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

Prepared as of July 1, 2008

February 6, 2009

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

Members of the Commission:

We have the honor to submit the results of the actuarial valuation of the Municipal Employees Retirement System prepared as of July 1, 2008 made in accordance with the provisions of the laws governing the operation of the System.

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

To the best of our knowledge, this report is complete and accurate. The valuation was performed by, and under the supervision of, independent actuaries who have experience in performing valuations for public retirement systems. We are both Members of the American Academy of Actuaries and meet the Academy's Qualification Standards to issue this Statement of Actuarial Opinion.

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

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

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

Respectfully submitted,



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PB/JC/ss  
Enclosure  
Report Letter w signatures.doc

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**REPORT ON THE ANNUAL VALUATION OF THE  
CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
PREPARED AS OF JULY 1, 2008**

**SECTION I - SUMMARY OF PRINCIPAL RESULTS**

1. This report, prepared as of July 1, 2008 presents the results of the annual actuarial valuation of the System. For convenience of reference, the principal results of the valuation and a comparison with the preceding year's results are summarized below.

**SUMMARY OF PRINCIPAL RESULTS**

VALUATION DATE	07/01/2008	07/01/2007
Active members included in valuation		
Number	8,805	8,695
Annual compensation	\$ 411,934,521	\$ 387,723,324
Retirees		
Number	5,455	5,263
Annual allowances	\$ 83,804,268	\$ 78,135,466
Accrued Liability	\$ 1,721,841,285	\$ 1,640,028,149
Assets		
Market related actuarial value	\$ 1,779,098,599	\$ 1,700,682,361
Market value	\$ 1,632,013,825	\$ 1,729,338,367
Market related actuarial value rate of return	6.32%	8.96%
Market value rate of return	(4.03)%	16.60%
Unfunded Accrued Liability	\$ (57,257,314)	\$ (60,654,212)
Present Value of Remaining Prior Service Amortization Payments	\$ 36,372,868	\$ 40,210,879
Stabilization Reserve for General Employees	\$ (84,660,898)	\$ (64,097,357)
Stabilization Reserve for Police and Fire	\$ (8,969,232)	\$ (36,767,734)
Current Service Contribution Rates *		
General Employees		
with Social Security	7.50%	7.00%
Without Social Security	7.50	7.00
Police and Fire		
with Social Security	9.75	8.25
Without Social Security	9.50	8.25

\* The July 1, 2008 valuation produces the service contribution rates for the year beginning July 1, 2009 and the July 1, 2007 valuation produces rates effective July 1, 2008.

2. The valuation balance sheet showing the results of the valuation is given in Section III.

3. Comments on the valuation results are given in Section IV, comments on the experience and actuarial gains/losses during the valuation year are given in Section VII and the rates of contribution payable by employers are given in Section VIII.
4. There were no changes in actuarial methods since the last valuation, but there were changes in actuarial assumptions, as follows:

Demographic Changes:

Actives:

- General Employees:
- For service retirements, commence rates at age 45 (currently age 50) and extend 100% retirement assumption to age 75 (currently age 70). Additionally, adjust the rates accordingly for all other ages.
  - For withdrawal, move from unisex rates to sex-distinct rates.
  - For death-in-service, add rates for ages 70 through 74.
  - For disability retirements, add rates for ages 70 through 74.

- Police and Fire:
- For service retirements, increase the rates for ages 45 through 52.

- All Pensioners:
- Update mortality for healthy male and female retirees to the RP-2000 mortality table, set forward one year for males and set back one year for females.
  - Update mortality for disabled male and female retirees to the RP-2000 mortality table, set forward five years for males and set forward one year for females.

- Economic Changes:
- Reduce the overall interest rate from 8.50% to 8.25%.
  - Reduce the price inflation assumption from 3.75% to 3.50%.
  - Decrease the annual cost-of-living adjustment assumption from 4.00% to 3.50%.

5. There were no changes in benefit provisions since the last valuation that affected the results.
6. Schedule A of this report presents the development of the actuarial value of assets. Schedule B details the actuarial assumptions and methods employed. Schedule C gives a summary of the benefit and contribution provisions of the plan.
7. The MERS Funding Method: In order to reduce fluctuations in contribution rates from year-to-year, the actuarial funding method was changed, effective with the July 1, 1992 valuation, to the entry age normal method with the portion of the accrued liability not covered by the future amortization payments of participating municipalities being amortized over a flexible time period.

The initial application of this new funding method generated a net gain, and a stabilization reserve was created as of July 1, 1992 equal to that gain.

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

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

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

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Comparative Schedule

Valuation Date June 30	Active Members				Retired Lives				Accrued Liability	Valuation Assets \$ Millions	UAAL
	Number	Payroll \$ Millions	Average Salary		Number		Annual Benefits				
			\$	% Incr.	Retired	Active/ Retired	\$ Millions	% of Payroll			
1999	7,811	\$269.4	\$34,488	2.2%	4,234	1.8	\$44.2	16.4%	\$860.1	\$1,100.7	\$(240.6)
2000	7,980	290.3	36,384	5.5	4,446	1.8	49.0	16.9	1,153.2	1,251.6	(98.4)
2001	8,233	311.3	37,808	3.9	4,572	1.8	53.9	17.3	1,238.1	1,353.1	(115.0)
2002	8,426	321.8	38,190	1.0	4,741	1.8	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)

## SECTION II - MEMBERSHIP DATA

Data regarding the membership of the System for use as a basis for the valuation were furnished by the System's office. The following tables summarize the membership of the system as of June 30, 2008 upon which the valuation was based. Detailed tabulations of the data are given in Schedule E.

### Active Members

Employers	Number of Employers	Number	Payroll	Group Averages		
				Salary	Age	Service
General Employees with Social Security						
Men		2,115	\$106,851,716	\$50,521	48.2	11.4
Women		<u>2,697</u>	<u>93,150,264</u>	34,538	49.8	10.3
Total	132	4,812	\$200,001,980	\$41,563	49.1	10.8
General Employees without Social Security						
Men		1,099	\$58,613,890	\$53,334	47.5	11.4
Women		<u>1,764</u>	<u>63,708,019</u>	36,116	47.9	11.3
Total	9	2,863	\$122,321,909	\$42,725	47.7	11.3
Police and Fire with Social Security						
Men		373	\$29,171,172	\$78,207	41.0	12.2
Women		<u>26</u>	<u>1,834,347</u>	70,552	35.2	7.0
Total	24	399	\$31,005,519	\$77,708	40.6	11.9
Police and Fire without Social Security						
Men		671	\$54,159,987	\$80,715	38.5	11.1
Women		<u>60</u>	<u>4,445,126</u>	74,085	36.7	8.1
Total	14	731	\$58,605,113	\$80,171	38.4	10.9
Grand Total	179	8,805	\$411,934,521	\$46,784	47.4	11.0

The total number of active members is comprised of 6,084 vested members and 2,721 non-vested members.

The valuation also includes 668 inactive, non-vested members who are owed refunds of their accumulated contributions.

\* Years

## Retired Lives

Type of Benefit Payment	Number	Annual Benefits	Group Averages		
			Benefit	Age at Valuation Date*	Age at Retirement*
General Employees with Social Security					
Service	2,336	\$27,771,792	\$11,889	70.2	59.7
Disability	194	3,520,860	18,149	63.7	53.9
Beneficiary	<u>244</u>	<u>2,014,644</u>	8,257	67.6	60.3
Total	2,774	\$33,307,296	\$12,007	69.5	59.4
General Employees without Social Security					
Service	1,756	\$29,284,392	\$16,677	72.0	58.9
Disability	106	2,199,912	20,754	65.3	53.2
Beneficiary	<u>286</u>	<u>2,595,624</u>	9,076	76.4	63.7
Total	2,148	\$34,079,928	\$15,866	72.3	59.3
Police and Fire with Social Security					
Service	152	\$4,219,368	\$27,759	63.1	53.0
Disability	55	1,815,984	33,018	59.1	45.9
Beneficiary	<u>18</u>	<u>245,064</u>	13,615	66.4	56.1
Total	225	\$6,280,416	\$27,913	62.4	51.5
Police and Fire without Social Security					
Service	197	\$6,778,008	\$34,406	64.7	54.1
Disability	78	2,981,868	38,229	59.0	46.2
Beneficiary	<u>33</u>	<u>376,752</u>	11,417	75.7	63.3
Total	308	\$10,136,628	\$32,911	64.5	53.1
Grand Total	5,455	\$83,804,268	\$15,363	70.0	58.7

The valuation also includes 541 inactive, vested members with estimated deferred annual benefits of \$ 4,430,124.

\*Years

**SECTION III - VALUATION BALANCE SHEET**

The following valuation balance sheet shows the assets and liabilities of the retirement system as of the current valuation date of July 1, 2008 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2007. The items shown in the balance sheet are present values actuarially determined as of the relevant valuation date. The development of the actuarial value of assets is presented in Schedule A.

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

	<b>JULY 1, 2008</b>	<b>JULY 1, 2007</b>
<b>ASSETS</b>		
Current actuarial value of assets	\$ 1,779,098,599	\$ 1,700,682,361
Future member contributions	122,959,950	107,364,486
Prospective employer contributions		
Normal contributions	\$ 295,392,258	\$ 253,841,259
Unfunded accrued liability contributions	<u>(57,257,314)</u>	<u>(60,654,212)</u>
Total prospective contributions	\$ 238,134,944	\$ 193,187,047
Total assets	\$ <u>2,140,193,493</u>	\$ <u>2,001,233,894</u>
<b>LIABILITIES</b>		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 885,135,408	\$ 857,576,710
Present value of benefits payable on account of active members	1,220,019,241	1,112,853,556
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	33,610,268	29,688,457
Non-vested	<u>1,428,576</u>	<u>1,115,171</u>
Total liabilities	\$ <u>2,140,193,493</u>	\$ <u>2,001,233,894</u>

#### **SECTION IV - COMMENTS ON VALUATION**

The valuation balance sheet gives the following information with respect to the funds of the System as of July 1, 2008.

##### Total Assets

Current actuarial assets as of the valuation date equaled \$1,779,098,599. Future member contributions were valued to be \$122,959,950. Employer contributions were calculated to be \$238,134,944, which represents \$295,392,258 attributable to service rendered after the valuation date (normal contributions) and \$(57,257,314) attributable to service rendered before the valuation date (unfunded accrued liability contributions).

Therefore, the balance sheet shows the present value of current and future assets of the System to be \$2,140,193,493 as of July 1, 2008.

##### Total Liabilities

The present value of benefits payable on account of presently retired members and beneficiaries totaled \$885,135,408 as of the valuation date. The present value of future benefit payments on behalf of active members amounted to \$1,220,019,241. In addition, the present value of benefits for inactive members, due to service rendered before the valuation date, was calculated to be \$33,610,268 for vested and \$1,428,576 for non-vested members.

Therefore, the balance sheet shows the present value for all prospective benefit payments under the System to be \$2,140,193,493 as of July 1, 2008.

## SECTION V - UNFUNDED ACCRUED LIABILITY AND STABILIZATION RESERVE

The table below presents the unfunded accrued liability of the Retirement System as of July 1, 2008, along with comparative results from last year's valuation. The valuation results were based on the data and financial information provided by the Retirement System staff, and the actuarial assumptions and methods outlined in Schedule B. The development of the Stabilization Reserve is shown on the following page of the report.

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

	General Employees with Social Security		General Employees without Social Security		Police and Fire with Social Security		Police and Fire without Social Security		Total	
	July 1, 2008	July 1, 2007	July 1, 2008	July 1, 2007	July 1, 2008	July 1, 2007	July 1, 2008	July 1, 2007	July 1, 2008	July 1, 2007
Accrued Liabilities:										
Active Members	\$336,788,380	\$325,080,331	\$268,218,458	\$269,853,323	\$ 68,355,409	\$ 59,040,046	\$128,304,787	\$ 97,674,111	\$ 801,667,033	\$ 751,647,811
Non - Vested Inactive Members	652,165	504,499	584,018	448,653	36,512	27,536	155,881	134,483	1,428,576	1,115,171
Vested Inactive Members	19,093,736	17,314,614	12,044,095	9,132,696	1,367,252	2,050,885	1,105,185	1,190,262	33,610,268	29,688,457
Retired Members	344,333,754	333,527,914	341,719,007	335,015,099	76,925,738	72,209,193	122,156,909	116,824,504	885,135,408	857,576,710
Total Accrued Liability	\$700,868,035	\$676,427,358	\$622,565,578	\$614,449,771	\$146,684,911	\$133,327,660	\$251,722,762	\$215,823,360	\$1,721,841,285	\$1,640,028,149
Actuarial Value of Assets	\$713,657,851	\$682,784,165	\$674,484,769	\$651,667,574	\$139,689,896	\$133,113,792	\$251,266,083	\$233,116,830	\$1,779,098,599	\$1,700,682,361
Unfunded Accrued Liability	\$ (12,789,816)	\$ (6,356,807)	\$ (51,919,191)	\$ (37,217,803)	\$ 6,995,015	\$ 213,868	\$ 456,679	\$ (17,293,470)	\$ (57,257,314)	\$ (60,654,212)

The table below presents the development of the Retirement System's Stabilization Reserve as of July 1, 2008, along with comparative results from last year's valuation.

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

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

	General Employees		Police and Fire		Total	
	July 1, 2008	July 1, 2007	July 1, 2008	July 1, 2007	July 1, 2008	July 1, 2007
Total Accrued Liability	\$ 1,323,433,612	\$ 1,290,877,129	\$ 398,407,673	\$ 349,151,020	\$ 1,721,841,285	\$ 1,640,028,149
Actuarial Value of Assets	\$ 1,388,142,620	\$ 1,334,451,739	\$ 390,955,979	\$ 366,230,622	\$ 1,779,098,599	\$ 1,700,682,361
Unfunded Accrued Liability	\$ (64,709,008)	\$ (43,574,610)	\$ 7,451,694	\$ (17,079,602)	\$ (57,257,314)	\$ (60,654,212)
Present Value of Remaining Prior Service Amortization Payments	\$ 19,951,890	\$ 20,522,747	\$ 16,420,926	\$ 19,688,132	\$ 36,372,816	\$ 40,210,879
Stabilization Reserve	\$ (84,660,898)	\$ (64,097,357)	\$ (8,969,232)	\$ (36,767,734)	\$ (93,630,130)	\$ (100,865,091)

## **SECTION VI – PRIOR SERVICE AMORTIZATION PAYMENTS**

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

In addition, the prior service liability was adjusted for each municipality as of July 1, 1991 to reflect the additional liability generated by the granting of a cost-of-living adjustment on that date. This adjustment had been made whenever a COLA was granted and the investment return on assets was not at least 9%. In that event, a 3% COLA was provided to eligible retirees, and the prior service liability of each municipality was increased to reflect the liability for that portion of the COLA that was not covered by investment returns above 6%. This adjustment has been eliminated under the revised funding method, for all COLA's effective July 1, 1992 and later.

For most municipalities, this re-established liability is to be amortized over 6-14 years from July 1, 2008. 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, 2008 is the present value of the payment schedule established on July 1, 1991 plus the amounts for municipalities enrolling after that date, as shown below. These amounts were frozen and their present value will be reflected in each succeeding valuation.

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

Group	Present Value of Remaining Prior Service Amortization Payments
General Employees: with Social Security	\$18,645,164
without Social Security	<u>1,306,756</u>
Subtotal	\$19,951,920
Police and Fire:	
with Social Security	\$ 8,242,046
without Social Security	<u>8,178,902</u>
Subtotal	\$16,420,948
Total	\$36,372,868

## SECTION VII – DERIVATION OF EXPERIENCE GAINS AND LOSSES

Actual experience will never (except by coincidence) coincide exactly with assumed experience. It is assumed that gains and losses will be in balance over a period of years, but sizable year to year fluctuations are common. Detail on the derivation of the experience gain (loss) for the year ended June 30, 2008 is shown below.

	<u>\$ millions</u>
(1) UAAL* as of 6/30/07	\$(60.7)
(2) Normal cost from last valuation	31.8
(3) Actual employer contributions	38.8
(4) Interest accrual: $(1) \times .0850 + [(2) - (3)] \times .0416$	(5.5)
(5) Expected UAAL before changes: $(1) + (2) - (3) + (4)$	(73.2)
(6) Change due to plan amendments	0.0
(7) Change due to new actuarial assumptions or methods	(22.3)
(8) Expected UAAL after changes: $(5) + (6) + (7)$	(95.5)
(9) Actual UAAL as of 6/30/08	(57.3)
(10) Gain (loss) $(8) - (9)$	\$(38.2)
(11) Gain (loss) as percent of actuarial accrued liabilities at start of year (\$1,640.0 million)	(2.3)%

\* Unfunded actuarial accrued liability.

Valuation Date June 30	Actuarial Gain (Loss) as a % of Beginning Accrued Liabilities
2004	(3.5)%
2005	(4.6)
2006	(0.9)
2007	0.6
2008	(2.3)

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

Source	\$ Gain / (Loss)
Data changes and other causes	\$ (2.0)
New members	(4.4)
Separation	(1.1)
Salary increases	1.4
Death after retirement	(0.7)
COLA increases	5.4
Investment income	(36.8)
Net Gain (Loss)	\$ (38.2)

As can be seen, the main item generating the overall loss of \$(38.2) is the experience for investment income of \$(36.8). The other remaining gain/loss sources are fairly minimal.

### **SECTION VIII – CURRENT SERVICE CONTRIBUTION RATES**

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

EAN requires separate treatment of actuarial gains and losses. These gains and losses will be amortized over a flexible period of time as a level percent of payroll. By permitting flexibility in the period, the sum of the EAN normal contribution rate and the actuarial gain/loss contribution rate can be kept constant from year-to-year, provided the period remains within reasonable bounds, normally not to exceed 30 years.

As described above, the EAN normal contribution rate is the true future cost of the System. This normal rate is comprised of both employer and employee contributions. Pages 17 and 18 show the derivation of the full normal cost rate for the General Employee and Police and Fire subgroups, respectively. In addition, the applicable rates for both employers and employees are shown. For many years, the municipalities' normal cost has been subsidized by the System's stabilization reserve, which is computed by subtracting the present value of future amortization payments from the unfunded accrued liability. This policy of offsetting municipalities' normal costs will continue so long as the stabilization reserve exists.

Changes in the reserve are highly dependent upon annually recognized investment gains and losses, which are smoothed into the Actuarial Value of Assets over a period of years. Using a smoothed asset value results in much more consistent contribution rates from year to year than if only the System's market value of assets were employed.

The stabilization reserve of \$93.6 million decreased from last year's value of \$100.9 million. This is a result of the overall actuarial losses, largely attributable to investment returns that the System experienced for the year ended June 30, 2008, offset by the net effect of the changes in actuarial assumptions. Decreases in the stabilization reserve diminish its ability to subsidize the contribution rates for the municipalities participating in MERS. Hence, municipalities are then required to increase their service contribution rates to make up the difference. If the stabilization reserve were to become depleted, contribution rates would increase to at least the level of employer normal cost rates shown below.

It should be noted that the results in this report are as of the snapshot date of June 30, 2008, meaning that events that have occurred since that date are not reflected in this valuation. Significant investment losses have been incurred since the snapshot date. Depending upon investment returns through the remainder of the valuation year, it is possible that next year's stabilization reserve may significantly decrease or become depleted, thereby removing a large portion, if not all, of the System's subsidy. As such, we recommend increasing the service contribution rate for both of the General Employee groups to 7.50% and increasing the rate for the Police and Fire with Social Security to 9.75% and without Social Security to 9.50%. The table below summarizes our 2009-10 fiscal year recommended service contribution rates.

Group	Current Service Contribution Rate	Employer Normal Cost Rate	Recommended Service Contribution Rate
General Employees:			
With Social Security	7.00%	7.62%	7.50%
Without Social Security	7.00%	7.82%	7.50%
Police and Fire:			
With Social Security	8.25%	11.22%	9.75%
Without Social Security	8.25%	10.39%	9.50%

## Current Service Contribution Rates

## General Employees

Effective July 1, 2009

Contribution for	Contribution Expressed as Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	9.55%	12.13%
Disability benefits	0.06	0.07
Survivor benefits	<u>0.06</u>	<u>0.07</u>
Total	9.67%	12.27%
Member Contributions	2.28%	5.00%
Less future refunds	<u>(0.23)</u>	<u>(0.55)</u>
Available for benefits	2.05%	4.45%
Employer Normal Cost	7.62%	7.82%
Stabilization Reserve Subsidy (level % of payroll amortization)	(0.12)	(0.32)
Total Computed Service Contribution Rate	7.50%	7.50%

## Current Service Contribution Rates

Police and Fire

Effective July 1, 2009

Contribution for	Contribution Expressed as Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	10.66%	12.58%
Disability benefits	2.80	2.56
Survivor benefits	<u>0.06</u>	<u>0.06</u>
Total	13.52%	15.20%
Member Contributions	2.38%	5.00%
Less future refunds	<u>(0.08)</u>	<u>(0.19)</u>
Available for benefits	2.30%	4.81%
Employer Normal Cost	11.22%	10.39%
Stabilization Reserve Subsidy (level % of payroll amortization)	(1.47)	(0.89)
Total Computed Service Contribution Rate	9.75%	9.50%

**SECTION IX - ACCOUNTING INFORMATION**

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

NUMBER OF ACTIVE AND RETIRED PARTICIPANTS  
AS OF JUNE 30, 2008

GROUP	NUMBER
Retired participants and beneficiaries currently receiving benefits	5,455
Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits	
Vested	541
Non-vested	668
Active Participants	<u>8,805</u>
Total	15,469

2. Additional information as of July 1, 2008 follows.

ASSUMPTIONS AND METHODS

Valuation date	07/01/2008
Actuarial cost method	Entry age
Asset valuation method	Smoothed market with 20% recognition of investment gains and losses
Actuarial assumptions:	
Investment rate of return*	8.25%
Projected salary increases*	4.50 - 11.25%
Cost-of-living adjustments	2.6% for those retiring on or after January 1, 2002; for retirements prior to January 1, 2002 2.5% up to age 65, 3.50% afterwards
* Includes inflation at	3.50%

3. The actuarial accrued liability of the System as of July 1, 2008 is as follows:

ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 801,667,033
Retirees and beneficiaries currently receiving benefits	885,135,408
Terminated members not yet receiving benefits	
Vested	33,610,268
Non-vested	<u>1,428,576</u>
Total actuarial accrued liability	\$ 1,721,841,285
Actuarial Value of Assets	<u>1,779,098,599</u>
Unfunded Actuarial Accrued Liability	<u>\$ (57,257,314)</u>

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

Valuation Date June 30:	2004	2005	2006	2007	2008
A. Actuarial Value Beginning of Year	\$ 1,410,053,406	\$ 1,454,706,352	\$ 1,512,473,272	\$ 1,587,659,815	\$ 1,700,682,361
B. Market Value Beginning of Year	1,175,044,505	1,306,142,410	1,397,879,246	1,509,066,613	1,729,338,367
C. Cash Flow					
C1. Contributions	28,028,372	34,026,076	41,644,358	52,502,128	56,453,606
C2. Transfers	0	4,779	0	0	0
C3. Benefit Payments	(64,537,348)	(69,747,511)	(73,994,846)	(80,408,641)	(84,626,814)
C4. Net	(36,508,976)	(35,716,656)	(32,350,488)	(27,906,513)	(28,173,208)
D. Investment Income					
D1. Market Return	167,606,881	127,453,492	143,537,855	248,178,267	(69,151,334)
D2. Expected Actuarial Return	118,302,908	122,132,082	127,185,332	133,765,057	143,360,639
E. Expected Actuarial Value End of Year	1,491,847,338	1,541,121,778	1,607,308,116	1,693,518,359	1,815,869,792
F. Market Value End of Year (including receivables)	1,306,142,410	1,397,879,246	1,509,066,613	1,729,338,367	1,632,013,825
G. Phased-In Recognition of Investment Income					
G1. Difference between Market and Expected Actuarial Value	(185,704,928)	(143,242,532)	(98,241,503)	35,820,008	(183,855,967)
G2. 20% of Difference (0.2 * G1)	(37,140,986)	(28,648,506)	(19,648,301)	7,164,002	(36,771,193)
G3. Preliminary Actuarial Value End of Year	1,454,706,352	1,512,473,272	1,587,659,815	1,700,682,361	1,779,098,599
G4. Minimum = 80% of Market Value (0.8 * F)	1,044,913,928	1,118,303,397	1,207,253,290	1,383,470,694	1,305,611,060
G5. Maximum = 120% of Market Value (1.2 * F)	1,567,370,892	1,677,455,095	1,810,879,936	2,075,206,040	1,958,416,590
G6. Actuarial Value End of Year (G3, subject to G4 & G5)	\$ 1,454,706,352	\$ 1,512,473,272	\$ 1,587,659,815	\$ 1,700,682,361	\$ 1,779,098,599
H. Difference Between Market and Actuarial Values	\$ (148,563,942)	\$ (114,594,026)	\$ (78,593,202)	\$ 28,656,006	\$ (147,084,774)
I. Recognized Rate of Return	5.83%	6.51%	7.19%	8.96%	6.32%
J. Market Value Rate of Return	14.49%	9.89%	10.39%	16.60%	(4.03)%

The Actuarial Value of Assets recognizes expected investment income (line D2) along with 20% of its difference (gain/loss) with the market return (line D1) in the valuation year, in addition to 20% of any prior years' unrecognized gains/losses. During periods when investment performance exceeds the assumed rate, Actuarial Value of Assets will tend to be less than market value. During periods when investment performance is less than the assumed rate, Actuarial Value of Assets will tend to be greater than market value.

## Asset Summary

June 30, 2008

	Year Ended	
	June 30, 2008	June 30, 2007
Beginning Asset Value:		
Book	\$ 948,284,590	\$ 895,860,228
Market *	1,724,536,060	1,505,184,590
Receipts:		
Employee Contributions	\$ 17,619,868	\$ 13,130,687
Municipal Contributions	38,833,738	39,371,441
Investment Income	66,137,399	61,032,992
Transfers	0	0
Disbursements:		
Benefit Payments	\$ (83,497,548)	\$ (78,891,714)
Employee Refunds	(1,129,266)	(1,516,927)
Appreciation:		
Realized Gains (Losses)	\$ 135,463,717	\$ 19,297,882
Unrealized Gains (Losses)	(270,390,875)	166,927,109
Ending Asset Value:		
Book	\$ 1,121,712,498	\$ 948,284,590
Market *	1,627,573,093	1,724,536,060

\* Market Value of Assets does not include receivables

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

VALUATION INTEREST RATE: 8-1/4% per annum, compounded annually.

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

**GENERAL EMPLOYEES**

Age	Withdrawal And Vesting - Male	Withdrawal And Vesting - Female	Non-Service Connected Disability*	Death	Service Retirement
20	18.00%	20.00%	.02%	.01%	
25	18.00	20.00	.02	.01	
30	12.00	15.00	.03	.01	
35	10.00	12.00	.04	.02	
40	7.50	10.00	.05	.02	
45	5.00	7.50	.07	.03	15.00%
50	5.00	5.00	.12	.05	15.00
55	5.00	5.00	.44	.08	7.00
60	5.00	5.00	.86	.12	10.00
65	5.00	5.00	1.84	.20	20.00
70	5.00	5.00	2.99	.31	15.00
75					100.00

**POLICEMEN AND FIREMEN**

Age	Withdrawal And Vesting	Service Connected 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 connected disability rates for general employees and non-service connected disability rates for police and fire are assumed to be zero at all ages.

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

Age	Annual Rates of				
	Merit & Seniority		Base (Economy)	Increase Next Year	
	General Employees	Firemen & Policemen		General Employees	Firemen & Policemen
20	7.50%	7.50%	3.75%	11.25%	11.25%
25	5.50	7.50	3.75	9.25	11.25
30	4.50	3.50	3.75	8.25	7.25
35	3.50	2.50	3.75	7.25	6.25
40	2.50	1.50	3.75	6.25	5.25
45	2.50	1.00	3.75	6.25	4.75
50	2.00	0.75	3.75	5.75	4.50
55	1.00	0.75	3.75	4.75	4.50
60	0.75	0.75	3.75	4.50	4.50
65	0.75	-	3.75	4.50	-
70	0.75	-	3.75	4.50	-

**YEAR'S BREAKPOINT:** With respect to the calendar year in which a member terminates service, \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. For 2008 the breakpoint is \$48,800.

**SOCIAL SECURITY TAXABLE WAGE BASE:** The actual taxable wage base through 2008 projected at 3.75% per annum, compounded annually, thereafter.

**COST-OF-LIVING INCREASES:** Annually compounded increases are applied to disabled and non-disabled retirement benefits and vary based upon member age and date of retirement. For members that retired prior to January 1, 2002, increases of 3.50% 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 2.60% are assumed, regardless of age.

**DEATH AFTER RETIREMENT:** According to the RP-2000 mortality tables. For service retirees and beneficiaries the male table is set forward one year and the female table is set back one year. For disabled retirees, the male table is set forward five years and the female table is set forward one year.

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

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

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

## SCHEDULE C

### Summary of Main Benefit and Contribution Provisions

#### MEMBERSHIP

Municipalities may designate which departments (including elective officers if so specified) are to be covered under the Municipal Employees Retirement System. This designation may be the result of collective bargaining. Only employees covered under the State Teachers Retirement System may not be included. There are no minimum age or service requirements. Membership is mandatory for all regular full time employees of participating departments except Police and Fire hired after age 60.

#### DEFINITIONS

Average Final Compensation	Average of the three highest paid years of service.
Normal Form of Benefit	Life annuity.
Year's Breakpoint	With respect to the calendar year in which a member terminates service, \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. For 2008, the breakpoint is \$48,800.

#### BENEFITS

##### Service Retirement Allowance

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

Non-Service Connected  
Disability Retirement Allowance

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

Service Connected Disability

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

Vesting Retirement Allowance

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

Death Benefit

Condition for Benefit	Eligible for service, disability retirement, or vesting allowance, and married for at least 12 months preceding death.
Amount of Benefit	Computed on the basis of the member's average final compensation and creditable service at date of death, payable to the spouse. Benefit is equal to 50% of the average of the life annuity allowance and the reduced 50% joint and survivor allowance.

Return of Deductions

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

Optional Benefits

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

1. A reduced retirement allowance payable during his life with the provision that after his death the reduced allowance will be continued for life to the beneficiary designated by him at the time of his retirement; or

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

### Cost-of-Living Adjustments

For those retired prior to January 1, 2002:

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

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

### CONTRIBUTIONS

#### By Members

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

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

#### By Municipalities

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

## SCHEDULE D

### GLOSSARY

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

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

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

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

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

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

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

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

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

## GLOSSARY

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

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

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

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

**SCHEDULE E****DETAILED TABULATIONS OF THE DATA****CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM****Total Active Members as of June 30, 2008****Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	25							25	\$ 1,061,405
20-24	212	2						214	8,233,298
25-29	396	97	2					495	21,826,606
30-34	270	219	46	1				536	27,058,944
35-39	311	247	187	58	10			813	42,148,834
40-44	383	294	214	181	111	9		1,192	58,683,727
45-49	392	384	270	170	202	69	6	1,493	70,652,699
50-54	367	359	285	217	201	125	43	1,597	74,124,557
55-59	208	247	233	178	179	89	88	1,222	55,981,695
60	36	34	36	31	27	18	15	197	9,447,776
61	40	42	37	31	32	17	13	212	9,171,291
62	20	29	24	22	22	13	9	139	5,757,415
63	13	24	20	14	29	11	5	116	4,624,683
64	10	23	20	20	22	14	6	115	5,168,501
65	12	13	21	10	25	9	13	103	4,561,224
66	2	15	15	7	11	8	5	63	2,677,605
67	3	11	7	7	6	5	5	44	1,735,182
68	4	12	6	8	5	4	5	44	1,623,949
69	3	3	7	6	11	7	6	43	1,822,318
70 & Over	15	18	23	21	18	21	26	142	5,572,812
Totals	2,722	2,073	1,453	982	911	419	245	8,805	\$ 411,934,521

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

Age: 47.4 years

Service: 11.0 years

Annual Pay: \$46,784

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2008  
General Employees with Social Security  
Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	14							14	\$ 515,332
20-24	93	1						94	2,788,626
25-29	131	30	2					163	5,820,587
30-34	120	76	18	1				215	9,135,325
35-39	174	103	58	20	4			359	15,058,042
40-44	253	150	87	74	49	8		621	25,954,460
45-49	271	246	147	87	70	30	6	857	35,497,607
50-54	262	226	183	117	93	44	21	946	40,186,528
55-59	130	165	156	116	105	43	47	762	33,350,925
60	23	20	20	23	16	12	10	124	5,510,140
61	29	26	25	22	16	13	6	137	5,345,900
62	14	16	15	15	17	9	5	91	3,463,397
63	9	13	10	5	21	8	4	70	2,720,122
64	8	17	10	16	15	10	4	80	3,432,260
65	11	8	13	6	13	6	9	66	2,969,356
66	2	8	7	4	8	5	1	35	1,403,001
67	3	9	3	4	3	5	4	31	1,140,370
68	3	8	3	3	2	2	2	23	805,317
69	3	3	5	5	9	6	4	35	1,432,626
70 & Over	8	15	9	14	11	14	18	89	3,472,059
<b>Totals</b>	<b>1,561</b>	<b>1,140</b>	<b>771</b>	<b>532</b>	<b>452</b>	<b>215</b>	<b>141</b>	<b>4,812</b>	<b>\$ 200,001,980</b>

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

Age: 49.1 years

Service: 10.8 years

Annual Pay: \$41,563

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2008  
General Employees without Social Security  
Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	6							6	\$ 165,572
20-24	53	1						54	1,542,532
25-29	133	50						183	5,800,791
30-34	86	67	16					169	6,300,229
35-39	80	79	60	17	5			241	10,366,603
40-44	98	105	83	40	33	1		360	14,847,171
45-49	104	127	103	48	70	23		475	21,330,752
50-54	98	126	95	83	83	51	14	550	25,123,419
55-59	74	81	72	56	67	38	26	414	18,677,781
60	13	12	16	8	10	6	2	67	3,368,170
61	11	15	11	9	14	2	3	65	2,996,670
62	6	12	9	7	5	4	1	44	1,945,204
63	4	11	10	8	8	3	1	45	1,821,148
64	2	6	10	4	6	4		32	1,448,767
65	1	5	8	4	12	3	4	37	1,591,868
66		7	7	3	3	3	4	27	1,187,450
67		2	4	3	3		1	13	594,812
68	1	4	3	5	3	2	3	21	818,632
69			2	1	2	1	1	7	293,585
70 & Over	7	3	14	7	7	7	8	53	2,100,753
<b>Totals</b>	<b>777</b>	<b>713</b>	<b>523</b>	<b>303</b>	<b>331</b>	<b>148</b>	<b>68</b>	<b>2,863</b>	<b>\$ 122,321,909</b>

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

Age: 47.7 years

Service: 11.3 years

Annual Pay: \$42,725

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2008  
Police and Firemen with Social Security  
Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	1							1	\$ 83,735
20-24	20							20	1,083,046
25-29	35	5						40	2,529,635
30-34	21	28	3					52	3,933,140
35-39	18	22	23	7				70	5,220,089
40-44	14	15	11	23	8			71	5,913,677
45-49	11	5	8	9	28	7		68	5,651,749
50-54	4	6	2	3	15	11	2	43	3,583,407
55-59	1	1	1	3	3	3	9	21	1,826,329
60		2					1	3	310,194
61		1			1	1	1	4	349,320
62		1					1	2	148,882
63				1				1	83,413
64							2	2	201,749
65									
66			1					1	87,154
67									
68									
69									
70 & Over									
<b>Totals</b>	<b>125</b>	<b>86</b>	<b>49</b>	<b>46</b>	<b>55</b>	<b>22</b>	<b>16</b>	<b>399</b>	<b>\$ 31,005,519</b>

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

Age: 40.6 years

Service: 11.9 years

Annual Pay: \$77,708

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2008  
Police and Firemen without Social Security  
Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	4							4	\$ 296,766
20-24	46							46	2,819,094
25-29	97	12						109	7,675,593
30-34	43	48	9					100	7,690,250
35-39	39	43	46	14	1			143	11,504,100
40-44	18	24	33	44	21			140	11,968,419
45-49	6	6	12	26	34	9		93	8,172,591
50-54	3	1	5	14	10	19	6	58	5,231,203
55-59	3		4	3	4	5	6	25	2,126,660
60					1		2	3	259,272
61			1		1	1	3	6	479,401
62							2	2	199,932
63									
64					1			1	85,725
65									
66									
67									
68									
69							1	1	96,107
70 & Over									
<b>Totals</b>	<b>259</b>	<b>134</b>	<b>110</b>	<b>101</b>	<b>73</b>	<b>34</b>	<b>20</b>	<b>731</b>	<b>\$ 58,605,113</b>

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

Age: 38.4 years

Service: 10.9 years

Annual Pay: \$80,171

**Retirants & Beneficiaries as of June 30, 2008**

**Tabulated by Year of Retirement**

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2008	135	\$ 2,585,604	\$ 1,596
2007	296	5,061,348	1,425
2006	334	5,753,832	1,436
2005	315	5,213,268	1,379
2004	278	4,652,268	1,395
2003	290	4,698,072	1,350
2002	289	4,649,844	1,341
2001	219	3,779,592	1,438
2000	240	4,053,540	1,407
1999	217	3,410,844	1,310
1998	208	3,216,408	1,289
1997	243	3,928,692	1,347
1996	203	3,397,104	1,395
1995	150	2,551,644	1,418
1994	181	2,703,300	1,245
1993	156	2,501,352	1,336
1992	188	2,886,936	1,280
1991	194	3,183,480	1,367
1990	239	3,411,204	1,189
1989	157	2,311,632	1,227
1988	137	1,731,480	1,053
1987	136	1,740,900	1,067
1986	112	1,445,868	1,076
1985	85	872,856	856
1984	74	871,536	981
1983	49	383,088	652
1982	56	578,220	860
1981	57	508,344	743
1980	54	429,648	663
1979	37	244,932	552
1978	28	261,156	777
1977	24	197,904	687
1976	17	124,236	609
1975	17	155,172	761
1974	9	55,332	512
1973 & Prior	31	253,632	682
<b>Total</b>	<b>5,455</b>	<b>\$ 83,804,268</b>	<b>\$1,280</b>

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

**Benefits Payable June 30, 2008**

Amount of Monthly Benefit	Number of Rets.	Ret. Type 1*	Ret. Type 2*	Ret. Type 3*	Life	Option 1**	Option 2**	Option 3**
\$ 1-\$100	77	64	0	13	60	3	14	0
101-200	215	181	0	34	171	4	36	4
201-300	316	246	3	67	255	18	35	8
301-400	339	265	6	68	279	15	38	7
401-500	371	302	7	62	303	16	48	4
501-600	345	267	14	64	260	21	55	9
601-700	292	235	13	44	218	17	50	7
701-800	291	244	11	36	200	25	58	8
801-900	301	265	9	27	205	23	60	13
901-1,000	246	201	13	32	167	27	46	6
over 1,000	2,662	2,171	357	134	1,526	330	733	73
<b>Totals</b>	<b>5,455</b>	<b>4,441</b>	<b>433</b>	<b>581</b>	<b>3,644</b>	<b>499</b>	<b>1,173</b>	<b>139</b>

\* 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, 2008**

**Tabulated by Attained Ages**

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					1	\$ 10,524	1	\$ 10,524
20-24					2	6,636	2	6,636
25-29					2	21,048	2	21,048
30-34			1	\$ 17,376	5	59,724	6	77,100
35-39			7	146,256	2	7,812	9	154,068
40-44	46	\$ 248,652	15	445,596	13	83,964	74	778,212
45-49	58	738,876	32	772,620	19	128,220	109	1,639,716
50-54	168	3,276,708	44	1,223,712	29	419,412	241	4,919,832
55-59	402	7,828,320	64	1,714,752	29	334,332	495	9,877,404
60-64	654	12,123,204	84	2,263,596	57	493,344	795	14,880,144
65-69	771	11,271,372	72	1,646,136	53	556,464	896	13,473,972
70-74	716	9,546,648	52	1,134,300	71	728,904	839	11,409,852
75-79	643	9,146,220	30	581,628	83	783,084	756	10,510,932
80-84	548	7,950,708	22	402,024	105	957,516	675	9,310,248
85-89	329	4,645,128	8	153,048	62	411,156	399	5,209,332
90-94	91	1,067,580	2	17,580	32	171,144	125	1,256,304
95	4	85,860			6	24,048	10	109,908
96	2	23,964			3	10,488	5	34,452
97	2	8,808			5	19,932	7	28,740
98	3	31,512					3	31,512
99	3	36,276					3	36,276
100 & Over	1	23,724			2	4,332	3	28,056
<b>Totals</b>	<b>4,441</b>	<b>\$ 68,053,560</b>	<b>433</b>	<b>\$ 10,518,624</b>	<b>581</b>	<b>\$ 5,232,084</b>	<b>5,455</b>	<b>\$ 83,804,268</b>

Average Age : 70 years

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Retirants and Beneficiary Information June 30, 2008  
General Employees with Social Security  
Tabulated by Attained Ages**

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					1	\$ 10,524	1	\$ 10,524
20-24					1	2,304	1	2,304
25-29					2	21,048	2	21,048
30-34			1	\$ 17,376	3	13,824	4	31,200
35-39			2	25,692	1	4,704	3	30,396
40-44	22	\$ 107,904	5	88,320	8	42,036	35	238,260
45-49	26	289,428	12	240,264	11	55,392	49	585,084
50-54	88	1,376,076	18	393,936	10	108,276	116	1,878,288
55-59	218	3,644,940	24	477,684	18	194,496	260	4,317,120
60-64	329	4,482,468	39	736,560	35	280,488	403	5,499,516
65-69	426	4,702,344	39	633,216	31	277,344	496	5,612,904
70-74	400	4,168,764	23	392,412	37	307,248	460	4,868,424
75-79	362	4,023,108	18	282,900	36	300,816	416	4,606,824
80-84	282	3,053,628	9	136,896	35	283,560	326	3,474,084
85-89	147	1,602,708	4	95,604	11	74,280	162	1,772,592
90-94	31	244,728			4	38,304	35	283,032
95	1	36,528					1	36,528
96	1	9,492					1	9,492
97								
98	1	16,104					1	16,104
99	2	13,572					2	13,572
100 & Over								
Totals	2,336	\$ 27,771,792	194	\$ 3,520,860	244	\$ 2,014,644	2,774	\$ 33,307,296

Average Age : 69.5 years

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Retirants and Beneficiary Information June 30, 2008  
General Employees without Social Security  
Tabulated by Attained Ages**

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24					1	\$ 4,332	1	\$ 4,332
25-29								
30-34					1	18,540	1	18,540
35-39			3	\$ 39,840			3	39,840
40-44	11	\$ 37,716	1	24,432	4	30,792	16	92,940
45-49	21	211,680	9	160,932	8	72,828	38	445,440
50-54	42	579,216	11	268,512	12	131,352	65	979,080
55-59	137	2,489,736	8	172,164	10	125,640	155	2,787,540
60-64	250	4,874,268	15	377,556	20	183,864	285	5,435,688
65-69	280	4,523,124	17	341,256	15	193,860	312	5,058,240
70-74	273	4,122,540	18	355,272	30	371,172	321	4,848,984
75-79	255	4,414,800	8	173,472	40	414,648	303	5,002,920
80-84	244	4,225,308	11	227,412	60	581,856	315	5,034,576
85-89	173	2,848,704	3	41,484	47	310,080	223	3,200,268
90-94	60	822,852	2	17,580	24	102,768	86	943,200
95	3	49,332			5	20,820	8	70,152
96	1	14,472			3	10,488	4	24,960
97	2	8,808			4	18,252	6	27,060
98	2	15,408					2	15,408
99	1	22,704					1	22,704
100 & Over	1	23,724			2	4,332	3	28,056
Totals	1,756	\$ 29,284,392	106	\$ 2,199,912	286	\$ 2,595,624	2,148	\$ 34,079,928

Average Age : 72.3 years

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Retirants and Beneficiary Information June 30, 2008  
Policemen and Firemen with Social Security  
Tabulated by Attained Ages**

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24								
25-29								
30-34								
35-39			1	\$ 38,184	1	\$ 3,108	2	\$ 41,292
40-44	8	\$ 36,936	4	146,412	1	11,136	13	194,484
45-49	2	28,104	3	99,888			5	127,992
50-54	21	643,092	7	215,616	4	100,692	32	959,400
55-59	20	647,952	13	418,020	1	14,196	34	1,080,168
60-64	30	1,217,448	14	492,132	1	18,348	45	1,727,928
65-69	32	887,568	8	297,180	3	41,928	43	1,226,676
70-74	18	385,308	1	27,480	1	4,776	20	417,564
75-79	12	195,120	2	41,496	2	17,436	16	254,052
80-84	5	97,752	1	23,616	1	12,816	7	134,184
85-89	4	80,088	1	15,960	1	7,824	6	103,872
90-94					2	12,804	2	12,804
95								
96								
97								
98								
99								
100 & Over								
Totals	152	\$ 4,219,368	55	\$ 1,815,984	18	\$ 245,064	225	\$ 6,280,416

Average Age : 62.4 years

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Retirants and Beneficiary Information June 30, 2008  
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	\$ 27,360	1	\$ 27,360
35-39			1	\$ 42,540			1	\$ 42,540
40-44	5	\$ 66,096	5	186,432			10	252,528
45-49	9	209,664	8	271,536			17	481,200
50-54	17	678,324	8	345,648	3	79,092	28	1,103,064
55-59	27	1,045,692	19	646,884			46	1,692,576
60-64	45	1,549,020	16	657,348	1	10,644	62	2,217,012
65-69	33	1,158,336	8	374,484	4	43,332	45	1,576,152
70-74	25	870,036	10	359,136	3	45,708	38	1,274,880
75-79	14	513,192	2	83,760	5	50,184	21	647,136
80-84	17	574,020	1	14,100	9	79,284	27	667,404
85-89	5	113,628			3	18,972	8	132,600
90-94					2	17,268	2	17,268
95					1	3,228	1	3,228
96								
97					1	\$ 1,680	1	\$ 1,680
98								
99								
100 & Over								
<b>Totals</b>	<b>197</b>	<b>\$ 6,778,008</b>	<b>78</b>	<b>\$ 2,981,868</b>	<b>33</b>	<b>\$ 376,752</b>	<b>308</b>	<b>\$ 10,136,628</b>

Average Age : 64.5 years

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2007	2008	2007	2008	2007	2008	2007	2008
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>									
2 P	Ansonia Police	-	41	-	2,356,550	-	40.2	-	11.4
14 F	Branford Fire	34	33	2,568,476	2,562,260	39.4	38.4	12.0	10.8
44 F	East Haven Fire	44	44	3,614,724	3,763,085	43.5	44.5	16.2	17.4
44 P	East Haven Police	46	53	3,714,116	4,749,783	39.8	38.6	12.5	11.6
77 F	Manchester Fire	80	80	6,290,616	6,409,109	40.5	40.6	13.2	13.5
89 F	New Britain Fire	57	81	4,411,983	5,804,236	31.2	31.3	2.7	2.8
89 P	New Britain Police	65	67	4,740,346	5,284,928	31.0	31.2	3.5	4.0
95 P	New London Police	72	86	5,041,121	6,516,891	39.2	38.0	11.6	10.6
124 P	Seymour Police	38	41	2,795,744	2,961,476	44.1	43.3	12.4	12.0
126 P	Shelton Police	52	56	4,831,436	5,002,234	41.6	41.7	13.8	13.8
131 P	Southington Police	62	62	1,471,234	5,818,510	39.4	39.5	13.3	13.6
137 P	Stonington Police	36	33	2,463,958	2,559,518	39.4	38.9	15.3	14.7
164 P	Windsor Police	52	49	4,520,100	4,462,672	38.8	39.9	12.0	12.8
371 F	West Shore Firefighters	-	5	-	353,861	-	35.2	-	0.5
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>									
6 P	Beacon Falls Police	2	2	161,959	161,480	44.5	45.5	10.1	11.1
33 P	Cromwell Police	25	25	2,188,279	2,192,308	41.4	41.0	13.7	12.6
37 P	Derby Police	26	29	1,977,233	2,478,609	42.4	40.4	13.9	12.3
46 P	Easton Police	14	15	960,927	1,179,433	39.6	41.7	14.6	14.3
62 P	Hamden Police	-	17	-	731,817	-	30.0	-	1.3
78 F	Mansfield Firefighters/EMT	10	11	655,702	894,288	43.1	40.2	12.1	10.6
82 P	Middlefield Police	2	2	149,194	140,673	39.5	40.5	18.7	19.7
85 P	Monroe Police	38	36	2,603,811	2,690,248	39.4	38.5	12.2	11.2
86 P	Montville Police	18	23	1,223,340	1,545,712	39.5	37.0	9.1	8.0
91 P	New Fairfield Police	5	5	353,540	406,988	47.0	48.0	8.0	9.0
108 P	Oxford Police	7	8	416,700	538,423	37.0	39.3	6.6	6.7
111 P	Plymouth Police	18	18	1,234,302	1,261,806	47.0	47.7	14.8	14.7
116 P	Putnam Police	14	14	912,047	1,020,766	43.4	43.1	13.8	13.8
117 P	Redding Police	15	15	1,264,007	1,230,808	39.9	38.3	11.6	12.0
131 F	Southington Fire	31	31	2,562,475	2,629,211	43.7	44.7	17.2	18.3
152 F	Waterford Fire	7	7	443,474	419,661	34.1	34.3	6.0	7.6
152 P	Waterford Police	45	44	3,421,095	3,411,693	39.8	40.2	12.4	13.0
157 P	Weston Police	15	15	1,391,559	1,630,867	37.9	38.9	11.8	13.8
162 P	Winchester Police	21	19	1,377,529	1,389,728	41.2	42.8	10.4	12.4
164 F	Windsor Dog Warden	1	1	59,641	59,308	46.0	47.0	19.8	20.8
165 P	Windsor Locks Police	24	25	2,014,864	2,323,515	43.5	44.1	11.9	12.4
167 P	Woodbridge Police	24	23	1,696,556	1,731,345	41.8	41.4	11.7	11.0
309 F	Cromwell Fire District	6	6	234,242	266,487	30.8	31.8	1.6	2.4
312 F	Easton Firefighters	4	8	312,062	670,345	45.8	44.3	20.0	10.8

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2007	2008	2007	2008	2007	2008	2007	2008
<b>GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY</b>									
15 E	Bridgeport Education	853	875	25,820,318	27,097,946	46.3	46.3	9.9	9.8
15 H	Bridgeport H.D.A.	65	64	2,831,147	2,724,463	46.9	46.5	13.6	12.8
15 T	Bridgeport City	922	889	47,492,489	46,119,556	49.2	49.3	12.5	12.5
44 E	East Haven Education	75	78	3,047,872	3,262,354	54.6	53.8	11.9	12.1
44 T	East Haven Town & Public Works	93	93	4,529,342	4,711,065	49.9	50.5	12.7	13.3
89 E	New Britain Education	481	481	16,840,041	16,869,259	46.5	46.0	10.0	10.2
89 T	New Britain City	327	326	17,529,365	17,883,268	48.2	48.0	13.8	13.7
93 W	Greater New Haven Water Pollution Control Auth	28	31	1,724,677	2,129,397	51.0	51.2	1.7	3.2
753 D	Mattabasset District	22	26	1,283,480	1,524,601	44.6	46.0	13.2	12.6
<b>GENERAL EMPLOYEES WITH SOCIAL SECURITY</b>									
1 E	Andover Education	17	14	433,332	389,132	49.6	51.8	13.1	13.3
1 T	Andover Selectmen	10	11	314,311	400,238	48.5	51.9	6.9	7.1
2 A	Ansonia HA	15	14	728,959	742,614	51.3	53.4	11.0	12.7
2 B	Ansonia Clerical	44	43	1,902,775	1,971,146	50.3	50.8	10.0	11.1
2 T	Ansonia Town	30	33	1,577,536	1,756,295	45.7	46.1	15.0	14.4
6 S	Beacon Falls Town	-	7	-	228,983	-	58.3	-	12.3
6 T	Beacon Falls Public Works	14	14	589,660	624,499	53.0	54.0	12.7	13.7
8 T	Bethany Public Works	6	6	230,666	269,479	45.8	46.8	0.1	1.1
13 E	Bozrah B of Education	6	7	186,164	254,969	48.8	50.1	6.0	6.1
13 T	Bozrah Town	8	9	260,627	309,134	47.9	51.1	7.6	6.8
14 E	Branford Education	227	207	5,923,138	5,782,450	48.2	49.7	7.9	8.5
14 T	Branford Selectman	122	124	5,744,014	6,045,776	48.9	49.5	11.0	11.2
15 A	Bridgeport HA	133	132	6,486,335	6,947,170	46.1	47.0	9.1	9.8
15 B	Bridgeport Port Authority	3	3	223,824	232,576	50.0	51.0	11.4	12.4
17 A	Bristol HA	23	28	1,055,360	1,522,489	42.9	42.6	9.4	7.8
22 T	Canterbury Town	8	10	332,537	404,406	50.0	50.8	12.4	11.7
23 A	Canton HA	-	-	-	-	-	-	-	-
27 B	Clinton Secretarial	28	29	1,024,952	1,145,013	47.9	48.3	10.9	11.6
27 S	Clinton Supervisory	10	9	573,285	518,319	59.0	56.2	16.0	13.9
27 T	Clinton Town	12	12	553,210	582,083	42.3	43.4	12.2	12.8
28 A	Colchester HA	1	1	52,917	54,000	52.0	53.0	8.3	9.3
32 A	Coventry HA	2	2	81,847	85,347	54.0	55.0	9.7	10.7
34 A	Danbury HA	51	53	2,268,947	2,654,565	45.0	45.7	8.7	8.9
35 A	Darien HA	2	3	97,000	110,514	58.0	58.3	11.1	9.6
37 A	Derby HA	2	5	115,869	160,182	61.5	49.8	7.3	2.8
41 T	East Haddam Town	9	9	421,071	465,281	43.3	44.3	12.5	13.5
42 A	East Hampton HA	1	2	37,954	61,502	64.0	56.5	23.9	13.0
43 A	East Hartford HA	36	38	1,690,731	1,835,233	44.0	43.9	9.0	8.9
48 E	Ellington Education	99	97	2,735,321	2,757,265	50.6	51.0	10.0	10.6
48 L	Ellington Education	16	16	217,367	230,288	47.3	48.3	7.3	8.3
48 T	Ellington Highway	18	19	1,013,145	1,021,078	43.8	43.4	14.5	12.6

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2007	2008	2007	2008	2007	2008	2007	2008
48 V	Ellington Van Drivers	6	7	92,895	105,304	52.3	51.6	8.8	8.6
49 A	Enfield HA	15	15	573,643	606,139	38.8	39.3	8.3	9.2
57 A	Greenwich HA	41	42	2,125,048	2,205,850	48.9	49.0	8.1	8.5
58 E	Griswold Education	107	109	2,864,347	2,924,491	47.9	47.5	9.6	9.5
58 T	Griswold Selectman	42	40	1,604,559	1,678,351	50.5	50.6	8.2	8.7
59 A	Groton Town HA	3	4	151,110	188,886	59.0	57.5	15.8	12.7
64 A	Hartford HA	79	64	4,426,606	3,658,613	49.0	48.9	14.3	14.7
64 E	Hartford Local 566	357	344	12,737,113	12,258,707	49.1	49.6	10.4	10.9
64 T	Hartford Local 1716	366	338	14,516,691	13,759,782	46.8	47.1	12.1	12.6
71 B	Lebanon Town Hall	9	9	318,106	297,652	54.7	54.6	8.8	8.9
71 T	Lebanon Highway	8	9	327,755	345,019	50.9	52.4	17.3	16.4
73 T	Lisbon Town	-	11	-	286,435	-	54.5	-	8.3
77 A	Manchester HA	25	26	1,055,082	1,131,297	50.6	51.2	10.7	11.3
78 E	Mansfield Education	123	128	2,886,355	3,172,626	47.9	47.6	8.5	8.5
78 T	Mansfield Town	98	98	5,565,235	5,687,286	46.3	47.3	11.4	11.8
80 A	Meriden HA	25	21	1,145,693	1,097,631	43.0	44.3	8.4	9.1
82 T	Middlefield Town	11	11	522,061	547,602	53.1	52.3	14.8	15.2
83 A	Middletown HA	15	16	763,295	819,069	48.0	46.4	8.4	7.5
84 A	Milford HA	10	10	454,774	473,600	50.1	51.1	7.0	8.0
86 A	Montville HA	1	1	35,958	37,349	71.0	72.0	27.8	28.8
86 E	Montville Education	130	122	3,759,972	3,664,634	52.3	51.5	10.4	10.1
86 T	Montville Town	82	82	3,733,282	3,793,228	47.4	46.4	11.2	10.6
88 A	Naugatuck HA	9	9	427,045	443,809	50.4	52.8	10.9	11.4
89 A	New Britain HA	25	28	1,164,702	1,328,347	45.4	45.9	10.7	9.9
89 T	New Britain City	-	-	-	-	-	-	-	-
95 A	New London HA	28	24	1,030,135	1,031,063	41.9	44.2	5.3	5.2
103 A	Norwalk HA	16	19	1,080,648	1,375,570	49.8	49.3	12.5	12.0
108 E	Oxford Education	65	77	2,109,412	2,608,356	51.7	50.7	10.2	10.0
108 T	Oxford Town	41	41	1,836,014	1,978,144	49.3	49.0	11.0	11.8
113 A	Portland HA	6	5	190,708	176,746	50.2	52.2	8.7	11.1
114 T	Preston Town	21	21	722,183	771,366	52.0	53.0	11.0	12.0
115 T	Prospect Public Works	8	8	405,523	442,294	45.6	46.6	11.1	12.1
116 A	Putnam HA	7	11	327,046	509,345	44.9	44.5	12.3	8.6
117 E	Redding Education	69	67	2,002,815	2,035,359	50.7	52.0	8.7	9.7
117 T	Redding Town	55	56	2,518,545	2,672,322	51.1	51.0	9.6	11.0
118 A	Ridgefield HA	4	5	171,170	216,399	55.8	55.4	9.1	11.3
124 A	Seymour HA	11	10	367,120	402,418	38.7	39.6	2.9	4.6
124 E	Seymour Education	101	99	2,992,301	3,190,071	50.1	51.2	9.2	9.6
124 H	Seymour Education	-	-	-	-	-	-	-	-
124 L	Seymour Education	-	-	-	-	-	-	-	-
124 T	Seymour Town & Pub Works	49	51	2,433,949	2,650,845	52.0	51.5	12.0	12.2
126 A	Shelton HA	1	1	40,248	44,042	56.0	57.0	1.2	2.2
131 A	Southington HA	6	6	224,080	235,113	48.2	49.2	9.1	10.1
131 D	Southington Dog Acct	2	2	126,759	119,245	33.0	34.0	9.4	10.4

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2007	2008	2007	2008	2007	2008	2007	2008
131 E	Southington Education	276	301	7,917,330	8,952,187	49.6	49.5	10.5	10.0
131 L	Southington Lunch	24	24	467,945	469,364	53.0	54.6	18.0	18.9
131 S	Southington Sewer	12	13	736,442	808,112	49.4	50.3	17.0	16.5
131 T	Southington Town	144	144	7,323,864	7,696,587	48.3	48.3	12.6	12.6
131 W	Southington Water	22	22	1,208,979	1,330,028	45.8	46.8	13.8	14.8
135 A	Stamford HA	73	69	4,139,074	3,925,618	48.3	49.7	11.8	13.0
138 A	Stratford HA	21	22	999,542	1,091,006	46.8	45.4	7.9	8.1
141 T	Thompson Town	37	38	1,455,430	1,577,287	51.5	51.1	9.6	9.7
142 M	Tolland County MAFS	10	10	456,735	490,146	35.1	36.1	7.3	8.3
143 A	Torrington HA	11	9	602,126	494,562	51.6	53.3	13.3	14.8
144 D	Trumbull Monroe Health District	5	5	211,707	265,678	57.2	58.6	2.8	4.4
146 A	Rockville HA	17	18	573,970	658,081	52.2	52.7	8.9	8.9
148 A	Wallingford HA	9	10	447,031	455,143	43.0	42.7	9.2	7.0
152 B	Waterford Local 1303	75	78	3,396,288	3,658,196	46.0	46.5	14.1	14.5
152 E	Waterford Cust & Main Asst	36	35	1,678,663	1,590,913	45.9	46.3	12.2	12.6
152 H	Waterford Local RI 161	28	28	777,934	816,967	53.4	54.4	11.2	12.2
152 L	Waterford Cafe RI-224	19	20	282,326	308,296	52.1	51.4	13.1	12.3
152 N	Waterford Paraprofessionals	54	57	874,868	1,067,305	46.2	45.6	8.4	8.7
152 S	Waterford Non-union Educ	25	28	1,252,026	1,306,070	47.6	48.4	7.4	7.5
152 T	Waterford Gen Gov Admin	21	21	1,325,309	1,367,440	48.0	48.1	12.6	12.6
152 W	Waterford Town	33	34	2,154,514	2,329,245	49.7	50.7	14.2	14.8
153 R	Watertown Golf Course	-	1	-	44,114	-	52.0	-	10.9
153 S	Watertown Town Hall Supervisors	8	8	482,073	513,828	51.9	52.9	11.7	13.0
153 T	Watertown Town	8	9	614,240	675,174	52.5	53.0	12.2	11.9
155 A	West Hartford HA	11	11	488,689	567,521	50.2	51.2	5.4	6.4
156 A	West Haven HA	29	29	1,488,803	1,552,135	47.1	48.2	10.7	11.8
157 E	Weston Education	114	113	3,707,513	3,838,292	50.1	50.2	7.8	8.6
157 H	Weston Highway	13	13	847,522	904,851	45.8	46.8	11.8	12.8
157 L	Weston Lunch	-	-	-	-	-	-	-	-
157 S	Weston Salary	13	13	840,948	903,566	51.5	50.0	7.0	7.4
157 T	Weston Town	38	39	1,990,732	2,122,090	55.7	57.0	11.7	12.3
159 A	Wethersfield HA	9	9	415,411	445,442	48.6	49.6	10.2	12.1
162 A	Winchester HA	4	4	198,698	203,543	57.5	58.5	8.4	8.9
165 A	Windsor Locks HA	4	4	154,828	185,145	45.0	46.0	5.3	6.3
165 E	Windsor Locks Education	40	41	1,711,944	1,775,512	48.8	49.2	9.8	9.7
165 N	Windsor Locks Paraprofessionals	42	41	719,657	715,571	47.3	50.0	6.8	8.0
165 T	Windsor Locks Town	53	54	2,595,401	2,733,129	48.5	48.3	9.8	9.8
167 E	Woodbridge Education	56	53	1,630,717	1,677,066	51.9	52.6	12.1	12.4
167 T	Woodbridge Town	62	59	2,799,897	2,895,051	50.2	51.5	10.4	11.3
169 E	Woodstock Education	14	14	508,486	559,541	51.4	52.4	10.9	11.9
169 T	Woodstock Town	23	22	996,323	997,902	47.9	46.8	13.0	10.3
170 A	Norwich Town HA	20	20	917,278	914,892	48.7	49.7	9.4	11.1
204 E	Regional Dist #4 Cust.	8	10	375,832	517,163	52.4	52.7	9.9	8.8
204 L	Regional Dist #4 Cafe	5	2	112,932	69,545	62.0	53.5	22.2	14.9

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2007	2008	2007	2008	2007	2008	2007	2008
204 N	Regional Dist #4 Non-Cert	11	10	525,396	489,239	53.5	51.7	7.4	5.4
204 S	Regional Dist #4 Secretarial	11	13	455,063	577,816	54.8	55.1	8.8	7.6
219 E	Regional Dist #19	45	45	1,492,792	1,613,930	49.4	49.3	9.2	9.8
368 D	Watertown Fire District	6	5	353,934	256,507	40.3	41.0	8.8	7.7
401 D	Westport/Weston Health	13	14	665,426	795,269	53.2	54.1	8.1	7.6
403 D	East Shore Dist Health	6	5	321,425	295,423	42.8	47.6	8.0	8.1
405 D	Lower Naugatuck Valley	22	17	1,000,468	848,889	45.8	48.6	9.3	12.6
410 D	Quinnipiack Vall Health	10	10	521,597	553,632	42.1	43.1	10.2	11.8
413 D	Uncas Health District	8	9	384,411	397,929	38.9	41.1	4.8	5.3
503 A	Willimantic HA	26	23	1,105,493	1,042,169	47.6	49.8	11.8	13.2
606 W	Jewett City Highway/Elect Off.	4	4	168,888	190,031	44.8	45.8	8.7	10.4
715 D	Southeastern CT PLNG	8	7	499,341	477,338	50.4	53.3	19.5	23.3
750 D	Southeastern CT Water	7	7	342,391	362,684	46.3	42.1	10.7	11.4
751 D	South Norwalk Electric	15	14	1,029,991	1,047,438	46.5	47.3	20.5	21.4
752 D	Watertown Water & Sewer	-	-	-	-	-	-	-	-
755 D	Norwalk 1st Water	20	21	1,478,484	1,533,802	45.8	46.8	13.0	13.3
756 D	Norwalk 2nd Water	32	30	2,538,227	2,518,321	47.5	46.6	14.1	16.1
757 A	Connecticut HA	14	14	808,172	832,913	52.1	53.1	13.1	15.1
799 M	Southeastern CT Tourism Dist.	5	5	271,839	277,258	48.6	51.2	6.8	6.0
	Police & Fire w/o Soc. Sec	638	731	46,463,854	58,605,113	38.7	38.3	11.2	10.9
	Police & Fire w/ Soc. Sec.	372	399	27,614,538	31,005,519	41.2	40.6	12.5	11.8
	Gen. Emps. w/o Soc. Sec.	2,866	2,863	121,098,731	122,321,909	47.9	47.7	11.4	11.4
	Gen. Emps. w/ Soc. Sec.	4,819	4,812	192,546,202	200,001,980	48.7	48.7	10.5	10.8
	<b>Total</b>	<b>8,695</b>	<b>8,805</b>	<b>387,723,325</b>	<b>411,934,521</b>	<b>47.3</b>	<b>47.4</b>	<b>10.9</b>	<b>11.0</b>

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2007	2008	2007	2008	2007	2008
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>							
2 P	Ansonia Police	-	1	-	56.0	-	2,538
14 F	Branford Fire	11	14	68.2	64.4	20,441	30,728
44 F	East Haven Fire	37	37	65.2	66.2	81,833	83,979
44 P	East Haven Police	48	47	62.0	60.6	139,842	141,861
77 F	Manchester Fire	63	64	65.5	65.5	178,248	192,820
89 F	New Britain Fire	-	-	-	-	-	-
89 P	New Britain Police	-	-	-	-	-	-
95 P	New London Police	23	23	55.5	56.5	72,364	75,259
124 P	Seymour Police	21	22	68.8	69.4	47,812	51,634
126 P	Shelton Police	27	27	64.0	64.9	73,908	74,267
131 P	Southington Police	-	3	-	54.0	-	10,949
131 F	Southington Fire	2	-	52.0	-	7,375	-
137 P	Stonington Police	25	28	68.2	67.7	49,493	63,076
164 P	Windsor Police	40	42	62.2	62.4	108,120	117,608
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>							
33 P	Cromwell Police	7	9	49.4	50.9	20,538	29,368
37 P	Derby Police	22	23	67.6	68.0	46,740	51,970
46 P	Easton Police	4	4	66.8	67.8	6,553	6,725
82 P	Middlefield Police	-	-	-	-	-	-
85 P	Monroe Police	22	25	61.9	62.4	50,482	63,536
86 P	Montville Police	9	10	54.7	53.8	11,834	13,084
91 P	New Fairfield Police	9	9	58.3	59.3	13,932	14,321
108 P	Oxford Police	-	-	-	-	-	-
111 P	Plymouth Police	12	12	63.3	64.3	25,549	26,769
116 P	Putnam Police	11	12	64.2	61.0	19,046	21,756
117 P	Redding Police	6	7	58.7	56.9	11,105	12,141
131 F	Southington Fire	9	9	63.7	64.7	22,518	22,891
152 F	Waterford Fire	6	6	57.8	58.8	14,134	14,543
152 P	Waterford Police	29	30	61.1	61.9	79,651	84,002
157 P	Weston Police	7	8	60.4	61.4	27,977	31,548
162 P	Winchester Police	21	20	60.3	61.1	40,674	40,328
164 F	Windsor Dog Warden	-	-	-	-	-	-
165 P	Windsor Locks Police	15	16	61.7	62.5	38,820	43,043
167 P	Woodbridge Police	19	20	62.4	62.8	39,384	45,990
	Fund A & Withdrawn Fund B	5	5	63.3	64.3	1,376	1,353

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2007	2008	2007	2008	2007	2008
<b>GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY</b>							
15 E	Bridgeport Education	261	289	68.1	68.3	223,508	255,501
15 H	Bridgeport H.D.A.	42	45	70.1	70.2	47,769	59,332
15 T	Bridgeport City	1,141	1,152	72.5	72.5	1,487,890	1,567,465
44 E	East Haven Education	68	70	75.3	74.6	70,721	74,380
44 T	East Haven Town & Public Works	65	65	69.0	68.3	82,995	82,263
64 T	Hartford Local 1716	1	1	58.0	59.0	671	687
78 T	Mansfield Town	-	1	-	52.0	-	3,710
89 E	New Britain Education	185	198	74.1	73.1	182,155	198,608
89 T	New Britain City	300	302	72.4	72.2	526,458	550,627
93 W	Greater New Haven Water Pollution Control Authority	-	-	-	-	-	-
753 D	Mattabasset District	24	25	70.5	71.0	43,518	47,421
<b>GENERAL EMPLOYEES WITH SOCIAL SECURITY</b>							
1 E	Andover Education	6	7	68.7	68.6	1,462	3,247
1 T	Andover Selectmen	11	10	70.2	69.2	8,749	8,550
2 A	Ansonia HA	5	5	71.0	72.0	7,701	7,910
2 B	Ansonia Clerical	8	9	70.5	69.8	6,693	7,620
2 T	Ansonia Town	22	22	71.3	72.3	31,447	32,326
6 T	Beacon Falls Public Works	1	1	85.0	86.0	3,174	3,254
8 T	Bethany Public Works	-	-	-	-	-	-
13 E	Bozrah B of Education	1	1	73.0	74.0	1,172	1,207
13 T	Bozrah Town	6	6	70.8	71.8	3,664	3,771
14 E	Branford Education	73	78	73.3	73.6	40,403	45,132
14 T	Branford Selectman	49	51	69.6	70.0	44,331	49,174
15 A	Bridgeport HA	108	110	68.1	68.3	133,882	135,886
15 B	Bridgeport Port Authority	-	-	-	-	-	-
15 E	Bridgeport Education	1	1	71.0	72.0	1,558	1,597
15 T	Bridgeport City	1	2	43.0	57.0	503	2,196
17 A	Bristol HA	20	21	68.4	69.4	17,636	18,937
22 T	Canterbury Town	3	3	61.0	62.0	2,549	2,613
23 A	Canton HA	1	1	58.0	59.0	953	977
27 B	Clinton Secretarial	5	5	73.4	74.4	4,403	4,526
27 S	Clinton Supervisory	5	7	72.8	74.1	4,803	7,747
27 T	Clinton Town	12	11	68.4	67.6	9,612	9,185
28 A	Colchester HA	-	-	-	-	-	-
32 A	Coventry HA	-	-	-	-	-	-
34 A	Danbury HA	29	31	63.0	63.1	27,504	28,246
35 A	Darien HA	2	2	73.0	74.0	1,701	1,746
37 A	Derby HA	3	3	66.7	67.7	4,991	4,613
41 T	East Haddam Town	2	2	53.5	54.5	4,339	4,104

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2007	2008	2007	2008	2007	2008
42 A	East Hampton HA	-	-	-	-	-	-
43 A	East Hartford HA	26	27	67.5	67.4	29,944	31,759
48 E	Ellington Education	35	36	76.3	74.4	19,534	19,851
48 L	Ellington Education	4	4	73.8	74.8	1,432	1,229
48 T	Ellington Highway	6	7	60.5	61.6	8,675	13,772
48 V	Ellington Van Drivers	2	2	65.5	66.5	432	445
49 A	Enfield HA	7	7	76.1	77.1	4,893	5,030
57 A	Greenwich HA	16	17	69.3	69.0	15,952	16,692
58 E	Griswold Education	35	40	66.9	67.3	20,090	21,749
58 T	Griswold Selectman	24	27	70.0	70.4	12,612	14,010
59 A	Groton Town HA	1	1	75.0	76.0	769	792
64 A	Hartford HA	116	122	70.0	69.9	150,097	171,610
64 E	Hartford Local 566	227	237	67.7	68.0	217,081	226,004
64 T	Hartford Local 1716	313	322	67.7	67.9	340,077	362,689
71 B	Lebanon Town Hall	7	7	67.9	68.9	5,605	5,760
71 T	Lebanon Highway	3	2	69.3	65.0	3,104	2,108
77 A	Manchester HA	10	10	70.7	71.7	8,374	8,607
78 E	Mansfield Education	54	57	70.0	69.4	28,815	31,245
78 T	Mansfield Town	49	52	65.7	65.8	69,371	71,357
80 A	Meriden HA	22	22	70.0	69.3	23,007	25,855
82 T	Middlefield Town	5	6	66.2	66.8	3,138	3,651
83 A	Middletown HA	23	23	68.3	68.9	26,066	27,572
84 A	Milford HA	12	12	63.9	64.9	10,641	11,115
86 A	Montville HA	-	-	-	-	-	-
86 E	Montville Education	74	81	68.2	68.6	38,633	43,607
86 T	Montville Town	40	46	62.7	63.5	31,114	35,517
88 A	Naugatuck HA	6	6	68.5	69.5	6,236	6,198
89 A	New Britain HA	35	37	69.1	69.2	51,259	55,871
89 T	New Britain City	-	1	-	54.0	-	738
95 A	New London HA	15	16	64.7	64.9	16,633	19,813
103 A	Norwalk HA	12	12	73.8	74.8	15,367	15,326
108 E	Oxford Education	12	13	68.8	69.4	9,259	9,515
108 T	Oxford Town	13	12	67.5	69.0	12,725	11,274
113 A	Portland HA	-	-	-	-	-	-
114 T	Preston Town	7	7	68.6	69.6	3,643	3,744
116 A	Putnam HA	3	3	68.3	69.3	2,321	2,384
117 E	Redding Education	15	14	74.0	73.7	8,317	7,479
117 T	Redding Town	18	18	70.8	72.3	15,215	14,508
118 A	Ridgefield HA	2	2	68.5	69.5	1,798	1,843
124 A	Seymour HA	1	1	78.0	79.0	987	1,016
124 E	Seymour Education	54	55	72.9	73.2	33,173	35,912
124 H	Seymour Education	1	2	64.0	57.0	787	1,251

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2007	2008	2007	2008	2007	2008
124 L	Seymour Education	-	-	-	-	-	-
124 T	Seymour Town & Pub Works	33	34	68.4	68.2	32,169	34,617
126 A	Shelton HA	1	1	65.0	66.0	1,007	1,032
131 A	Southington HA	2	3	70.0	68.7	2,843	3,188
131 D	Southington Dog Acct	1	1	49.0	50.0	2,275	2,332
131 E	Southington Education	145	152	71.1	71.0	86,119	93,809
131 L	Southington Lunch	14	14	71.6	72.6	5,640	5,805
131 S	Southington Sewer	4	3	69.5	69.0	4,498	3,913
131 T	Southington Town	82	84	70.1	70.8	90,325	95,643
131 W	Southington Water	11	11	64.6	65.6	12,556	12,887
135 A	Stamford HA	67	71	67.7	67.1	70,709	79,881
138 A	Stratford HA	12	12	65.2	66.8	13,213	13,332
141 T	Thompson Town	26	27	70.5	69.6	15,896	17,756
142 M	Tolland County MAFS	-	-	-	-	-	-
143 A	Torrington HA	8	8	71.8	72.8	9,800	10,084
146 A	Rockville HA	4	4	69.8	70.8	2,420	2,561
148 A	Wallingford HA	7	8	63.4	62.6	8,810	10,256
152 B	Waterford Local 1303	56	54	65.3	66.1	63,635	62,064
152 E	Waterford Cust & Main Asst	20	22	68.5	67.9	24,054	25,173
152 H	Waterford Local RI 161	21	20	68.9	69.2	14,545	13,770
152 L	Waterford Cafe RI-224	13	14	76.2	75.7	5,202	5,713
152 N	Waterford Paraprofessionals	17	16	69.8	70.8	5,347	5,380
152 S	Waterford Non-union Educ	11	11	69.4	69.4	10,011	9,909
152 T	Waterford Gen Gov Admin	18	18	63.9	64.9	34,747	34,054
152 W	Waterford Town	22	22	66.4	67.4	38,886	39,929
153 T	Watertown Town	3	3	57.7	58.7	7,090	7,267
155 A	West Hartford HA	5	5	68.2	66.8	4,855	5,044
156 A	West Haven HA	13	12	66.0	65.3	15,637	16,038
157 E	Weston Education	28	29	64.3	65.4	14,020	14,963
157 H	Weston Highway	8	8	65.5	66.5	16,921	17,600
157 L	Weston Lunch	4	4	62.0	63.0	607	622
157 S	Weston Salary	4	4	68.0	69.0	4,900	5,106
157 T	Weston Town	19	20	70.7	71.0	25,030	27,806
159 A	Wethersfield HA	2	2	69.0	70.0	2,216	2,274
162 A	Winchester HA	5	5	68.4	69.4	3,654	3,761
165 A	Windsor Locks HA	2	2	74.0	75.0	1,912	1,970
165 E	Windsor Locks Education	23	23	76.9	76.8	20,112	20,733
165 N	Windsor Locks Paraprofessionals	7	7	68.1	69.1	2,603	2,445
165 T	Windsor Locks Town	23	26	66.3	66.7	24,163	27,719
167 E	Woodbridge Education	18	21	70.1	70.4	12,019	14,331
167 T	Woodbridge Town	36	36	72.0	72.1	32,768	31,272
169 E	Woodstock Education	4	4	58.8	59.8	2,112	2,174

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2007	2008	2007	2008	2007	2008
169 T	Woodstock Town	10	13	72.6	71.1	9,471	15,466
170 A	Norwich Town HA	9	7	71.3	69.4	7,120	5,697
204 E	Regional Dist #4 Cust.	8	8	74.8	75.8	3,998	4,106
204 L	Regional Dist #4 Cafe	-	1	-	69.0	-	417
204 N	Regional Dist #4 Non-Cert	9	11	71.3	71.5	7,139	9,182
204 S	Regional Dist #4 Secretarial	4	5	81.3	79.0	4,452	5,998
219 E	Regional Dist #19	8	9	60.3	61.6	3,863	4,828
368 D	Watertown Fire District	13	12	67.2	66.6	13,297	12,564
401 D	Westport/Weston Health	15	14	76.1	76.2	10,594	10,397
403 D	East Shore Dist Health	2	3	55.0	55.7	1,949	3,819
405 D	Lower Naugatuck Valley	8	9	60.9	61.1	9,050	10,561
410 D	Quinnipiack Vall Health	5	5	71.0	72.0	5,957	6,112
503 A	Willimantic HA	14	13	68.7	69.0	11,914	11,641
606 W	Jewett City Highway/Elect Off.	3	5	70.3	65.4	3,872	6,723
715 D	Southeastern CT PLNG	5	5	71.2	72.2	6,129	6,313
750 D	Southeastern CT Water	2	2	73.5	74.5	4,042	4,051
751 D	South Norwalk Electric	28	28	70.4	71.4	46,460	48,084
752 D	Watertown Water & Sewer	4	4	67.3	68.3	10,026	9,630
755 D	Norwalk 1st Water	16	16	68.4	68.2	28,982	30,009
756 D	Norwalk 2nd Water	16	18	67.5	66.9	40,355	49,581
757 A	Connecticut HA	4	5	69.0	69.0	5,175	6,311
799 M	Southeastern CT Tourism Dist.	3	3	61.7	62.7	4,620	4,735
	Fund A & Withdrawn Fund B	2	2	78.0	76.7	1,658	1,708
	Police & Fire w/o Soc. Sec	297	308	64.5	64.5	779,436	844,719
	Police & Fire w/ Soc. Sec.	213	225	62.1	62.4	470,313	523,368
	Gen. Emps. w/o Soc. Sec.	2,087	2,148	72.5	72.3	2,665,685	2,839,994
	Gen. Emps. w/ Soc. Sec.	2,666	2,774	69.4	69.5	2,595,855	2,775,608
	<b>Total</b>	<b>5,263</b>	<b>5,455</b>	<b>70.1</b>	<b>70.0</b>	<b>6,511,289</b>	<b>6,983,689</b>

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2008**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/08
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>			
2 P	Ansonia Police	-	-
14 F	Branford Fire	-	-
44 F	East Haven Fire	419,027	6
44 P	East Haven Police	672,827	6
77 F	Manchester Fire	1,558,489	6
89 F	New Britain Fire	-	-
89 P	New Britain Police	-	-
95 P	New London Police	-	-
124 P	Seymour Police	233,989	6
126 P	Shelton Police	650,254	6
131 P	Southington Police	3,158,928	9
137 P	Stonington Police	531,792	6
164 P	Windsor Police	923,225	6
371 F	West Shore Firefighters	30,367	29
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>			
6 P	Beacon Falls Police	261,374	27
33 P	Cromwell Police	252,636	8
37 P	Derby Police	433,480	6
46 P	Easton Police	196,302	6
62 P	Hamden Police	97,643	30
78 F	Mansfield Firefighters/EMT	-	-
82 P	Middlefield Police	31,729	9
85 P	Monroe Police	615,409	6
86 P	Montville Police	95,894	6
91 P	New Fairfield Police	198,012	9
108 P	Oxford Police	14,065	14
111 P	Plymouth Police	281,245	6
116 P	Putnam Police	206,394	6
117 P	Redding Police	182,873	6
131 F	Southington Fire	392,595	6
152 F	Waterford Fire	-	-
152 P	Waterford Police	3,551,229	13
157 P	Weston Police	254,351	6
162 P	Winchester Police	380,328	6
164 F	Windsor Dog Warden	6,581	6
165 P	Windsor Locks Police	375,113	6
167 P	Woodbridge Police	341,777	6
309 F	Cromwell Fire District	73,016	28
312 F	Easton Firefighters	-	-

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2008**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/08
<b>GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY</b>			
15 E	Bridgeport Education	44,202	6
15 H	Bridgeport H.D.A.	11,365	14
15 T	Bridgeport City	392,775	6
44 E	East Haven Education	22,061	14
44 T	East Haven Town & Public Works	11,347	14
89 E	New Britain Education	60,808	14
89 T	New Britain City	158,070	6
93 W	Greater New Haven Water Pollution Control Authority	592,728	29
753 D	Mattabassett District	13,400	6
<b>GENERAL EMPLOYEES WITH SOCIAL SECURITY</b>			
1 E	Andover Education	-	-
1 T	Andover Selectmen	1,161	14
2 A	Ansonia HA	158	14
2 B	Ansonia Clerical	554,344	13
2 T	Ansonia Town	581,577	12
6 S	Beacon Falls Town	30,067	30
6 T	Beacon Falls Public Works	1,499,122	27
8 T	Bethany Public Works	-	-
13 E	Bozrah B of Education	30,594	11
13 T	Bozrah Town	69,281	11
14 E	Branford Education	13,027	14
14 T	Branford Selectman	-	-
15 A	Bridgeport HA	21,982	14
15 B	Bridgeport Port Authority	159,141	22
17 A	Bristol HA	1,029	14
22 T	Canterbury Town	14,861	10
23 A	Canton HA	-	-
27 B	Clinton Secretarial	131,359	8
27 S	Clinton Supervisory	73,303	9
27 T	Clinton Town	31,384	6
28 A	Colchester HA	15,786	22
32 A	Coventry HA	-	-
34 A	Danbury HA	2,938	14
35 A	Darien HA	-	-
37 A	Derby HA	-	-
41 T	East Haddam Town	88,617	12
42 A	East Hampton HA	-	-
43 A	East Hartford HA	108,986	6
48 E	Ellington Education	4,697	14
48 L	Ellington Education	-	-
48 T	Ellington Highway	-	-

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2008**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/08
48 V	Ellington Van Drivers	28,412	14
49 A	Enfield HA	1,768	14
57 A	Greenwich HA	519	14
58 E	Griswold Education	352	14
58 T	Griswold Selectman	6,665	6
59 A	Groton Town HA	-	-
64 A	Hartford HA	21,535	6
64 E	Hartford Local 566	4,387,142	11
64 T	Hartford Local 1716	5,943,905	8
71 B	Lebanon Town Hall	65,641	10
71 T	Lebanon Highway	22,906	6
73 T	Lisbon Town	535,459	30
77 A	Manchester HA	1,267	14
78 E	Mansfield Education	4,345	14
78 T	Mansfield Town	5,023	14
80 A	Meriden HA	4,161	14
82 T	Middlefield Town	48,601	9
83 A	Middletown HA	2,780	14
84 A	Milford HA	-	-
86 A	Montville HA	906	14
86 E	Montville Education	-	-
86 T	Montville Town	68,513	6
88 A	Naugatuck HA	730	14
89 A	New Britain HA	13,752	6
89 T	New Britain City	-	-
95 A	New London HA	3,826	14
103 A	Norwalk HA	3,633	14
108 E	Oxford Education	345,138	14
108 T	Oxford Town	552,721	14
113 A	Portland HA	-	-
114 T	Preston Town	114,669	12
115 T	Prospect Public Works	84,653	28
116 A	Putnam HA	361	14
117 E	Redding Education	1,548	14
117 T	Redding Town	5,251	14
118 A	Ridgefield HA	85,460	19
124 A	Seymour HA	5,885	6
124 E	Seymour Education	6,571	14
124 H	Seymour Education	-	-
124 L	Seymour Education	-	-
124 T	Seymour Town & Pub Works	2,542	14
126 A	Shelton HA	176	14
131 A	Southington HA	-	-
131 D	Southington Dog Acct	457	6

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2008**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/08
131 E	Southington Education	14,980	14
131 L	Southington Lunch	2,295	6
131 S	Southington Sewer	1,583	14
131 T	Southington Town	9,324	14
131 W	Southington Water	1,671	14
135 A	Stamford HA	8,743	14
138 A	Stratford HA	51,513	6
141 T	Thompson Town	52,218	6
142 M	Tolland County MAFS	95,271	24
143 A	Torrington HA	554	14
144 D	Trumbull Monroe Health District	127,213	28
146 A	Rockville HA	1,047	14
148 A	Wallingford HA	11,299	6
152 B	Waterford Local 1303	35,790	10
152 E	Waterford Cust & Main Asst	1,847	14
152 H	Waterford Local RI 161	1,152	14
152 L	Waterford Cafe RI-224	1,091	14
152 N	Waterford Paraprofessionals	677	14
152 S	Waterford Non-union Educ	7,175	10
152 T	Waterford Gen Gov Admin	22,007	10
152 W	Waterford Town	34,761	9
153 R	Watertown Golf Course	32,000	30
153 S	Watertown Town Hall Supervisors	471,712	27
153 T	Watertown Town	230,691	20
155 A	West Hartford HA	6,605	6
156 A	West Haven HA	2,155	14
157 E	Weston Education	215,201	10
157 H	Weston Highway	175,381	8
157 L	Weston Lunch	-	-
157 S	Weston Salary	59,711	9
157 T	Weston Town	480,068	9
159 A	Wethersfield HA	5,622	6
162 A	Winchester HA	6,322	6
165 A	Windsor Locks HA	-	-
165 E	Windsor Locks Education	4,776	14
165 N	Windsor Locks Paraprofessionals	91,770	13
165 T	Windsor Locks Town	3,581	6
167 E	Woodbridge Education	2,692	14
167 T	Woodbridge Town	3,527	14
169 E	Woodstock Education	72,011	8
169 T	Woodstock Town	100,893	8
170 A	Norwich Town HA	43,606	6
204 E	Regional Dist #4 Cust.	28,428	6
204 L	Regional Dist #4 Cafe	12,448	8

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2008**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/08
204 N	Regional Dist #4 Non-Cert	52,310	7
204 S	Regional Dist #4 Secretarial	45,354	6
219 E	Regional Dist #19	-	-
368 D	Watertown Fire District	642	14
401 D	Westport/Weston Health	4,891	14
403 D	East Shore Dist Health	308	14
405 D	Lower Naugatuck Valley	167	14
410 D	Quinnipiack Vall Health	1,091	14
413 D	Uncas Health District	39,683	28
503 A	Willimantic HA	49,740	6
606 W	Jewett City Highway/Elect Off.	17,080	6
715 D	Southeastern CT PLNG	501	14
750 D	Southeastern CT Water	-	-
751 D	South Norwalk Electric	5,480	14
752 D	Watertown Water & Sewer	2,313	14
755 D	Norwalk 1st Water	9,095	14
756 D	Norwalk 2nd Water	7,530	14
757 A	Connecticut HA	66,878	8
799 M	Southeastern CT Tourism Dist.	-	-
	Police & Fire w/o Soc. Sec	8,178,902	
	Police & Fire w/ Soc. Sec.	8,242,046	
	Gen. Emps. w/o Soc. Sec.	1,306,756	
	Gen. Emps. w/ Soc. Sec.	18,645,164	
	<b>Total</b>	<b>36,372,868</b>	

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated				2008 - 2009		Estimated			2009 - 2010	
		Estimated Payroll 2008 - 2009	Current Service Contrib. 2008 - 2009	Amort. Payment 07/01/2008	Estimated Total Contrib. 2008 - 2009	Total as % Est. Payroll	Estimated Payroll 2009 - 2010	Current Service Contrib. 2009 - 2010	Amort. Payment 07/01/2009	Estimated Total Contrib. 2009 - 2010	Total as % Est. Payroll	
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>			8.25%					9.50%				
2 P	Ansonia Police	2,444,921	201,706	-	201,706	8.25%	2,536,605	240,977	-	240,977	9.50%	
14 F	Branford Fire	2,658,345	219,313	-	219,313	8.25%	2,758,033	262,013	-	262,013	9.50%	
44 F	East Haven Fire	3,904,201	322,097	84,370	406,467	10.41%	4,050,608	384,808	84,370	469,178	11.58%	
44 P	East Haven Police	4,927,900	406,552	135,472	542,024	11.00%	5,112,696	485,706	135,472	621,178	12.15%	
77 F	Manchester Fire	6,649,451	548,580	313,798	862,378	12.97%	6,898,805	655,386	313,798	969,184	14.05%	
89 F	New Britain Fire	6,021,895	496,806	-	496,806	8.25%	6,247,716	593,533	-	593,533	9.50%	
89 P	New Britain Police	5,483,113	452,357	-	452,357	8.25%	5,688,730	540,429	-	540,429	9.50%	
95 P	New London Police	6,761,274	557,805	-	557,805	8.25%	7,014,822	666,408	-	666,408	9.50%	
124 P	Seymour Police	3,072,531	253,484	47,113	300,597	9.78%	3,187,751	302,836	47,113	349,949	10.98%	
126 P	Shelton Police	5,189,818	428,160	130,927	559,087	10.77%	5,384,436	511,521	130,927	642,448	11.93%	
131 P	Southington Police	6,036,704	498,028	472,009	970,037	16.07%	6,263,081	594,993	472,009	1,067,002	17.04%	
137 P	Stonington Police	2,655,500	219,079	107,075	326,154	12.28%	2,755,081	261,733	107,075	368,808	13.39%	
164 P	Windsor Police	4,630,022	381,977	185,889	567,866	12.26%	4,803,648	456,347	185,889	642,236	13.37%	
371 F	West Shore Firefighters	367,131	30,288	2,573	32,861	8.95%	380,898	36,185	2,573	38,758	10.18%	
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>			8.25%					9.75%				
6 P	Beacon Falls Police	167,536	13,822	22,575	36,397	21.72%	173,818	16,947	22,575	39,522	22.74%	
33 P	Cromwell Police	2,274,520	187,648	40,998	228,646	10.05%	2,359,814	230,082	40,998	271,080	11.49%	
37 P	Derby Police	2,571,557	212,153	87,280	299,433	11.64%	2,667,990	260,129	87,280	347,409	13.02%	
46 P	Easton Police	1,223,662	100,952	39,525	140,477	11.48%	1,269,549	123,781	39,525	163,306	12.86%	
62 P	Hamden Police	759,260	62,639	8,202	70,841	9.33%	787,732	76,804	8,202	85,006	10.79%	
78 F	Mansfield Firefighters/EMT	927,824	76,545	-	76,545	8.25%	962,617	93,855	-	93,855	9.75%	
82 P	Middlefield Police	145,948	12,041	4,741	16,782	11.50%	151,421	14,764	4,741	19,505	12.88%	
85 P	Monroe Police	2,791,132	230,268	123,911	354,179	12.69%	2,895,800	282,340	123,911	406,251	14.03%	
86 P	Montville Police	1,603,676	132,303	19,308	151,611	9.45%	1,663,814	162,222	19,308	181,530	10.91%	
91 P	New Fairfield Police	422,250	34,836	29,587	64,423	15.26%	438,084	42,713	29,587	72,300	16.50%	
108 P	Oxford Police	558,614	46,086	1,599	47,685	8.54%	579,562	56,507	1,599	58,106	10.03%	
111 P	Plymouth Police	1,309,124	108,003	56,628	164,631	12.58%	1,358,216	132,426	56,628	189,054	13.92%	
116 P	Putnam Police	1,059,045	87,371	41,557	128,928	12.17%	1,098,759	107,129	41,557	148,686	13.53%	
117 P	Redding Police	1,276,963	105,349	36,821	142,170	11.13%	1,324,849	129,173	36,821	165,994	12.53%	
131 F	Southington Fire	2,727,806	225,044	79,048	304,092	11.15%	2,830,099	275,935	79,048	354,983	12.54%	
152 F	Waterford Fire	435,398	35,920	-	35,920	8.25%	451,726	44,043	-	44,043	9.75%	
152 P	Waterford Police	3,539,631	292,020	420,790	712,810	20.14%	3,672,368	358,056	420,790	778,846	21.21%	
157 P	Weston Police	1,692,025	139,592	51,213	190,805	11.28%	1,755,475	171,159	51,213	222,372	12.67%	
162 P	Winchester Police	1,441,843	118,952	76,578	195,530	13.56%	1,495,912	145,851	76,578	222,429	14.87%	
164 F	Windsor Dog Warden	61,532	5,076	1,325	6,401	10.40%	63,840	6,224	1,325	7,549	11.82%	
165 P	Windsor Locks Police	2,410,647	198,878	75,528	274,406	11.38%	2,501,046	243,852	75,528	319,380	12.77%	
167 P	Woodbridge Police	1,796,270	148,192	68,816	217,008	12.08%	1,863,631	181,704	68,816	250,520	13.44%	
309 F	Cromwell Fire District	276,480	22,810	6,243	29,053	10.51%	286,848	27,968	6,243	34,211	11.93%	
312 F	Easton Firefighters	695,483	57,377	-	57,377	8.25%	721,564	70,352	-	70,352	9.75%	

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated			Estimated 2008 - 2009		Estimated			Estimated 2009 - 2010	
		Estimated Payroll 2008 - 2009	Current Service Contrib. 2008 - 2009	Amort. Payment 07/01/2008	Estimated Total Contrib. 2008 - 2009	2008 - 2009 Total as % Est. Payroll	Estimated Payroll 2009 - 2010	Current Service Contrib. 2009 - 2010	Amort. Payment 07/01/2009	Estimated Total Contrib. 2009 - 2010	2009 - 2010 Total as % Est. Payroll
	GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY		7.00%				7.50%				
15 E	Bridgeport Education	28,114,119	1,967,988	8,900	1,976,888	7.03%	29,168,398	2,187,630	8,900	2,196,530	7.53%
15 H	Bridgeport H.D.A.	2,826,630	197,864	1,292	199,156	7.05%	2,932,629	219,947	1,292	221,239	7.54%
15 T	Bridgeport City	47,849,039	3,349,433	79,084	3,428,517	7.17%	49,643,378	3,723,253	79,084	3,802,337	7.66%
44 E	East Haven Education	3,384,692	236,928	2,508	239,436	7.07%	3,511,618	263,371	2,508	265,879	7.57%
44 T	East Haven Town & Public Works	4,887,730	342,141	1,290	343,431	7.03%	5,071,020	380,326	1,290	381,616	7.53%
89 E	New Britain Education	17,501,856	1,225,130	6,913	1,232,043	7.04%	18,158,176	1,361,863	6,913	1,368,776	7.54%
89 T	New Britain City	18,553,891	1,298,772	31,827	1,330,599	7.17%	19,249,661	1,443,725	31,827	1,475,552	7.67%
93 W	Greater New Haven Water Pollution Control Authori	2,209,249	154,647	50,213	204,860	9.27%	2,292,096	171,907	50,213	222,120	9.69%
753 D	Mattabassett District	1,581,774	110,724	2,698	113,422	7.17%	1,641,090	123,082	2,698	125,780	7.66%
	GENERAL EMPLOYEES WITH SOCIAL SECURITY		7.00%							7.50%	
1 E	Andover Education	403,724	28,261	-	28,261	7.00%	418,864	31,415	-	31,415	7.50%
1 T	Andover Selectmen	415,247	29,067	132	29,199	7.03%	430,819	32,311	132	32,443	7.53%
2 A	Ansonia HA	770,462	53,932	18	53,950	7.00%	799,354	59,952	18	59,970	7.50%
2 B	Ansonia Clerical	2,045,064	143,154	65,685	208,839	10.21%	2,121,754	159,132	65,685	224,817	10.60%
2 T	Ansonia Town	1,822,156	127,551	72,217	199,768	10.96%	1,890,487	141,787	72,217	214,004	11.32%
6 S	Beacon Falls Town	237,570	16,630	2,526	19,156	8.06%	246,479	18,486	2,526	21,012	8.52%
6 T	Beacon Falls Public Works	647,918	45,354	129,480	174,834	26.98%	672,215	50,416	129,480	179,896	26.76%
8 T	Bethany Public Works	279,584	19,571	-	19,571	7.00%	290,069	21,755	-	21,755	7.50%
13 E	Bozrah B of Education	264,530	18,517	4,007	22,524	8.51%	274,450	20,584	4,007	24,591	8.96%
13 T	Bozrah Town	320,727	22,451	9,074	31,525	9.83%	332,754	24,957	9,074	34,031	10.23%
14 E	Branford Education	5,999,292	419,950	1,481	421,431	7.02%	6,224,265	466,820	1,481	468,301	7.52%
14 T	Branford Selectman	6,272,493	439,074	-	439,074	7.00%	6,507,711	488,078	-	488,078	7.50%
15 A	Bridgeport HA	7,207,689	504,538	2,499	507,037	7.03%	7,477,977	560,848	2,499	563,347	7.53%
15 B	Bridgeport Port Authority	241,298	16,891	14,698	31,589	13.09%	250,346	18,776	14,698	33,474	13.37%
17 A	Bristol HA	1,579,582	110,571	117	110,688	7.01%	1,638,817	122,911	117	123,028	7.51%
22 T	Canterbury Town	419,571	29,370	2,069	31,439	7.49%	435,305	32,648	2,069	34,717	7.98%
23 A	Canton HA	-	-	-	-	N/A	-	-	-	-	N/A
27 B	Clinton Secretarial	1,187,951	83,157	21,317	104,474	8.79%	1,232,499	92,437	21,317	113,754	9.23%
27 S	Clinton Supervisory	537,756	37,643	10,953	48,596	9.04%	557,922	41,844	10,953	52,797	9.46%
27 T	Clinton Town	603,911	42,274	6,319	48,593	8.05%	626,558	46,992	6,319	53,311	8.51%
28 A	Colchester HA	56,025	3,922	1,458	5,380	9.60%	58,126	4,359	1,458	5,817	10.01%
32 A	Coventry HA	88,548	6,198	-	6,198	7.00%	91,868	6,890	-	6,890	7.50%
34 A	Danbury HA	2,754,111	192,788	334	193,122	7.01%	2,857,390	214,304	334	214,638	7.51%
35 A	Darien HA	114,658	8,026	-	8,026	7.00%	118,958	8,922	-	8,922	7.50%
37 A	Derby HA	166,189	11,633	-	11,633	7.00%	172,421	12,932	-	12,932	7.50%
41 T	East Haddam Town	482,729	33,791	11,004	44,795	9.28%	500,831	37,562	11,004	48,566	9.70%
42 A	East Hampton HA	63,808	4,467	-	4,467	7.00%	66,201	4,965	-	4,965	7.50%
43 A	East Hartford HA	1,904,054	133,284	21,944	155,228	8.15%	1,975,456	148,159	21,944	170,103	8.61%
48 E	Ellington Education	2,860,662	200,246	534	200,780	7.02%	2,967,937	222,595	534	223,129	7.52%
48 L	Ellington Education	238,924	16,725	-	16,725	7.00%	247,883	18,591	-	18,591	7.50%
48 T	Ellington Highway	1,059,368	74,156	-	74,156	7.00%	1,099,095	82,432	-	82,432	7.50%

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated 2008 - 2009					2008 - 2009 Total as % Est. Payroll	Estimated 2009 - 2010			2009 - 2010 Total as % Est. Payroll
		Estimated Payroll 2008 - 2009	Estimated Current Service Contrib. 2008 - 2009	Amort. Payment 07/01/2008	Estimated Total Contrib. 2008 - 2009	Estimated Current Service Contrib. 2009 - 2010		Amort. Payment 07/01/2009	Estimated Total Contrib. 2009 - 2010		
48 V	Ellington Van Drivers	109,253	7,648	3,230	10,878	9.96%	113,350	8,501	3,230	11,731	10.35%
49 A	Enfield HA	628,869	44,021	201	44,222	7.03%	652,452	48,934	201	49,135	7.53%
57 A	Greenwich HA	2,288,569	160,200	59	160,259	7.00%	2,374,391	178,079	59	178,138	7.50%
58 E	Griswold Education	3,034,159	212,391	40	212,431	7.00%	3,147,940	236,096	40	236,136	7.50%
58 T	Griswold Selectman	1,741,289	121,890	1,342	123,232	7.08%	1,806,588	135,494	1,342	136,836	7.57%
59 A	Groton Town HA	195,969	13,718	-	13,718	7.00%	203,318	15,249	-	15,249	7.50%
64 A	Hartford HA	3,795,811	265,707	4,336	270,043	7.11%	3,938,154	295,362	4,336	299,698	7.61%
64 E	Hartford Local 566	12,718,409	890,289	574,604	1,464,893	11.52%	13,195,349	989,651	574,604	1,564,255	11.85%
64 T	Hartford Local 1716	14,275,774	999,304	964,583	1,963,887	13.76%	14,811,115	1,110,834	964,583	2,075,417	14.01%
71 B	Lebanon Town Hall	308,814	21,617	9,139	30,756	9.96%	320,394	24,030	9,139	33,169	10.35%
71 T	Lebanon Highway	357,957	25,057	4,612	29,669	8.29%	371,381	27,854	4,612	32,466	8.74%
73 T	Lisbon Town	297,176	20,802	44,979	65,781	22.14%	308,320	23,124	44,979	68,103	22.09%
77 A	Manchester HA	1,173,721	82,160	144	82,304	7.01%	1,217,735	91,330	144	91,474	7.51%
78 E	Mansfield Education	3,291,599	230,412	494	230,906	7.02%	3,415,034	256,128	494	256,622	7.51%
78 T	Mansfield Town	5,900,559	413,039	571	413,610	7.01%	6,121,830	459,137	571	459,708	7.51%
80 A	Meriden HA	1,138,792	79,715	473	80,188	7.04%	1,181,497	88,612	473	89,085	7.54%
82 T	Middlefield Town	568,137	39,770	7,262	47,032	8.28%	589,442	44,208	7,262	51,470	8.73%
83 A	Middletown HA	849,784	59,485	316	59,801	7.04%	881,651	66,124	316	66,440	7.54%
84 A	Milford HA	491,360	34,395	-	34,395	7.00%	509,786	38,234	-	38,234	7.50%
86 A	Montville HA	38,750	2,712	103	2,815	7.26%	40,203	3,015	103	3,118	7.76%
86 E	Montville Education	3,802,058	266,144	-	266,144	7.00%	3,944,635	295,848	-	295,848	7.50%
86 T	Montville Town	3,935,474	275,483	13,795	289,278	7.35%	4,083,054	306,229	13,795	320,024	7.84%
88 A	Naugatuck HA	460,452	32,232	83	32,315	7.02%	477,719	35,829	83	35,912	7.52%
89 A	New Britain HA	1,378,160	96,471	2,769	99,240	7.20%	1,429,841	107,238	2,769	110,007	7.69%
89 T	New Britain City	-	-	-	-	N/A	-	-	-	-	N/A
95 A	New London HA	1,069,728	74,881	435	75,316	7.04%	1,109,843	83,238	435	83,673	7.54%
103 A	Norwalk HA	1,427,154	99,901	413	100,314	7.03%	1,480,672	111,050	413	111,463	7.53%
108 E	Oxford Education	2,706,169	189,432	39,237	228,669	8.45%	2,807,651	210,574	39,237	249,811	8.90%
108 T	Oxford Town	2,052,324	143,663	62,836	206,499	10.06%	2,129,287	159,696	62,836	222,532	10.45%
113 A	Portland HA	183,374	12,836	-	12,836	7.00%	190,250	14,269	-	14,269	7.50%
114 T	Preston Town	800,292	56,020	14,239	70,259	8.78%	830,303	62,273	14,239	76,512	9.21%
115 T	Prospect Public Works	458,880	32,122	7,238	39,360	8.58%	476,088	35,707	7,238	42,945	9.02%
116 A	Putnam HA	528,445	36,991	41	37,032	7.01%	548,262	41,120	41	41,161	7.51%
117 E	Redding Education	2,111,685	147,818	176	147,994	7.01%	2,190,873	164,315	176	164,491	7.51%
117 T	Redding Town	2,772,534	194,077	597	194,674	7.02%	2,876,504	215,738	597	216,335	7.52%
118 A	Ridgefield HA	224,514	15,716	8,369	24,085	10.73%	232,933	17,470	8,369	25,839	11.09%
124 A	Seymour HA	417,509	29,226	1,185	30,411	7.28%	433,165	32,487	1,185	33,672	7.77%
124 E	Seymour Education	3,309,699	231,679	747	232,426	7.02%	3,433,812	257,536	747	258,283	7.52%
124 H	Seymour Education	-	-	-	-	N/A	-	-	-	-	N/A
124 L	Seymour Education	-	-	-	-	N/A	-	-	-	-	N/A
124 T	Seymour Town & Pub Works	2,750,252	192,518	289	192,807	7.01%	2,853,386	214,004	289	214,293	7.51%
126 A	Shelton HA	45,694	3,199	20	3,219	7.04%	47,407	3,556	20	3,576	7.54%
131 A	Southington HA	243,930	17,075	-	17,075	7.00%	253,077	18,981	-	18,981	7.50%
131 D	Southington Dog Acct	123,717	8,660	92	8,752	7.07%	128,356	9,627	92	9,719	7.57%

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated			2008 - 2009		Estimated			2009 - 2010	
		Estimated Payroll 2008 - 2009	Current Service Contrib. 2008 - 2009	Amort. Payment 07/01/2008	Estimated Total Contrib. 2008 - 2009	Total as % Est. Payroll	Estimated Payroll 2009 - 2010	Current Service Contrib. 2009 - 2010	Amort. Payment 07/01/2009	Estimated Total Contrib. 2009 - 2010	Total as % Est. Payroll
131 E	Southington Education	9,287,894	650,153	1,703	651,856	7.02%	9,636,190	722,714	1,703	724,417	7.52%
131 L	Southington Lunch	486,965	34,088	462	34,550	7.09%	505,226	37,892	462	38,354	7.59%
131 S	Southington Sewer	838,416	58,689	180	58,869	7.02%	869,857	65,239	180	65,419	7.52%
131 T	Southington Town	7,985,209	558,965	1,060	560,025	7.01%	8,284,654	621,349	1,060	622,409	7.51%
131 W	Southington Water	1,379,904	96,593	190	96,783	7.01%	1,431,650	107,374	190	107,564	7.51%
135 A	Stamford HA	4,072,829	285,098	994	286,092	7.02%	4,225,560	316,917	994	317,911	7.52%
138 A	Stratford HA	1,131,919	79,234	10,372	89,606	7.92%	1,174,366	88,077	10,372	98,449	8.38%
141 T	Thompson Town	1,636,435	114,550	10,514	125,064	7.64%	1,697,802	127,335	10,514	137,849	8.12%
142 M	Tolland County MAFS	508,526	35,597	8,534	44,131	8.68%	527,596	39,570	8,534	48,104	9.12%
143 A	Torrington HA	513,108	35,918	63	35,981	7.01%	532,350	39,926	63	39,989	7.51%
144 D	Trumbull Monroe Health District	275,641	19,295	10,877	30,172	10.95%	285,977	21,448	10,877	32,325	11.30%
146 A	Rockville HA	682,759	47,793	119	47,912	7.02%	708,363	53,127	119	53,246	7.52%
148 A	Wallingford HA	472,211	33,055	2,275	35,330	7.48%	489,919	36,744	2,275	39,019	7.96%
152 B	Waterford Local 1303	3,795,378	265,676	4,983	270,659	7.13%	3,937,705	295,328	4,983	300,311	7.63%
152 E	Waterford Cust & Main Asst	1,650,572	115,540	210	115,750	7.01%	1,712,469	128,435	210	128,645	7.51%
152 H	Waterford Local RI 161	847,603	59,332	131	59,463	7.02%	869,388	65,954	131	66,085	7.51%
152 L	Waterford Cafe RI-224	319,857	22,390	124	22,514	7.04%	331,852	24,889	124	25,013	7.54%
152 N	Waterford Paraprofessionals	1,107,329	77,513	77	77,590	7.01%	1,148,854	86,164	77	86,241	7.51%
152 S	Waterford Non-union Educ	1,355,048	94,853	999	95,852	7.07%	1,405,862	105,440	999	106,439	7.57%
152 T	Waterford Gen Gov Admin	1,418,719	99,310	3,064	102,374	7.22%	1,471,921	110,394	3,064	113,458	7.71%
152 W	Waterford Town	2,416,592	169,161	5,194	174,355	7.21%	2,507,214	188,041	5,194	193,235	7.71%
153 R	Watertown Golf Course	45,768	3,204	2,688	5,892	12.87%	47,485	3,561	2,688	6,249	13.16%
153 S	Watertown Town Hall Supervisors	533,097	37,317	40,742	78,059	14.64%	553,088	41,482	40,742	82,224	14.87%
153 T	Watertown Town	700,493	49,035	22,111	71,146	10.16%	726,762	54,507	22,111	76,618	10.54%
155 A	West Hartford HA	588,803	41,216	1,330	42,546	7.23%	610,883	45,816	1,330	47,146	7.72%
156 A	West Haven HA	1,610,340	112,724	245	112,969	7.02%	1,670,728	125,305	245	125,550	7.51%
157 E	Weston Education	3,982,228	278,756	29,962	308,718	7.75%	4,131,561	309,867	29,962	339,829	8.23%
157 H	Weston Highway	938,783	65,715	28,461	94,176	10.03%	973,987	73,049	28,461	101,510	10.42%
157 L	Weston Lunch	-	-	-	-	N/A	-	-	-	-	N/A
157 S	Weston Salary	937,450	65,621	8,922	74,543	7.95%	972,604	72,945	8,922	81,867	8.42%
157 T	Weston Town	2,201,668	154,117	71,732	225,849	10.26%	2,284,231	171,317	71,732	243,049	10.64%
159 A	Wethersfield HA	462,146	32,350	1,132	33,482	7.24%	479,477	35,961	1,132	37,093	7.74%
162 A	Winchester HA	211,176	14,782	1,273	16,055	7.60%	219,095	16,432	1,273	17,705	8.08%
165 A	Windsor Locks HA	192,088	13,446	-	13,446	7.00%	199,291	14,947	-	14,947	7.50%
165 E	Windsor Locks Education	1,842,094	128,947	543	129,490	7.03%	1,911,172	143,338	543	143,881	7.53%
165 N	Windsor Locks Paraprofessionals	742,405	51,968	10,874	62,842	8.46%	770,245	57,768	10,874	68,642	8.91%
165 T	Windsor Locks Town	2,835,621	198,493	721	199,214	7.03%	2,941,957	220,647	721	221,368	7.52%
167 E	Woodbridge Education	1,739,956	121,797	306	122,103	7.02%	1,805,204	135,390	306	135,696	7.52%
167 T	Woodbridge Town	3,003,615	210,253	401	210,654	7.01%	3,116,251	233,719	401	234,120	7.51%
169 E	Woodstock Education	580,524	40,637	11,686	52,323	9.01%	602,293	45,172	11,686	56,858	9.44%
169 T	Woodstock Town	1,035,323	72,473	16,373	88,846	8.58%	1,074,148	80,561	16,373	96,934	9.02%
170 A	Norwich Town HA	949,200	66,444	8,780	75,224	7.92%	984,795	73,860	8,780	82,640	8.39%
204 E	Regional Dist #4 Cust.	536,557	37,559	5,724	43,283	8.07%	556,677	41,751	5,724	47,475	8.53%
204 L	Regional Dist #4 Cafe	72,153	5,051	2,020	7,071	9.80%	74,859	5,614	2,020	7,634	10.20%

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated 2008 - 2009				2008 - 2009 Total % Est. Payroll	Estimated 2009 - 2010				
		Estimated Payroll	Estimated Current Service Contrib.	Amort. Payment 07/01/2008	Estimated Total Contrib.		Estimated Payroll	Estimated Current Service Contrib.	Amort. Payment 07/01/2009	Estimated Total Contrib.	
204 N	Regional Dist #4 Non-Cert	507,585	35,531	9,361	44,892	8.84%	526,620	39,496	9,361	48,857	9.28%
204 S	Regional Dist #4 Secretarial	599,484	41,964	9,132	51,096	8.52%	621,965	46,647	9,132	55,779	8.97%
219 E	Regional Dist #19	1,674,452	117,212	-	117,212	7.00%	1,737,244	130,293	-	130,293	7.50%
368 D	Watertown Fire District	266,126	18,629	73	18,702	7.03%	276,106	20,708	73	20,781	7.53%
401 D	Westport/Weston Health	825,092	57,756	556	58,312	7.07%	856,033	64,202	556	64,758	7.56%
403 D	East Shore Dist Health	306,501	21,455	35	21,490	7.01%	317,995	23,850	35	23,885	7.51%
405 D	Lower Naugatuck Valley	880,722	61,651	19	61,670	7.00%	913,749	68,531	19	68,550	7.50%
410 D	Quinnipiack Vall Health	574,393	40,208	124	40,332	7.02%	595,933	44,695	124	44,819	7.52%
413 D	Uncas Health District	412,851	28,900	3,393	32,293	7.82%	428,333	32,125	3,393	35,518	8.29%
503 A	Willimantic HA	1,081,250	75,688	10,015	85,703	7.93%	1,121,797	84,135	10,015	94,150	8.39%
606 W	Jewett City Highway/Elect Off.	197,157	13,801	3,439	17,240	8.74%	204,551	15,341	3,439	18,780	9.18%
715 D	Southeastern CT PLNG	495,238	34,667	57	34,724	7.01%	513,810	38,536	57	38,593	7.51%
750 D	Southeastern CT Water	376,285	26,340	-	26,340	7.00%	390,395	29,280	-	29,280	7.50%
751 D	South Norwalk Electric	1,086,717	76,070	623	76,693	7.06%	1,127,469	84,560	623	85,183	7.56%
752 D	Watertown Water & Sewer	-	-	263	263	N/A	-	-	263	263	N/A
755 D	Norwalk 1st Water	1,591,320	111,392	1,034	112,426	7.06%	1,650,994	123,825	1,034	124,859	7.56%
756 D	Norwalk 2nd Water	2,612,758	182,893	856	183,749	7.03%	2,710,736	203,305	856	204,161	7.53%
757 A	Connecticut HA	864,147	60,490	10,853	71,343	8.26%	896,553	67,241	10,853	78,094	8.71%
799 M	Southeastern CT Tourism Dist.	287,655	20,136	-	20,136	7.00%	298,442	22,383	-	22,383	7.50%
	Police & Fire w/o Soc. Sec	57,990,753	4,784,238	1,479,226	6,260,891	10.80%	60,165,407	5,715,713	1,479,226	7,192,366	11.95%
	Police & Fire w/ Soc. Sec.	32,168,226	2,653,877	1,292,273	3,946,150	12.27%	33,374,534	3,254,016	1,292,273	4,546,289	13.62%
	Gen. Emps. w/o Soc. Sec.	126,908,981	8,883,627	184,725	9,068,352	7.15%	131,668,067	9,875,104	184,725	10,059,829	7.64%
	Gen. Emps. w/ Soc. Sec.	207,616,535	14,533,159	2,524,899	17,058,058	8.22%	215,402,155	16,155,160	2,524,899	18,680,059	8.67%
	<b>Total</b>	<b>424,684,495</b>	<b>30,854,901</b>	<b>5,481,123</b>	<b>36,333,451</b>	<b>8.56%</b>	<b>440,610,164</b>	<b>34,999,993</b>	<b>5,481,123</b>	<b>40,478,543</b>	<b>9.19%</b>

**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2008

Town Code	Town Name	Amortization Payment Due 07/01/09	No. of Annual Amort. Payments Remaining as of 07/01/09 *
-----			
POLICE & FIRE WITHOUT SOCIAL SECURITY			
2 P	Ansonia Police	-	-
14 F	Branford Fire	-	-
44 F	East Haven Fire	84,370	5
44 P	East Haven Police	135,472	5
77 F	Manchester Fire	313,798	5
89 F	New Britain Fire	-	-
89 P	New Britain Police	-	-
95 P	New London Police	-	-
124 P	Seymour Police	47,113	5
126 P	Shelton Police	130,927	5
131 P	Southington Police	472,009	8
137 P	Stonington Police	107,075	5
164 P	Windsor Police	185,889	5
371 F	West Shore Firefighters	2,573	28
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POLICE & FIRE WITH SOCIAL SECURITY			
6 P	Beacon Falls Police	22,575	26
33 P	Cromwell Police	40,998	7
37 P	Derby Police	87,280	5
46 P	Easton Police	39,525	5
62 P	Hamden Police	8,202	29
78 F	Mansfield Firefighters/EMT	-	-
82 P	Middlefield Police	4,741	8
85 P	Monroe Police	123,911	5
86 P	Montville Police	19,308	5
91 P	New Fairfield Police	29,587	8
108 P	Oxford Police	1,599	13
111 P	Plymouth Police	56,628	5
116 P	Putnam Police	41,557	5
117 P	Redding Police	36,821	5
131 F	Southington Fire	79,048	5
152 F	Waterford Fire	-	-
152 P	Waterford Police	420,790	12
157 P	Weston Police	51,213	5
162 P	Winchester Police	76,578	5
164 F	Windsor Dog Warden	1,325	5
165 P	Windsor Locks Police	75,528	5
167 P	Woodbridge Police	68,816	5
309 F	Cromwell Fire District	6,243	27
312 F	Easton Firefighters	-	-
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**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2008

Town Code	Town Name	Amortization Payment Due 07/01/09	No. of Annual Amort. Payments Remaining as of 07/01/09 *
-----			
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY			
15 E	Bridgeport Education	8,900	5
15 H	Bridgeport H.D.A.	1,292	13
15 T	Bridgeport City	79,084	5
44 E	East Haven Education	2,508	13
44 T	East Haven Town & Public Works	1,290	13
89 E	New Britain Education	6,913	13
89 T	New Britain City	31,827	5
93 W	Greater New Haven Water Pollution Control Authority	50,213	28
753 D	Mattabassett District	2,698	5
-----			
GENERAL EMPLOYEES WITH SOCIAL SECURITY			
1 E	Andover Education	-	-
1 T	Andover Selectmen	132	13
2 A	Ansonia HA	18	13
2 B	Ansonia Clerical	65,685	12
2 T	Ansonia Town	72,217	11
6 S	Beacon Falls Town	2,526	29
6 T	Beacon Falls Public Works	129,480	26
8 T	Bethany Public Works	-	-
13 E	Bozrah B of Education	4,007	10
13 T	Bozrah Town	9,074	10
14 E	Branford Education	1,481	13
14 T	Branford Selectman	-	-
15 A	Bridgeport HA	2,499	13
15 B	Bridgeport Port Authority	14,698	21
17 A	Bristol HA	117	13
22 T	Canterbury Town	2,069	9
23 A	Canton HA	-	-
27 B	Clinton Secretarial	21,317	7
27 S	Clinton Supervisory	10,953	8
27 T	Clinton Town	6,319	5
28 A	Colchester HA	1,458	21
32 A	Coventry HA	-	-
34 A	Danbury HA	334	13
35 A	Darien HA	-	-
37 A	Derby HA	-	-
41 T	East Haddam Town	11,004	11
42 A	East Hampton HA	-	-
43 A	East Hartford HA	21,944	5
48 E	Ellington Education	534	13
48 L	Ellington Education	-	-
48 T	Ellington Highway	-	-

**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2008

Town Code	Town Name	Amortization Payment Due 07/01/09	No. of Annual Amort. Payments Remaining as of 07/01/09 *
48 V	Ellington Van Drivers	3,230	13
49 A	Enfield HA	201	13
57 A	Greenwich HA	59	13
58 E	Griswold Education	40	13
58 T	Griswold Selectman	1,342	5
59 A	Groton Town HA	-	-
64 A	Hartford HA	4,336	5
64 E	Hartford Local 566	574,604	10
64 T	Hartford Local 1716	964,583	7
71 B	Lebanon Town Hall	9,139	9
71 T	Lebanon Highway	4,612	5
73 T	Lisbon Town	44,979	29
77 A	Manchester HA	144	13
78 E	Mansfield Education	494	13
78 T	Mansfield Town	571	13
80 A	Meriden HA	473	13
82 T	Middlefield Town	7,262	8
83 A	Middletown HA	316	13
84 A	Milford HA	-	-
86 A	Montville HA	103	13
86 E	Montville Education	-	-
86 T	Montville Town	13,795	5
88 A	Naugatuck HA	83	13
89 A	New Britain HA	2,769	5
89 T	New Britain City	-	-
95 A	New London HA	435	13
103 A	Norwalk HA	413	13
108 E	Oxford Education	39,237	13
108 T	Oxford Town	62,836	13
113 A	Portland HA	-	-
114 T	Preston Town	14,239	11
115 T	Prospect Public Works	7,238	27
116 A	Putnam HA	41	13
117 E	Redding Education	176	13
117 T	Redding Town	597	13
118 A	Ridgefield HA	8,369	18
124 A	Seymour HA	1,185	5
124 E	Seymour Education	747	13
124 H	Seymour Education	-	-
124 L	Seymour Education	-	-
124 T	Seymour Town & Pub Works	289	13
126 A	Shelton HA	20	13
131 A	Southington HA	-	-
131 D	Southington Dog Acct	92	-

**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2008

Town Code	Town Name	Amortization Payment Due 07/01/09	No. of Annual Amort. Payments Remaining as of 07/01/09 *
131 E	Southington Education	1,703	13
131 L	Southington Lunch	462	5
131 S	Southington Sewer	180	13
131 T	Southington Town	1,060	13
131 W	Southington Water	190	13
135 A	Stamford HA	994	13
138 A	Stratford HA	10,372	5
141 T	Thompson Town	10,514	5
142 M	Tolland County MAFS	8,534	23
143 A	Torrington HA	63	13
144 D	Trumbull Monroe Health District	10,877	27
146 A	Rockville HA	119	13
148 A	Wallingford HA	2,275	5
152 B	Waterford Local 1303	4,983	9
152 E	Waterford Cust & Main Asst	210	13
152 H	Waterford Local RI 161	131	13
152 L	Waterford Cafe RI-224	124	13
152 N	Waterford Paraprofessionals	77	13
152 S	Waterford Non-union Educ	999	9
152 T	Waterford Gen Gov Admin	3,064	9
152 W	Waterford Town	5,194	8
153 R	Watertown Golf Course	2,688	29
153 S	Watertown Town Hall Supervisors	40,742	26
153 T	Watertown Town	22,111	19
155 A	West Hartford HA	1,330	5
156 A	West Haven HA	245	13
157 E	Weston Education	29,962	9
157 H	Weston Highway	28,461	7
157 L	Weston Lunch	-	-
157 S	Weston Salary	8,922	8
157 T	Weston Town	71,732	8
159 A	Wethersfield HA	1,132	5
162 A	Winchester HA	1,273	5
165 A	Windsor Locks HA	-	-
165 E	Windsor Locks Education	543	13
165 N	Windsor Locks Paraprofessionals	10,874	12
165 T	Windsor Locks Town	721	5
167 E	Woodbridge Education	306	13
167 T	Woodbridge Town	401	13
169 E	Woodstock Education	11,686	7
169 T	Woodstock Town	16,373	7
170 A	Norwich Town HA	8,780	5
204 E	Regional Dist #4 Cust.	5,724	5
204 L	Regional Dist #4 Cafe	2,020	

**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2008

Town Code	Town Name	Amortization Payment Due 07/01/09	No. of Annual Amort. Payments Remaining as of 07/01/09 *
204 N	Regional Dist #4 Non-Cert	9,361	6
204 S	Regional Dist #4 Secretarial	9,132	5
219 E	Regional Dist #19	-	-
368 D	Watertown Fire District	73	13
401 D	Westport/Weston Health	556	13
403 D	East Shore Dist Health	35	13
405 D	Lower Naugatuck Valley	19	13
410 D	Quinnipiack Vall Health	124	13
413 D	Uncas Health District	3,393	27
503 A	Willimantic HA	10,015	5
606 W	Jewett City Highway/Elect Off.	3,439	5
715 D	Southeastern CT PLNG	57	13
750 D	Southeastern CT Water	-	-
751 D	South Norwalk Electric	623	13
752 D	Watertown Water & Sewer	263	13
755 D	Norwalk 1st Water	1,034	13
756 D	Norwalk 2nd Water	856	13
757 A	Connecticut HA	10,853	7
799 M	Southeastern CT Tourism Dist.	-	-
	Police & Fire w/o Soc. Sec	1,479,226	
	Police & Fire w/ Soc. Sec.	1,292,273	
	Gen. Emps. w/o Soc. Sec.	184,725	
	Gen. Emps. w/ Soc. Sec.	2,524,899	
	<b>Total</b>	<b>5,481,123</b>	

\* Includes payment due on July 1, 2008.