7	47.5	16.0	14.1
757 A	Connecticut HA	15	14	878,925	808,172	51.9	52.1	13.7	13.1
799 M	Southeastern CT Tourism Dist.	5	5	259,518	271,839	47.6	48.6	5.8	6.8
	Police & Fire w/o Soc. Sec	557	638	41,539,786	46,463,853	39.2	38.7	11.4	11.2
	Police & Fire w/ Soc. Sec.	371	372	26,877,890	27,614,538	41.2	41.2	12.6	12.5
	Gen. Emps. w/o Soc. Sec.	2,853	2,866	113,530,937	121,098,731	47.6	47.9	11.5	11.4
	Gen. Emps. w/ Soc. Sec.	4,724	4,819	184,379,957	192,546,202	48.6	48.7	10.7	10.5
	<b>Total</b>	<b>8,505</b>	<b>8,695</b>	<b>366,328,570</b>	<b>387,723,324</b>	<b>47.3</b>	<b>47.4</b>	<b>11.1</b>	<b>10.9</b>

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2006	2007	2006	2007	2006	2007
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>							
14 F	Branford Fire	13	11	69.0	68.2	24,145	20,441
44 F	East Haven Fire	37	37	64.8	65.2	79,218	81,833
44 P	East Haven Police	43	48	62.7	62.0	117,442	139,842
77 F	Manchester Fire	63	63	64.9	65.5	171,141	178,248
89 F	New Britain Fire	-	-	-	-	-	-
89 P	New Britain Police	-	-	-	-	-	-
95 P	New London Police	14	23	58.8	55.5	53,618	72,384
124 P	Seymour Police	19	21	69.4	68.8	41,670	47,812
126 P	Shelton Police	24	27	64.5	64.0	59,755	73,908
131 P	Southington Police	-	-	-	-	-	-
131 F	Southington Fire	-	2	-	52.0	-	7,375
137 P	Stonington Police	25	25	68.6	68.2	47,237	49,493
164 P	Windsor Police	42	40	62.4	62.2	107,914	108,120
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>							
33 P	Cromwell Police	7	7	48.4	49.4	19,981	20,538
37 P	Derby Police	20	22	69.0	67.6	37,357	46,740
46 P	Easton Police	4	4	65.8	66.8	6,377	6,553
82 P	Middlefield Police	-	-	-	-	-	-
85 P	Monroe Police	21	22	61.5	61.9	46,187	50,482
86 P	Montville Police	8	9	53.6	54.7	8,661	11,834
91 P	New Fairfield Police	8	9	57.8	58.3	12,754	13,932
108 P	Oxford Police	-	-	-	-	-	-
111 P	Plymouth Police	12	12	62.3	63.3	25,958	25,549
116 P	Putnam Police	11	11	63.2	64.2	18,541	19,046
117 P	Redding Police	5	6	60.2	58.7	9,380	11,105
131 F	Southington Fire	9	9	65.6	63.7	19,109	22,518
152 F	Waterford Fire	7	6	57.9	57.8	15,883	14,134
152 P	Waterford Police	28	29	60.9	61.1	74,847	79,651
157 P	Weston Police	7	7	59.4	60.4	27,204	27,977
162 P	Winchester Police	19	21	60.5	60.3	34,790	40,674
164 F	Windsor Dog Warden	-	-	-	-	-	-
165 P	Windsor Locks Police	13	15	61.8	61.7	30,905	38,820
167 P	Woodbridge Police	19	19	63.5	62.4	39,576	39,384
	Fund A & Withdrawn Fund B	5	5	62.3	63.3	1,337	1,376

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2006	2007	2006	2007	2006	2007
<b>GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY</b>							
15 E	Bridgeport Education	230	261	68.5	68.1	194,951	223,508
15 H	Bridgeport H.D.A.	40	42	69.2	70.1	43,218	47,769
15 T	Bridgeport City	1,167	1,141	72.2	72.5	1,488,148	1,487,890
44 E	East Haven Education	66	68	74.9	75.3	64,661	70,721
44 T	East Haven Town & Public Works	65	65	68.5	69.0	79,438	82,995
64 T	Hartford Local 1716	1	1	57.0	58.0	653	671
89 E	New Britain Education	185	185	74.6	74.1	174,077	182,155
89 T	New Britain City	297	300	72.1	72.4	502,057	526,458
93 W	Greater New Haven Water Pollution Control Authority	-	-	-	-	-	-
753 D	Mattabassett District	23	24	70.2	70.5	38,038	43,518
<b>GENERAL EMPLOYEES WITH SOCIAL SECURITY</b>							
1 E	Andover Education	6	6	67.7	68.7	1,420	1,462
1 T	Andover Selectmen	11	11	69.2	70.2	7,823	8,749
2 A	Ansonia HA	6	5	72.7	71.0	7,742	7,701
2 B	Ansonia Clerical	6	8	72.5	70.5	5,047	6,693
2 T	Ansonia Town	21	22	72.3	71.3	26,281	31,447
6 T	Beacon Falls Public Works	1	1	84.0	85.0	3,091	3,174
8 T	Bethany Public Works	-	-	-	-	-	-
13 E	Bozrah B of Education	1	1	72.0	73.0	1,138	1,172
13 T	Bozrah Town	6	6	69.8	70.8	3,558	3,664
14 E	Branford Education	76	73	73.9	73.3	40,804	40,403
14 T	Branford Selectman	46	49	68.9	69.6	38,321	44,331
15 A	Bridgeport HA	104	108	68.2	68.1	123,789	133,882
15 B	Bridgeport Port Authority	-	-	-	-	-	-
15 E	Bridgeport Education	-	1	-	71.0	-	1,558
15 T	Bridgeport City	-	1	-	43.0	-	503
17 A	Bristol HA	21	20	68.0	68.4	17,158	17,636
22 T	Canterbury Town	3	3	60.0	61.0	2,482	2,549
23 A	Canton HA	1	1	57.0	58.0	928	953
27 B	Clinton Secretarial	5	5	78.6	73.4	3,184	4,403
27 S	Clinton Supervisory	5	5	71.8	72.8	4,666	4,803
27 T	Clinton Town	12	12	68.9	68.4	9,856	9,612
28 A	Colchester HA	-	-	-	-	-	-
32 A	Coventry HA	-	-	-	-	-	-
34 A	Danbury HA	28	29	64.5	63.0	27,072	27,504
35 A	Darien HA	1	2	85.0	73.0	422	1,701

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2006	2007	2006	2007	2006	2007
37 A	Derby HA	4	3	59.0	66.7	4,946	4,991
41 T	East Haddam Town	2	2	52.5	53.5	4,585	4,339
42 A	East Hampton HA	-	-	-	-	-	-
43 A	East Hartford HA	20	26	70.8	67.5	17,364	29,944
48 E	Ellington Education	35	35	75.3	76.3	19,169	19,534
48 L	Ellington Education	4	4	72.8	73.8	1,393	1,432
48 T	Ellington Highway	4	6	62.8	60.5	4,470	8,675
48 V	Ellington Van Drivers	2	2	64.5	65.5	420	432
49 A	Enfield HA	7	7	75.1	76.1	4,756	4,893
57 A	Greenwich HA	15	16	68.5	69.3	15,682	15,952
58 E	Griswold Education	32	35	67.2	66.9	17,902	20,090
58 T	Griswold Selectman	21	24	72.6	70.0	10,932	12,612
59 A	Groton Town HA	1	1	74.0	75.0	746	769
64 A	Hartford HA	117	116	69.7	70.0	142,495	150,097
64 E	Hartford Local 566	217	227	67.2	67.7	201,811	217,081
64 T	Hartford Local 1716	304	313	67.1	67.7	322,431	340,077
71 B	Lebanon Town Hall	6	7	69.0	67.9	5,032	5,605
71 T	Lebanon Highway	3	3	68.3	69.3	3,015	3,104
77 A	Manchester HA	9	10	70.3	70.7	7,894	8,374
78 E	Mansfield Education	52	54	70.0	70.0	25,499	28,815
78 T	Mansfield Town	42	49	66.5	65.7	44,658	69,371
80 A	Meriden HA	22	22	69.0	70.0	22,435	23,007
82 T	Middlefield Town	5	5	65.2	66.2	3,302	3,138
83 A	Middletown HA	19	23	69.7	68.3	22,836	26,066
84 A	Milford HA	12	12	64.6	63.9	12,548	10,641
86 A	Montville HA	-	-	-	-	-	-
86 E	Montville Education	74	74	67.9	68.2	36,728	38,633
86 T	Montville Town	42	40	63.2	62.7	30,928	31,114
88 A	Naugatuck HA	5	6	70.2	68.5	4,812	6,236
89 A	New Britain HA	33	35	68.8	69.1	45,324	51,259
89 T	New Britain City	4	-	55.5	-	6,361	-
95 A	New London HA	12	15	66.3	64.7	12,660	16,633
103 A	Norwalk HA	12	12	72.8	73.8	14,941	15,367
108 E	Oxford Education	12	12	67.8	68.8	9,001	9,259
108 T	Oxford Town	11	13	67.4	67.5	10,929	12,725
113 A	Portland HA	-	-	-	-	-	-
114 T	Preston Town	6	7	68.5	68.6	3,228	3,643
116 A	Putnam HA	2	3	74.0	68.3	715	2,321
117 E	Redding Education	15	15	73.3	74.0	8,228	8,317
117 T	Redding Town	18	18	72.1	70.8	14,340	15,215

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2006	2007	2006	2007	2006	2007
118 A	Ridgefield HA	2	2	67.5	68.5	1,751	1,798
124 A	Seymour HA	1	1	77.0	78.0	958	987
124 E	Seymour Education	50	54	72.6	72.9	28,751	33,173
124 H	Seymour Education	1	1	63.0	64.0	766	787
124 L	Seymour Education	1	-	64.0	-	546	-
124 T	Seymour Town & Pub Works	34	33	68.1	68.4	31,248	32,169
126 A	Shelton HA	1	1	64.0	65.0	980	1,007
131 A	Southington HA	2	2	69.0	70.0	2,766	2,843
131 D	Southington Dog Acct	1	1	48.0	49.0	2,215	2,275
131 E	Southington Education	145	145	70.4	71.1	83,752	86,119
131 L	Southington Lunch	13	14	71.8	71.6	4,883	5,640
131 S	Southington Sewer	4	4	68.5	69.5	4,381	4,498
131 T	Southington Town	75	82	70.3	70.1	79,881	90,325
131 W	Southington Water	11	11	63.6	64.6	12,225	12,556
135 A	Stamford HA	66	67	67.1	67.7	69,544	70,709
138 A	Stratford HA	10	12	68.2	65.2	9,388	13,213
141 T	Thompson Town	26	26	70.2	70.5	15,048	15,896
142 M	Tolland County MAFS	-	-	-	-	-	-
143 A	Torrington HA	7	8	72.7	71.8	8,180	9,800
146 A	Rockville HA	4	4	68.8	69.8	2,356	2,420
148 A	Wallingford HA	7	7	62.4	63.4	8,825	8,810
152 B	Waterford Local 1303	50	56	65.5	65.3	52,494	63,635
152 E	Waterford Cust & Main Asst	19	20	67.7	68.5	21,495	24,054
152 H	Waterford Local RI 161	18	21	68.5	68.9	12,662	14,545
152 L	Waterford Cafe RI-224	13	13	75.2	76.2	5,050	5,202
152 N	Waterford Paraprofessionals	17	17	68.8	69.8	5,196	5,347
152 S	Waterford Non-union Educ	12	11	67.6	69.4	11,083	10,011
152 T	Waterford Gen Gov Admin	17	18	63.2	63.9	31,716	34,747
152 W	Waterford Town	22	22	66.1	66.4	36,563	38,886
153 T	Watertown Town	1	3	58.0	57.7	3,975	7,090
155 A	West Hartford HA	5	5	67.0	68.2	4,979	4,855
156 A	West Haven HA	10	13	66.8	66.0	9,633	15,637
157 E	Weston Education	19	28	66.2	64.3	8,786	14,020
157 H	Weston Highway	9	8	64.0	65.5	17,748	16,921
157 L	Weston Lunch	4	4	61.0	62.0	590	607
157 S	Weston Salary	4	4	67.0	68.0	4,885	4,900
157 T	Weston Town	20	19	70.6	70.7	26,417	25,030

SCHEDULE F

DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2006	2007	2006	2007	2006	2007
159 A	Wethersfield HA	2	2	68.0	69.0	2,156	2,216
162 A	Winchester HA	5	5	67.4	68.4	3,552	3,654
165 A	Windsor Locks HA	3	2	68.0	74.0	2,570	1,912
165 E	Windsor Locks Education	20	23	78.4	76.9	15,021	20,112
165 N	Windsor Locks Paraprofessionals	7	7	67.1	68.1	2,756	2,603
165 T	Windsor Locks Town	23	23	65.3	66.3	23,486	24,163
167 E	Woodbridge Education	16	18	70.4	70.1	10,361	12,019
167 T	Woodbridge Town	34	36	71.2	72.0	30,138	32,768
169 E	Woodstock Education	4	4	57.8	58.8	2,051	2,112
169 T	Woodstock Town	9	10	72.1	72.6	8,436	9,471
170 A	Norwich Town HA	8	9	72.3	71.3	5,631	7,120
204 E	Regional Dist #4 Cust.	7	8	74.7	74.8	3,817	3,998
204 L	Regional Dist #4 Cafe	-	-	-	-	-	-
204 N	Regional Dist #4 Non-Cert	7	9	72.4	71.3	6,239	7,139
204 S	Regional Dist #4 Secretarial	4	4	80.3	81.3	4,323	4,452
219 E	Regional Dist #19	5	8	60.6	60.3	2,249	3,863
368 D	Watertown Fire District	12	13	67.1	67.2	11,209	13,297
401 D	Westport/Weston Health	14	15	76.3	76.1	10,039	10,594
403 D	East Shore Dist Health	1	2	57.0	55.0	715	1,949
405 D	Lower Naugatuck Valley	7	8	60.9	60.9	8,774	9,050
410 D	Quinnipiack Vall Health	5	5	70.0	71.0	5,796	5,957
503 A	Willimantic HA	16	14	69.2	68.7	13,428	11,914
606 W	Jewett City Highway/Elect Off.	3	3	69.3	70.3	3,759	3,872
715 D	Southeastern CT PLNG	5	5	70.2	71.2	5,951	6,129
751 D	Southeastern CT Water	2	2	72.5	73.5	3,872	4,042
751 D	South Norwalk Electric	27	28	69.6	70.4	42,634	46,460
752 D	Watertown Water & Sewer	4	4	66.3	67.3	9,758	10,026
755 D	Norwalk 1st Water	17	16	68.5	68.4	29,262	28,982
756 D	Norwalk 2nd Water	17	16	67.6	67.5	35,472	40,355
757 A	Connecticut HA	4	4	68.0	69.0	5,039	5,175
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	3	3	60.7	61.7	4,498	4,620
		2	2	77.0	78.0	1,610	1,658
	Police & Fire w/o Soc. Sec	280	297	65.1	64.5	702,140	779,436
	Police & Fire w/ Soc. Sec.	203	213	62.1	62.1	428,847	470,313
	Gen. Emps. w/o Soc. Sec.	2,074	2,087	72.4	72.5	2,585,241	2,665,685
	Gen. Emps. w/ Soc. Sec.	2,555	2,666	69.3	69.4	2,375,616	2,595,855
	<b>Total</b>	<b>5,112</b>	<b>5,263</b>	<b>70.0</b>	<b>70.1</b>	<b>6,091,844</b>	<b>6,511,289</b>

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2007**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/07
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>			
14 F	Branford Fire	-	-
44 F	East Haven Fire	471,011	7
44 P	East Haven Police	766,299	7
77 F	Manchester Fire	1,751,839	7
89 F	New Britain Fire		
89 P	New Britain Police		
95 P	New London Police	-	
124 P	Seymour Police	263,018	7
126 P	Shelton Police	730,924	7
131 P	Southington Police	5,279,187	15
137 P	Stonington Police	597,766	7
164 P	Windsor Police	1,037,760	7
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>			
6 P	Beacon Falls Police	263,815	28
33 P	Cromwell Police	274,132	9
37 P	Derby Police	487,281	7
46 P	Easton Police	220,655	7
78 F	Mansfield Firefighters/EMT	-	-
82 P	Middlefield Police	34,022	10
85 P	Monroe Police	691,760	7
86 P	Montville Police	107,790	7
91 P	New Fairfield Police	212,326	10
108 P	Oxford Police	14,578	15
111 P	Plymouth Police	316,138	7
116 P	Putnam Police	232,001	7
117 P	Redding Police	205,560	7
131 F	Southington Fire	441,299	7
152 F	Waterford Fire	-	-
152 P	Waterford Police	3,698,593	14
157 P	Weston Police	285,804	7
162 P	Winchester Police	427,510	7
164 F	Windsor Dog Warden	7,397	7
165 P	Windsor Locks Police	421,651	7
167 P	Woodbridge Police	384,180	7
309 F	Cromwell Fire District	73,667	29
312 F	Easton Firefighters		-
<b>GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY</b>			
15 E	Bridgeport Education	48,688	7
15 H	Bridgeport H.D.A.	11,785	15

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2007**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/07
15 T	Bridgeport City	441,500	7
44 E	East Haven Education	22,868	15
44 T	East Haven Town & Public Works	11,767	15
89 E	New Britain Education	83,044	15
89 T	New Britain City	177,681	7
93 W	Greater New Haven Water Pollution Control Authority	597,545	30
753 D	Mattabassett District	15,061	7
<b>GENERAL EMPLOYEES WITH SOCIAL SECURITY</b>			
1 E	Andover Education	-	-
1 T	Andover Selectmen	1,207	15
2 A	Ansonia HA	162	15
2 B	Ansonia Clerical	577,349	14
2 T	Ansonia Town	608,995	13
6 T	Beacon Falls Public Works	1,513,717	28
8 T	Bethany Public Works	-	-
13 E	Bozrah B of Education	32,243	12
13 T	Bozrah Town	73,012	12
14 E	Branford Education	13,505	15
14 T	Branford Selectman	-	-
15 A	Bridgeport HA	22,767	15
15 B	Bridgeport Port Authority	161,828	23
17 A	Bristol HA	1,063	15
22 T	Canterbury Town	15,781	11
23 A	Canton HA	-	-
27 B	Clinton Secretarial	142,537	9
27 B	Clinton Supervisory	78,602	10
27 T	Clinton Town	35,278	7
28 A	Colchester HA	16,031	23
32 A	Coventry HA	-	-
34 A	Danbury HA	3,045	15
35 A	Darien HA	-	-
37 A	Derby HA	-	-
41 T	East Haddam Town	92,793	13
42 A	East Hampton HA	-	-
43 A	East Hartford HA	122,507	7
48 E	Ellington Education	4,865	15
48 L	Ellington Education	-	-
48 T	Ellington Highway	-	-
48 V	Ellington Van Drivers	29,454	15
49 A	Enfield HA	1,829	15
57 A	Greenwich HA	541	15
58 E	Griswold Education	350	15





**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2007**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/07
58 T	Griswold Selectman	7,492	7
59 A	Groton Town HA	-	-
64 A	Hartford HA	24,208	7
64 E	Hartford Local 566	4,823,853	12
64 T	Hartford Local 1716	6,448,714	8
71 B	Lebanon Town Hall	89,716	11
71 T	Lebanon Highway	25,746	7
77 A	Manchester HA	1,315	15
78 E	Mansfield Education	4,505	15
78 T	Mansfield Town	5,208	15
80 A	Meriden HA	4,316	15
82 T	Middlefield Town	52,112	10
83 A	Middletown HA	2,883	15
84 A	Milford HA	-	-
86 A	Montville HA	937	15
86 E	Montville Education	-	-
86 T	Montville Town	77,012	7
88 A	Naugatuck HA	757	16
89 A	New Britain HA	15,461	7
89 T	New Britain City	-	-
95 A	New London HA	3,984	15
103 A	Norwalk HA	3,766	15
108 E	Oxford Education	357,809	15
108 T	Oxford Town	573,015	16
113 A	Portland HA	-	-
114 T	Preston Town	120,072	13
115 T	Prospect Public Works	85,407	29
116 A	Putnam HA	378	15
117 E	Redding Education	1,604	15
117 T	Redding Town	5,442	15
118 A	Ridgefield HA	87,265	20
124 A	Seymour HA	6,614	7
124 E	Seymour Education	6,812	15
124 H	Seymour Education	-	-
124 L	Seymour Education	-	-
124 T	Seymour Town & Pub Works	2,631	15
128 A	Shelton HA	180	15
131 A	Southington HA	-	-
131 D	Southington Dog Acct	511	7
131 E	Southington Education	15,533	15
131 L	Southington Lunch	2,577	7
131 S	Southington Sewer	1,640	15
131 T	Southington Town	9,668	15
131 W	Southington Water	1,730	15

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2007**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/07
135 A	Stamford HA	8,054	15
138 A	Stratford HA	57,902	7
141 T	Thompson Town	58,696	7
142 M	Tolland County MAFS	86,495	25
143 A	Torrington HA	577	15
144 D	Trumbull Monroe Health District	128,341	29
146 A	Rockville HA	1,081	15
148 A	Wallingford HA	12,701	7
152 B	Waterford Local 1303	38,011	11
152 E	Waterford Cust & Main Asst	1,919	15
152 H	Waterford Local RI 161	1,188	15
152 L	Waterford Cafe RI-224	1,135	15
152 N	Waterford Paraprofessionals	703	15
152 S	Waterford Non-union Educ	7,822	11
152 T	Waterford Gen Gov Admin	23,372	11
152 W	Waterford Town	37,275	10
153 S	Watertown Town Hall Supervisors	476,308	28
153 T	Watertown Town	235,090	21
155 A	West Hartford HA	7,425	7
156 A	West Haven HA	2,235	15
157 E	Weston Education	228,572	11
157 H	Weston Highway	190,306	9
157 L	Weston Lunch	-	-
157 S	Weston Salary	64,029	10
157 T	Weston Town	514,765	10
159 A	Wethersfield HA	6,320	7
162 A	Winchester HA	7,108	7
165 A	Windsor Locks HA	-	-
165 E	Windsor Locks Education	4,856	15
165 N	Windsor Locks Paraprofessionals	95,574	14
165 T	Windsor Locks Town	4,026	7
167 E	Woodbridge Education	2,793	15
167 T	Woodbridge Town	3,658	15
168 E	Woodstock Education	78,137	9
169 T	Woodstock Town	109,480	9
170 A	Norwich Town HA	49,016	7
204 E	Regional Dist #4 Cust.	31,955	7
204 L	Regional Dist #4 Cafe	13,504	9
204 N	Regional Dist #4 Non-Cert	57,630	8
204 S	Regional Dist #4 Secretarial	50,982	7
219 E	Regional Dist #19	-	-
368 D	Watertown Fire District	867	15
401 D	Westport/Weston Health	5,073	15
403 D	East Shore Dist Health	315	15

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2007**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/07
405 D	Lower Naugatuck Valley	171	15
410 D	Quinnipiac Vial Health	1,135	15
413 D	Uncas Health District	40,031	29
503 A	Williamantic HA	55,308	7
606 W	Jewett City Highway/Elect Off.	18,188	7
715 D	Southeastern CT PLNG	523	15
750 D	Southeastern CT Water	-	-
751 D	South Norwalk Electric	5,885	15
752 D	Waterford Water & Sewer	2,397	15
755 D	Norwalk 1st Water	9,434	15
756 D	Norwalk 2nd Water	7,803	15
757 A	Connecticut HA	72,566	9
788 M	Southeastern CT Tourism Dist.	-	-
	Police & Fire w/o Soc. Sec	10,887,797	
	Police & Fire w/ Soc. Sec.	8,800,335	
	Gen. Emps. w/o Soc. Sec.	1,390,940	
	Gen. Emps. w/ Soc. Sec.	18,131,807	
	<b>Total</b>	<b>40,210,879</b>	

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated 2007 - 2008			Estimated 2007 - 2008			Estimated 2008 - 2009			Estimated 2008 - 2009		
		Estimated Payroll	Estimated Current Service Contrib.	Amort. Payment 07/01/2007	Estimated Total Contrib. 2007 - 2008	Total as % Est. Payroll	Estimated Payroll 2008 - 2009	Estimated Current Service Contrib. 2008 - 2009	Amort. Payment 07/01/2008	Estimated Total Contrib. 2008 - 2009	Total as % Est. Payroll		
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>													
14 F	Branford Fire	2,664,794	213,184	-	213,184	8.00%	2,764,724	228,090	-	228,090	8.25%		
44 F	East Haven Fire	3,750,276	300,022	84,812	384,834	10.26%	3,890,912	321,000	84,812	405,812	10.43%		
44 P	East Haven Police	3,853,395	308,272	136,182	444,454	11.53%	3,997,898	329,827	136,182	466,009	11.66%		
77 F	Manchester Fire	6,526,514	522,121	315,443	837,564	12.83%	6,771,258	558,629	315,443	874,072	12.91%		
89 F	New Britain Fire	4,577,432	366,195	-	366,195	8.00%	4,749,086	391,800	-	391,800	8.25%		
89 P	New Britain Police	4,918,109	393,449	-	393,449	8.00%	5,102,538	420,959	-	420,959	8.25%		
95 P	New London Police	5,230,163	418,413	-	418,413	8.00%	5,426,294	447,669	-	447,669	8.25%		
124 P	Seymour Police	2,900,584	232,047	47,360	279,407	9.63%	3,009,356	248,272	47,360	295,632	9.82%		
126 P	Shelton Police	5,012,615	401,009	131,613	532,622	10.63%	5,200,588	429,049	131,613	560,662	10.78%		
131 P	Southington Police	1,526,405	122,112	585,919	708,031	46.39%	1,583,645	130,651	585,919	716,570	45.25%		
137 P	Stonington Police	2,556,356	204,509	107,636	312,145	12.21%	2,652,220	218,808	107,636	326,444	12.31%		
164 P	Windsor Police	4,689,604	375,168	186,863	562,031	11.98%	4,865,464	401,401	186,863	588,264	12.09%		
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>													
6 P	Beacon Falls Police	168,032	13,443	23,020	36,463	21.70%	174,334	14,383	23,020	37,403	21.45%		
33 P	Cromwell Police	2,270,379	181,627	41,290	222,917	9.82%	2,355,477	194,327	41,290	235,617	10.00%		
37 P	Derby Police	2,051,379	164,110	87,738	251,848	12.28%	2,128,306	175,585	87,738	263,323	12.37%		
46 P	Easton Police	996,982	79,757	39,732	119,489	11.99%	1,034,348	85,334	39,732	125,066	12.09%		
78 F	Mansfield Firefighters/EMT	680,291	54,423	-	54,423	8.00%	705,802	58,229	-	58,229	8.25%		
82 P	Middlefield Police	154,789	12,383	4,779	17,162	11.09%	160,593	13,249	4,779	18,028	11.23%		
85 P	Monroe Police	2,701,454	216,116	124,561	340,677	12.61%	2,802,758	231,228	124,561	355,789	12.88%		
86 P	Montville Police	1,269,215	101,537	19,409	120,946	9.53%	1,316,811	108,637	19,409	128,046	9.72%		
91 P	New Fairfield Police	366,798	29,344	29,825	59,169	16.13%	380,553	31,396	29,825	61,221	16.09%		
108 P	Oxford Police	432,326	34,586	1,618	36,204	8.37%	448,538	37,004	1,618	38,622	8.61%		
111 P	Plymouth Police	1,280,588	102,447	56,925	159,372	12.45%	1,328,610	109,610	56,925	166,535	12.53%		
116 P	Putnam Police	946,249	75,700	41,775	117,475	12.41%	981,733	80,993	41,775	122,768	12.51%		
117 P	Redding Police	1,311,407	104,913	37,014	141,927	10.82%	1,360,585	112,248	37,014	149,262	10.97%		
131 F	Southington Fire	2,658,568	212,685	79,462	292,147	10.99%	2,758,264	227,557	79,462	307,019	11.13%		
152 F	Waterford Fire	460,104	36,808	-	36,808	8.00%	477,358	39,382	-	39,382	8.25%		
152 P	Waterford Police	3,549,386	283,951	425,568	709,519	19.99%	3,682,488	303,805	425,568	729,373	19.81%		
157 P	Weston Police	1,443,742	115,499	51,481	166,980	11.57%	1,497,863	123,575	51,481	175,056	11.69%		
162 P	Winchester Police	1,429,186	114,335	76,979	191,314	13.39%	1,482,781	122,329	76,979	199,308	13.44%		
164 F	Windsor Dog Warden	61,878	4,950	1,332	6,282	10.15%	64,198	5,296	1,332	6,628	10.32%		
165 P	Windsor Locks Police	2,090,421	167,234	75,924	243,158	11.63%	2,168,812	178,927	75,924	254,851	11.75%		
167 P	Woodbridge Police	1,760,177	140,814	69,177	209,991	11.93%	1,826,183	150,660	69,177	219,837	12.04%		
309 F	Cromwell Fire District	243,026	19,442	6,369	25,811	10.62%	252,140	20,802	6,369	27,171	10.78%		
312 F	Easton Firefighters	323,764	25,901	-	25,901	8.00%	335,905	27,712	-	27,712	8.25%		
<b>GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY</b>													
15 E	Bridgeport Education	26,788,580	1,875,201	8,947	1,884,148	7.03%	27,793,152	1,945,521	8,947	1,954,468	7.03%		
15 H	Bridgeport H.D.A.	2,937,315	205,612	1,308	206,920	7.04%	3,047,464	213,323	1,308	214,631	7.04%		

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated 2007 - 2008		Estimated 2007 - 2008		Estimated 2007 - 2008		Estimated 2008 - 2009		Estimated 2008 - 2009	
		Payroll	Contrib.	Amort. Payment	Total Contrib.	Total as % Est. Payroll	Current Service Contrib.	Estimated Payroll	Estimated Total Contrib.	Amort. Payment	Total as % Est. Payroll
15 T	Bridgeport City	49,273,457	3,449,142	79,498	3,528,640	7.16%	3,578,485	51,121,212	79,498	3,657,983	7.16%
44 E	East Haven Education	3,162,167	221,352	2,538	223,890	7.08%	229,652	3,280,748	2,538	232,190	7.08%
44 T	East Haven Town & Public Works	4,699,192	328,943	1,306	330,249	7.03%	341,279	4,875,412	1,306	342,585	7.03%
89 E	New Britain Education	17,471,543	1,223,008	6,997	1,230,005	7.04%	1,268,871	18,126,725	6,997	1,275,868	7.04%
89 T	New Britain City	18,186,716	1,273,070	31,994	1,305,064	7.18%	1,320,810	18,868,718	31,994	1,352,804	7.17%
93 W	Greater New Haven Water Pollution Control Authority	1,789,352	125,255	51,246	176,501	9.86%	129,952	1,856,453	51,246	181,198	9.76%
753 D	Mattabasset District	1,331,611	93,213	2,712	95,925	7.20%	96,708	1,381,546	2,712	99,420	7.20%
<b>GENERAL EMPLOYEES WITH SOCIAL SECURITY</b>											
1 E	Andover Education	449,582	31,471	-	31,471	7.00%	32,651	466,441	-	32,651	7.00%
1 T	Andover Selectmen	326,098	22,827	134	22,961	7.04%	23,683	338,326	134	23,817	7.04%
2 A	Ansonia HA	756,295	52,941	18	52,959	7.00%	54,926	784,656	18	54,944	7.00%
2 B	Ansonia Clerical	1,974,129	138,189	66,431	204,620	10.37%	143,371	2,048,159	66,431	209,802	10.24%
2 T	Ansonia Town	1,636,694	114,569	72,980	187,549	11.46%	118,865	1,698,070	72,980	191,845	11.30%
6 T	Beacon Falls Public Works	611,772	42,824	132,034	174,858	28.58%	44,430	634,714	132,034	176,464	27.80%
8 T	Belthany Public Works	239,316	16,752	-	16,752	7.00%	17,380	248,290	-	17,380	7.00%
13 E	Bozrah B of Education	193,145	13,520	4,046	17,566	9.09%	14,027	200,388	4,046	18,073	9.02%
13 T	Bozrah Town	270,401	18,928	9,162	28,090	10.39%	19,638	280,541	9,162	28,800	10.27%
14 E	Branford Education	6,145,256	430,168	1,499	431,667	7.02%	446,289	6,375,703	1,499	447,798	7.02%
14 T	Branford Selectman	5,959,415	417,159	-	417,159	7.00%	432,802	6,182,893	-	432,802	7.00%
15 A	Bridgeport HA	6,729,573	471,070	2,529	473,599	7.04%	488,735	6,991,932	2,529	491,264	7.04%
15 B	Bridgeport Port Authority	232,217	16,255	14,952	31,207	13.44%	16,865	240,926	14,952	31,817	13.21%
17 A	Bristol HA	1,094,936	76,646	118	76,764	7.01%	79,520	1,135,996	118	79,638	7.01%
22 T	Canterbury Town	345,007	24,150	2,087	26,237	7.60%	25,056	357,945	2,087	27,143	7.58%
23 A	Canton HA	-	-	-	-	N/A	-	-	-	-	N/A
27 B	Clinton Secretarial	1,063,388	74,437	21,469	95,906	9.02%	77,229	1,103,265	21,469	98,698	8.95%
27 S	Clinton Supervisory	594,783	41,635	11,041	52,676	8.86%	43,196	617,088	11,041	54,237	8.79%
27 T	Clinton Town	573,955	40,177	6,352	46,529	8.11%	41,684	595,479	6,352	48,036	8.07%
28 A	Colchester HA	54,901	3,843	1,483	5,326	9.70%	3,987	56,960	1,483	5,470	9.60%
32 A	Coventry HA	84,916	5,944	-	5,944	7.00%	6,167	88,101	-	6,167	7.00%
34 A	Danbury HA	2,354,033	164,762	338	165,120	7.01%	170,962	2,442,309	338	171,300	7.01%
35 A	Dartien HA	100,638	7,045	-	7,045	7.00%	7,309	104,411	-	7,309	7.00%
37 A	Derby HA	120,214	8,415	-	8,415	7.00%	8,731	124,722	-	8,731	7.00%
41 T	East Haddam Town	436,861	30,580	11,120	41,700	9.55%	31,727	453,243	11,120	42,847	9.45%
42 A	East Hampton HA	39,377	2,756	-	2,756	7.00%	2,860	40,854	-	2,860	7.00%
43 A	East Hartford HA	1,754,133	122,769	22,059	144,848	8.26%	127,394	1,819,913	22,059	148,453	8.21%
48 E	Ellington Education	2,837,896	198,653	540	199,193	7.02%	206,102	2,944,317	540	206,642	7.02%
48 L	Ellington Education	225,518	15,786	-	15,786	7.00%	16,378	233,975	-	16,378	7.00%
48 T	Ellington Highway	1,051,138	73,580	-	73,580	7.00%	76,339	1,090,556	-	76,339	7.00%
48 V	Ellington Van Drivers	96,379	6,746	3,269	10,015	10.39%	6,989	99,993	3,269	10,268	10.27%
49 A	Enfield HA	595,155	41,661	203	41,864	7.03%	43,223	617,473	203	43,426	7.03%
57 A	Greenwich HA	2,204,737	154,332	60	154,392	7.00%	160,119	2,287,415	60	160,179	7.00%
58 E	Griswold Education	2,971,760	208,023	40	208,063	7.00%	215,824	3,083,201	40	215,864	7.00%

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated Payroll 2007 - 2008	Estimated Current Service Contrib. 2007 - 2008	Amort. Payment 07/01/2007	Estimated Total Contrib. 2007 - 2008	Total as % Est. Payroll	Estimated Payroll 2008 - 2009	Estimated Current Service Contrib. 2008 - 2009	Amort. Payment 07/01/2008	Estimated Total Contrib. 2008 - 2009	Total as % Est. Payroll
58 T	Griswold Selectman	1,664,730	116,531	1,349	117,880	7.08%	1,727,157	120,901	1,349	122,250	7.08%
59 A	Groton Town HA	156,777	10,974	-	10,974	7.00%	162,656	11,386	-	11,386	7.00%
64 A	Hartford HA	4,592,604	321,482	4,359	325,841	7.09%	4,764,826	333,538	4,359	337,897	7.09%
64 E	Hartford Local 566	13,214,755	925,033	580,206	1,505,239	11.39%	13,710,308	959,722	580,206	1,539,928	11.23%
64 T	Hartford Local 1716	15,061,067	1,054,275	971,462	2,025,737	13.45%	15,625,857	1,093,810	971,462	2,065,272	13.22%
71 B	Lebanon Town Hall	330,035	23,102	9,220	32,322	9.79%	342,411	23,969	9,220	33,189	9.69%
71 T	Lebanon Highway	340,046	23,803	4,636	28,439	8.36%	352,798	24,696	4,636	29,332	8.31%
77 A	Manchester HA	1,094,648	76,625	146	76,771	7.01%	1,135,697	79,499	146	79,645	7.01%
78 E	Mansfield Education	2,894,593	209,622	500	210,122	7.02%	3,106,891	217,482	500	217,982	7.02%
78 T	Mansfield Town	5,773,931	404,175	578	404,753	7.01%	5,990,454	419,332	578	419,910	7.01%
80 A	Meriden HA	1,188,656	83,206	479	83,685	7.04%	1,233,231	86,326	479	86,805	7.04%
82 T	Middlefield Town	541,638	37,915	7,320	45,235	8.35%	561,950	39,336	7,320	46,656	8.30%
83 A	Middletown HA	791,919	55,434	320	55,754	7.04%	821,616	57,513	320	57,833	7.04%
84 A	Milford HA	471,828	33,028	-	33,028	7.00%	489,522	34,267	-	34,267	7.00%
86 A	Montville HA	37,306	2,611	104	2,715	7.28%	38,705	2,709	104	2,813	7.27%
86 E	Montville Education	3,900,971	273,068	-	273,068	7.00%	4,047,257	283,308	-	283,308	7.00%
86 T	Montville Town	3,873,280	271,130	13,867	284,997	7.36%	4,018,528	281,277	13,867	295,164	7.35%
88 A	Naugatuck HA	443,059	31,014	84	31,098	7.02%	459,674	32,177	84	32,261	7.02%
89 A	New Britain HA	1,208,378	84,586	2,784	87,370	7.23%	1,253,693	87,758	2,784	90,542	7.22%
89 T	New Britain City	-	-	-	-	N/A	-	-	-	-	N/A
95 A	New London HA	1,068,765	74,814	440	75,254	7.04%	1,108,844	77,619	440	78,059	7.04%
103 A	Norwalk HA	1,121,172	78,482	418	78,900	7.04%	1,163,216	81,425	418	81,843	7.04%
108 E	Oxford Education	2,188,515	153,196	39,712	192,908	8.81%	2,270,584	158,941	39,712	198,653	8.75%
108 T	Oxford Town	1,904,865	133,341	63,597	196,938	10.34%	1,976,297	136,341	63,597	201,938	10.22%
113 A	Portland HA	197,860	13,850	-	13,850	7.00%	205,279	14,370	-	14,370	7.00%
114 T	Preston Town	749,265	52,449	14,389	66,838	8.92%	777,362	54,415	14,389	68,804	8.85%
115 T	Prospect Public Works	420,730	29,451	7,384	36,835	8.76%	436,507	30,556	7,384	37,940	8.69%
116 A	Putnam HA	339,310	23,752	42	23,794	7.01%	352,034	24,642	42	24,684	7.01%
117 E	Reading Education	2,077,921	145,454	178	145,632	7.01%	2,155,843	150,909	178	151,087	7.01%
117 T	Reading Town	2,612,990	182,909	604	183,513	7.02%	2,710,978	189,768	604	190,372	7.02%
118 A	Ridgefield HA	177,589	12,431	8,499	20,930	11.79%	184,248	12,897	8,499	21,396	11.61%
124 A	Seymour HA	360,887	26,662	1,191	27,853	7.51%	395,170	27,662	1,191	28,853	7.30%
124 E	Seymour Education	3,104,512	217,316	756	218,072	7.02%	3,220,931	225,465	756	226,221	7.02%
124 H	Seymour Education	-	-	-	-	N/A	-	-	-	-	N/A
124 T	Seymour Town & Pub Works	2,525,222	176,766	292	177,058	7.01%	2,619,918	183,394	292	183,686	7.01%
126 A	Shelton HA	41,757	2,923	20	2,943	7.05%	43,323	3,033	20	3,053	7.05%
131 A	Southington HA	232,483	16,274	-	16,274	7.00%	241,201	16,884	-	16,884	7.00%
131 D	Southington Dog Acct	131,512	9,206	92	9,298	7.07%	136,444	9,551	92	9,643	7.07%
131 E	Southington Education	8,214,230	574,996	1,724	576,720	7.02%	8,522,263	596,558	1,724	598,282	7.02%
131 L	Southington Lunch	485,493	33,985	464	34,449	7.10%	503,699	35,259	464	35,723	7.09%
131 S	Southington Sewer	764,059	53,484	182	53,666	7.02%	792,711	55,490	182	55,672	7.02%
131 T	Southington Town	7,598,509	531,896	1,073	532,969	7.01%	7,883,453	551,842	1,073	552,915	7.01%
131 W	Southington Water	1,254,316	87,802	192	87,994	7.02%	1,301,353	91,095	192	91,287	7.01%

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated 2007 - 2008		Estimated 2007 - 2008		Estimated 2007 - 2008		Estimated 2008 - 2009		Estimated 2008 - 2009	
		Estimated Payroll	Estimated Current Service Contrib.	Amort. Payment 07/01/2007	Estimated Total Contrib.	Total % Est. Payroll	Estimated Payroll	Estimated Current Service Contrib.	Amort. Payment 07/01/2008	Total Contrib.	Total % Est. Payroll
135 A	Stamford HA	4,294,289	300,600	1,006	301,606	7.02%	4,455,325	311,873	1,006	312,879	7.02%
138 A	Stratford HA	1,037,025	72,592	10,426	83,018	8.01%	1,075,913	75,314	10,426	85,740	7.97%
141 T	Thompson Town	1,510,009	105,701	10,569	116,270	7.70%	1,566,634	109,664	10,569	120,233	7.67%
142 M	Tolland County MAFS	473,863	33,170	8,690	41,860	8.83%	491,632	34,414	8,690	43,104	8.77%
143 A	Torrington HA	219,646	43,729	64	43,793	7.01%	64,132	45,369	64	45,433	7.01%
144 D	Trumbull Monroe Health District	595,494	41,685	120	41,805	7.02%	227,883	15,952	11,096	27,048	11.87%
146 A	Rockville HA	463,795	32,466	2,287	34,753	7.49%	617,825	43,248	2,287	43,368	7.02%
152 B	Waterford Local #303	3,523,649	246,655	5,027	251,682	7.14%	3,655,786	255,905	5,027	260,932	7.14%
152 E	Waterford Cust & Main Asst	1,741,613	121,913	213	122,126	7.01%	1,806,923	126,485	213	126,698	7.01%
152 H	Waterford Local RI 161	807,107	56,497	133	56,630	7.02%	837,373	58,616	133	58,749	7.02%
152 L	Waterford Cafe RI-224	292,913	20,504	126	20,630	7.04%	303,897	21,273	126	21,399	7.04%
152 N	Waterford Paraprofessionals	907,676	63,537	78	63,615	7.01%	941,713	65,920	78	65,998	7.01%
152 S	Waterford Non-union Educ	1,298,977	90,928	1,008	91,936	7.08%	1,347,689	94,338	1,008	95,346	7.07%
152 T	Waterford Gen Gov Admin	1,375,008	96,251	3,091	99,342	7.22%	1,426,571	99,860	3,091	102,951	7.22%
152 W	Waterford Town	2,235,308	156,472	5,236	161,708	7.23%	2,319,132	162,339	5,236	167,575	7.23%
153 S	Watertown Town Hall Supervisors	500,151	35,011	41,546	76,557	15.31%	518,906	36,323	41,546	77,869	15.01%
153 T	Watertown Town	637,274	44,609	22,468	67,077	10.53%	661,172	46,282	22,468	68,750	10.40%
155 A	West Hartford HA	507,015	35,491	1,337	36,828	7.26%	526,028	36,822	1,337	38,159	7.25%
156 A	West Haven HA	1,544,633	108,124	248	108,372	7.02%	1,602,557	112,179	248	112,427	7.02%
157 E	Weston Education	3,846,545	269,258	30,229	299,487	7.79%	3,990,790	279,355	30,229	309,584	7.76%
157 H	Weston Highway	879,304	61,551	28,664	90,215	10.26%	912,278	63,859	28,664	92,523	10.14%
157 L	Weston Lunch	-	-	-	-	N/A	-	-	-	-	N/A
157 S	Weston Salary	872,484	61,074	8,994	70,068	8.03%	905,202	63,364	8,994	72,358	7.99%
157 T	Weston Town	2,065,384	144,577	72,308	216,885	10.50%	2,142,836	149,999	72,308	222,307	10.37%
159 A	Wethersfield HA	430,989	30,169	1,138	31,307	7.26%	447,151	31,301	1,138	32,439	7.25%
162 A	Winchester HA	206,149	14,430	1,280	15,710	7.62%	213,880	14,972	1,280	16,252	7.60%
165 A	Windsor Locks HA	160,634	11,244	-	11,244	7.00%	166,668	11,666	-	11,666	7.00%
165 E	Windsor Locks Education	1,776,142	124,330	550	124,880	7.03%	1,842,747	128,992	550	129,542	7.03%
165 N	Windsor Locks Paraprofessionals	746,644	52,265	10,997	63,262	8.47%	774,643	54,225	10,997	65,222	8.42%
165 T	Windsor Locks Town	2,692,729	188,491	725	189,216	7.03%	2,793,706	195,559	725	196,284	7.03%
167 E	Woodbridge Education	1,691,869	118,431	310	118,741	7.02%	1,755,314	122,872	310	123,182	7.02%
167 T	Woodbridge Town	2,904,893	203,343	406	203,749	7.01%	3,013,827	210,968	406	211,374	7.01%
169 E	Woodstock Education	527,554	36,929	11,769	48,698	9.23%	547,338	38,314	11,769	50,083	9.15%
169 T	Woodstock Town	1,033,685	72,358	16,490	88,848	8.60%	1,072,448	75,071	16,490	91,561	8.54%
170 A	Norwich Town HA	951,676	66,617	8,826	75,443	7.93%	967,364	69,115	8,826	77,941	7.89%
204 E	Regional Dist #4 Cust.	389,926	27,295	5,754	33,049	8.48%	404,548	28,318	5,754	34,072	8.42%
204 L	Regional Dist #4 Cafe	117,167	8,202	2,034	10,236	8.74%	121,561	8,509	2,034	10,543	8.67%
204 N	Regional Dist #4 Non-Cert	545,098	38,157	9,419	47,576	8.73%	565,540	39,588	9,419	49,007	8.87%
204 S	Regional Dist #4 Secretarial	472,128	33,049	9,180	42,229	8.94%	489,833	34,288	9,180	43,468	8.87%
219 E	Regional Dist #19	1,548,772	108,414	-	108,414	7.00%	1,606,851	112,480	-	112,480	7.00%
368 D	Watertown Fire District	367,207	25,704	74	25,778	7.02%	380,977	26,668	74	26,742	7.02%
401 D	Westport/Weston Health	690,379	48,327	563	48,890	7.08%	716,269	50,139	563	50,702	7.08%
403 D	East Shore Dist Health	333,478	23,343	35	23,378	7.01%	345,984	24,219	35	24,254	7.01%

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated Payroll 2007 - 2008	Estimated Current Service Contrib. 2007 - 2008	Amort. Payment 07/01/2007	Estimated Total Contrib. 2007 - 2008	2007 - 2008 Total as % Est. Payroll	Estimated Payroll 2008 - 2009	Estimated Current Service Contrib. 2008 - 2009	Amort. Payment 07/01/2008	Estimated Total Contrib. 2008 - 2009	2008 - 2009 Total as % Est. Payroll
405 D	Lower Naugatuck Valley	1,037,986	72,659	19	72,678	7.00%	1,076,910	75,384	19	75,403	7.00%
410 D	Quinnipiac Vall Health	541,157	37,881	126	38,007	7.02%	581,450	39,302	126	39,428	7.02%
413 D	Uncas Health District	398,826	27,918	3,461	31,379	7.87%	413,782	28,965	3,461	32,426	7.84%
503 A	Willimantic HA	1,146,949	80,286	10,067	90,353	7.88%	1,189,960	83,297	10,067	93,364	7.85%
606 W	Jewett City Highway/Elect Off.	175,221	12,265	3,457	15,722	8.97%	181,792	12,725	3,457	16,182	8.90%
715 D	Southeastern CT PLNG	518,066	36,265	58	36,323	7.01%	537,494	37,625	58	37,683	7.01%
750 D	Southeastern CT Water	355,231	24,866	-	24,866	7.00%	368,552	25,799	-	25,799	7.00%
751 D	South Norwalk Electric	1,068,616	74,803	631	75,434	7.06%	1,108,689	77,608	631	78,239	7.06%
752 D	Waterdown Water & Sewer	-	-	266	266	N/A	-	-	266	266	N/A
755 D	Norwalk 1st Water	1,533,927	107,375	1,047	108,422	7.07%	1,591,449	111,401	1,047	112,448	7.07%
756 D	Norwalk 2nd Water	2,633,411	184,339	866	185,205	7.03%	2,732,163	191,251	866	192,117	7.03%
757 A	Connecticut HA	838,478	58,693	10,930	69,623	8.30%	869,921	60,894	10,930	71,824	8.26%
799 M	Southeastern CT Tourism Dist.	282,033	19,742	-	19,742	7.00%	292,609	20,483	-	20,483	7.00%
	Police & Fire w/o Soc. Sec	48,206,249	3,856,501	1,595,828	5,452,329	11.31%	50,013,983	4,126,155	1,595,828	5,721,983	11.44%
	Police & Fire w/ Soc. Sec.	28,650,083	2,292,005	1,293,978	3,585,983	12.52%	29,724,461	2,452,268	1,293,978	3,746,246	12.60%
	Gen. Empls. w/o Soc. Sec.	125,639,933	8,794,796	186,546	8,981,342	7.15%	130,351,431	9,124,601	186,546	9,311,147	7.14%
	Gen. Empls. w/ Soc. Sec.	199,766,685	13,983,666	2,498,069	16,481,735	8.25%	207,257,935	14,508,054	2,498,069	17,006,123	8.21%
	<b>Total</b>	<b>402,262,950</b>	<b>28,926,968</b>	<b>5,574,421</b>	<b>34,501,389</b>	<b>8.58%</b>	<b>417,347,810</b>	<b>30,211,078</b>	<b>5,574,421</b>	<b>35,785,499</b>	<b>8.57%</b>



**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**  
For Membership as of June 30, 2007

Town Code	Town Name	Amortization Payment Due 07/01/08	No. of Annual Amort. Payments Remaining as of 07/01/08 *
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>			
14 F	Branford Fire	-	-
44 F	East Haven Fire	84,812	6
44 P	East Haven Police	136,182	6
77 F	Manchester Fire	315,443	6
89 F	New Britain Fire	-	-
89 P	New Britain Police	-	-
95 P	New London Police	-	-
124 P	Seymour Police	47,360	6
126 P	Shelton Police	131,613	6
131 P	Southington Police	585,919	14
137 P	Stonington Police	107,636	6
164 P	Windsor Police	186,863	6
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>			
6 P	Beacon Falls Police	23,020	27
33 P	Cromwell Police	41,280	8
37 P	Derby Police	87,738	6
46 P	Easton Police	39,732	6
78 F	Mansfield Firefighters/EMT	-	-
82 P	Middlefield Police	4,779	9
85 P	Monroe Police	124,561	6
86 P	Montville Police	19,409	6
91 P	New Fairfield Police	29,825	9
108 P	Oxford Police	1,618	14
111 P	Plymouth Police	56,925	6
116 P	Putnam Police	41,775	6
117 P	Redding Police	37,014	6
131 F	Southington Fire	79,462	6
152 F	Waterford Fire	-	-
152 P	Waterford Police	425,568	13
157 P	Weston Police	51,481	6
162 P	Winchester Police	76,979	6
164 F	Windsor Dog Warden	1,332	6
165 P	Windsor Locks Police	75,924	6
167 P	Woodbridge Police	69,177	6
309 F	Cromwell Fire District	6,369	6
312 F	Easton Firefighters	-	28
<b>GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY</b>			
15 E	Bridgeport Education	8,947	6

**SCHEDULE J**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2007

Town Code	Town Name	Amortization Payment Due 07/01/08	No. of Annual Amort. Payments Remaining as of 07/01/08 *
15 H	Bridgeport H.D.A.	1,308	14
15 T	Bridgeport City	79,498	8
44 E	East Haven Education	2,538	14
44 T	East Haven Town & Public Works	1,300	14
89 E	New Britain Education	8,997	14
89 T	New Britain City	31,994	6
93 W	Greater New Haven Water Pollution Control Authority	51,246	29
753 D	Mattabassett District	2,712	6
<b>GENERAL EMPLOYEES WITH SOCIAL SECURITY</b>			
1 E	Andover Education	-	-
1 T	Andover Selectmen	134	14
2 A	Ansonia HA	18	14
2 B	Ansonia Clerical	68,431	13
2 T	Ansonia Town	72,990	12
8 T	Beacon Falls Public Works	132,034	27
8 T	Bethany Public Works	-	-
13 E	Bozrah B of Education	4,046	11
13 T	Bozrah Town	9,162	11
14 E	Branford Education	1,489	14
14 T	Branford Selectman	-	-
15 A	Bridgeport HA	2,529	14
15 B	Bridgeport Port Authority	14,952	22
17 A	Bristol HA	118	14
22 T	Canterbury Town	2,087	10
23 A	Canton HA	-	-
27 B	Clinton Secretarial	21,489	8
27 S	Clinton Supervisory	11,041	9
27 T	Clinton Town	6,352	6
28 A	Colchester HA	1,483	22
32 A	Coventry HA	-	-
34 A	Danbury HA	338	14
35 A	Darien HA	-	-
37 A	Derby HA	-	-
41 T	East Haddam Town	11,120	12
42 A	East Hampton HA	-	-
43 A	East Hartford HA	22,059	6
48 E	Ellington Education	540	14
48 L	Ellington Education	-	-
48 T	Ellington Highway	-	-
48 V	Ellington Van Drivers	3,289	14
49 A	Enfield HA	203	14



**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**  
For Membership as of June 30, 2007

Town Code	Town Name	Amortization Payment Due 07/01/08	No. of Annual Amort. Payments Remaining as of 07/01/08 *
57 A	Greenwich HA	60	14
58 E	Griswold Education	40	14
58 T	Griswold Selectman	1,349	6
59 A	Groton Town HA	-	-
64 A	Hartford HA	4,359	6
64 E	Hartford Local 566	580,206	11
64 T	Hartford Local 1716	971,462	8
71 B	Lebanon Town Hall	9,220	10
71 T	Lebanon Highway	4,636	6
77 A	Manchester HA	146	14
78 E	Mansfield Education	500	14
78 T	Mansfield Town	578	14
80 A	Meriden HA	479	14
82 T	Middlefield Town	7,320	9
83 A	Middletown HA	320	14
84 A	Millford HA	-	-
86 A	Montville HA	104	14
86 E	Montville Education	-	-
86 T	Montville Town	13,867	6
88 A	Naugatuck HA	84	14
89 A	New Britain HA	2,784	6
89 T	New Britain City	-	-
95 A	New London HA	440	14
103 A	Norwalk HA	418	14
108 E	Oxford Education	39,712	14
108 T	Oxford Town	63,597	14
113 A	Portland HA	-	-
114 T	Preston Town	14,389	12
115 T	Prospect Public Works	7,384	28
116 A	Putnam HA	42	14
117 E	Redding Education	178	14
117 T	Redding Town	604	14
118 A	Ridgefield HA	8,499	19
124 A	Seymour HA	1,191	6
124 E	Seymour Education	756	14
124 H	Seymour Education	-	-
124 L	Seymour Education	292	14
124 T	Seymour Town & Pub Works	20	14
126 A	Shelton HA	-	-
131 A	Southington HA	92	6
131 D	Southington Dog Acct	1,724	14
131 E	Southington Education	464	6
131 L	Southington Lunch	-	-

**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2007

Town Code	Town Name	Amortization Payment Due 07/01/08	No. of Annual Amort. Payments Remaining as of 07/01/08 *
131 S	Southington Sewer	182	14
131 T	Southington Town	1,073	14
131 W	Southington Water	192	14
135 A	Stamford HA	1,006	14
138 A	Stratford HA	10,426	6
141 T	Thompson Town	10,569	6
142 M	Tolland County MAFS	8,690	24
143 A	Torrington HA	64	14
144 D	Trumbull Monroe Health District	11,096	28
146 A	Rockville HA	120	14
148 A	Wallingford HA	2,287	6
152 B	Waterford Local 1303	5,027	10
152 E	Waterford Cust & Main Asst	213	14
152 H	Waterford Local RI 161	133	14
152 L	Waterford Cafe RI-224	126	14
152 N	Waterford Paraprofessionals	78	14
152 S	Waterford Non-union Educ	1,008	10
152 T	Waterford Gen Gov Admin	3,091	10
152 W	Waterford Town	5,236	9
153 S	Watertown Town Hall Supervisors	41,546	27
153 T	Watertown Town	22,468	20
155 A	West Hartford HA	1,337	6
156 A	West Haven HA	248	14
157 E	Weston Education	30,229	10
157 H	Weston Highway	28,664	8
157 L	Weston Lunch	-	-
157 S	Weston Salary	8,994	9
157 T	Weston Town	72,308	9
159 A	Wethersfield HA	1,138	6
162 A	Winchester HA	1,280	6
165 A	Windsor Locks HA	-	-
165 E	Windsor Locks Education	550	14
165 N	Windsor Locks Paraprofessionals	10,997	13
165 T	Windsor Locks Town	725	6
167 E	Woodbridge Education	310	14
167 T	Woodbridge Town	406	14
169 E	Woodstock Education	11,769	8
169 T	Woodstock Town	16,490	8
170 A	Norwich Town HA	8,826	6
204 E	Regional Dist #4 Cust.	5,754	6
204 L	Regional Dist #4 Cafe	2,034	8
204 N	Regional Dist #4 Non-Cert	9,419	7
204 S	Regional Dist #4 Secretarial	9,180	6

**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2007

Town Code	Town Name	Amortization Payment Due 07/01/08	No. of Annual Amort. Payments Remaining as of 07/01/08 *
219 E	Regional Dist #19	-	-
368 D	Watertown Fire District	74	14
401 D	Westport/Weston Health	563	14
403 D	East Shore Dist Health	35	14
405 D	Lower Naugatuck Valley	19	14
410 D	Quinnipiack Vall Health	126	14
413 D	Uncas Health District	3,461	28
503 A	Willimantic HA	10,067	6
606 W	Jewett City Highway/Elect Off.	3,457	6
715 D	Southeastern CT PLNG	58	14
750 D	Southeastern CT Water	-	-
751 D	South Norwalk Electric	631	14
752 D	Watertown Water & Sewer	266	14
755 D	Norwalk 1st Water	1,047	14
756 D	Norwalk 2nd Water	866	14
757 A	Connecticut HA	10,930	8
788 M	Southeastern CT Tourism Dist.	-	-
	Police & Fire w/o Soc. Sec	1,595,828	
	Police & Fire w/ Soc. Sec.	1,293,978	
	Gen. Emps. w/o Soc. Sec.	186,546	
	Gen. Emps. w/ Soc. Sec.	2,498,069	
	<b>Total</b>	<b>5,574,421</b>	

\* Includes payment due on July 1, 2008.