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December 12, 2014

Ms. Brenda Halpin, Director
State of Connecticut
Office of the State Comptroller
Retirement Services Division
55 Elm Street
Hartford, CT 06106

Dear Ms. Halpin:

Enclosed is the "Report on the Biennial Valuation of the Connecticut Municipal Employees Retirement System Prepared as of June 30, 2014".

Please let us know if there are any questions concerning the report.

Sincerely yours,

Thomas J. Cavanaugh, FSA, FCA, MAAA, EA
Chief Executive Officer

John J. Garrett, ASA, FCA, MAAA
Principal and Consulting Actuary

Edward J. Koebel, FCA, MAAA, EA
Principal and Consulting Actuary

TJC/JJG/EJK/KC

Enc.

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3550 Busbee Pkwy, Suite 250, Kennesaw, GA 30144

Phone (678) 388-1700 • Fax (678) 388-1730

www.CavMacConsulting.com

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**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

**REPORT OF THE ACTUARY ON THE VALUATION
PREPARED AS OF JUNE 30, 2014**





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December 12, 2014

State of Connecticut
State Employees Retirement Commission
55 Elm Street
Hartford, CT 06106

Members of the Commission:

Connecticut General Statutes Section 5-155a governs the operation of the Connecticut Municipal Employees Retirement System (MERS). The actuary makes periodic valuations of the contingent assets and liabilities of the Retirement System at the direction of the Commission. We have submitted the report giving the results of the actuarial valuation of the Retirement System prepared as of June 30, 2014. The report indicates that annual actuarially determined employer contributions at the following rates of compensation for the fiscal year ending June 30, 2016 are sufficient to support the benefits of the System:

Group	With Social Security	Without Social Security
General Employees	11.38%	10.91%
Police and Fire	16.73%	14.98%

In preparing the valuation, the actuary relied on data provided by the Comptroller's Office. While not verifying data at the source, the actuary performed tests for consistency and reasonableness.

The System is funded on an actuarial reserve basis. The actuarial assumptions recommended by the actuary and adopted by the Commission are reasonably related to the experience under the System and to reasonable expectations of anticipated experience under the System. The funding objective of the plan is that contribution rates over time will remain level as a percent of payroll. The valuation cost method used is the entry age normal cost method. Gains and losses are reflected in the unfunded accrued liability which is being amortized as a level dollar within a 25-year period. This period is based on the funding policy of MERS that amortizes the unfunded accrued liability over a declining period of years, starting with 30 years as of July 1, 2009.

This is to certify that the valuation was prepared in accordance with principles of practice prescribed by the Actuarial Standards Board, and that the actuarial calculations were performed by qualified actuaries in accordance with accepted actuarial procedures, based on the current provisions of the retirement system and on actuarial assumptions that are internally consistent and reasonably based on the actual experience of the System.

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Members of the Commission
December 12, 2014
Page 2

Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

The undersigned meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Sincerely yours,

A handwritten signature in blue ink that reads 'Thomas J. Cavanaugh'.

Thomas J. Cavanaugh, FSA, FCA, MAAA, EA
Chief Executive Officer

A handwritten signature in blue ink that reads 'John J. Garrett'.

John J. Garrett, ASA, FCA, MAAA
Principal and Consulting Actuary

A handwritten signature in blue ink that reads 'Edward J. Koebel'.

Edward J. Koebel, FCA, MAAA, EA
Principal and Consulting Actuary

TJC/JJG/EJK/KC



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**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
REPORT OF THE ACTUARY
ON THE VALUATION
PREPARED AS OF JUNE 30, 2014**

SECTION I - SUMMARY OF PRINCIPAL RESULTS

1. For convenience of reference, the principal results of the current and preceding valuations are summarized below:

Valuation Date	June 30, 2014	June 30, 2012
Number of active members	8,477	8,711
Annual compensation	\$ 485,744,690	\$ 458,657,578
Retired members and beneficiaries:		
Number	6,511	6,095
Annual allowances	\$ 122,738,974	\$ 106,466,844
Assets:		
Market Value	\$ 2,218,690,951	\$ 1,683,441,549
Actuarial Value	\$ 2,196,158,332	\$ 1,828,762,443
Unfunded actuarial accrued liability	\$ 304,681,183	\$ 322,050,452
Present Value of Remaining Prior Service Amortization Payments	\$ 100,205,138	\$ 83,018,353
Net unfunded actuarial accrued liability	\$ 204,476,045	\$ 239,032,099
Amortization Period in Years	25	27
Funded Ratio	87.8%	85.0%
For Fiscal Year Ending	June 30, 2016	June 30, 2014
Employer Contribution Rates		
General Employees		
With Social Security	11.38%	11.98%
Without Social Security	10.91%	13.00%
Police and Fire		
With Social Security	16.73%	16.96%
Without Social Security	14.98%	16.01%



2. All amounts shown that are prior to June 30, 2013 were developed and/or reported by the prior actuarial firm. The results of the valuation are given in Schedule A.
3. Comments on the valuation results are given in Section IV, comments on the experience and actuarial gains and losses during the valuation year are given in Section IX and the rates of contribution payable by employers are given in Section VII.
4. Schedule F of this report presents the summary of main benefits and contribution provisions. There were no changes in benefit provisions since the last valuation. There were no changes in benefit provisions since the last valuation.
5. Schedule D of this report presents the development of the actuarial assumptions and methods employed. There were no changes in actuarial assumptions since the last valuation.
6. 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. Recent significant investment losses resulted in depletion of the stabilization reserve and the creation of an unfunded actuarial accrued liability. The unfunded liability is funded over a closed 30-year level dollar amortization basis, effective July 1, 2009.
7. Administrative expenses of \$130 for each active and retired member are required to be contributed for the July 1, 2014 – June 30, 2015 fiscal year.
8. The table on the following page provides a history of some pertinent figures.



Connecticut Municipal Employees Retirement System

Comparative Schedule*

Valuation Date June 30	Active Members				Retired Lives				Valuation Results (\$ millions)		
	Number	Payroll (\$ millions)	Average Salary	% increase from previous year	Number	Active/ Retired Ratio	Annual Benefits (\$ millions)	Benefits as % of Payroll	Accrued Liability	Valuation Assets	UAAL
2002	8,426	\$321.8	\$38,190	1.0%	4,741	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	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	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	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	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	78.1	20.1	1,640.0	1,700.7	(60.7)
2008	8,805	411.9	46,784	4.9	5,455	1.6	83.8	20.3	1,721.8	1,779.1	(57.3)
2010	8,579	422.1	49,204	2.6	5,705	1.5	93.7	22.3	1,880.7	1,662.6	218.1
2012	8,711	458.7	52,653	3.4	6,095	1.4	106.5	23.2	2,150.8	1,828.8	322.0
2014	8,477	485.7	57,301	4.4	6,511	1.3	122.7	25.3	2,500.8	2,196.1	304.7

*All amounts prior 2013 were reported by the prior actuarial firm.

*Results for 2009, 2011, and 2013 were based on roll-forward methodology and not shown in the above table.

*The percent increase shown for 2010, 2012, and 2014 represent the increases on an annualized basis over a two-year period.



SECTION II - MEMBERSHIP

Data regarding the membership of the System for use as a basis for the valuation were furnished by the Comptroller's office. The following tables summarize the membership of the Retirement System as of June 30, 2014 upon which the valuation was based. Detailed tabulations of the data are given in Schedule G.

Active Members

Group	Number of Employers	Number	Payroll	Group Averages		
				Salary	Age*	Service*
General Employees						
With Social Security						
Men		1,910	\$110,832,751	\$58,028	49.7	12.3
Women		<u>2,461</u>	<u>97,089,332</u>	39,451	51.8	11.4
Total	137	4,371	\$207,922,083	\$47,569	50.9	11.8
Without Social Security						
Men		990	\$61,644,661	\$62,267	49.6	12.6
Women		<u>1,447</u>	<u>62,726,494</u>	43,349	51.0	13.4
Total	9	2,437	\$124,371,155	\$51,035	50.4	13.1
Police and Fire						
With Social Security						
Men		378	\$34,942,719	\$92,441	42.4	12.7
Women		<u>41</u>	<u>3,306,052</u>	80,635	36.6	8.5
Total	24	419	\$38,248,771	\$91,286	41.8	12.3
Without Social Security						
Men		1,161	\$107,424,228	\$92,527	43.6	14.9
Women		<u>89</u>	<u>7,778,453</u>	87,398	42.2	13.0
Total	17	1,250	\$115,202,681	\$92,162	43.5	14.8
Total	187	8,477	\$485,744,690	\$57,301	49.3	12.6

*Years

Of the 8,477 active members, 6,539 are vested and 1,938 are non-vested.

The valuation also includes 251 inactive non-vested members who are owed refunds of their accumulated contributions.



Retired Lives

Group	Number	Annual Benefits	Benefit	Group Averages	
				Age at Valuation Date*	Age at Retirement*
General Employees					
With Social Security					
Service	2,914	\$41,479,064	\$14,234	70.5	59.7
Disability	193	4,049,136	20,980	66.5	53.7
Beneficiary	<u>340</u>	<u>3,599,169</u>	10,586	70.3	61.6
Total	3,447	\$49,127,369	\$14,252	70.3	59.6
Without Social Security					
Service	1,956	\$38,774,646	\$19,823	71.6	58.7
Disability	112	2,626,720	23,453	66.0	52.8
Beneficiary	<u>285</u>	<u>3,852,750</u>	13,518	74.8	63.3
Total	2,353	\$45,254,116	\$19,233	71.8	59.0
Police and Fire					
With Social Security					
Service	190	\$7,024,217	\$36,970	64.6	53.5
Disability	55	2,037,952	37,054	62.8	45.3
Beneficiary	<u>26</u>	<u>523,079</u>	20,118	67.6	58.2
Total	271	\$9,585,248	\$35,370	64.5	52.3
Without Social Security					
Service	303	\$13,861,875	\$45,749	62.9	53.9
Disability	94	4,043,568	43,017	61.3	47.1
Beneficiary	<u>43</u>	<u>866,798</u>	33,338	76.2	64.3
Total	440	\$18,772,241	\$42,664	63.9	53.5
Total	6,511	\$122,738,974	\$18,851	70.1	58.6

*Years

This valuation also includes 1,007 deferred vested members with estimated annual benefits of \$10,116,372.



SECTION III - ASSETS

1. As of June 30, 2014, the total market value of assets amounted to \$2,218,690,951 as reported by the Comptroller's Office. This amount includes \$15,348,534 of receivables as of the valuation date. The actuarial value of assets used for the current valuation was \$2,196,158,332. The market value rate of return for the fiscal years ending 2013 and 2014 were 13.59% and 10.97% respectively. The resulting rates of return on the actuarial value of assets for the two fiscal years were 6.91% and 8.28% respectively. Schedule B shows the development of the actuarial value of assets as of June 30, 2014.
2. Schedule C shows receipts and disbursements of the System for the two years preceding the valuation date and a reconciliation of the fund balances at market value.

SECTION IV – COMMENTS ON VALUATION

1. Schedule A of this report outlines the results of the valuation of the Retirement System as of June 30, 2014. The valuation was prepared in accordance with the actuarial assumptions and methods set forth in Schedule D and the actuarial cost method which is described in Schedule E.
2. The valuation balance sheet shows that the System has total prospective liabilities of \$3,007,508,593, of which \$1,364,646,835 is for the benefits payable on account of present retired members, beneficiaries of deceased members, and inactive members entitled to deferred vested benefits, and \$1,642,861,758 is for the benefits expected to be payable on account of present active members. Against these liabilities, the System has total present assets for valuation purposes of \$2,196,158,332 as of June 30, 2014. When this amount is deducted from the total liabilities of \$3,007,508,593 there remains \$811,350,261 as the present value contributions to be made in the future.
3. Prospective normal employer and employee contributions have a present value of \$506,669,078. When this amount is subtracted from \$811,350,261, which is the present value of the total future contributions to be made by the employer, there remains \$304,681,183 as the amount of future unfunded accrued liability contributions. A breakdown of unfunded accrued liabilities by group is provided in Section V on the next page.



SECTION V – SUMMARY OF NET UNFUNDED ACCRUED LIABILITY

The table below presents the unfunded accrued liability of the Retirement System as of July 1, 2014, along with comparative results from the previous year's measurement. 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 D.

	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, 2014	July 1, 2012*	July 1, 2014	July 1, 2012*	July 1, 2014	July 1, 2012*	July 1, 2014	July 1, 2012*	July 1, 2014	July 1, 2012*
Accrued Liabilities:										
Active Members	\$379,034,596	\$376,845,431	\$309,501,595	\$298,022,163	\$83,223,851	\$79,689,757	\$364,432,638	\$229,325,222	\$1,136,192,680	\$983,882,573
Non-Vested Inactive Members	248,372	240,411	202,505	309,550	7,875	11,818	66,250	119,519	525,002	681,298
Vested Inactive Members	60,082,047	28,577,075	24,394,726	18,004,170	4,254,448	3,234,547	3,581,016	2,040,393	92,312,237	51,856,185
Retired Members	487,645,575	440,375,309	447,304,985	414,840,582	112,321,125	94,958,789	224,537,911	164,218,159	1,271,809,596	1,114,392,839
Total Accrued Liability	\$927,010,590	\$846,038,226	\$781,403,811	\$731,176,465	\$199,807,299	\$177,894,911	\$592,617,815	\$395,703,293	\$2,500,839,515	\$2,150,812,895
Actuarial Value of Assets	\$834,195,851	\$736,026,736	\$742,256,522	\$661,690,594	\$173,502,621	\$149,922,257	\$446,203,338	\$281,122,856	\$2,196,158,332	\$1,828,762,443
Unfunded Accrued Liability	\$92,814,739	\$110,011,490	\$39,147,289	\$69,485,871	\$26,304,678	\$27,972,654	\$146,414,477	\$114,580,437	\$304,681,183	\$322,050,452
Present Value of Remaining Prior Service Amortization Payments	\$9,952,667	\$13,226,525	\$624,617	\$889,946	\$3,104,769	\$5,175,052	\$86,523,085	\$63,726,830	\$100,205,138	\$83,018,353
Net Unfunded Accrued Liability	\$82,862,072	\$96,784,965	\$38,522,672	\$68,595,925	\$23,199,909	\$22,797,602	\$59,891,392	\$50,853,607	\$204,476,045	\$239,032,099

* Results shown from July 1, 2012 were developed and/or reported by the prior actuarial firm.



SECTION VI – PRIOR 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 2-10 years from July 1, 2012. 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 2014 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 remaining amortization payments are recalculated where there is a change in the assumed valuation interest rate.



The following table shows the present values of the remaining prior service amortization payments for each group in MERS:

Group	Present Value of Remaining Prior Service Amortization Payments
General Employees:	
With Social Security	\$ 9,952,667
Without Social Security	<u>624,617</u>
Subtotal	\$ 10,577,284
Police and Fire:	
With Social Security	\$ 3,104,769
Without Social Security	<u>86,523,085</u>
Subtotal	\$ 89,627,854
Total	\$ 100,205,138

The following entities joined MERS since the prior valuation/measurement date:

General Employees with Social Security

- Hamden Education, effective July 1, 2012
- Hamden Board of Education, effective July 1, 2012
- Hamden Schools, effective July 1, 2012
- Hartford Union Local 818, effective June 1, 2013
- Lisbon School District Central Office, effective September 1, 2013

Police/Fire without Social Security

- Bridgeport Police, effective July 1, 2013

The annualizing of the reported partial year earnings for the above groups differed significantly from the full year's earnings provided for the calculation to estimate the cost of their joining MERS. As such, the data used in the estimate was used in this valuation.



SECTION VII – CONTRIBUTIONS PAYABLE BY EMPLOYER

The actuarial funding method utilized beginning with the July 1, 1992 valuation is the Early 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 and is the true future cost of the System. This normal rate is comprised of both employer and employee contributions. Pages 12 and 13 show the derivation of the required employer contribution rates for the General Employee and Police and Fire subgroups, respectively. In addition, the applicable rates for both employers and employees are shown.

EAN requires separate treatment of actuarial gains and losses. These gains and losses will be amortized over a 30-year period on a closed, level dollar basis effective July 1, 2009. Changes in the unfunded actuarial accrued liability 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 net unfunded accrued liability of the System is \$204.5 million as of June 30, 2014 and is to be amortized on a level dollar basis over 25 years.

The table below summarizes the 2015-2016 fiscal year required employer contribution rates.

Group	Employer Normal Cost Rate	Amortization of Unfunded Accrued Liability	Total Employer Contribution Rate*
General Employees:			
With Social Security	7.74%	3.64%	11.38%
Without Social Security	8.08%	2.83%	10.91%
Police and Fire:			
With Social Security	11.18%	5.55%	16.73%
Without Social Security	10.23%	4.75%	14.98%

* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required, if any. The additional contributions for each municipality can be found in Schedule H of this report.



Development of Total Employer Contribution Rates

General Employees

Effective July 1, 2015

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	9.77%	12.60%
Disability benefits	0.06	0.08
Survivor benefits	<u>0.06</u>	<u>0.06</u>
Total	9.89%	12.74%
Member Contributions	2.26%	5.00%
Less future refunds	<u>(0.11)</u>	<u>(0.34)</u>
Available for benefits	2.15%	4.66%
Employer Normal Cost	7.74%	8.08%
25-Year Amortization of Unfunded Actuarial Accrued Liability (level dollar payment divided by payroll)	3.64	2.83
Total Employer Contribution Rate*	11.38%	10.91%

* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required, if any. These additional contributions for each municipality can be found in Schedule H of this report.



Development of Total Employer Contribution Rates

Police and Fire

Effective July 1, 2015

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	10.67%	12.57%
Disability benefits	2.65	2.42
Survivor benefits	<u>0.05</u>	<u>0.05</u>
Total	13.37%	15.04%
Member Contributions	2.30%	5.00%
Less future refunds	<u>(0.11)</u>	<u>(0.19)</u>
Available for benefits	2.19%	4.81%
Employer Normal Cost	11.18%	10.23%
25-Year Amortization of Unfunded Actuarial Accrued Liability (level dollar payment divided by payroll)	5.55	4.75
Total Employer Contribution Rate*	16.73%	14.98%

* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required, if any. These additional contributions for each municipality can be found in Schedule H of this report.



SECTION VIII – ACCOUNTING INFORMATION

Governmental Accounting Standards Board (GASB) has issued Statement No. 67 which replaces Statement 25 for plan years beginning after June 15, 2013. The information required under GASB 67 will be issued in a separate report. The following information is provided for informational purposes and for disclosure in the financial statements of the employer under GASB 27.

1. The following is a distribution of the number of employees by type of membership.

**NUMBER OF ACTIVE AND RETIRED MEMBERS
AS OF JUNE 30, 2014**

GROUP	NUMBER
Retirees and beneficiaries currently receiving benefits	6,511
Terminated employees entitled to benefits but not yet receiving benefits	
Vested	1,007
Non-vested	251
Active plan members	<u>8,477</u>
Total	16,246



2. Additional information as of July 1, 2014 follows.

ASSUMPTIONS AND METHODS

Valuation date	7/1/2014
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	25 years
Asset valuation method	Smoothed market with 20% recognition of investment gains and losses
Actuarial assumptions:	
Investment rate return*	8.00%
Projected salary increases*	4.25-11.00%
Cost-of-living adjustments	2.5% for those retiring on or after January 1, 2002; for retirements prior to January 1, 2002 2.5% up to age 65, 3.25% afterwards
Social Security Wage Base	3.50%
* Includes inflation at	3.25%

3. The actuarial accrued liability of the System as of July 1, 2014 is as follows:

ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 1,136,192,680
Retirees and beneficiaries currently receiving benefits	1,271,809,596
Terminated members not yet receiving benefits	
Vested	92,312,237
Non-vested	<u>525,002</u>
Total actuarial accrued liability	\$ 2,500,839,515
Actuarial Value of Assets	<u>2,196,158,332</u>
Unfunded Actuarial Accrued Liability	<u>\$ 304,681,183</u>



SECTION IX – EXPERIENCE

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, 2014 is shown below.

	<u>\$ millions</u>
(1) Unfunded actuarial accrued liability (UAAL) as of 6/30/2012	\$322.1
(2) Total Normal Cost for fiscal year 2012-2013	55.9
(3) Actual total contributions for fiscal year 2012-2013	93.9
(4) Interest accrual: $(1) \times .08 + [(2) - (3)] \times .0404$	<u>24.2</u>
(5) Expected UAAL as of 6/30/2013: $(1) + (2) - (3) + (4)$	\$308.3
(6) Total Normal Cost for fiscal year 2013-2014	59.8
(7) Actual total contributions for fiscal year 2013-2014	168.8
(8) Interest accrual: $(5) \times .08 + [(6) - (7)] \times .0404$	<u>20.2</u>
(9) Preliminary expected UAAL as of 6/30/2014: $(5) + (6) - (7) + (8)$	\$217.9
(10) UAAL of new entities as of 6/30/2014:	53.4
(11) Changes in economic assumptions	<u>0.0</u>
(12) Expected UAAL as of 6/30/2014: $(9) + (10) + (11)$	\$271.3
(13) Actual UAAL as of 6/30/2014	304.7
(14) Gain (loss) $(12) - (13)$	\$(33.4)
(15) Gain (loss) as percent of actuarial accrued liabilities as of July 1, 2012 (\$2,150.8 million)	(1.6)%



SCHEDULE A

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, 2014 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2012. 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 B.

	June 30, 2014	June 30, 2012
ASSETS		
Current actuarial value of assets	\$ 2,196,158,332	\$ 1,828,762,443
Future member contributions	\$ 148,872,508	\$ 134,247,593
Prospective employer contributions:		
Normal contributions	\$ 357,796,570	\$ 329,312,556
Unfunded accrued liability contributions	<u>\$ 304,681,183</u>	<u>\$ 322,050,452</u>
Total prospective contributions	\$ 662,477,753	\$ 651,363,008
Total assets	\$ 3,007,508,593	\$ 2,614,373,044
LIABILITIES		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 1,271,809,596	\$ 1,114,392,839
Present value of benefits payable on account of active members	\$ 1,642,861,758	\$ 1,447,442,722
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	\$ 92,312,237	\$ 51,856,185
Non-vested	<u>\$ 525,002</u>	<u>\$ 681,298</u>
Total liabilities	\$ 3,007,508,593	\$ 2,614,373,044



SCHEDULE B

DEVELOPMENT OF ACTUARIAL VALUE OF ASSETS

	June 30, 2014	June 30, 2013	June 30, 2012
(1) Actuarial Value Beginning of Year*	\$1,983,863,177	\$1,828,762,443	\$1,753,331,163
(2) Market Value End of Year**	2,218,690,951	1,941,651,187	1,683,441,549
(3) Market Value Beginning of Year	1,941,651,187	1,683,441,549	1,704,566,882
(4) Cash Flow			
(a) Contributions**	184,132,979	142,869,342	74,663,477
(b) Disbursements	<u>(122,675,843)</u>	<u>(114,725,385)</u>	<u>(106,248,895)</u>
(c) Net: (4)(a) + (4)(b)	61,457,136	28,143,957	(31,585,418)
(5) Investment Income			
(a) Market Total: (2) – (3) – (4)(c)	215,582,628	230,065,681	10,460,085
(b) Assumed Rate	8.00%	8.00%	8.25%
(c) Amount for Immediate Recognition: [(1) x (5)(b)] + [(4)(c) less Receivable**] x (5)(b) x 0.5	160,553,398	146,367,906	143,346,922
(6) Expected Actuarial Value End of Year: (1) + (4)(c) less Receivable** + (5)(c)	\$2,190,525,177	\$1,994,416,175	\$1,865,092,667
(7) Phased-In Recognition of Investment Income			
(a) Difference between Market & Expected Actuarial Value: (2) – (6)	28,165,774	(52,764,988)	(181,651,118)
(b) 20% of Difference: 0.2 x (7)(a)	5,633,155	(10,552,998)	(36,330,224)
(8) Preliminary Actuarial Value End of Year: (6) + (7)(b)	2,196,158,332	1,983,863,177	1,828,762,443
(9) Final Actuarial Value End of Year Using 20% Corridor: Greater of [(8) and .8 x (2)], but no more than 1.2 x (2)	2,196,158,332	1,983,863,177	1,828,762,443
(10) Difference Between Market & Actuarial Value: (2) – (9)	\$22,532,619	\$(42,211,990)	\$(145,320,894)
(11) Rate of Return on Actuarial Value	8.28%	6.91%	6.16%

* Before corridor constraints, if applicable.

** Includes receivables of: \$15,348,534 at 6/30/2014 and \$8,858,131 at 6/30/2013.



SCHEDULE C

**SUMMARY OF RECEIPTS AND DISBURSEMENTS
(Market Value)**

	YEAR ENDING		
	June 30, 2014	June 30, 2013	June 30, 2012
<u>Receipts for the Year</u>			
Contributions:			
Members	\$ 18,998,238	\$ 17,682,230	\$ 15,356,707
Municipal	149,786,207	76,206,092	59,306,770
Transfers	<u>0</u>	<u>40,122,889</u>	<u>0</u>
Subtotal	\$ 168,784,445	\$ 134,011,211	\$ 74,663,477
Amount Receivable	15,348,534	8,858,131	0
Investment Earnings (net of expenses)	<u>215,582,628</u>	<u>230,065,681</u>	<u>10,460,085</u>
TOTAL	\$ 399,715,607	\$ 372,935,023	\$ 85,123,562
<u>Disbursements for the Year</u>			
Benefit Payments	\$ 121,721,228	\$ 113,776,637	\$ 105,330,945
Refunds to Members	<u>954,615</u>	<u>948,748</u>	<u>917,950</u>
TOTAL	\$ 122,675,843	\$ 114,725,385	\$ 106,248,895
<u>Excess of Receipts over Disbursements</u>	\$ 277,039,764	\$ 258,209,638	\$ (21,125,333)
<u>Reconciliation of Asset Balances</u>			
Asset Balance as of the Beginning of Year	\$ 1,941,651,187	\$ 1,683,441,549	\$ 1,704,566,882
Excess of Receipts over Disbursements	<u>277,039,764</u>	<u>258,209,638</u>	<u>(21,125,333)</u>
Asset Balance as of the End of Year	\$ 2,218,690,951	\$ 1,941,651,187	\$ 1,683,441,549
Rate of Return	10.97%	13.59%	0.62%



SCHEDULE D

OUTLINE OF ACTUARIAL ASSUMPTIONS AND METHODS

Adopted or reaffirmed by the Commission for the June 30, 2012 and later valuations.

VALUATION INTEREST RATE: 8.00% per annum, compounded annually, net of expenses.

SALARY INCREASES: Representative values of 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%	3.50%	11.00%	11.00%
25	5.50%	7.50%	3.50%	9.00%	11.00%
30	4.50%	3.50%	3.50%	8.00%	7.00%
35	3.50%	2.50%	3.50%	7.00%	6.00%
40	2.50%	1.50%	3.50%	6.00%	5.00%
45	2.50%	1.00%	3.50%	6.00%	4.50%
50	2.00%	0.75%	3.50%	5.50%	4.25%
55	1.00%	0.75%	3.50%	4.50%	4.25%
60	0.75%	0.75%	3.50%	4.25%	4.25%
65	0.75%		3.50%	4.25%	
70	0.75%		3.50%	4.25%	

COST OF LIVING ADJUSTMENTS: 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 3.25% are assumed for those who have reached age 65 and (effective January 1, 2002) increases of 2.50% are assumed for those who have not yet reached age 65. For members that retire after December 31, 2001, increases of 2.50% are assumed, regardless of age.

SOCIAL SECURITY WAGE BASE INCREASES: 3.50% per annum.



SEPARATIONS FROM ACTIVE SERVICE: Representative values of the assumed annual rates of separation before service retirement are as follows:

GENERAL EMPLOYEES

Age	Withdrawal and Vesting - Male	Withdrawal and Vesting - Female	Non-Service Related Disability*	Death	Service Retirement
20	18.00%	20.00%	0.02%	0.01%	
25	18.00	20.00	0.02	0.01	
30	12.00	15.00	0.03	0.01	
35	10.00	12.00	0.04	0.02	
40	7.50	10.00	0.05	0.02	
45	5.00	7.50	0.07	0.03	15.00%
50	5.00	5.00	0.12	0.05	15.00
55	5.00	5.00	0.44	0.08	7.00
60	5.00	5.00	0.86	0.12	10.00
65	5.00	5.00	1.84	0.20	20.00
70	5.00	5.00	2.99	0.31	15.00
75					100.00

POLICEMEN AND FIREMEN

Age	Withdrawal and Vesting	Service Related Disability*	Death	Service Retirement
20	7.00%	0.11%	0.01%	
25	7.00	0.14	0.01	
30	5.00	0.15	0.01	
35	4.00	0.22	0.02	
40	2.00	0.32	0.02	
45	1.00	0.49	0.03	25.00%
50	0.00	1.11	0.05	20.00
55	0.00	3.03	0.08	12.00
60	0.00	6.88	0.12	20.00
65				100.00

*Service related disability rates for General Employees and Non-Service related disability rates for Policemen and Firemen are assumed to be zero at all ages.



DEATHS AFTER RETIREMENT: The RP2000 Mortality Table for Annuitants and Non-Annuitants (set forward one year for males and set back one year for females) is used for the period after retirement and for dependent beneficiaries. Representative values of the assumed annual rates of mortality are as follows:

Age	Men	Women	Age	Men	Women
40	0.114%	0.065%	65	1.441%	0.862%
45	0.162	0.103	70	2.457	1.486
50	0.245	0.155	75	4.217	2.546
55	0.420	0.242	80	7.204	4.151
60	0.768	0.444	85	12.280	6.952

For disabled retirees, the same table is used, adjusted with the male table set forward five years and the female table set forward one year.

ASSET METHOD: Actuarial Value, as developed in Schedule B. The actuarial value of assets recognizes 20% of any difference between actual and expected investment income (gain/loss) in the valuation year and 20% of any previous years' unrecognized investment gains/losses. In addition, the actuarial value of assets cannot be less than 80% or more than 120% of the market value of assets.

VALUATION METHOD: Entry Age Normal Cost method. See Schedule E for a brief description of this method.

SPOUSES: For members who have elected spouse coverage, husbands are assumed to be three years older than their wives.

PERCENT MARRIED: 80% of active members are assumed to be married.

LOAD: For those members who retired under and 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 E

ACTUARIAL COST METHOD

The valuation is prepared on the projected benefit basis, which is used to determine the present value of each member's expected benefit payable at retirement, disability or death. The calculations are based on the member's age, years of service, sex, compensation, expected future salary increases, and an assumed future interest earnings rate (currently 8.00%). The calculations consider the probability of a member's death or termination of employment prior to becoming eligible for a benefit and the probability of the member terminating with a service, disability, or survivor's benefit. The present value of the expected benefits payable to active members is added to the present value of the expected future payments to current benefit recipients to obtain the present value of all expected benefits payable to the present group of members and survivors.

The employer contributions required to support the benefits of MERS are determined following a level funding approach, and consist of a normal contribution and an accrued liability contribution.

The normal contribution is determined using the "entry age normal" method. Under this method, a calculation is made for pension benefits to determine the uniform and constant percentage rate of employer contribution which, if applied to the compensation of the average new member during the entire period of his anticipated covered service, would be required in addition to the contributions of the member to meet the cost of all benefits payable on his behalf.

The unfunded accrued liability is determined by subtracting the current assets and the present value of prospective employer normal contributions and member contributions from the present value of expected benefits to be paid from the MERS. The accrued liability contribution amortizes the balance of the unfunded accrued liability over a period of years from the valuation date.



SCHEDULE F

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 2014, the breakpoint is \$69,200.

BENEFITS

Service Retirement Allowance

Condition for Allowance	Age 55 and 5 years of continuous service, or 15 years of active aggregate service, or 25 years of aggregate service. Compulsory retirement at age 65 for police and fire members.
Amount of Allowance	For members not covered by Social Security: 2% of average final compensation times years of service. For members covered by Social Security: 1-1/2% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service. The maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually. Both the minimum and the maximum include Workers Compensation and Social Security benefits. If any member covered by Social Security retires before age 62, his/her benefit until he/she reaches age 62 or receives a Social Security disability award is computed as if he/she were not under Social Security.



Non-Service Connected
Disability Retirement Allowance

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

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

Service Connected Disability

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 the time of separation.

Death Benefit

Condition for Benefit Eligible for service, disability retirement, or vested 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/her on demand, with 5% interest from July 1, 1983.



Optional Benefits

Prior to the 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 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 Adjustment

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 in or after January 1, 2002, benefits are adjusted each July 1. The adjustment is 60% of the annual increase in the CPI up to 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 the 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 normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment which covers the liabilities of the System not met by member contributions.



SCHEDULE G

DETAILED TABULATIONS OF THE DATA

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Total Active Members as of June 30, 2014
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	88	1						89	\$4,115,335
25 to 29	340	89	3					432	23,237,689
30 to 34	253	293	46	1				593	35,909,506
35 to 39	189	253	198	40	1			681	41,634,557
40 to 44	208	232	212	181	48	1		882	56,297,632
45 to 49	311	352	244	225	173	94	2	1,401	84,426,669
50 to 54	243	286	293	230	151	187	34	1,424	81,866,879
55 to 59	146	249	313	249	158	159	100	1,374	75,828,502
60 to 64	110	163	172	185	113	114	92	949	49,675,024
65 to 69	24	67	84	85	66	48	71	445	22,871,234
70 & Up	7	25	43	29	34	33	36	207	9,881,663
Total	1,918	2,009	1,608	1,226	744	637	335	8,477	\$485,744,690

Average Age: 49.3 years

Average Service: 12.6 years

Average Pay: \$57,301



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2014
General Employees with Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	45							45	\$1,516,694
25 to 29	148	33	2					183	7,154,878
30 to 34	117	68	16	1				202	8,964,255
35 to 39	120	91	59	16	1			287	14,282,939
40 to 44	146	120	73	45	12			396	19,349,621
45 to 49	210	216	100	72	53	41	2	694	33,433,513
50 to 54	159	188	180	107	64	49	14	761	36,175,064
55 to 59	115	173	194	157	69	62	36	806	39,413,321
60 to 64	82	104	107	125	68	66	42	594	28,741,805
65 to 69	17	37	51	57	41	38	39	280	13,351,641
70 & Up	2	18	26	17	18	21	21	123	5,538,352
Total	1,161	1,048	808	597	326	277	154	4,371	\$207,922,083

Average Age: 50.9 years

Average Service: 11.8 years

Average Pay: \$47,569



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2014
General Employees without Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	12	1						13	\$562,821
25 to 29	77	15	1					93	3,658,601
30 to 34	80	91	18					189	8,800,758
35 to 39	42	74	59	10				185	8,664,200
40 to 44	44	55	47	46	13			205	10,374,393
45 to 49	82	97	85	66	37	17		384	19,942,600
50 to 54	73	76	94	77	38	43	9	410	21,553,964
55 to 59	30	68	108	79	65	39	36	425	22,749,898
60 to 64	27	58	64	51	38	28	36	302	15,830,284
65 to 69	7	30	33	27	23	6	22	148	8,014,013
70 & Up	5	7	17	12	16	12	14	83	4,219,623
Total	479	572	526	368	230	145	117	2,437	\$124,371,155

:
Average Age: 50.4 years
Average Service: 13.1 years

Average Pay: \$51,035



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2014
Police and Firemen with Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	8							8	\$469,493
25 to 29	42	17						59	4,661,855
30 to 34	15	38	5					58	5,446,027
35 to 39	6	19	18	2				45	4,043,039
40 to 44	6	11	28	23	4			72	6,786,343
45 to 49	6	13	17	11	15	8		70	6,580,785
50 to 54	6	13	3	11	6	18	1	58	5,669,698
55 to 59	1	3	7	4	1	7	7	30	2,722,592
60 to 64			1	3	2	4	5	15	1,468,207
65 to 69				1			2	3	277,044
70 & Up							1	1	123,688
Total	90	114	79	55	28	37	16	419	\$38,248,771

Average Age: 41.8 years

Average Service: 12.3 years

Average Pay: \$91,286



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2014
Police and Firemen without Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	23							23	\$1,566,327
25 to 29	73	24						97	7,762,355
30 to 34	41	96	7					144	12,698,466
35 to 39	21	69	62	12				164	14,644,379
40 to 44	12	46	64	67	19	1		209	19,787,275
45 to 49	13	26	42	76	68	28		253	24,469,771
50 to 54	5	9	16	35	43	77	10	195	18,468,153
55 to 59		5	4	9	23	51	21	113	10,942,691
60 to 64	1	1		6	5	16	9	38	3,634,728
65 to 69					2	4	8	14	1,228,536
70 & Up									0
Total	188	275	195	206	160	178	48	1,250	\$115,202,681

Average Age: 43.5 years

Average Service: 14.8 years

Average Pay: \$92,162



Retirants & Beneficiaries as of June 30, 2014

Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2014	235	\$ 5,637,119	\$ 1,999
2013	417	9,283,723	1,855
2012	469	9,145,553	1,625
2011	408	7,803,683	1,594
2010	275	5,267,745	1,596
2009	306	5,979,358	1,628
2008	270	5,387,638	1,663
2007	275	5,123,511	1,553
2006	311	5,973,729	1,601
2005	273	5,190,134	1,584
2004	234	4,577,606	1,630
2003	257	4,977,216	1,614
2002	254	4,603,082	1,510
2001	193	3,861,732	1,667
2000	200	4,082,944	1,701
1999	182	3,364,236	1,540
1998	155	2,721,974	1,463
1997	203	3,760,636	1,544
1996	164	3,266,311	1,660
1995	110	2,255,470	1,709
1994	126	2,217,897	1,467
1993	119	2,152,405	1,507
1992	122	2,244,468	1,533
1991	138	2,656,240	1,604
1990	180	2,995,122	1,387
1989	109	1,932,328	1,477
1988	90	1,265,383	1,172
1987	80	1,168,474	1,217
1986	66	949,140	1,198
1985	50	620,943	1,035
1984	33	515,393	1,301
1983	27	200,856	620
1982	32	312,127	813
1981	34	303,769	745
1980	25	234,052	780
1979	25	176,379	588
1978	15	118,738	660
1977 & Prior	49	411,860	700
Total	6,511	\$ 122,738,974	\$ 1,571



Schedule of Retired Members by Type of Benefit

Benefits Payable June 30, 2014

Amount of Monthly Benefits	Number of Rets.	Ret. Type 1*	Ret. Type 2*	Ret Type 3*	Life	Option 1**	Option 2**	Option 3**
\$1 – \$300	632	534	4	94	478	46	87	21
301 – 600	1,024	841	15	168	772	80	139	33
601 – 900	916	746	34	136	643	96	141	36
901 – 1,200	766	646	33	87	511	90	137	28
1,201 – 1,500	618	518	38	62	409	67	122	20
1,501 – 1,800	513	431	45	37	326	51	127	9
1,801 – 2,100	447	368	45	34	252	66	110	19
2,101 – 2,400	326	256	50	20	197	41	79	9
2,401 – 2,700	251	191	44	16	148	34	60	9
2,701 – 3,000	192	155	31	6	87	35	67	3
Over \$3,000	826	677	115	34	386	171	241	28
Totals	6,511	5,363	454	694	4,209	777	1,310	215

* 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, 2014

Tabulated by Attained Age

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	\$ 22,335	1	\$ 7,948	2	\$ 30,283
20-24					2	12,618	2	12,618
25-29					4	20,610	4	20,610
30-34			1	43,082	9	82,559	10	125,641
35-39			5	106,432	2	25,638	7	132,070
40-44	38	\$ 241,480	9	345,457	5	28,573	52	615,510
45-49	84	1,339,640	24	804,112	14	149,397	122	2,293,149
50-54	197	5,305,048	39	1,138,551	25	280,831	261	6,724,430
55-59	530	11,732,596	72	1,982,926	41	646,342	643	14,361,864
60-64	776	16,718,268	60	1,781,755	77	1,092,828	913	19,592,851
65-69	1,004	20,219,672	89	2,658,899	92	1,153,779	1,185	24,032,350
70-74	911	15,867,706	70	1,882,205	94	1,317,362	1,075	19,067,273
75-79	696	10,737,978	43	1,140,758	97	1,278,004	836	13,156,740
80-84	536	9,140,085	18	415,829	90	1,304,677	644	10,860,591
85-89	391	6,521,110	16	300,554	93	1,066,768	500	7,888,432
90-94	162	2,681,427	6	129,133	32	281,861	200	3,092,421
95-99	35	601,820	1	5,348	11	71,378	47	678,546
100 & Over	3	32,972			5	20,623	8	53,595
Totals	5,363	\$101,139,802	454	\$12,757,376	694	\$8,841,796	6,511	\$122,738,974

Average Age: 70.1 years



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2014

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								
20-24					1	\$ 10,165	1	\$ 10,165
25-29					1	2,757	1	2,757
30-34					6	59,831	6	59,831
35-39			2	\$ 30,408	1	4,144	3	34,552
40-44	15	\$ 73,978	2	68,754	2	7,536	19	150,268
45-49	34	388,779	5	109,628	7	44,679	46	543,086
50-54	88	1,616,585	12	222,099	17	183,926	117	2,022,610
55-59	280	4,294,261	31	695,218	21	189,166	332	5,178,645
60-64	414	6,916,685	29	678,293	39	406,947	482	8,001,925
65-69	573	8,457,933	36	756,717	58	669,846	667	9,884,496
70-74	510	7,009,821	39	822,678	50	569,028	599	8,401,527
75-79	402	4,791,641	15	244,014	56	630,300	473	5,665,955
80-84	296	3,958,853	11	224,139	41	426,208	348	4,609,200
85-89	219	2,892,884	7	99,766	31	317,543	257	3,310,193
90-94	75	978,713	4	97,423	8	56,802	87	1,132,938
95-99	7	86,763			1	20,291	8	107,054
100 & Over	1	12,168					1	12,168
Totals	2,914	\$41,479,064	193	\$4,049,136	340	\$3,599,169	3,447	\$49,127,369

Average Age: 70.3 years



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2014

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			1	\$ 22,335	1	\$ 7,948	2	\$ 30,283
20-24					1	2,453	1	2,453
25-29					3	17,853	3	17,853
30-34					3	22,728	3	22,728
35-39			1	28,187	1	21,494	2	49,681
40-44	10	\$ 38,738	1	18,026	3	21,037	14	77,801
45-49	29	342,817	4	50,844	5	88,044	38	481,705
50-54	54	1,088,928	13	281,775	8	96,905	75	1,467,608
55-59	162	3,183,936	20	451,617	10	147,404	192	3,782,957
60-64	273	5,550,831	9	239,347	28	431,783	310	6,221,961
65-69	345	7,885,191	20	497,588	28	361,028	393	8,743,807
70-74	331	6,205,577	16	426,597	34	582,581	381	7,214,755
75-79	254	4,512,093	13	308,461	31	463,441	298	5,283,995
80-84	222	4,550,645	4	93,831	43	752,503	269	5,396,979
85-89	160	3,186,015	8	190,111	53	578,901	221	3,955,027
90-94	86	1,694,014	1	12,653	23	214,533	110	1,921,200
95-99	28	515,057	1	5,348	6	25,344	35	545,749
100 & Over	2	20,804			4	16,770	6	37,574
Totals	1,956	\$38,774,646	112	\$2,626,720	285	\$3,852,750	2,353	\$45,254,116

Average Age: 71.8 years



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2014

Policeman 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	\$ 18,368			1	\$ 18,368
40-44			1	45,592			1	45,592
45-49	8	\$ 210,257	6	243,419	2	16,674	16	470,350
50-54	18	741,838	4	167,352			22	909,190
55-59	34	1,348,268	7	236,524	4	104,826	45	1,689,618
60-64	37	1,515,443	8	303,612	6	154,357	51	1,973,412
65-69	33	1,407,241	16	599,865	3	51,766	52	2,058,872
70-74	33	1,181,297	4	161,822	3	75,367	40	1,418,486
75-79	16	388,129	5	192,790	3	44,512	24	625,431
80-84	7	131,992	2	49,551	3	54,232	12	235,775
85-89	4	99,752			2	21,345	6	121,097
90-94			1	19,057			1	19,057
95-99								
100 & Over								
Totals	190	\$7,024,217	55	\$2,037,952	26	\$523,079	271	\$9,585,248

Average Age: 64.5 years



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2014

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	\$ 43,082			1	\$ 43,082
35-39			1	29,469			1	29,469
40-44	13	\$ 128,764	5	213,085			18	341,849
45-49	13	397,787	9	400,221			22	798,008
50-54	37	1,857,697	10	467,325			47	2,325,022
55-59	54	2,906,131	14	599,568	6	\$204,946	74	3,710,645
60-64	52	2,735,309	14	560,503	4	99,741	70	3,395,553
65-69	53	2,469,307	17	804,729	3	71,139	73	3,345,175
70-74	37	1,471,011	11	471,108	7	90,386	55	2,032,505
75-79	24	1,046,115	10	395,493	7	139,751	41	1,581,359
80-84	11	498,595	1	48,308	3	71,734	15	618,637
85-89	8	342,459	1	10,677	7	148,979	16	502,115
90-94	1	8,700			1	10,526	2	19,226
95-99					4	25,743	4	25,743
100 & Over					1	3,853	1	3,853
Totals	303	\$13,861,875	94	\$4,043,568	43	\$866,798	440	\$18,772,241

Average Age: 63.9 years

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2012	2014	2012	2014	2012	2014	2012	2014
<u>Police & Fire Without Social Security</u>									
2P	Ansonia Police	44	44	3,687,332	3,810,910	41.8	42.6	13.1	14.3
14 F	Branford Fire	35	34	3,316,223	3,289,790	42.5	43.9	14.5	16.1
15 F	Bridgeport Fire	263	270	18,654,018	22,306,306	47.7	46.7	18.2	17.4
15 P	Bridgeport Police	0	245	0	23,234,114	0.0	47.4	0.0	18.4
44 F	East Haven Fire	44	40	4,784,278	3,984,752	47.4	47.1	18.9	18.4
44 P	East Haven Police	42	40	4,232,992	4,036,221	38.9	36.4	9.8	8.5
77 F	Manchester Fire	80	76	7,453,973	7,326,182	42.2	43.4	14.7	15.4
89 F	New Britain Fire	78	78	5,493,892	6,373,080	35.7	37.4	6.8	8.8
89 P	New Britain Police	70	101	6,187,751	9,002,225	34.5	35.6	7.3	6.4
95 P	New London Police	83	65	6,810,328	5,941,783	39.9	43.3	12.2	14.3
124 P	Seymour Police	37	33	3,306,194	3,079,433	43.6	43.8	13.3	12.9
126 P	Shelton Police	50	51	5,070,893	5,078,850	45.1	44.1	16.0	15.0
131 P	Southington Police	63	63	5,979,356	6,357,635	40.5	41.7	13.7	14.3
137 P	Stonington Police	34	32	2,948,600	3,067,938	41.0	44.0	15.2	17.3
164 P	Windsor Police	49	49	499,240	5,452,025	41.9	43.9	13.7	16.0
370 F	West Haven Fire	10	10	836,090	901,350	34.4	36.4	2.6	4.4
371 F	West Shore Firefighters	20	19	1,631,073	1,960,087	27.5	29.6	3.0	5.0

<u>Police & Fire With Social Security</u>									
2P	Ansonia Police								
6 P	Beacon Falls Police	4	3	327,002	237,301	48.8	48.7	10.7	9.7
33 P	Cromwell Police	24	25	2,175,156	2,307,339	42.0	39.4	13.3	10.8
37 P	Derby Police	31	29	3,023,137	2,708,458	41.1	42.0	12.6	14.6
46 P	Easton Police	14	14	1,304,984	1,370,454	46.9	48.9	15.9	18.2
62 P	Hamden Police	31	40	2,613,767	3,767,768	32.7	32.6	3.7	4.9
77F	Manchester Fire								
78 F	Mansfield Firefighters/EMT	11	11	857,911	900,232	43.9	40.6	9.7	7.4
82 P	Middlefield Police	2	2	152,404	160,422	44.5	46.5	23.7	26.0
85 P	Monroe Police	38	38	3,037,036	3,366,783	40.3	42.2	11.4	12.8
86 P	Montville Police	23	22	1,808,263	1,846,071	38.9	41.1	11.0	12.5
91 P	New Fairfield Police	6	5	515,499	477,053	54.2	54.6	9.7	11.8
108 P	Oxford Police	8	7	677,212	500,911	43.9	43.0	10.7	12.7
111 P	Plymouth Police	22	15	1,856,389	1,465,032	43.7	46.5	8.8	14.6
116 P	Putnam Police	15	16	1,135,207	1,236,037	41.4	43.9	9.8	11.4
117 P	Redding Police	15	17	1,471,318	1,616,662	40.5	39.2	13.0	10.1
131 F	Southington Fire	31	31	3,033,121	2,948,844	46.9	44.7	19.5	17.5
152 F	Waterford Fire	7	7	524,209	547,680	36.6	38.6	9.2	11.1
152 P	Waterford Police	46	46	3,990,603	4,049,675	40.4	40.1	13.2	13.0
157 P	Weston Police	13	15	1,666,243	1,891,891	41.2	42.7	13.9	16.3
162 P	Winchester Police	17	15	1,419,193	1,249,343	45.9	47.6	14.9	14.0
164 F	Windsor Dog Warden	1	1	74,054	76,192	51.0	53.0	24.8	27.0
165 P	Windsor Locks Police	22	24	2,212,425	2,491,592	45.1	44.7	12.8	8.7
167 P	Woodbridge Police	25	25	2,163,748	2,190,104	44.1	43.6	13.0	12.8
309 F	Cromwell Fire District	7	4	358,543	201,035	30.7	33.3	4.0	5.3
312 F	Easton Firefighters	8	7	658,991	641,889	44.9	44.0	14.9	14.7
Fund A & Withdrawn Fund B									

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2012	2014	2012	2014	2012	2014	2012	2014
<u>General Employees Without Social Security</u>									
15 E	Bridgeport Education	885	1002	30,096,063	40,987,144	48.1	49.7	11.0	12.3
15 H	Bridgeport H.D.A	22	26	1,122,265	1,370,708	53.8	54.2	19.7	15.8
15 T	Bridgeport City	767	531	44,286,758	34,516,682	50.8	51.3	13.6	14.0
44 E	East Haven Education	62	56	3,107,224	2,985,117	55.5	55.8	14.1	13.9
44 T	East Haven Town & Public Works	82	80	4,872,053	4,571,788	50.7	51.0	13.7	13.9
64T	Hartford Local 1716								
78T	Mansfield Town								
86E	Montville Education								
89 E	New Britain Education	508	404	19,311,386	16,898,749	47.5	49.9	11.5	13.4
89 T	New Britain City	282	253	17,627,361	16,616,292	49.2	50.2	14.3	14.9
93 W	Greater New Haven Water Pollution Co	33	58	2,658,349	4,503,316	53.8	52.6	6.1	4.6
753 D	Mattabassett District	27	27	1,843,177	1,921,359	47.1	48.2	11.8	12.6
<u>General Employees With Social Security</u>									
1 E	Andover Education	15	13	463,940	415,876	56.1	58.4	16.4	17.9
1 T	Andover Selectment	11	10	436,897	410,099	53.9	55.7	10.7	13.1
2 A	Ansonia HA	15	14	759,545	754,154	52.5	51.7	12.3	11.6
2 B	Ansonia Clerical	42	43	2,086,371	2,187,943	54.0	53.2	15.5	13.4
2 T	Ansonia Town	27	29	1,700,228	1,932,463	49.0	50.3	15.9	17.1
6 S	Beacon Falls Town	12	12	376,021	372,125	63.1	61.4	12.6	12.8
6 T	Beacon Falls Public Works	8	5	500,126	329,892	51.8	48.8	17.3	12.2
8 T	Bethany Public Works	6	6	310,729	344,737	43.8	45.8	3.6	7.0
13 E	Bozrah Board of Education	7	7	250,001	264,733	45.9	51.7	9.1	11.1
13T	Bozrah Town	10	10	357,273	392,241	52.0	54.2	7.5	9.6
14 E	Branford Education	210	198	6,227,044	6,122,626	48.7	49.4	9.0	9.3
14 T	Branford Selectman	127	120	7,061,487	6,978,558	51.4	53.0	12.6	13.9
15 A	Bridgeport HA	133	104	7,747,096	6,533,485	48.5	48.9	10.9	11.5
15 B	Bridgeport Port Authority	2	2	117,251	117,251	53.5	55.5	16.3	18.5
15E	Bridgeport Education								
15T	Bridgeport City								
17 A	Bristol HA	27	26	1,471,291	1,448,510	45.2	47.0	9.6	11.0
22 T	Canterbury Town	10	9	464,626	426,102	48.4	52.3	9.3	11.3
23 A	Canton HA								
26 L	Chester Board of Education	2	2	29,938	32,777	44.0	40.5	0.4	3.0
27 B	Clinton Secretarial	26	25	1,227,974	1,208,432	51.2	52.3	12.4	12.6
27 S	Clinton Supervisory	9	8	537,629	540,791	55.8	58.1	10.8	12.3
27 T	Clinton Town	12	11	695,182	681,972	43.8	42.6	10.2	11.8
28 A	Colchester HA	1	1	60,000	65,004	58.0	60.0	13.3	15.0
32 A	Coventry HA	2	2	97,176	102,187	53.0	55.0	10.0	12.0
34 A	Danbury HA	32	28	1,703,387	1,592,333	49.3	50.4	11.5	13.9
35 A	Darien HA	3	2	144,470	94,584	52.3	51.0	6.5	6.5
36 L	Deep River Board of Education	2		33,761		60.5		1.2	
37 A	Derby HA	4	4	214,479	234,443	54.3	47.3	6.4	5.5
41 T	East Haddam Town	9	9	493,889	526,932	49.0	51.0	17.5	19.6
42 A	East Hampton HA	2	2	82,964	86,571	60.5	62.5	17.0	19.0

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2012	2014	2012	2014	2012	2014	2012	2014
43 A	East Hartford HA	26	24	1,436,200	1,388,386	45.6	47.1	9.5	12.0
48 E	Ellington Education	99	103	3,057,206	3,251,083	52.4	52.8	11.3	10.2
48 L	Ellington Lunch	14	10	254,543	205,897	51.6	52.6	13.0	14.6
48 T	Ellington Highway	16	13	981,271	841,004	44.3	43.2	12.0	11.0
48 V	Ellington Van Drivers	6	5	94,790	75,347	61.5	61.8	12.2	11.6
49 A	Enfield HA	14	13	662,161	664,716	43.5	43.0	12.0	10.3
50 L	Essex Board of Education	3	2	47,423	42,266	58.7	60.0	10.0	4.0
57 A	Greenwich Ha	42		2,642,232		51.6		10.7	
58 E	Griswold Education	112	116	3,355,870	3,566,958	49.9	49.6	10.3	10.6
58 T	Griswold Selectman	24	20	1,061,286	929,756	50.3	49.8	10.6	12.1
59 A	Groton Town HA	4	4	213,672	223,422	61.8	63.8	16.7	18.8
62 B	Hamden Education		13		780,592		47.2		2.2
62 E	Hamden Board of Education		69		2,248,708		44.2		2.8
62 S	Hamden Schools		22		839,717		40.7		2.4
62 T	Hamden Town	37	56	1,956,286	3,217,680	47.9	46.5	2.4	3.5
64 A	Hartford HA	54	49	3,266,848	2,930,360	48.7	49.8	11.8	12.1
64 E	Hartford Local 566	272	265	9,798,499	10,226,540	52.6	51.8	14.1	13.7
64 S	Hartford Union Local 818		1		107,082		54.0		2.0
64 T	Hartford Local 1716	284	278	12,896,067	13,279,996	47.0	47.2	11.7	10.9
71 B	Lebanon Town Hall	11	12	448,649	597,241	53.5	54.9	7.6	9.2
71 T	Lebanon Highway	8	8	414,485	459,559	56.6	47.1	21.8	14.1
73 S	Lisbon School District Central Office		3		156,578		46.7		1.0
73 T	Lisbon Town	10	7	349,919	279,933	50.7	53.3	8.1	12.0
77 A	Manchester HA	24	25	1,051,870	1,125,362	48.0	49.1	12.2	8.8
78 E	Mansfield Education	117	106	3,194,403	2,998,522	51.2	52.4	10.7	11.3
78 T	Mansfield Town	88	89	5,477,998	5,744,511	49.0	47.7	11.9	11.2
80 A	Meriden HA	23	19	1,333,673	1,083,869	46.4	47.0	10.3	9.6
82 T	Middlefield Town	10	9	561,018	551,335	57.4	59.1	20.7	23.6
83 A	Middletown HA	16	16	971,236	930,048	52.1	51.6	11.1	11.3
84 A	Milford HA	9	7	559,159	463,955	57.8	58.4	8.7	8.7
86 A	Montville HA	1	1	43,810	48,094	76.0	78.0	32.8	21.0
86 E	Montville Education	121	112	4,112,510	3,973,231	51.3	50.8	9.6	10.0
86 T	Montville Town	75	73	4,116,079	4,045,994	48.2	49.7	12.7	14.5
88 A	Naugatuck HA	8	6	429,831	303,421	54.4	47.2	11.7	8.5
89 A	New Britain HA	38	33	1,757,486	1,687,771	45.6	48.2	9.2	10.9
89T	New Britain City								
95 A	New London HA	17	14	700,568	605,210	45.8	44.2	7.3	8.3
103 A	Norwalk HA	18	12	1,240,447	1,023,726	52.1	55.3	11.5	19.1
108 E	Oxford Education	83	88	3,050,874	3,358,209	50.9	51.5	9.6	9.7
108 T	Oxford Town	43	43	2,195,658	2,280,365	53.4	53.5	14.0	14.3
110 H	Southington Health District	5	3	285,554	168,515	51.0	51.3	17.4	7.7
113 A	Portland HA	4	4	151,969	171,930	62.5	60.5	17.7	18.8
114 T	Preston Town	18	18	741,111	778,188	55.8	57.4	15.9	16.4
115 T	Prospect Public Works	7	7	419,595	461,064	50.1	52.1	14.6	16.7
116 A	Putnam HA	11	9	630,211	507,741	47.9	48.7	12.5	13.4
117 E	Redding Education	83		2,975,574		51.2		10.9	
117 T	Redding Town	51	48	2,756,595	2,744,685	52.7	55.2	12.7	14.8
118 A	Ridgefield HA								

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2012	2014	2012	2014	2012	2014	2012	2014
124 A	Seymour HA	14	14	526,037	539,044	44.5	44.9	5.6	6.9
124 E	Seymour Education	97	91	3,323,055	3,116,958	52.5	53.2	10.8	11.7
124H	Seymour Education								
124L	Seymour Education								
124 T	Seymour Town & Pub Works	50	44	2,918,697	2,692,294	56.0	54.1	15.6	14.3
126 A	Shelton HA	1	1	53,344	58,848	61.0	63.0	6.2	8.0
131 A	Southington HA	5	5	207,400	221,916	47.6	49.6	13.7	15.6
131 D	Southington Dog Acct	2	2	136,742	165,837	43.0	45.0	11.2	13.0
131 E	Southington Education	285	292	9,587,484	10,055,490	51.6	51.1	11.7	11.2
131 L	Southington Lunch	23	19	492,861	462,415	57.0	57.6	18.6	21.5
131 S	Southington Sewer	12	11	898,889	868,943	53.1	54.8	19.8	20.6
131 T	Southington Town	136	134	7,902,748	8,368,644	49.5	50.1	12.9	12.1
131 W	Southington Water	22	23	1,378,202	1,561,346	49.6	49.1	14.8	14.1
135 A	Stamford HA	70	61	4,021,348	3,567,940	48.4	48.6	11.1	12.2
138 A	Stratford HA	22	22	1,229,490	1,365,148	48.6	51.2	10.2	11.8
141 T	Thompson Town	37	29	1,619,761	1,350,935	53.2	56.0	11.3	14.9
142 M	Tolland County MAFS	10	10	613,050	604,608	40.7	41.1	11.6	10.3
143 A	Torrington HA	8	7	543,249	523,085	57.1	58.1	18.1	18.3
144 D	Trumbull Monroe Health District	5	6	303,248	372,181	52.8	48.2	6.9	6.0
146 A	Rockville HA	22	20	841,662	824,390	49.7	49.1	8.2	9.7
148 A	Wallingford HA	4	4	212,016	245,798	32.3	34.3	3.4	5.5
152 B	Waterford Local 1303	68	65	3,483,261	3,375,691	49.1	49.6	14.6	14.3
152 E	Waterford Cust & Main Asst	34	34	1,706,818	1,836,969	50.3	51.3	13.4	15.0
152 H	Water Local RI 161	21	21	727,285	741,696	56.0	57.5	13.5	13.6
152 L	Waterford Café RI0224	19	18	345,284	342,046	54.7	55.4	12.1	11.3
152 N	Waterford Paraprofessionals	61	58	1,262,931	1,251,281	47.6	49.8	9.1	10.7
152 S	Waterford NonUnion Educ	27	28	1,552,095	1,655,962	52.3	52.6	12.0	13.0
152 T	Waterford Gen Gov Admin	22	20	1,600,258	1,475,708	49.1	51.8	13.8	16.6
152 W	Waterford Town	35	35	2,573,367	2,589,730	51.5	52.3	14.6	14.8
153 R	Watertown Golf Course	1	1	78,450	85,103	56.0	58.0	14.9	25.0
153 S	Watertown Town Hall Supervisors	7	6	505,441	477,037	54.6	55.8	14.7	19.2
153 T	Watertown Town	9	9	742,111	793,625	55.0	57.0	14.4	21.3
155 A	West Hartford HA	17	16	966,387	1,075,216	48.1	50.8	6.3	8.5
156 A	West Haven HA	30	26	1,838,450	1,484,768	52.9	53.4	14.2	14.6
157 E	Weston Education	121	102	4,568,230	4,183,224	50.3	53.8	9.0	11.2
157 H	Weston Highway	12	12	946,848	974,699	52.9	52.8	17.7	18.8
157 L	Weston Lunch								
157 S	Weston Salary	16	15	1,267,881	1,277,500	52.5	49.9	8.8	7.5
157 T	Weston Town	41	42	2,456,242	2,567,506	57.7	58.3	12.0	14.4
159 A	Wethersfield HA	8	7	414,960	406,034	48.0	50.0	8.2	10.9
162 A	Winchester HA	4		236,548		63.0		10.3	
165 A	Windsor Locks HA	5	4	216,824	183,126	42.4	41.0	3.9	5.0
165 E	Windsor Locks Education	42	38	2,123,513	2,100,603	49.3	50.4	8.8	9.8
165 N	Windsor Locks Paraprofessionals	42	41	847,408	891,584	51.9	52.6	10.2	11.1
165 T	Windsor Locks Town	54	51	3,009,779	2,862,231	51.5	51.5	12.9	12.7
167 E	Woodbridge Education	51	33	1,841,441	1,193,353	52.7	54.2	12.0	16.8
167 T	Woodbridge Town	59	62	3,175,569	3,416,236	54.2	54.1	12.6	12.8
169 E	Woodstock Education	13	14	531,087	586,476	54.8	55.6	12.7	12.3

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2012	2014	2012	2014	2012	2014	2012	2014
169 T	Woodstock Town	23	22	1,153,314	1,157,261	49.4	49.0	13.2	12.0
170 A	Norwich Town HA	20	20	1,064,633	1,104,903	51.6	53.2	11.4	14.7
204 E	Regional Dist #4 Cust	10	9	551,516	532,231	56.8	58.4	12.9	12.8
204 L	Regional Dist #4 Café	10	8	247,442	178,989	53.1	51.5	5.7	9.6
204 N	Regional Dist #4 NonOCert	11	11	637,950	679,195	50.9	52.9	6.6	8.6
204 S	Regional Dist #4 Secretarial	11	10	470,664	458,028	57.7	60.1	12.4	14.6
219 E	Regional Dist #19	43	42	1,604,974	1,610,183	50.3	51.3	10.9	10.1
368 D	Watertown Fire District	6	5	361,405	311,187	39.5	43.2	6.8	8.0
401 D	Westport/Weston Health	9	9	645,401	688,422	55.2	57.2	10.2	12.1
403 D	East Shore Dist Health	6	6	380,305	429,914	46.5	47.2	6.8	7.2
405 D	Lower Naugatuck Valley	19	18	997,054	1,009,304	48.8	50.5	10.4	11.3
410 D	Quinnipiack Vall health	9	9	520,070	552,495	47.9	49.9	14.0	16.1
413 D	Uncas Health District	8	9	427,538	507,652	46.1	46.7	4.9	5.8
503 A	Willimantic HA	26	18	1,317,121	947,909	51.7	51.7	15.4	17.1
606 W	Jewett City Highway/Elect Off.	4	3	207,772	168,294	49.0	49.7	7.6	9.7
715 D	Southeastern CT PLNG	8	5	584,971	382,531	56.9	56.0	23.6	23.2
750 D	Southeastern CT Water	7	6	422,222	369,751	46.4	49.0	15.4	17.3
751 D	South Norwalk Electric	14	14	1,352,306	1,272,002	52.1	51.4	24.3	17.9
752 D	Watertown Water & Sewer								
753D	Mattabassett District								
755 D	Norwalk 1st Water	21	21	1,696,739	1,821,094	47.3	48.6	11.5	13.0
756 D	Norwalk 2nd Water	30	30	2,881,114	3,004,785	49.8	50.8	16.1	17.0
757 A	Connecticut HA	7	4	470,132	254,373	54.1	57.0	18.2	19.3
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	2	2	116,490	122,968	61.5	63.5	3.6	6.0
	Police & Fire w/o Soc. Sec.	1,002	1,250	80,892,233	115,202,681	42.1	43.5	13.7	14.7
	Police & Fire w/Soc. Sec.	421	419	37,056,415	38,248,768	41.9	41.8	12.1	12.3
	Gen. Emps. w/o Soc. Sec.	2,668	2,437	124,924,636	124,371,155	49.3	50.4	12.4	13.1
	Gen. Emps. w/ Soc. Sec.	4,620	4,371	211,284,295	207,922,083	50.6	50.9	11.7	11.8
	Total	8,711	8,477	458,657,579	485,744,690	48.8	49.2	12.1	12.6

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2012	2014	2012	2014	2012	2014
Police & Fire Without Social Security							
2P	Ansonia Police	2	6	63.0	51.2	6,641	14,477
14 F	Branford Fire	14	13	69.2	70.4	34,394	34,674
15 F	Bridgeport Fire		19		60.74		71,500
15 P	Bridgeport Police		32		56.91		162,087
44 F	East Haven Fire	39	45	69.1	69.2	99,107	130,863
44 P	East Haven Police	63	68	62.1	61.3	219,655	246,172
77 F	Manchester Fire	68	69	66.3	67.6	228,273	242,348
89 F	New Britain Fire	2	1	44.0	38.0	1,124	2,456
89 P	New Britain Police		1		37.0		360
95 P	New London Police	33	40	58.8	59.3	123,711	154,152
124 P	Seymour Police	26	27	70.3	69.4	69,291	78,436
126 P	Shelton Police	33	35	65.7	64.3	104,208	119,310
131 P	Southington Police	12	16	54.8	54.8	47,702	76,596
137 P	Stonington Police	26	26	68.5	68.9	75,967	80,152
164 P	Windsor Police	42	42	63.3	65.1	142,457	150,772
370 F	West Haven Fire						
371 F	West Shore Firefighters						

Police & Fire With Social Security							
2P	Ansonia Police	1		56.0		3,381	
6 P	Beacon Falls Police		1		57.0		3,315
33 P	Cromwell Police	12	15	55.7	57.3	45,476	62,710
37 P	Derby Police	22	22	67.2	68.7	52,655	55,802
46 P	Easton Police	5	5	64.0	66.0	10,261	10,907
62 P	Hamden Police						
77F	Manchester Fire						
78 F	Mansfield Firefighters/EMT		2		59.5		3,818
82 P	Middlefield Police						
85 P	Monroe Police	28	27	65.3	66.2	75,682	77,156
86 P	Montville Police	10	11	58.5	59.6	14,273	16,508
91 P	New Fairfield Police	9	10	63.7	64.8	15,700	18,885
108 P	Oxford Police		1		66.0		1,024
111 P	Plymouth Police	19	19	65.6	67.5	49,225	50,503
116 P	Putnam Police	14	14	61.8	63.8	31,519	33,187
117 P	Redding Police	8	10	60.8	61.2	21,141	32,339
131 F	Southington Fire	10	14	67.5	66.3	35,267	57,426
152 F	Waterford Fire	6	6	63.0	65.0	16,298	16,926
152 P	Waterford Police	36	37	64.9	65.5	109,545	122,065
157 P	Weston Police	8	8	65.4	67.4	32,230	34,676
162 P	Winchester Police	21	23	64.0	63.7	48,236	59,564
164 F	Windsor Dog Warden						
165 P	Windsor Locks Police	16	19	63.3	62.2	48,049	72,645
167 P	Woodbridge Police	19	20	63.8	63.6	49,566	61,798
309 F	Cromwell Fire Distrcit						
312 F	Easton Firefighters		2		51.0		5,897
	Fund A & Withdrawn Fund B	6	5	68.7	73.2	2,064	1,619

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2012	2014	2012	2014	2012	2014
General Employees Without Social Security							
15 E	Bridgeport Education	364	413	68.6	68.4	368,188	451,683
15 H	Bridgeport H.D.A	45	47	69.4	69.3	68,573	74,160
15 T	Bridgeport City	1164	1147	73.4	73.3	1,846,561	1,929,080
44 E	East Haven Education	74	78	74.6	74.0	87,390	98,115
44 T	East Haven Town & Public Works	81	81	69.1	69.1	124,541	139,448
64T	Hartford Local 1716						
78T	Mansfield Town						
86E	Montville Education						
89 E	New Britain Education	206	231	73.1	71.9	240,981	276,862
89 T	New Britain City	317	329	71.3	70.7	673,648	746,134
93 W	Greater New Haven Water Pollution Cc						
753 D	Mattabassett District	26	27	71.9	72.6	52,361	55,694
General Employees With Social Security							
1 E	Andover Education	6	8	71.7	70.6	3,012	4,652
1 T	Andover Selectment	12	12	71.1	73.1	10,834	11,620
2 A	Ansonia HA	6	8	70.3	71.5	8,929	12,688
2 B	Ansonia Clerical	11	14	69.8	70.5	11,458	14,664
2 T	Ansonia Town	24	25	71.9	72.0	44,884	47,581
6 S	Beacon Falls Town		1		68.0		304
6 T	Beacon Falls Public Works	4	7	76.0	68.6	8,347	13,195
8 T	Bethany Public Works						
13 E	Bozrah Board of Education	2	2	75.0	77.0	1,755	1,858
13T	Bozrah Town	5	4	72.2	72.3	3,772	3,270
14 E	Branford Education	92	105	73.1	72.4	64,233	73,586
14 T	Branford Selectman	60	65	70.6	71.0	66,649	82,964
15 A	Bridgeport HA	118	135	70.4	69.8	158,455	199,604
15 B	Bridgeport Port Authority	1	1	60.0	62.0	3,139	3,026
15E	Bridgeport Education						
15T	Bridgeport City						
17 A	Bristol HA	19	16	70.6	70.3	16,775	14,613
22 T	Canterbury Town	5	6	62.2	61.3	5,301	5,727
23 A	Canton HA	1	1	63.0	65.0	855	898
26 L	Chester Board of Education						
27 B	Clinton Secretarial	9	10	72.1	73.2	9,544	11,637
27 S	Clinton Supervisory	9	8	75.4	76.9	13,114	12,489
27 T	Clinton Town	13	11	70.8	70.6	13,695	13,077
28 A	Colchester HA						
32 A	Coventry HA	1	1	66.0	68.0	631	663
34 A	Danbury HA	34	37	65.6	66.7	36,578	40,432
35 A	Darien HA	3	4	74.7	72.8	2,741	3,573
36 L	Deep River Board of Education						
37 A	Derby HA	4	5	73.0	72.2	6,285	7,843
41 T	East Haddam Town	2	3	59.5	59.3	4,442	6,423
42 A	East Hampton HA						

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2012	2014	2012	2014	2012	2014
43 A	East Hartford HA	37	32	66.6	67.7	45,894	41,500
48 E	Ellington Education	45	55	72.6	70.5	34,628	45,183
48 L	Ellington Lunch	4	3	79.3	67.0	1,510	1,005
48 T	Ellington Highway	11	12	61.2	61.1	24,332	29,650
48 V	Ellington Van Drivers	3	2	64.7	62.5	624	631
49 A	Enfield HA	6	8	77.2	69.6	5,688	9,058
50 L	Essex Board of Education						
57 A	Greenwich Ha	18	19	71.0	70.3	19,680	20,445
58 E	Griswold Education	54	56	68.3	68.8	34,360	39,357
58 T	Griswold Selectman	34	40	70.3	69.4	19,807	26,073
59 A	Groton Town HA	1	1	81.0	83.0	891	946
62 B	Hamden Education						
62 E	Hamden Board of Education						
62 S	Hamden Schools						
62 T	Hamden Town						
64 A	Hartford HA	135	128	70.8	71.3	220,417	226,216
64 E	Hartford Local 566	257	280	69.8	70.2	268,563	295,567
64 S	Hartford Union Local 818						
64 T	Hartford Local 1716	358	366	68.2	68.3	429,170	462,447
71 B	Lebanon Town Hall	10	11	71.6	72.4	7,566	9,368
71 T	Lebanon Highway	2	4	69.0	69.0	2,369	5,782
73 S	Lisbon School District Central Office						
73 T	Lisbon Town	3	4	71.3	72.0	1,691	2,091
77 A	Manchester HA	19	19	69.8	70.8	22,758	22,634
78 E	Mansfield Education	68	80	71.2	70.5	37,590	51,044
78 T	Mansfield Town	69	80	67.2	67.6	118,613	141,097
80 A	Meriden HA	20	20	68.1	65.9	26,412	31,372
82 T	Middlefield Town	5	6	69.0	69.5	2,391	3,530
83 A	Middletown HA	22	22	71.0	71.6	30,534	31,267
84 A	Milford HA	13	16	68.7	69.3	13,405	16,406
86 A	Montville HA						
86 E	Montville Education	103	109	70.6	70.2	61,111	72,977
86 T	Montville Town	56	57	66.2	67.1	48,827	51,089
88 A	Naugatuck HA	7	7	64.3	67.9	8,464	7,585
89 A	New Britain HA	36	38	71.7	71.7	57,524	62,391
89T	New Britain City						
95 A	New London HA	15	14	66.0	68.6	21,116	22,435
103 A	Norwalk HA	15	17	74.4	72.7	19,922	22,346
108 E	Oxford Education	21	24	71.7	72.7	19,593	24,619
108 T	Oxford Town	13	16	71.5	73.1	11,986	18,851
110 H	Southington Health District						
113 A	Portland HA		1		66.0		155
114 T	Preston Town	10	10	71.0	71.4	5,950	6,228
115 T	Prospect Public Works	1	1	56.0	58.0	2,353	2,472
116 A	Putnam HA	3	3	73.7	75.7	2,660	2,055
117 E	Redding Education	20	21	70.7	72.7	12,054	13,344
117 T	Redding Town	25	26	70.4	71.5	25,197	24,959
118 A	Ridgefield HA	5	5	70.2	72.2	5,827	5,691

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2012	2014	2012	2014	2012	2014
124 A	Seymour HA		1	57.0			328
124 E	Seymour Education	62	63	74.4	74.1	46,768	52,020
124H	Seymour Education	2	2	61.5	63.5	1,386	1,456
124L	Seymour Education	1	1	57.0	59.0	351	369
124 T	Seymour Town & Pub Works	31	38	71.8	72.7	65,165	51,431
126 A	Shelton HA	1	1	71.0	73.0	1,148	1,206
131 A	Southington HA	3	3	73.3	75.3	4,451	4,687
131 D	Southington Dog Acct	1	1	55.0	57.0	2,048	2,156
131 E	Southington Education	171	192	72.8	72.9	117,044	144,298
131 L	Southington Lunch	16	18	75.8	77.3	8,600	10,007
131 S	Southington Sewer	4	6	71.0	69.7	6,201	12,451
131 T	Southington Town	96	102	73.0	71.9	146,882	167,066
131 W	Southington Water	13	13	66.8	66.2	19,274	20,373
135 A	Stamford HA	79	80	69.5	70.2	105,502	123,520
138 A	Stratford HA	11	13	69.0	69.2	12,050	13,908
141 T	Thompson Town	34	32	70.1	72.9	22,785	23,170
142 M	Tolland County MAFS		1		59.0		1,369
143 A	Torrington HA	10	10	74.3	73.4	13,725	16,034
144 D	Trumbull Monroe Health District	2	2	69.5	71.5	558	522
146 A	Rockville HA	9	8	71.4	72.6	8,594	9,081
148 A	Wallingford HA	10	10	62.9	64.9	17,008	17,400
152 B	Waterford Local 1303	58	60	66.2	65.8	59,459	105,663
152 E	Waterford Cust & Main Asst	22	23	70.0	70.7	29,337	29,989
152 H	Water Local RI 161	26	27	713.0	70.3	19,077	22,206
152 L	Waterford Café RI0224	13	15	77.2	75.3	7,253	8,721
152 N	Waterford Paraprofessionals	21	23	69.5	69.3	8,382	9,465
152 S	Waterford NonUnion Educ	13	13	72.0	74.0	11,138	12,054
152 T	Waterford Gen Gov Admin	24	25	65.9	66.1	50,752	58,335
152 W	Waterford Town	25	27	66.8	67.9	48,521	52,465
153 R	Watertown Golf Course	1					
153 S	Watertown Town Hall Supervisors	1	1	65.0	67.0	2,546	2,675
153 T	Watertown Town	5	7	63.4	63.6	11,440	14,911
155 A	West Hartford HA	5	4	68.0	68.0	5,049	5,209
156 A	West Haven HA	12	15	67.3	67.9	18,894	25,631
157 E	Weston Education	46	55	67.7	68.2	29,978	35,283
157 H	Weston Highway	8	9	70.9	71.7	18,957	21,493
157 L	Weston Lunch	3	3	64.3	60.7	389	472
157 S	Weston Salary	4	6	73.8	73.2	5,664	9,410
157 T	Weston Town	28	24	72.7	73.0	40,925	33,427
159 A	Wethersfield HA	5	5	70.0	72.0	7,549	7,972
162 A	Winchester HA	6	8	71.3	72.4	4,765	8,010
165 A	Windsor Locks HA	5	5	62.8	64.8	5,067	5,648
165 E	Windsor Locks Education	28	32	74.5	73.7	27,521	33,752
165 N	Windsor Locks Paraprofessionals	11	14	69.5	70.1	3,739	5,384
165 T	Windsor Locks Town	25	33	69.4	68.8	29,173	39,694
167 E	Woodbridge Education	29	34	72.0	72.5	23,601	27,447
167 T	Woodbridge Town	41	41	73.1	72.2	43,554	48,172
169 E	Woodstock Education	6	7	65.0	66.3	6,762	7,386

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2012	2014	2012	2014	2012	2014
169 T	Woodstock Town	12	14	74.4	73.4	13,413	19,997
170 A	Norwich Town HA	10	10	68.7	70.7	9,396	10,229
204 E	Regional Dist #4 Cust	6	7	73.0	72.1	3,254	3,849
204 L	Regional Dist #4 Café	1	1	73.0	75.0	464	488
204 N	Regional Dist #4 NonOCert	10	10	70.1	72.1	10,320	11,123
204 S	Regional Dist #4 Secretarial	7	8	79.4	78.3	7,090	8,482
219 E	Regional Dist #19	15	17	64.7	65.4	10,517	13,449
368 D	Watertown Fire District	13	12	70.1	70.5	15,710	15,371
401 D	Westport/Weston Health	15	13	79.1	79.2	11,879	11,041
403 D	East Shore Dist Health	4	5	59.8	60.0	4,666	6,255
405 D	Lower Naugatuck Valley	12	13	65.8	67.9	15,586	15,737
410 D	Quinnipiack Vall health	8	10	69.8	68.7	10,198	12,019
413 D	Uncas Health District						
503 A	Willimantic HA	8	13	69.3	67.8	8,214	16,878
606 W	Jewett City Highway/Elect Off.	7	7	66.7	68.7	11,286	11,830
715 D	Southeastern CT PLNG	4	6	76.3	75.5	4,474	12,899
750 D	Southeastern CT Water	2	3	79.0	73.3	4,560	5,463
751 D	South Norwalk Electric	25	24	74.5	74.7	44,590	48,385
752 D	Watertown Water & Sewer	4	4	72.5	74.5	10,707	11,294
753D	Mattabassett District	1		40.0		488	
755 D	Norwalk 1st Water	17	16	73.3	73.8	37,460	38,903
756 D	Norwalk 2nd Water	20	19	67.8	67.1	55,418	49,194
757 A	Connecticut HA	10	13	68.7	65.9	13,385	22,264
799 M	Southeastern CT Tourism Dist.	5	6	66.4	66.5	7,028	7,917
	Fund A & Withdrawn Fund B	1	1	74	76.0	856	908
	Police & Fire w/o Soc. Sec.	360	440	64.8	63.9	1,152,530	1,564,353
	Police & Fire w/Soc. Sec.	250	271	64.0	64.5	660,568	798,771
	Gen. Emps. w/o Soc. Sec.	2,277	2,353	72.1	71.8	3,462,243	3,771,176
	Gen. Emps. w/ Soc. Sec.	3,209	3,447	70.2	70.3	3,596,896	4,093,948
	Total	6,095	6,511	70.3	70.1	8,872,237	10,228,248

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2014	No. of Annual Amort. Payments Remaining as of 07/01/14
<u>Police & Fire Without Social Security</u>			
2P	Ansonia Police	0	0
14 F	Branford Fire	0	0
15 F	Bridgeport Fire	31,723,001	28
15 P	Bridgeport Police	53,438,299	28
44 F	East Haven Fire	0	0
44 P	East Haven Police	0	0
77 F	Manchester Fire	0	0
89 F	New Britain Fire	0	0
89 P	New Britain Police	0	0
95 P	New London Police	0	0
124 P	Seymour Police	0	0
126 P	Shelton Police	0	0
131 P	Southington Police	1,306,448	3
137 P	Stonington Police	0	0
164 P	Windsor Police	0	0
370 F	West Haven Fire	27,108	26
371 F	West Shore Firefighters	28,229	23

<u>Police & Fire With Social Security</u>			
2P	Ansonia Police	0	0
6 P	Beacon Falls Police	239,466	21
33 P	Cromwell Police	78,603	2
37 P	Derby Police	0	0
46 P	Easton Police	0	0
62 P	Hamden Police	270,694	24
77F	Manchester Fire	0	0
78 F	Mansfield Firefighters/EMT	0	0
82 P	Middlefield Police	13,122	3
85 P	Monroe Police	0	0
86 P	Montville Police	0	0
91 P	New Fairfield Police	81,892	3
108 P	Oxford Police	9,822	8
111 P	Plymouth Police	0	0
116 P	Putnam Police	0	0
117 P	Redding Police	0	0
131 F	Southington Fire	0	0
152 F	Waterford Fire	0	0
152 P	Waterford Police	2,343,767	7
157 P	Weston Police	0	0
162 P	Winchester Police	0	0
164 F	Windsor Dog Warden	0	0
165 P	Windsor Locks Police	0	0
167 P	Woodbridge Police	0	0
309 F	Cromwell Fire Distrcit	67,403	22
312 F	Easton Firefighters	0	0
	Fund A & Withdrawn Fund B	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2014	No. of Annual Amort. Payments Remaining as of 07/01/14
<u>General Employees Without Social Security</u>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	7,936	8
15 T	Bridgeport City	0	0
44 E	East Haven Education	15,405	8
44 T	East Haven Town & Public Works	7,923	8
64T	Hartford Local 1716	0	0
78T	Mansfield Town	0	0
86E	Montville Education	0	0
89 E	New Britain Education	42,461	8
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Co	550,892	23
753 D	Mattabassett District	0	0

<u>General Employees With Social Security</u>			
1 E	Andover Education	0	0
1 T	Andover Selectment	810	8
2 A	Ansonia HA	110	8
2 B	Ansonia Clerical	365,861	7
2 T	Ansonia Town	357,496	6
6 S	Beacon Falls Town	28,120	24
6 T	Beacon Falls Public Works	1,373,472	21
8 T	Bethany Public Works	0	0
13 E	Bozrah Board of Education	17,148	5
13T	Bozrah Town	38,834	5
14 E	Branford Education	9,096	8
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	15,350	8
15 B	Bridgeport Port Authority	138,192	16
15E	Bridgeport Education	0	0
15T	Bridgeport City	0	0
17 A	Bristol HA	718	8
22 T	Canterbury Town	7,354	4
23 A	Canton HA	0	0
26 L	Chester Board of Education	1,844	28
27 B	Clinton Secretarial	40,870	2
27 S	Clinton Supervisory	30,317	3
27 T	Clinton Town	0	0
28 A	Colchester HA	13,707	16
32 A	Coventry HA	0	0
34 A	Danbury HA	2,051	8
35 A	Darien HA	0	0
36 L	Deep River Board of Education	217	28
37 A	Derby HA	0	0
41 T	East Haddam Town	54,473	6
42 A	East Hamptom HA	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2014	No. of Annual Amort. Payments Remaining as of 07/01/14
43 A	East Hartford HA	0	0
48 E	Ellington Education	3,280	8
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0
48 V	Ellington Van Drivers	19,840	8
49 A	Enfield HA	1,234	8
50 L	Essex Board of Education	1,201	28
57 A	Greenwich Ha	363	8
58 E	Griswold Education	245	8
58 T	Griswold Selectman	0	0
59 A	Groton Town HA	0	0
62 B	Hamden Education	0	0
62 E	Hamden Board of Education	24,730	28
62 S	Hamden Schools	0	0
62 T	Hamden Town	212,338	25
64 A	Hartford HA	0	0
64 E	Hartford Local 566	2,459,085	5
64 S	Hartford Union Local 818	(15,775)	29
64 T	Hartford Local 1716	1,849,367	2
71 B	Lebanon Town Hall	32,477	4
71 T	Lebanon Highway	0	0
73 S	Lisbon School District Central Office	(42,080)	30
73 T	Lisbon Town	407,533	24
77 A	Manchester HA	885	8
78 E	Mansfield Education	3,034	8
78 T	Mansfield Town	3,507	8
80 A	Meriden HA	2,905	8
82 T	Middlefield Town	20,100	3
83 A	Middletown HA	1,941	8
84 A	Milford HA	0	0
86 A	Montville HA	633	8
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	510	8
89 A	New Britain HA	0	0
89T	New Britain City	0	0
95 A	New London HA	2,672	8
103 A	Norwalk HA	2,536	8
108 E	Oxford Education	241,007	8
108 T	Oxford Town	385,961	8
110 H	Southington Health District	99,905	28
113 A	Portland HA	0	0
114 T	Preston Town	70,487	6
115 T	Prospect Public Works	78,146	22
116 A	Putnam HA	251	8
117 E	Redding Education	1,081	8
117 T	Redding Town	3,667	8
118 A	Ridgefield HA	70,412	13

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2014	No. of Annual Amort. Payments Remaining as of 07/01/14
124 A	Seymour HA	0	0
124 E	Seymour Education	4,588	8
124H	Seymour Education	0	0
124L	Seymour Education	0	0
124 T	Seymour Town & Pub Works	1,776	8
126 A	Shelton HA	123	8
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	10,461	8
131 L	Southington Lunch	0	0
131 S	Southington Sewer	1,106	8
131 T	Southington Town	6,510	8
131 W	Southington Water	1,167	8
135 A	Stamford HA	6,105	8
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	84,846	18
143 A	Torrington HA	387	8
144 D	Trumbull Monroe Health District	117,434	22
146 A	Rockville HA	731	8
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	17,708	4
152 E	Waterford Cust & Main Asst	1,290	8
152 H	Water Local RI 161	805	8
152 L	Waterford Café RI0224	761	8
152 N	Waterford Paraprofessionals	473	8
152 S	Waterford NonUnion Educ	3,550	4
152 T	Waterford Gen Gov Admin	10,887	4
152 W	Waterford Town	14,377	3
153 R	Watertown Golf Course	0	0
153 S	Watertown Town Hall Supervisors	432,175	21
153 T	Watertown Town	193,902	14
155 A	West Hartford HA	0	0
156 A	West Haven HA	1,504	8
157 E	Weston Education	106,475	4
157 H	Weston Highway	54,567	2
157 L	Weston Lunch	0	0
157 S	Weston Salary	24,694	3
157 T	Weston Town	198,543	3
159 A	Wethersfield HA	0	0
162 A	Winchester HA	0	0
165 A	Windsor Locks HA	0	0
165 E	Windsor Locks Education	3,336	8
165 N	Windsor Locks Paraprofessionals	60,566	7
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	1,879	8
167 T	Woodbridge Town	2,462	8
169 E	Woodstock Education	22,405	2

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2014	No. of Annual Amort. Payments Remaining as of 07/01/14
169 T	Woodstock Town	32,558	2
170 A	Norwich Town HA	0	0
204 E	Regional Dist #4 Cust	0	0
204 L	Regional Dist #4 Café	3,873	2
204 N	Regional Dist #4 NonOCert	9,329	1
204 S	Regional Dist #4 Secretarial	0	0
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	448	8
401 D	Westport/Weston Health	3,415	8
403 D	East Shore Dist Health	214	8
405 D	Lower Naugatuck Valley	116	8
410 D	Quinnipiack Vall health	761	8
413 D	Uncas Health District	36,633	22
503 A	Willimantic HA	0	0
606 W	Jewett City Highway/Elect Off.	0	0
715 D	Southeastern CT PLNG	350	8
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	3,826	8
752 D	Watertown Water & Sewer	1,616	8
753D	Mattabassett District	0	0
755 D	Norwalk 1st Water	6,351	8
756 D	Norwalk 2nd Water	5,257	8
757 A	Connecticut HA	20,809	2
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	0	0
	Police & Fire w/o Soc. Sec.	86,523,085	
	Polic e & Fire w/Soc. Sec.	3,104,769	
	Gen. Empls. w/o Soc. Sec.	624,617	
	Gen. Empls. w/ Soc. Sec.	9,952,667	
	Total	100,205,138	

Schedule H - Data by Municipality



Town Code	Town Name	Estimated		Amort. Payment 07/01/2014	Estimated Total Contrib. 2014 - 2015	2014 - 2015 Total as % Est. Payroll
		Payroll 2014 - 2015	Estimated Employer Contrib. 2014 - 2015			
Police & Fire Without Social Security			16.01%			
2P	Ansonia Police	3,944,292	631,481	0	631,481	16.01%
14 F	Branford Fire	3,404,933	545,130	0	545,130	16.01%
15 F	Bridgeport Fire	23,087,027	3,696,233	2,574,158	6,270,391	27.16%
15 P	Bridgeport Police	24,047,308	3,849,974	0	3,849,974	16.01%
44 F	East Haven Fire	4,124,218	660,287	0	660,287	16.01%
44 P	East Haven Police	4,177,489	668,816	0	668,816	16.01%
77 F	Manchester Fire	7,582,598	1,213,974	0	1,213,974	16.01%
89 F	New Britain Fire	6,596,138	1,056,042	0	1,056,042	16.01%
89 P	New Britain Police	9,317,303	1,491,700	0	1,491,700	16.01%
95 P	New London Police	6,149,745	984,574	0	984,574	16.01%
124 P	Seymour Police	3,187,213	510,273	0	510,273	16.01%
126 P	Shelton Police	5,256,610	841,583	0	841,583	16.01%
131 P	Southington Police	6,580,152	1,053,482	469,394	1,522,876	23.14%
137 P	Stonington Police	3,175,316	508,368	0	508,368	16.01%
164 P	Windsor Police	5,642,846	903,420	0	903,420	16.01%
370 F	West Haven Fire	932,897	149,357	2,322	151,679	16.26%
371 F	West Shore Firefighters	2,028,690	324,793	2,520	327,313	16.13%
Police & Fire With Social Security			16.96%			
2P	Ansonia Police	0	0	0	0	0.00%
6 P	Beacon Falls Police	245,607	41,655	22,136	63,791	25.97%
33 P	Cromwell Police	2,388,096	405,021	40,814	445,835	18.67%
37 P	Derby Police	2,803,254	475,432	0	475,432	16.96%
46 P	Easton Police	1,418,420	240,564	0	240,564	16.96%
62 P	Hamden Police	3,899,640	661,379	23,806	685,185	17.57%
77F	Manchester Fire	0	0	0	0	0.00%
78 F	Mansfield Firefighters/EMT	931,740	158,023	0	158,023	16.96%
82 P	Middlefield Police	166,037	28,160	4,715	32,875	19.80%
85 P	Monroe Police	3,484,620	590,992	0	590,992	16.96%
86 P	Montville Police	1,910,683	324,052	0	324,052	16.96%
91 P	New Fairfield Police	493,750	83,740	29,423	113,163	22.92%
108 P	Oxford Police	518,443	87,928	1,583	89,511	17.27%
111 P	Plymouth Police	1,516,308	257,166	0	257,166	16.96%
116 P	Putnam Police	1,279,298	216,969	0	216,969	16.96%
117 P	Redding Police	1,673,245	283,782	0	283,782	16.96%
131 F	Southington Fire	3,052,054	517,628	0	517,628	16.96%
152 F	Waterford Fire	566,849	96,138	0	96,138	16.96%
152 P	Waterford Police	4,191,414	710,864	416,827	1,127,691	26.90%
157 P	Weston Police	1,958,107	332,095	0	332,095	16.96%
162 P	Winchester Police	1,293,070	219,305	0	219,305	16.96%
164 F	Windsor Dog Warden	78,859	13,374	0	13,374	16.96%
165 P	Windsor Locks Police	2,578,798	437,364	0	437,364	16.96%
167 P	Woodbridge Police	2,266,758	384,442	0	384,442	16.96%
309 F	Cromwell Fire Distrcit	208,071	35,289	6,118	41,407	19.90%
312 F	Easton Firefighters	664,355	112,675	0	112,675	16.96%
	Fund A & Withdrawn Fund B	0	0	0	0	0.00%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated		Amort. Payment 07/01/2014	Estimated Total Contrib. 2014 - 2015	2014 - 2015 Total as % Est. Payroll
		Payroll 2014 - 2015	Estimated Employer Contrib. 2014 - 2015			
General Employees Without Social Security		13.00%				
15 E	Bridgeport Education	42,421,694	5,514,820	0	5,514,820	13.00%
15 H	Bridgeport H.D.A	1,418,683	184,429	1,279	185,708	13.09%
15 T	Bridgeport City	35,724,766	4,644,220	0	4,644,220	13.00%
44 E	East Haven Education	3,089,596	401,647	2,482	404,129	13.08%
44 T	East Haven Town & Public Works	4,731,801	615,134	1,277	616,411	13.03%
64T	Hartford Local 1716	0	0	0	0	0.00%
78T	Mansfield Town	0	0	0	0	0.00%
86E	Montville Education	0	0	0	0	0.00%
89 E	New Britain Education	17,490,205	2,273,727	6,842	2,280,569	13.04%
89 T	New Britain City	17,197,862	2,235,722	0	2,235,722	13.00%
93 W	Greater New Haven Water Pollution Co	4,660,932	605,921	49,183	655,104	14.06%
753 D	Mattabassett District	1,988,607	258,519	0	258,519	13.00%
						0.00%
General Employees With Social Security		11.98%				
1 E	Andover Education	430,432	51,566	0	51,566	11.98%
1 T	Andover Selectment	424,452	50,849	131	50,980	12.01%
2 A	Ansonia HA	780,549	93,510	18	93,528	11.98%
2 B	Ansonia Clerical	2,264,521	271,290	65,066	336,356	14.85%
2 T	Ansonia Town	2,000,099	239,612	71,604	311,216	15.56%
6 S	Beacon Falls Town	385,149	46,141	2,473	48,614	12.62%
6 T	Beacon Falls Public Works	341,438	40,904	126,960	167,864	49.16%
8 T	Bethany Public Works	356,803	42,745	0	42,745	11.98%
13 E	Bozrah Board of Education	273,999	32,825	3,977	36,802	13.43%
13T	Bozrah Town	405,969	48,635	9,006	57,641	14.20%
14 E	Branford Education	6,336,918	759,163	1,466	760,629	12.00%
14 T	Branford Selectman	7,222,808	865,292	0	865,292	11.98%
15 A	Bridgeport HA	6,762,157	810,106	2,473	812,579	12.02%
15 B	Bridgeport Port Authority	121,355	14,538	14,456	28,994	23.89%
15E	Bridgeport Education	0	0	0	0	0.00%
15T	Bridgeport City	0	0	0	0	0.00%
17 A	Bristol HA	1,499,208	179,605	116	179,721	11.99%
22 T	Canterbury Town	441,016	52,834	2,055	54,889	12.45%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	33,924	4,064	155	4,219	12.44%
27 B	Clinton Secretarial	1,250,727	149,837	21,221	171,058	13.68%
27 S	Clinton Supervisor	559,719	67,054	10,892	77,946	13.93%
27 T	Clinton Town	705,841	84,560	0	84,560	11.98%
28 A	Colchester HA	67,279	8,060	1,434	9,494	14.11%
32 A	Coventry HA	105,764	12,671	0	12,671	11.98%
34 A	Danbury HA	1,648,065	197,438	331	197,769	12.00%
35 A	Darien HA	97,894	11,728	0	11,728	11.98%
36 L	Deep River Board of Education	0	0	18	18	0.00%
37 A	Derby HA	242,649	29,069	0	29,069	11.98%
41 T	East Haddam Town	545,375	65,336	10,910	76,246	13.98%
42 A	East Hamptom HA	89,601	10,734	0	10,734	11.98%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated		Amort. Payment 07/01/2014	Estimated Total Contrib. 2014 - 2015	2014 - 2015 Total as % Est. Payroll
		Payroll 2014 - 2015	Estimated Employer Contrib. 2014 - 2015			
43 A	East Hartford HA	1,436,980	172,150	0	172,150	11.98%
48 E	Ellington Education	3,364,871	403,112	528	403,640	12.00%
48 L	Ellington Lunch	213,103	25,530	0	25,530	11.98%
48 T	Ellington Highway	870,439	104,279	0	104,279	11.98%
48 V	Ellington Van Drivers	77,984	9,342	3,197	12,539	16.08%
49 A	Enfield HA	687,981	82,420	199	82,619	12.01%
50 L	Essex Board of Education	43,745	5,241	101	5,342	12.21%
57 A	Greenwich Ha	0	0	58	58	0.00%
58 E	Griswold Education	3,691,802	442,278	40	442,318	11.98%
58 T	Griswold Selectman	962,297	115,283	0	115,283	11.98%
59 A	Groton Town HA	231,242	27,703	0	27,703	11.98%
62 B	Hamden Education	807,913	96,788	0	96,788	11.98%
62 E	Hamden Board of Education	2,327,413	278,824	2,072	280,896	12.07%
62 S	Hamden Schools	869,107	104,119	0	104,119	11.98%
62 T	Hamden Town	3,330,299	398,970	18,418	417,388	12.53%
64 A	Hartford HA	3,032,923	363,344	0	363,344	11.98%
64 E	Hartford Local 566	10,584,469	1,268,019	570,272	1,838,291	17.37%
64 S	Hartford Union Local 818	110,830	13,277	(1,309)	11,968	10.80%
64 T	Hartford Local 1716	13,744,796	1,646,627	960,248	2,606,875	18.97%
71 B	Lebanon Town Hall	618,144	74,054	9,079	83,133	13.45%
71 T	Lebanon Highway	475,644	56,982	0	56,982	11.98%
73 S	Lisbon School District Central Office	162,058	19,415	(3,461)	15,954	9.84%
73 T	Lisbon Town	289,731	34,710	35,840	70,550	24.35%
77 A	Manchester HA	1,164,750	139,537	142	139,679	11.99%
78 E	Mansfield Education	3,103,470	371,796	489	372,285	12.00%
78 T	Mansfield Town	5,945,569	712,279	565	712,844	11.99%
80 A	Meriden HA	1,121,804	134,392	468	134,860	12.02%
82 T	Middlefield Town	570,632	68,362	7,222	75,584	13.25%
83 A	Middletown HA	962,600	115,319	313	115,632	12.01%
84 A	Milford HA	480,193	57,527	0	57,527	11.98%
86 A	Montville HA	49,777	5,963	102	6,065	12.18%
86 E	Montville Education	4,112,294	492,653	0	492,653	11.98%
86 T	Montville Town	4,187,604	501,675	0	501,675	11.98%
88 A	Naugatuck HA	314,041	37,622	82	37,704	12.01%
89 A	New Britain HA	1,746,843	209,272	0	209,272	11.98%
89T	New Britain City	0	0	0	0	0.00%
95 A	New London HA	626,392	75,042	430	75,472	12.05%
103 A	Norwalk HA	1,059,556	126,935	409	127,344	12.02%
108 E	Oxford Education	3,475,746	416,394	38,832	455,226	13.10%
108 T	Oxford Town	2,360,178	282,749	62,188	344,937	14.61%
110 H	Southington Health District	174,413	20,895	8,371	29,266	16.78%
113 A	Portland HA	177,948	21,318	0	21,318	11.98%
114 T	Preston Town	805,425	96,490	14,118	110,608	13.73%
115 T	Prospect Public Works	477,201	57,169	7,093	64,262	13.47%
116 A	Putnam HA	525,512	62,956	41	62,997	11.99%
117 E	Redding Education	0	0	174	174	0.00%
117 T	Redding Town	2,840,749	340,322	591	340,913	12.00%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated		Amort. Payment 07/01/2014	Estimated Total Contrib. 2014 - 2015	2014 - 2015 Total as % Est. Payroll
		Payroll 2014 - 2015	Estimated Employer Contrib. 2014 - 2015			
124 A	Seymour HA	557,911	66,838	0	66,838	11.98%
124 E	Seymour Education	3,226,052	386,481	739	387,220	12.00%
124H	Seymour Education	0	0	0	0	0.00%
124L	Seymour Education	0	0	0	0	0.00%
124 T	Seymour Town & Pub Works	2,786,524	333,826	286	334,112	11.99%
126 A	Shelton HA	60,908	7,297	20	7,317	12.01%
131 A	Southington HA	229,683	27,516	0	27,516	11.98%
131 D	Southington Dog Acct	171,641	20,563	0	20,563	11.98%
131 E	Southington Education	10,407,432	1,246,810	1,685	1,248,495	12.00%
131 L	Southington Lunch	478,600	57,336	0	57,336	11.98%
131 S	Southington Sewer	899,356	107,743	178	107,921	12.00%
131 T	Southington Town	8,661,547	1,037,653	1,049	1,038,702	11.99%
131 W	Southington Water	1,615,993	193,596	188	193,784	11.99%
135 A	Stamford HA	3,692,818	442,400	984	443,384	12.01%
138 A	Stratford HA	1,412,928	169,269	0	169,269	11.98%
141 T	Thompson Town	1,398,218	167,507	0	167,507	11.98%
142 M	Tolland County MAFS	625,769	74,967	8,383	83,350	13.32%
143 A	Torrington HA	541,393	64,859	62	64,921	11.99%
144 D	Trumbull Monroe Health District	385,207	46,148	10,660	56,808	14.75%
146 A	Rockville HA	853,244	102,219	118	102,337	11.99%
148 A	Wallingford HA	254,401	30,477	0	30,477	11.98%
152 B	Waterford Local 1303	3,493,840	418,562	4,950	423,512	12.12%
152 E	Waterford Cust & Main Asst	1,901,263	227,771	208	227,979	11.99%
152 H	Water Local RI 161	767,655	91,965	130	92,095	12.00%
152 L	Waterford Café RI0224	354,018	42,411	123	42,534	12.01%
152 N	Waterford Paraprofessionals	1,295,076	155,150	76	155,226	11.99%
152 S	Waterford NonUnion Educ	1,713,921	205,328	993	206,321	12.04%
152 T	Waterford Gen Gov Admin	1,527,358	182,977	3,044	186,021	12.18%
152 W	Waterford Town	2,680,371	321,108	5,165	326,273	12.17%
153 R	Watertown Golf Course	88,082	10,552	0	10,552	11.98%
153 S	Watertown Town Hall Supervisors	493,733	59,149	39,949	99,098	20.07%
153 T	Watertown Town	821,402	98,404	21,777	120,181	14.63%
155 A	West Hartford HA	1,112,849	133,319	0	133,319	11.98%
156 A	West Haven HA	1,536,735	184,101	243	184,344	12.00%
157 E	Weston Education	4,329,637	518,691	29,765	548,456	12.67%
157 H	Weston Highway	1,008,813	120,856	28,333	149,189	14.79%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,322,213	158,401	8,873	167,274	12.65%
157 T	Weston Town	2,657,369	318,353	71,335	389,688	14.66%
159 A	Wethersfield HA	420,245	50,345	0	50,345	11.98%
162 A	Winchester HA	0	0	0	0	0.00%
165 A	Windsor Locks HA	189,535	22,706	0	22,706	11.98%
165 E	Windsor Locks Education	2,174,124	260,460	537	260,997	12.00%
165 N	Windsor Locks Paraprofessionals	922,789	110,550	10,772	121,322	13.15%
165 T	Windsor Locks Town	2,962,409	354,897	0	354,897	11.98%
167 E	Woodbridge Education	1,235,120	147,967	303	148,270	12.00%
167 T	Woodbridge Town	3,535,804	423,589	397	423,986	11.99%
169 E	Woodstock Education	607,003	72,719	11,634	84,353	13.90%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated		Amort. Payment 07/01/2014	Estimated Total Contrib. 2014 - 2015	2014 - 2015 Total as % Est. Payroll
		Payroll 2014 - 2015	Estimated Employer Contrib. 2014 - 2015			
169 T	Woodstock Town	1,197,765	143,492	16,299	159,791	13.34%
170 A	Norwich Town HA	1,143,575	137,000	0	137,000	11.98%
204 E	Regional Dist #4 Cust	550,859	65,993	0	65,993	11.98%
204 L	Regional Dist #4 Café	185,254	22,193	2,011	24,204	13.07%
204 N	Regional Dist #4 Non0Cert	702,967	84,215	9,329	93,544	13.31%
204 S	Regional Dist #4 Secretarial	474,059	56,792	0	56,792	11.98%
219 E	Regional Dist #19	1,666,539	199,651	0	199,651	11.98%
368 D	Watertown Fire District	322,079	38,585	72	38,657	12.00%
401 D	Westport/Weston Health	712,517	85,360	550	85,910	12.06%
403 D	East Shore Dist Health	444,961	53,306	35	53,341	11.99%
405 D	Lower Naugatuck Valley	1,044,630	125,147	19	125,166	11.98%
410 D	Quinnipiack Vall health	571,832	68,505	123	68,628	12.00%
413 D	Uncas Health District	525,420	62,945	3,325	66,270	12.61%
503 A	Willimantic HA	981,086	117,534	0	117,534	11.98%
606 W	Jewett City Highway/Elect Off.	174,184	20,867	0	20,867	11.98%
715 D	Southeastern CT PLNG	395,920	47,431	56	47,487	11.99%
750 D	Southeastern CT Water	382,692	45,847	0	45,847	11.98%
751 D	South Norwalk Electric	1,316,522	157,719	617	158,336	12.03%
752 D	Watertown Water & Sewer	0	0	260	260	0.00%
753D	Mattabassett District	0	0	0	0	0.00%
755 D	Norwalk 1st Water	1,884,832	225,803	1,023	226,826	12.03%
756 D	Norwalk 2nd Water	3,109,952	372,572	847	373,419	12.01%
757 A	Connecticut HA	263,276	31,540	10,804	42,344	16.08%
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	127,272	15,247	0	15,247	11.98%
	Police & Fire w/o Soc. Sec.	119,234,775	19,089,487	3,048,394	22,137,881	18.57%
	Polic e & Fire w/Soc. Sec.	39,587,476	6,714,037	545,422	7,259,459	18.34%
	Gen. Emps. w/o Soc. Sec.	128,724,146	16,734,139	61,063	16,795,202	13.05%
	Gen. Emps. w/ Soc. Sec.	215,199,361	25,780,880	2,398,252	28,179,132	13.09%
	Total	502,745,758	68,318,543	6,053,131	74,371,674	14.79%

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Town Code	Town Name	Estimated Payroll 2015 - 2016	Estimated Employer Contrib. 2015 - 2016	Amort. Payment 07/01/2015	Estimated Total Contrib. 2015 - 2016	2015 - 2016 Total as % Est. Payroll
Police & Fire Without Social Security			14.98%			
2P	Ansonia Police	4,082,342	611,535	0	611,535	14.98%
14 F	Branford Fire	3,524,106	527,911	0	527,911	14.98%
15 F	Bridgeport Fire	23,895,073	3,579,482	2,574,158	6,153,640	25.75%
15 P	Bridgeport Police	24,888,964	3,728,367	4,835,573	8,563,940	34.41%
44 F	East Haven Fire	4,268,566	639,431	0	639,431	14.98%
44 P	East Haven Police	4,323,701	647,690	0	647,690	14.98%
77 F	Manchester Fire	7,847,989	1,175,629	0	1,175,629	14.98%
89 F	New Britain Fire	6,827,003	1,022,685	0	1,022,685	14.98%
89 P	New Britain Police	9,643,409	1,444,583	0	1,444,583	14.98%
95 P	New London Police	6,364,986	953,475	0	953,475	14.98%
124 P	Seymour Police	3,298,765	494,155	0	494,155	14.98%
126 P	Shelton Police	5,440,591	815,001	0	815,001	14.98%
131 P	Southington Police	6,810,457	1,020,206	469,394	1,489,600	21.87%
137 P	Stonington Police	3,286,452	492,311	0	492,311	14.98%
164 P	Windsor Police	5,840,346	874,884	0	874,884	14.98%
370 F	West Haven Fire	965,548	144,639	2,322	146,961	15.22%
371 F	West Shore Firefighters	2,099,694	314,534	2,520	317,054	15.10%

Police & Fire With Social Security			16.73%			
2P	Ansonia Police	0	0	0	0	0.00%
6 P	Beacon Falls Police	254,203	42,528	22,136	64,664	25.44%
33 P	Cromwell Police	2,471,679	413,512	40,814	454,326	18.38%
37 P	Derby Police	2,901,368	485,399	0	485,399	16.73%
46 P	Easton Police	1,468,065	245,607	0	245,607	16.73%
62 P	Hamden Police	4,036,127	675,244	23,806	699,050	17.32%
77F	Manchester Fire	0	0	0	0	0.00%
78 F	Mansfield Firefighters/EMT	964,351	161,336	0	161,336	16.73%
82 P	Middlefield Police	171,848	28,750	4,715	33,465	19.47%
85 P	Monroe Police	3,606,582	603,381	0	603,381	16.73%
86 P	Montville Police	1,977,557	330,845	0	330,845	16.73%
91 P	New Fairfield Police	511,031	85,495	29,423	114,918	22.49%
108 P	Oxford Police	536,589	89,771	1,583	91,354	17.02%
111 P	Plymouth Police	1,569,379	262,557	0	262,557	16.73%
116 P	Putnam Police	1,324,073	221,517	0	221,517	16.73%
117 P	Redding Police	1,731,809	289,732	0	289,732	16.73%
131 F	Southington Fire	3,158,876	528,480	0	528,480	16.73%
152 F	Waterford Fire	586,689	98,153	0	98,153	16.73%
152 P	Waterford Police	4,338,113	725,766	416,827	1,142,593	26.34%
157 P	Weston Police	2,026,641	339,057	0	339,057	16.73%
162 P	Winchester Police	1,338,327	223,902	0	223,902	16.73%
164 F	Windsor Dog Warden	81,619	13,655	0	13,655	16.73%
165 P	Windsor Locks Police	2,669,056	446,533	0	446,533	16.73%
167 P	Woodbridge Police	2,346,095	392,502	0	392,502	16.73%
309 F	Cromwell Fire Distrcit	215,353	36,029	6,118	42,147	19.57%
312 F	Easton Firefighters	687,607	115,037	0	115,037	16.73%
	Fund A & Withdrawn Fund B	0	0	0	0	0.00%

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Town Code	Town Name	Estimated Payroll 2015 - 2016	Estimated Employer Contrib. 2015 - 2016	Amort. Payment 07/01/2015	Estimated Total Contrib. 2015 - 2016	2015 - 2016 Total as % Est. Payroll
General Employees Without Social Security			10.91%			
15 E	Bridgeport Education	43,906,453	4,790,194	0	4,790,194	10.91%
15 H	Bridgeport H.D.A	1,468,337	160,196	1,279	161,475	11.00%
15 T	Bridgeport City	36,975,133	4,033,987	0	4,033,987	10.91%
44 E	East Haven Education	3,197,732	348,873	2,482	351,355	10.99%
44 T	East Haven Town & Public Works	4,897,414	534,308	1,277	535,585	10.94%
64T	Hartford Local 1716	0	0	0	0	0.00%
78T	Mansfield Town	0	0	0	0	0.00%
86E	Montville Education	0	0	0	0	0.00%
89 E	New Britain Education	18,102,362	1,974,968	6,842	1,981,810	10.95%
89 T	New Britain City	17,799,787	1,941,957	0	1,941,957	10.91%
93 W	Greater New Haven Water Pollution Co	4,824,065	526,305	49,183	575,488	11.93%
753 D	Mattabasset District	2,058,208	224,550	0	224,550	10.91%
General Employees With Social Security			11.38%			
1 E	Andover Education	445,497	50,698	0	50,698	11.38%
1 T	Andover Selectment	439,308	49,993	131	50,124	11.41%
2 A	Ansonia HA	807,868	91,935	18	91,953	11.38%
2 B	Ansonia Clerical	2,343,779	266,722	65,066	331,788	14.16%
2 T	Ansonia Town	2,070,102	235,578	71,604	307,182	14.84%
6 S	Beacon Falls Town	398,629	45,364	2,473	47,837	12.00%
6 T	Beacon Falls Public Works	353,388	40,216	126,960	167,176	47.31%
8 T	Bethany Public Works	369,291	42,025	0	42,025	11.38%
13 E	Bozrah Board of Education	283,589	32,272	3,977	36,249	12.78%
13T	Bozrah Town	420,178	47,816	9,006	56,822	13.52%
14 E	Branford Education	6,558,710	746,381	1,466	747,847	11.40%
14 T	Branford Selectman	7,475,606	850,724	0	850,724	11.38%
15 A	Bridgeport HA	6,998,832	796,467	2,473	798,940	11.42%
15 B	Bridgeport Port Authority	125,602	14,294	14,456	28,750	22.89%
15E	Bridgeport Education	0	0	0	0	0.00%
15T	Bridgeport City	0	0	0	0	0.00%
17 A	Bristol HA	1,551,680	176,581	116	176,697	11.39%
22 T	Canterbury Town	456,452	51,944	2,055	53,999	11.83%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	35,111	3,996	155	4,151	11.82%
27 B	Clinton Secretarial	1,294,502	147,314	21,221	168,535	13.02%
27 S	Clinton Supervisory	579,309	65,925	10,892	76,817	13.26%
27 T	Clinton Town	730,545	83,136	0	83,136	11.38%
28 A	Colchester HA	69,634	7,924	1,434	9,358	13.44%
32 A	Coventry HA	109,466	12,457	0	12,457	11.38%
34 A	Danbury HA	1,705,747	194,114	331	194,445	11.40%
35 A	Darien HA	101,320	11,530	0	11,530	11.38%
36 L	Deep River Board of Education	0	0	18	18	0.00%
37 A	Derby HA	251,142	28,580	0	28,580	11.38%
41 T	East Haddam Town	564,463	64,236	10,910	75,146	13.31%
42 A	East Hampton HA	92,737	10,553	0	10,553	11.38%

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		Payroll 2015 - 2016	Estimated Employer Contrib. 2015 - 2016			
43 A	East Hartford HA	1,487,274	169,252	0	169,252	11.38%
48 E	Ellington Education	3,482,641	396,325	528	396,853	11.40%
48 L	Ellington Lunch	220,562	25,100	0	25,100	11.38%
48 T	Ellington Highway	900,904	102,523	0	102,523	11.38%
48 V	Ellington Van Drivers	80,713	9,185	3,197	12,382	15.34%
49 A	Enfield HA	712,060	81,032	199	81,231	11.41%
50 L	Essex Board of Education	45,276	5,152	101	5,253	11.60%
57 A	Greenwich Ha	0	0	58	58	0.00%
58 E	Griswold Education	3,821,015	434,832	40	434,872	11.38%
58 T	Griswold Selectman	995,977	113,342	0	113,342	11.38%
59 A	Groton Town HA	239,335	27,236	0	27,236	11.38%
62 B	Hamden Education	836,190	95,158	0	95,158	11.38%
62 E	Hamden Board of Education	2,408,872	274,130	2,072	276,202	11.47%
62 S	Hamden Schools	899,526	102,366	0	102,366	11.38%
62 T	Hamden Town	3,446,859	392,253	18,418	410,671	11.91%
64 A	Hartford HA	3,139,075	357,227	0	357,227	11.38%
64 E	Hartford Local 566	10,954,925	1,246,670	570,272	1,816,942	16.59%
64 S	Hartford Union Local 818	114,709	13,054	(1,309)	11,745	10.24%
64 T	Hartford Local 1716	14,225,864	1,618,903	960,248	2,579,151	18.13%
71 B	Lebanon Town Hall	639,779	72,807	9,079	81,886	12.80%
71 T	Lebanon Highway	492,292	56,023	0	56,023	11.38%
73 S	Lisbon School District Central Office	167,730	19,088	(3,461)	15,627	9.32%
73 T	Lisbon Town	299,872	34,125	35,840	69,965	23.33%
77 A	Manchester HA	1,205,516	137,188	142	137,330	11.39%
78 E	Mansfield Education	3,212,091	365,536	489	366,025	11.40%
78 T	Mansfield Town	6,153,664	700,287	565	700,852	11.39%
80 A	Meriden HA	1,161,067	132,129	468	132,597	11.42%
82 T	Middlefield Town	590,604	67,211	7,222	74,433	12.60%
83 A	Middletown HA	996,291	113,378	313	113,691	11.41%
84 A	Milford HA	497,000	56,559	0	56,559	11.38%
86 A	Montville HA	51,519	5,863	102	5,965	11.58%
86 E	Montville Education	4,256,224	484,358	0	484,358	11.38%
86 T	Montville Town	4,334,170	493,229	0	493,229	11.38%
88 A	Naugatuck HA	325,032	36,989	82	37,071	11.41%
89 A	New Britain HA	1,807,983	205,748	0	205,748	11.38%
89T	New Britain City	0	0	0	0	0.00%
95 A	New London HA	648,316	73,778	430	74,208	11.45%
103 A	Norwalk HA	1,096,640	124,798	409	125,207	11.42%
108 E	Oxford Education	3,597,397	409,384	38,832	448,216	12.46%
108 T	Oxford Town	2,442,784	277,989	62,188	340,177	13.93%
110 H	Southington Health District	180,517	20,543	8,371	28,914	16.02%
113 A	Portland HA	184,176	20,959	0	20,959	11.38%
114 T	Preston Town	833,615	94,865	14,118	108,983	13.07%
115 T	Prospect Public Works	493,903	56,206	7,093	63,299	12.82%
116 A	Putnam HA	543,905	61,896	41	61,937	11.39%
117 E	Redding Education	0	0	174	174	0.00%
117 T	Redding Town	2,940,175	334,592	591	335,183	11.40%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%

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Town Code	Town Name	Estimated		Amort. Payment 07/01/2015	Estimated Total Contrib. 2015 - 2016	2015 - 2016 Total as % Est. Payroll
		Payroll 2015 - 2016	Estimated Employer Contrib. 2015 - 2016			
124 A	Seymour HA	577,438	65,712	0	65,712	11.38%
124 E	Seymour Education	3,338,964	379,974	739	380,713	11.40%
124H	Seymour Education	0	0	0	0	0.00%
124L	Seymour Education	0	0	0	0	0.00%
124 T	Seymour Town & Pub Works	2,884,052	328,205	286	328,491	11.39%
126 A	Shelton HA	63,040	7,174	20	7,194	11.41%
131 A	Southington HA	237,722	27,053	0	27,053	11.38%
131 D	Southington Dog Acct	177,648	20,216	0	20,216	11.38%
131 E	Southington Education	10,771,692	1,225,819	1,685	1,227,504	11.40%
131 L	Southington Lunch	495,351	56,371	0	56,371	11.38%
131 S	Southington Sewer	930,833	105,929	178	106,107	11.40%
131 T	Southington Town	8,964,701	1,020,183	1,049	1,021,232	11.39%
131 W	Southington Water	1,672,553	190,337	188	190,525	11.39%
135 A	Stamford HA	3,822,067	434,951	984	435,935	11.41%
138 A	Stratford HA	1,462,380	166,419	0	166,419	11.38%
141 T	Thompson Town	1,447,156	164,686	0	164,686	11.38%
142 M	Tolland County MAFS	647,671	73,705	8,383	82,088	12.67%
143 A	Torrington HA	560,342	63,767	62	63,829	11.39%
144 D	Trumbull Monroe Health District	398,689	45,371	10,660	56,031	14.05%
146 A	Rockville HA	883,108	100,498	118	100,616	11.39%
148 A	Wallingford HA	263,305	29,964	0	29,964	11.38%
152 B	Waterford Local 1303	3,616,124	411,515	4,950	416,465	11.52%
152 E	Waterford Cust & Main Asst	1,967,807	223,936	208	224,144	11.39%
152 H	Water Local RI 161	794,523	90,417	130	90,547	11.40%
152 L	Waterford Café RI0224	366,409	41,697	123	41,820	11.41%
152 N	Waterford Paraprofessionals	1,340,404	152,538	76	152,614	11.39%
152 S	Waterford NonUnion Educ	1,773,908	201,871	993	202,864	11.44%
152 T	Waterford Gen Gov Admin	1,580,816	179,897	3,044	182,941	11.57%
152 W	Waterford Town	2,774,184	315,702	5,165	320,867	11.57%
153 R	Watertown Golf Course	91,165	10,375	0	10,375	11.38%
153 S	Watertown Town Hall Supervisors	511,014	58,153	39,949	98,102	19.20%
153 T	Watertown Town	850,151	96,747	21,777	118,524	13.94%
155 A	West Hartford HA	1,151,799	131,075	0	131,075	11.38%
156 A	West Haven HA	1,590,521	181,001	243	181,244	11.40%
157 E	Weston Education	4,481,174	509,958	29,765	539,723	12.04%
157 H	Weston Highway	1,044,121	118,821	28,333	147,154	14.09%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,368,490	155,734	8,873	164,607	12.03%
157 T	Weston Town	2,750,377	312,993	71,335	384,328	13.97%
159 A	Wethersfield HA	434,954	49,498	0	49,498	11.38%
162 A	Winchester HA	0	0	0	0	0.00%
165 A	Windsor Locks HA	196,169	22,324	0	22,324	11.38%
165 E	Windsor Locks Education	2,250,218	256,075	537	256,612	11.40%
165 N	Windsor Locks Paraprofessionals	955,087	108,689	10,772	119,461	12.51%
165 T	Windsor Locks Town	3,066,093	348,921	0	348,921	11.38%
167 E	Woodbridge Education	1,278,349	145,476	303	145,779	11.40%
167 T	Woodbridge Town	3,659,557	416,458	397	416,855	11.39%
169 E	Woodstock Education	628,248	71,495	11,634	83,129	13.23%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated		Amort. Payment 07/01/2015	Estimated Total Contrib. 2015 - 2016	2015 - 2016 Total as % Est. Payroll
		Payroll 2015 - 2016	Estimated Employer Contrib. 2015 - 2016			
169 T	Woodstock Town	1,239,687	141,076	16,299	157,375	12.69%
170 A	Norwich Town HA	1,183,600	134,694	0	134,694	11.38%
204 E	Regional Dist #4 Cust	570,139	64,882	0	64,882	11.38%
204 L	Regional Dist #4 Café	191,738	21,820	2,011	23,831	12.43%
204 N	Regional Dist #4 NonOCert	727,571	82,798	9,329	92,127	12.66%
204 S	Regional Dist #4 Secretarial	490,651	55,836	0	55,836	11.38%
219 E	Regional Dist #19	1,724,868	196,290	0	196,290	11.38%
368 D	Watertown Fire District	333,352	37,935	72	38,007	11.40%
401 D	Westport/Weston Health	737,455	83,922	550	84,472	11.45%
403 D	East Shore Dist Health	460,535	52,409	35	52,444	11.39%
405 D	Lower Naugatuck Valley	1,081,192	123,040	19	123,059	11.38%
410 D	Quinnipiack Vall health	591,846	67,352	123	67,475	11.40%
413 D	Uncas Health District	543,810	61,886	3,325	65,211	11.99%
503 A	Willimantic HA	1,015,424	115,555	0	115,555	11.38%
606 W	Jewett City Highway/Elect Off.	180,280	20,516	0	20,516	11.38%
715 D	Southeastern CT PLNG	409,777	46,633	56	46,689	11.39%
750 D	Southeastern CT Water	396,086	45,075	0	45,075	11.38%
751 D	South Norwalk Electric	1,362,600	155,064	617	155,681	11.43%
752 D	Watertown Water & Sewer	0	0	260	260	0.00%
753D	Mattabassett District	0	0	0	0	0.00%
755 D	Norwalk 1st Water	1,950,801	222,001	1,023	223,024	11.43%
756 D	Norwalk 2nd Water	3,218,800	366,299	847	367,146	11.41%
757 A	Connecticut HA	272,491	31,009	10,804	41,813	15.34%
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	131,727	14,991	0	14,991	11.38%
	Police & Fire w/o Soc. Sec.	123,407,992	18,486,518	7,883,967	26,370,485	21.37%
	Police & Fire w/Soc. Sec.	40,973,037	6,854,788	545,422	7,400,210	18.06%
	Gen. Emps. w/o Soc. Sec.	133,229,491	14,535,338	61,063	14,596,401	10.96%
	Gen. Emps. w/ Soc. Sec.	222,731,330	25,346,826	2,398,252	27,745,078	12.46%
	Total	520,341,850	65,223,470	10,888,704	76,112,174	14.63%

Schedule H - Data by Municipality



Town Code	Town Name	Amortization Payment Due 07/01/15	No. of Annual Amort. Payments Remaining as of 07/01/15
<u>Police & Fire Without Social Security</u>			
2P	Ansonia Police	0	0
14 F	Branford Fire	0	0
15 F	Bridgeport Fire	2,574,158	27
15 P	Bridgeport Police	4,835,573	28
44 F	East Haven Fire	0	0
44 P	East Haven Police	0	0
77 F	Manchester Fire	0	0
89 F	New Britain Fire	0	0
89 P	New Britain Police	0	0
95 P	New London Police	0	0
124 P	Seymour Police	0	0
126 P	Shelton Police	0	0
131 P	Southington Police	469,394	2
137 P	Stonington Police	0	0
164 P	Windsor Police	0	0
370 F	West Haven Fire	2,322	25
371 F	West Shore Firefighters	2,520	22
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<u>Police & Fire With Social Security</u>			
2P	Ansonia Police	0	0
6 P	Beacon Falls Police	22,136	20
33 P	Cromwell Police	40,814	1
37 P	Derby Police	0	0
46 P	Easton Police	0	0
62 P	Hamden Police	23,806	23
77F	Manchester Fire	0	0
78 F	Mansfield Firefighters/EMT	0	0
82 P	Middlefield Police	4,715	2
85 P	Monroe Police	0	0
86 P	Montville Police	0	0
91 P	New Fairfield Police	29,423	2
108 P	Oxford Police	1,583	7
111 P	Plymouth Police	0	0
116 P	Putnam Police	0	0
117 P	Redding Police	0	0
131 F	Southington Fire	0	0
152 F	Waterford Fire	0	0
152 P	Waterford Police	416,827	6
157 P	Weston Police	0	0
162 P	Winchester Police	0	0
164 F	Windsor Dog Warden	0	0
165 P	Windsor Locks Police	0	0
167 P	Woodbridge Police	0	0
309 F	Cromwell Fire District	6,118	21
312 F	Easton Firefighters	0	0
	Fund A & Withdrawn Fund B	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Amortization Payment Due 07/01/15	No. of Annual Amort. Payments Remaining as of 07/01/15
<u>General Employees Without Social Security</u>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	1,279	7
15 T	Bridgeport City	0	0
44 E	East Haven Education	2,482	7
44 T	East Haven Town & Public Works	1,277	7
64T	Hartford Local 1716	0	0
78T	Mansfield Town	0	0
86E	Montville Education	0	0
89 E	New Britain Education	6,842	7
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Co	49,183	22
753 D	Mattabassett District	0	0
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<u>General Employees With Social Security</u>			
1 E	Andover Education	0	0
1 T	Andover Selectment	131	7
2 A	Ansonia HA	18	7
2 B	Ansonia Clerical	65,066	6
2 T	Ansonia Town	71,604	5
6 S	Beacon Falls Town	2,473	23
6 T	Beacon Falls Public Works	126,960	20
8 T	Bethany Public Works	0	0
13 E	Bozrah Board of Education	3,977	4
13T	Bozrah Town	9,006	4
14 E	Branford Education	1,466	7
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	2,473	7
15 B	Bridgeport Port Authority	14,456	15
15E	Bridgeport Education	0	0
15T	Bridgeport City	0	0
17 A	Bristol HA	116	7
22 T	Canterbury Town	2,055	3
23 A	Canton HA	0	0
26 L	Chester Board of Education	155	27
27 B	Clinton Secretarial	21,221	1
27 S	Clinton Supervisory	10,892	2
27 T	Clinton Town	0	0
28 A	Colchester HA	1,434	15
32 A	Coventry HA	0	0
34 A	Danbury HA	331	7
35 A	Darien HA	0	0
36 L	Deep River Board of Education	18	27
37 A	Derby HA	0	0
41 T	East Haddam Town	10,910	5
42 A	East Hampton HA	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Amortization Payment Due	No. of Annual Amort. Payments
		07/01/15	Remaining as of 07/01/15
43 A	East Hartford HA	0	0
48 E	Ellington Education	528	7
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0
48 V	Ellington Van Drivers	3,197	7
49 A	Enfield HA	199	7
50 L	Essex Board of Education	101	27
57 A	Greenwich Ha	58	7
58 E	Griswold Education	40	7
58 T	Griswold Selectman	0	0
59 A	Groton Town HA	0	0
62 B	Hamden Education	0	0
62 E	Hamden Board of Education	2,072	27
62 S	Hamden Schools	0	0
62 T	Hamden Town	18,418	24
64 A	Hartford HA	0	0
64 E	Hartford Local 566	570,272	4
64 S	Hartford Union Local 818	-1,309	28
64 T	Hartford Local 1716	960,248	1
71 B	Lebanon Town Hall	9,079	3
71 T	Lebanon Highway	0	0
73 S	Lisbon School District Central Office	-3,461	29
73 T	Lisbon Town	35,840	23
77 A	Manchester HA	142	7
78 E	Mansfield Education	489	7
78 T	Mansfield Town	565	7
80 A	Meriden HA	468	7
82 T	Middlefield Town	7,222	2
83 A	Middletown HA	313	7
84 A	Milford HA	0	0
86 A	Montville HA	102	7
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	82	7
89 A	New Britain HA	0	0
89T	New Britain City	0	0
95 A	New London HA	430	7
103 A	Norwalk HA	409	7
108 E	Oxford Education	38,832	7
108 T	Oxford Town	62,188	7
110 H	Southington Health District	8,371	27
113 A	Portland HA	0	0
114 T	Preston Town	14,118	5
115 T	Prospect Public Works	7,093	21
116 A	Putnam HA	41	7
117 E	Redding Education	174	7
117 T	Redding Town	591	7
118 A	Ridgefield HA	8,249	12

Schedule H - Data by Municipality



Town Code	Town Name	Amortization Payment Due	No. of Annual Amort. Payments
		07/01/15	Remaining as of 07/01/15
124 A	Seymour HA	0	0
124 E	Seymour Education	739	7
124H	Seymour Education	0	0
124L	Seymour Education	0	0
124 T	Seymour Town & Pub Works	286	7
126 A	Shelton HA	20	7
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	1,685	7
131 L	Southington Lunch	0	0
131 S	Southington Sewer	178	7
131 T	Southington Town	1,049	7
131 W	Southington Water	188	7
135 A	Stamford HA	984	7
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	8,383	17
143 A	Torrington HA	62	7
144 D	Trumbull Monroe Health District	10,660	21
146 A	Rockville HA	118	7
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	4,950	3
152 E	Waterford Cust & Main Asst	208	7
152 H	Water Local RI 161	130	7
152 L	Waterford Café RI0224	123	7
152 N	Waterford Paraprofessionals	76	7
152 S	Waterford NonUnion Educ	993	3
152 T	Waterford Gen Gov Admin	3,044	3
152 W	Waterford Town	5,165	2
153 R	Watertown Golf Course	0	0
153 S	Watertown Town Hall Supervisors	39,949	20
153 T	Watertown Town	21,777	13
155 A	West Hartford HA	0	0
156 A	West Haven HA	243	7
157 E	Weston Education	29,765	3
157 H	Weston Highway	28,333	1
157 L	Weston Lunch	0	0
157 S	Weston Salary	8,873	2
157 T	Weston Town	71,335	2
159 A	Wethersfield HA	0	0
162 A	Winchester HA	0	0
165 A	Windsor Locks HA	0	0
165 E	Windsor Locks Education	537	7
165 N	Windsor Locks Paraprofessionals	10,772	6
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	303	7
167 T	Woodbridge Town	397	7
169 E	Woodstock Education	11,634	1

Schedule H - Data by Municipality



Town Code	Town Name	Amortization Payment Due	No. of Annual Amort. Payments
		07/01/15	Remaining as of 07/01/15
169 T	Woodstock Town	16,299	1
170 A	Norwich Town HA	0	0
204 E	Regional Dist #4 Cust	0	0
204 L	Regional Dist #4 Café	2,011	1
204 N	Regional Dist #4 NonOCert	9,329	0
204 S	Regional Dist #4 Secretarial	0	0
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	72	7
401 D	Westport/Weston Health	550	7
403 D	East Shore Dist Health	35	7
405 D	Lower Naugatuck Valley	19	7
410 D	Quinnipiack Vall health	123	7
413 D	Uncas Health District	3,325	21
503 A	Willimantic HA	0	0
606 W	Jewett City Highway/Elect Off.	0	0
715 D	Southeastern CT PLNG	56	7
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	617	7
752 D	Watertown Water & Sewer	260	7
753D	Mattabasset District	0	0
755 D	Norwalk 1st Water	1,023	7
756 D	Norwalk 2nd Water	847	7
757 A	Connecticut HA	10,804	1
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	0	0
	Police & Fire w/o Soc. Sec.	7,883,967	
	Police & Fire w/Soc. Sec.	545,422	
	Gen. Empls. w/o Soc. Sec.	61,063	
	Gen. Empls. w/ Soc. Sec.	2,398,252	
	Total	<u>10,888,704</u>	