



December 2, 2010

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, 2010 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,



Philip Bonanno, ASA, EA, MAAA, FCA  
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PB/JC/ss/az  
Enclosure  
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**REPORT ON THE ANNUAL VALUATION OF THE  
CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
PREPARED AS OF JULY 1, 2010**

**SECTION I - SUMMARY OF PRINCIPAL RESULTS**

- 1) This report, prepared as of July 1, 2010 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	07/01/2010	07/01/2009**
Active members included in valuation		
Number	8,579	8,805
Annual compensation	\$ 422,121,924	\$ 411,934,521
Retirees		
Number	5,705	5,455
Annual allowances	\$ 93,700,500	\$ 83,804,268
Accrued Liability	\$ 1,880,664,552	\$ 1,820,858,153
Assets		
Market related actuarial value	\$ 1,662,583,369	\$ 1,618,566,498
Market value	\$ 1,479,238,562	\$ 1,348,805,415
Market related actuarial value rate of return	5.38%	(6.86)%
Market value rate of return	12.98%	(15.10)%
Funded Percent based on market related actuarial value	88.40%	88.89%
Unfunded Accrued Liability	\$ 218,081,183	\$ 202,291,655
Present Value of Remaining Prior Service Amortization Payments	\$ 30,678,042	\$ 33,440,257
Net Unfunded Accrued Liability	\$ 187,403,141	\$ 168,851,398
Employer Contribution Rates *		
General Employees		
with Social Security	11.56%	9.50%
Without Social Security	11.40	9.50
Police and Fire		
with Social Security	16.37%	13.75%
Without Social Security	15.30	13.50

\* The July 1, 2010 valuation produces the service contribution rates for the year beginning July 1, 2011 and the July 1, 2009 valuation produces rates effective July 1, 2010.

\*\* Data related items shown are as of the July 1, 2008 actuarial valuation. All other amounts reported were produced in the off-year roll forward measurement as of July 1, 2009.

- 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 or actuarial assumptions since the last valuation.
- 5) There were no changes in benefit provisions since the last valuation that affected the results.
- 6) Schedule A of this report presents the development of the actuarial value of assets. Schedule B details the actuarial assumptions and methods employed. Schedule C gives a summary of the benefit and contribution provisions of the plan.
- 7) The MERS Funding Method: In order to reduce fluctuations in contribution rates from year-to-year, the actuarial funding method was changed, effective with the July 1, 1992 valuation, to the entry age normal method with the portion of the accrued liability not covered by the future amortization payments of participating municipalities being amortized over a flexible time period. The initial application of this new funding method generated a net gain, and a stabilization reserve was created as of July 1, 1992 equal to that gain. Recent significant investment losses resulted in depletion of the stabilization reserve and the creation of an unfunded actuarial accrued liability. The unfunded liability will be funded over a closed 30-year level dollar amortization basis, effective July 1, 2009.
- 8) The table on the following page provides a history of some pertinent figures.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Comparative Schedule

Valuation Date June 30	Active Members				Retired Lives				Accrued Liability	Valuation Assets	UAAL
	Number	Payroll \$ Millions	Average Salary		Retired	Active/ Retired	Annual Benefits				
			\$	% Incr.			\$ Millions	% of Payroll			
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)
2010	8,579	422.1	49,204	2.6	5,705	1.5	93.7	22.3	1,880.7	1,662.6	218.1

Results for 2009 were based on a roll-forward methodology and not shown in the above table. The percent increase shown for the current year represents the increase on an annualized basis over a two-year period.

**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, 2010 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		2,010	\$106,796,662	\$53,133	50.4	13.5
Women		<u>2,614</u>	<u>95,267,717</u>	36,445	51.3	11.5
Total	138	4,624	\$202,064,379	\$43,699	50.9	12.4
General Employees without Social Security						
Men		1,097	\$59,727,246	\$54,446	48.5	11.7
Women		<u>1,682</u>	<u>63,444,552</u>	37,720	49.7	12.1
Total	9	2,779	\$123,171,798	\$44,322	49.2	11.9
Police and Fire with Social Security						
Men		380	\$30,949,086	\$81,445	42.1	12.6
Women		<u>30</u>	<u>2,198,963</u>	73,299	37.4	8.0
Total	24	410	\$33,148,049	\$80,849	41.8	12.3
Police and Fire without Social Security						
Men		708	\$59,367,610	\$83,853	39.7	11.7
Women		<u>58</u>	<u>4,370,088</u>	75,346	37.6	8.8
Total	15	766	\$63,737,698	\$83,208	39.5	11.5
Grand Total	186	8,579	\$422,121,924	\$49,204	48.9	12.1

The total number of active members is comprised of 6,113 vested members and 2,466 non-vested members.

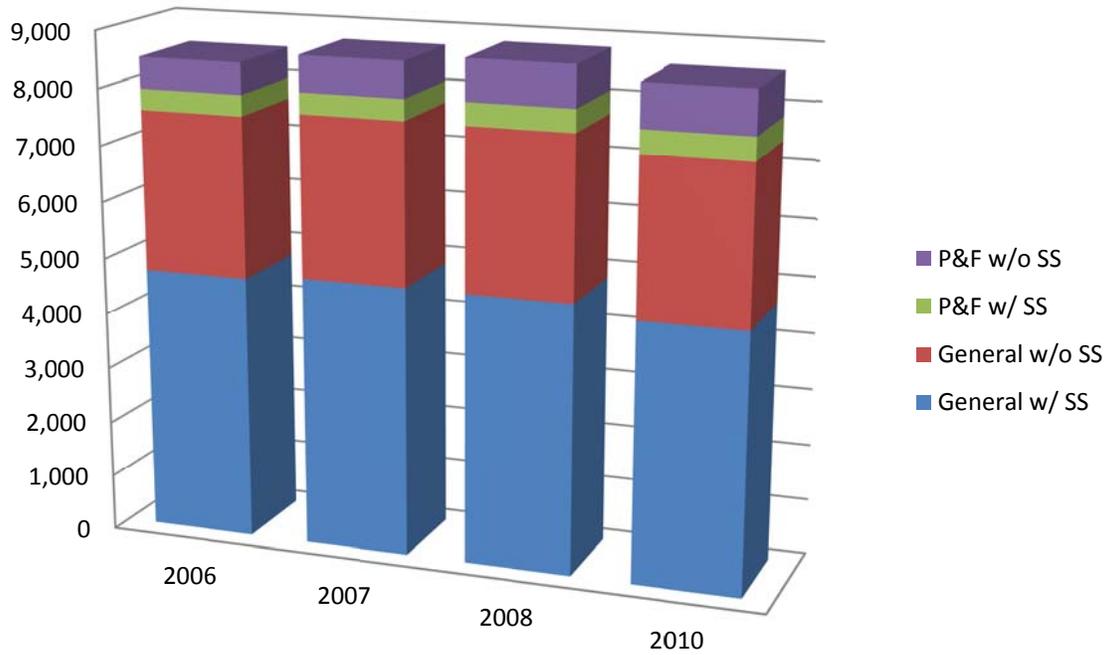
The valuation also includes 841 inactive, non-vested members who are owed refunds of their accumulated contributions.

## Retired Lives

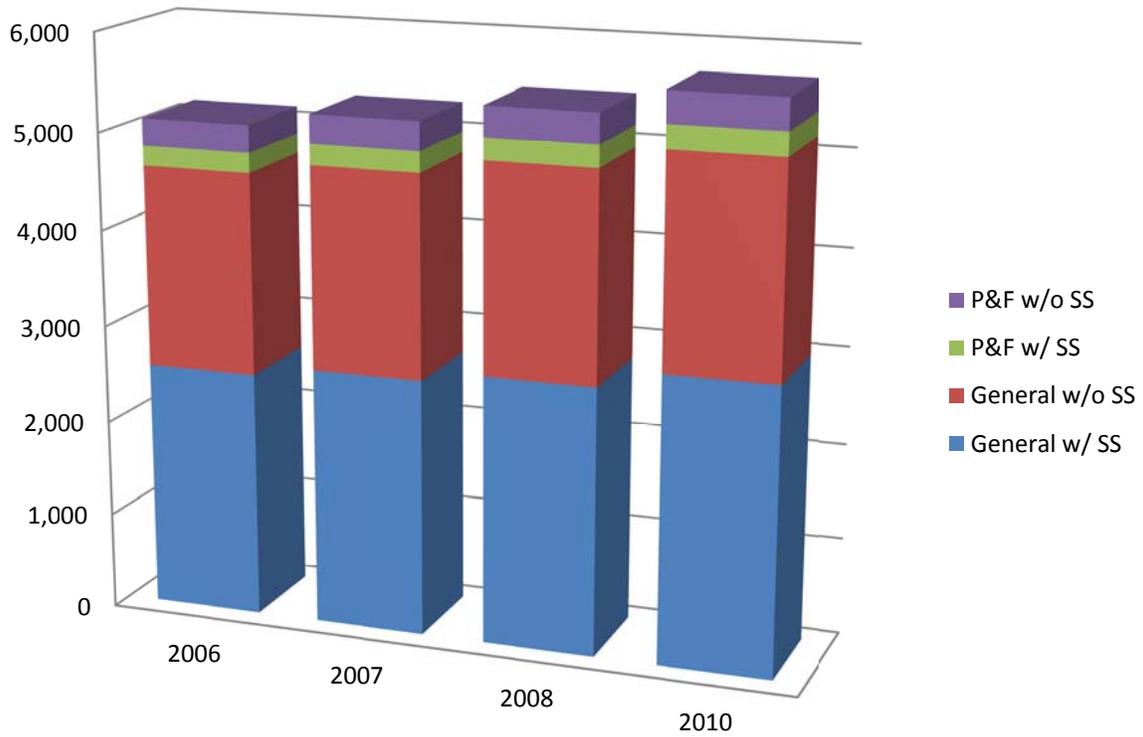
Type of Benefit Payment	Number	Annual Benefits	Group Averages		
			Benefit	Age at Valuation Date	Age at Retirement
General Employees with Social Security					
Service	2,495	\$31,982,232	\$12,819	70.7	59.8
Disability	195	3,715,644	19,055	64.6	53.8
Beneficiary	<u>281</u>	<u>2,459,580</u>	8,753	68.8	61.0
Total	2,971	\$38,157,456	\$12,843	70.1	59.5
General Employees without Social Security					
Service	1,778	\$31,932,912	\$17,960	72.5	58.9
Disability	112	2,413,968	21,553	65.2	53.1
Beneficiary	<u>285</u>	<u>2,865,696</u>	10,055	76.0	63.0
Total	2,175	\$37,212,576	\$17,109	72.6	59.1
Police and Fire with Social Security					
Service	164	\$4,948,848	\$30,176	63.9	53.2
Disability	56	1,814,616	32,404	60.4	45.9
Beneficiary	<u>22</u>	<u>343,020</u>	15,592	67.2	56.6
Total	242	\$7,106,484	\$29,366	63.4	51.8
Police and Fire without Social Security					
Service	195	\$7,194,540	\$36,895	65.0	53.7
Disability	86	3,505,440	40,761	60.1	46.7
Beneficiary	<u>36</u>	<u>524,004</u>	14,556	76.0	63.5
Total	317	\$11,223,984	\$35,407	64.9	52.9
Grand Total	5,705	\$93,700,500	\$16,424	70.5	58.7

The valuation also includes 720 inactive, vested members with estimated deferred annual benefits of \$6,066,920.

### Active Membership



### Retiree Membership



**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, 2010 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2008. 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>ASSETS</b>	<b>JULY 1, 2010</b>	<b>JULY 1, 2008</b>
Current actuarial value of assets	\$ 1,662,583,369	\$ 1,779,098,599
Future member contributions	123,923,840	122,959,950
Prospective employer contributions		
Normal contributions	\$ 297,863,544	\$ 295,392,258
Unfunded accrued liability contributions	<u>218,081,183</u>	<u>(57,257,314)</u>
Total prospective contributions	\$ 515,944,727	\$ 238,134,944
Total assets	\$ <u>2,302,451,936</u>	\$ <u>2,140,193,493</u>
<b>LIABILITIES</b>		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 975,553,507	\$ 885,135,408
Present value of benefits payable on account of active members	1,275,320,563	1,220,019,241
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	49,494,359	33,610,268
Non-vested	<u>2,083,507</u>	<u>1,428,576</u>
Total liabilities	\$ <u>2,302,451,936</u>	\$ <u>2,140,193,493</u>

### SECTION IV - COMMENTS ON VALUATION

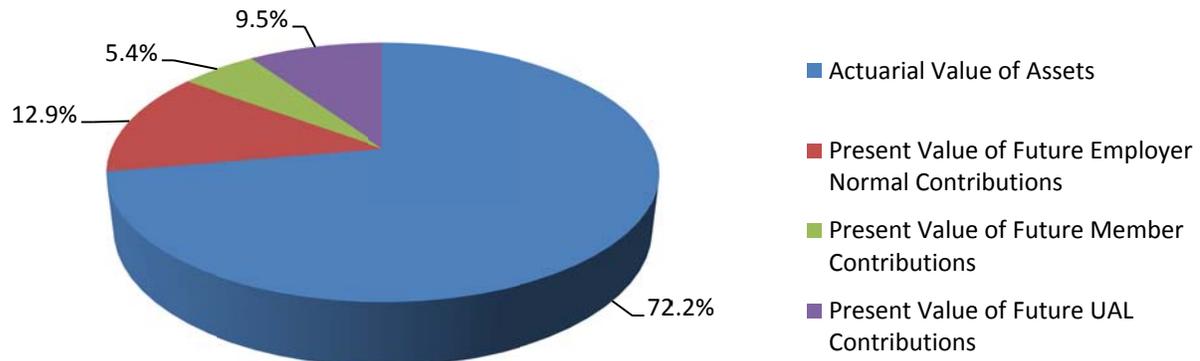
The valuation balance sheet gives the following information with respect to the funds of the System as of July 1, 2010.

#### Total Assets

Current actuarial assets as of the valuation date equaled \$1,662,583,369. Future member contributions were valued to be \$123,923,840. Employer contributions were calculated to be \$515,944,727, which represents \$297,863,544 attributable to service rendered after the valuation date (normal contributions) and \$218,081,183 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 \$2,302,451,936 as of July 1, 2010.

### **MERS Financing of Total Liabilities as of July 1, 2010**



#### Total Liabilities

The present value of benefits payable on account of presently retired members and beneficiaries totaled \$975,553,507 as of the valuation date. The present value of future benefit payments on behalf of active members amounted to \$1,275,320,563. In addition, the present value of benefits for inactive members, due to service rendered before the valuation date, was calculated to be \$49,494,359 for vested and \$2,083,507 for non-vested members. Therefore, the balance sheet shows the present value for all prospective benefit payments under the System to be \$2,302,451,936 as of July 1, 2010.

**SECTION V - NET UNFUNDED ACCRUED LIABILITY**

The table below presents the unfunded accrued liability of the Retirement System as of July 1, 2010, along with comparative results from the previous year's measurement. The valuation results were based on the data and financial information provided by the Retirement System staff, and the actuarial assumptions and methods outlined in Schedule B.

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, 2010	July 1, 2009	July 1, 2010	July 1, 2009	July 1, 2010	July 1, 2009	July 1, 2010	July 1, 2009	July 1, 2010	July 1, 2009
Accrued Liabilities:										
Active Members	354,725,455		280,710,441		69,956,761		148,140,522		\$ 853,533,179	
Non - Vested Inactive Members	851,848		729,091		243,031		259,537		2,083,507	
Vested Inactive Members	27,859,309		18,223,597		2,063,472		1,347,981		49,494,359	
Retired Members	389,374,848		367,006,071		85,655,002		133,517,586		975,553,507	
Total Accrued Liability	\$ 772,811,460	\$ 741,863,129	\$ 666,669,200	\$ 652,196,597	\$ 157,918,266	\$ 156,130,072	\$ 283,265,626	\$ 270,668,355	\$ 1,880,664,552	\$ 1,820,858,153
Actuarial Value of Assets	\$ 669,286,488	\$ 650,536,416	\$ 617,862,410	\$ 607,906,279	\$ 132,496,472	\$ 127,976,189	\$ 242,937,999	\$ 232,147,614	\$ 1,662,583,369	\$ 1,618,566,498
Unfunded Accrued Liability	\$ 103,524,972	\$ 91,326,713	\$ 48,806,790	\$ 44,290,318	\$ 25,421,794	\$ 28,153,883	\$ 40,327,627	\$ 38,520,741	\$ 218,081,183	\$ 202,291,655
Present Value of Remaining Prior Service Amortization Payments	\$ 16,380,385	\$ 17,450,142	\$ 1,114,838	\$ 1,214,610	\$ 6,933,365	\$ 7,523,123	\$ 6,249,454	\$ 7,252,382	\$ 30,678,042	\$ 33,440,257
Net Unfunded Accrued Liability	\$ 87,144,587	\$ 73,876,571	\$ 47,691,952	\$ 43,075,708	\$ 18,488,429	\$ 20,630,760	\$ 34,078,173	\$ 31,268,359	\$ 187,403,141	\$ 168,851,398

## **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 4-12 years from July 1, 2010. 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, 2010 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:

<b>Group</b>	<b>Present Value of Remaining Prior Service Amortization Payments</b>
General Employees:	
with Social Security	\$16,380,385
without Social Security	<u>1,114,838</u>
Subtotal	\$ 17,495,223
Police and Fire:	
with Social Security	\$ 6,933,365
without Social Security	<u>6,249,454</u>
Subtotal	\$13,182,819
Total	\$30,678,042

**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, 2010 is shown below.

	<u>\$ millions</u>
(1) UAAL* as of 6/30/2008	\$(57.3)
(2) Employer Normal Cost for fiscal year 2008-2009	34.4
(3) Actual employer contributions for fiscal year 2008-2009	35.9
(4) Interest accrual: $(1) \times .0825 + [(2) - (3)] \times .0404$	(4.8)
(5) Expected UAAL as of 6/30/2009: $(1) + (2) - (3) + (4)$	(63.6)
(6) Employer Normal Cost for fiscal year 2009-2010	35.7
(7) Actual employer contributions for fiscal year 2009-2010	38.4
(8) Interest accrual: $(5) \times .0825 + [(6) - (7)] \times .0404$	(5.4)
(9) Expected UAAL as of 6/30/2010: $(5) + (6) - (7) + (8)$	(71.7)
(10) Actual UAAL as of 6/30/2010	218.1
(11) Gain (loss) $(9) - (10)$	\$(289.8)
(12) Gain (loss) as percent of actuarial accrued liabilities as of July 1, 2008 (\$1,721.8 million)	(16.8)%

\* Unfunded actuarial accrued liability.

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	\$ (29.2)
New members	(13.4)
Separation	9.6
Salary increases	33.2
Death after retirement	11.3
COLA increases	10.4
Investment income	(311.7)
Net Gain (Loss)	\$ (289.8)

As can be seen, the main item generating the overall loss of \$(289.8) is the experience for investment income of \$(311.7).

## **SECTION VIII – EMPLOYER 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 and is the true future cost of the System. This normal rate is comprised of both employer and employee contributions. Pages 16 and 17 show the derivation of the required employer contribution rates for the General Employee and Police and Fire subgroups, respectively. In addition, the applicable rates for both employers and employees are shown. For many years, the municipalities' normal cost had been subsidized by the System's stabilization reserve. This policy of offsetting municipalities' normal costs can no longer continue since the stabilization reserve has been fully depleted due to significant investment losses in recent years. Additional employer contributions are now required in order to address the unfunded liabilities.

EAN requires separate treatment of actuarial gains and losses. These gains and losses will be amortized over a 30-year period on a closed, level dollar basis effective July 1, 2009. Changes in the unfunded actuarial accrued liability are highly dependent upon annually recognized investment gains and losses, which are smoothed into the Actuarial Value of Assets over a period of years. Using a smoothed asset value results in much more consistent contribution rates from year to year than if only the System's market value of assets were employed.

The stabilization reserve of \$93.6 million as of June 30, 2008 has been depleted due to significant investment losses during the 2009 fiscal year. These losses have created an unfunded accrued liability of \$187.4 million as of June 30, 2010.

The table below summarizes the 2011-12 fiscal year required employer contribution rates.

<b>Group</b>	<b>Employer Normal Cost Rate</b>	<b>Amortization of Unfunded Accrued Liability</b>	<b>Total Employer Contribution Rate*</b>
General Employees:			
With Social Security	7.61%	3.95%	11.56%
Without Social Security	7.85%	3.55%	11.40%
Police and Fire:			
With Social Security	11.26%	5.11%	16.37%
Without Social Security	10.40%	4.90%	15.30%

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

## Development of Total Employer Contribution Rates

General Employees

Effective July 1, 2011

Contribution for	Contribution Expressed as Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	9.54%	12.16%
Disability benefits	0.06	0.07
Survivor benefits	<u>0.06</u>	<u>0.07</u>
Total	9.66%	12.30%
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	7.61%	7.85%
29-Year Amortization of Unfunded Actuarial Accrued Liability (level dollar payment divided by payroll)	3.95	3.55
Total Employer Contribution Rate*	11.56%	11.40%

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

## Development of Total Employer Contribution Rates

Police and Fire

Effective July 1, 2011

Contribution for	Contribution Expressed as Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	10.70%	12.59%
Disability benefits	2.80	2.56
Survivor benefits	<u>0.06</u>	<u>0.06</u>
Total	13.56%	15.21%
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	11.26%	10.40%
29-Year Amortization of Unfunded Actuarial Accrued Liability (level dollar payment divided by payroll)	5.11	4.90
Total Employer Contribution Rate*	16.37%	15.30%

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

**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, 2010

GROUP	NUMBER
Retired participants and beneficiaries currently receiving benefits	5,705
Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits	
Vested	720
Non-vested	841
Active Participants	<u>8,579</u>
Total	15,845

- 2) Additional information as of July 1, 2010 follows.

ASSUMPTIONS AND METHODS

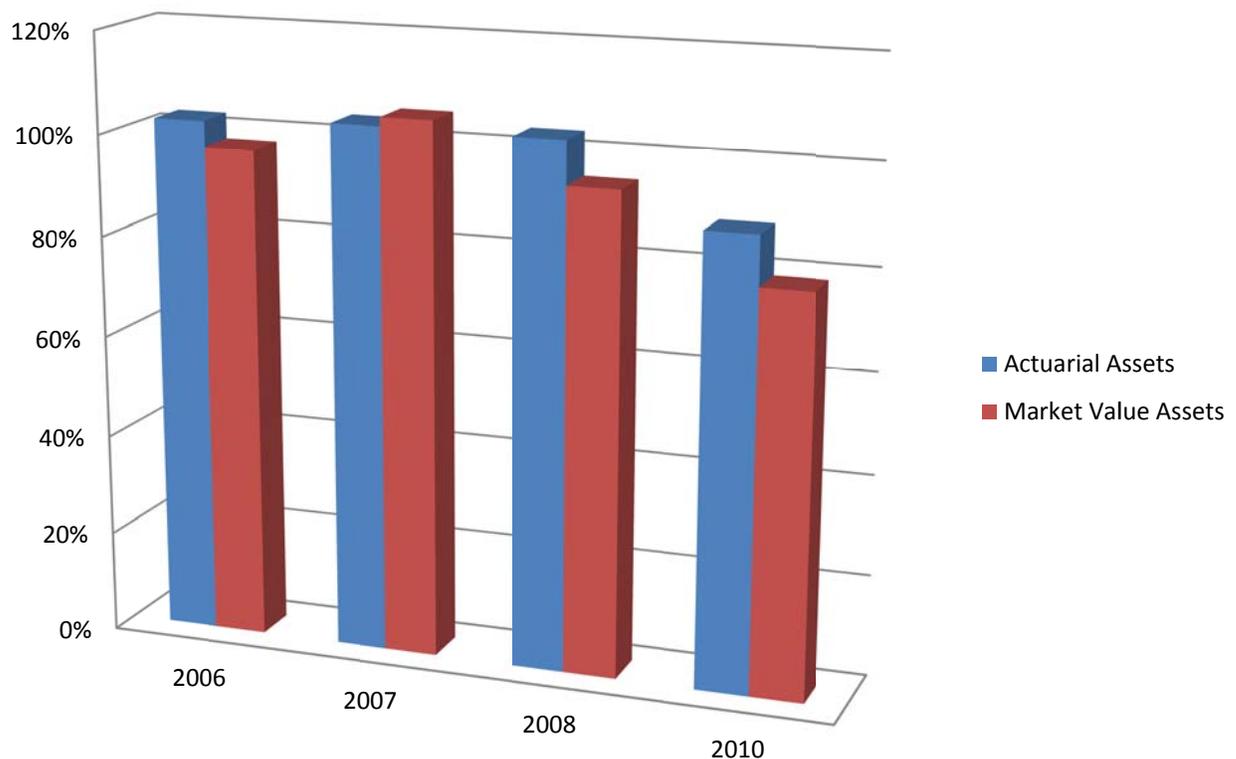
Valuation date	07/01/2010
Actuarial cost method	Entry age
Asset valuation method	Smoothed market with 20% recognition of investment gains and losses
Actuarial assumptions:	
Investment rate of return*	8.25%
Projected salary increases*	4.50 - 11.25%
Cost-of-living adjustments	2.6% for those retiring on 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, 2010 is as follows:

#### ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 853,533,179
Retirees and beneficiaries currently receiving benefits	975,553,507
Terminated members not yet receiving benefits	
Vested	49,494,359
Non-vested	<u>2,083,507</u>
Total actuarial accrued liability	\$ 1,880,664,552
Actuarial Value of Assets	<u>1,662,583,369</u>
Unfunded Actuarial Accrued Liability	\$ <u>218,081,183</u>

### History of Funded Ratio



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

Valuation Date June 30:	2006	2007	2008	2009	2010
A. Actuarial Value Beginning of Year	\$ 1,512,473,272	\$ 1,587,659,815	\$ 1,700,682,361	\$ 1,779,098,599	\$ 1,618,566,498
B. Market Value Beginning of Year	1,397,879,246	1,509,066,613	1,729,338,367	1,632,013,825	1,348,805,415
C. Cash Flow					
C1. Contributions	41,644,358	52,502,128	56,453,606	50,730,968	53,095,460
C2. Transfers	0	0	0	0	0
C3. Benefit Payments	(73,994,846)	(80,408,641)	(84,626,814)	(90,530,711)	(95,043,756)
C4. Net	(32,350,488)	(27,906,513)	(28,173,208)	(39,799,743)	(41,948,296)
D. Investment Income					
D1. Market Return	143,537,855	248,178,267	(69,151,334)	(243,408,667)	172,381,443
D2. Expected Actuarial Return	127,185,332	133,765,057	143,360,639	145,133,895	131,801,369
E. Expected Actuarial Value End of Year	1,607,308,116	1,693,518,359	1,815,869,792	1,884,432,751	1,708,419,571
F. Market Value End of Year (including receivables)	1,509,066,613	1,729,338,367	1,632,013,825	1,348,805,415	1,479,238,562
G. Phased-In Recognition of Investment Income					
G1. Difference between Market and Expected Actuarial Value	(98,241,503)	35,820,008	(183,855,967)	(535,627,336)	(229,181,009)
G2. 20% of Difference (0.2 * G1)	(19,648,301)	7,164,002	(36,771,193)	(107,125,467)	(45,836,202)
G3. Preliminary Actuarial Value End of Year	1,587,659,815	1,700,682,361	1,779,098,599	1,777,307,284	1,662,583,369
G4. Minimum = 80% of Market Value (0.8 * F)	1,207,253,290	1,383,470,694	1,305,611,060	1,079,044,332	1,183,390,850
G5. Maximum = 120% of Market Value (1.2 * F)	<u>1,810,879,936</u>	<u>2,075,206,040</u>	<u>1,958,416,590</u>	<u>1,618,566,498</u>	<u>1,775,086,274</u>
G6. Actuarial Value End of Year (G3, subject to G4 & G5)	\$ 1,587,659,815	\$ 1,700,682,361	\$ 1,779,098,599	\$ 1,618,566,498	\$ 1,662,583,369
H. Difference Between Market and Actuarial Values	\$ (78,593,202)	\$ 28,656,006	\$ (147,084,774)	\$ (269,761,083)	\$ (183,344,807)
I. Recognized Rate of Return	7.19%	8.96%	6.32%	(6.86)%	5.38%
J. Market Value Rate of Return	10.39%	16.60%	(4.03)%	(15.10)%	12.98%

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.

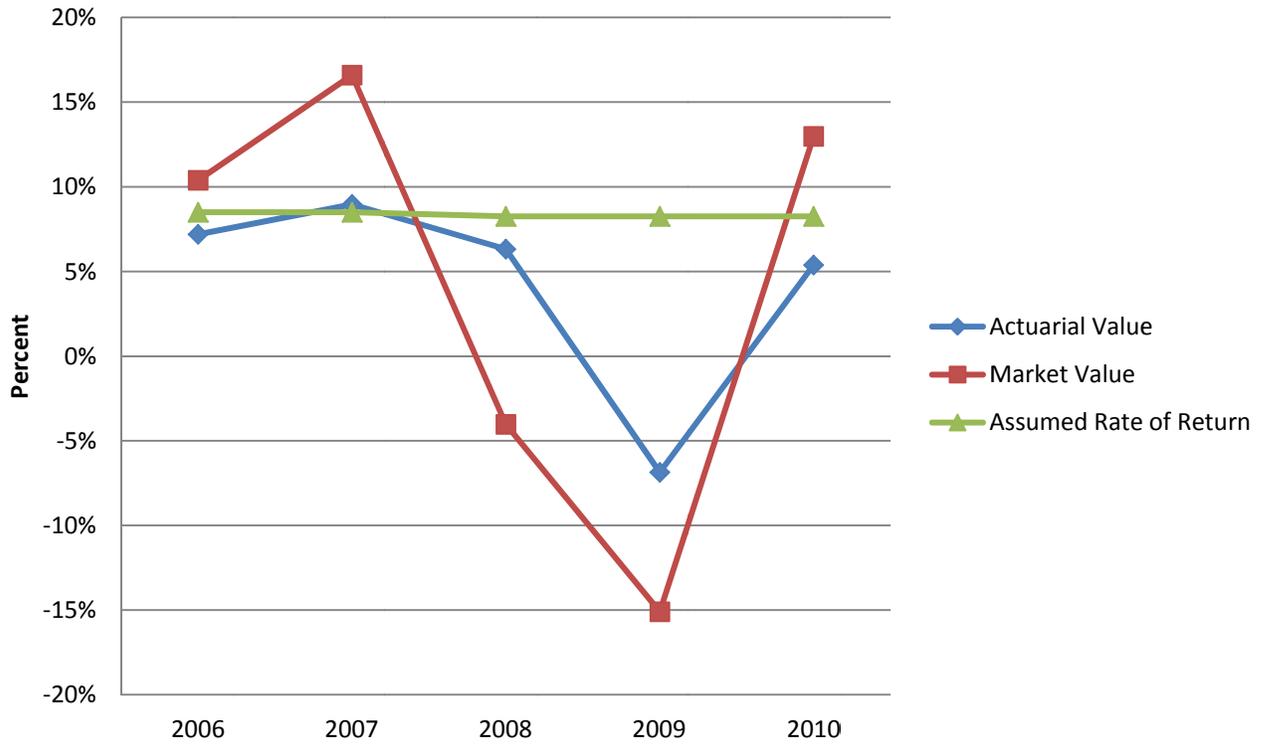
ASSET SUMMARY  
AS OF JUNE 30, 2010

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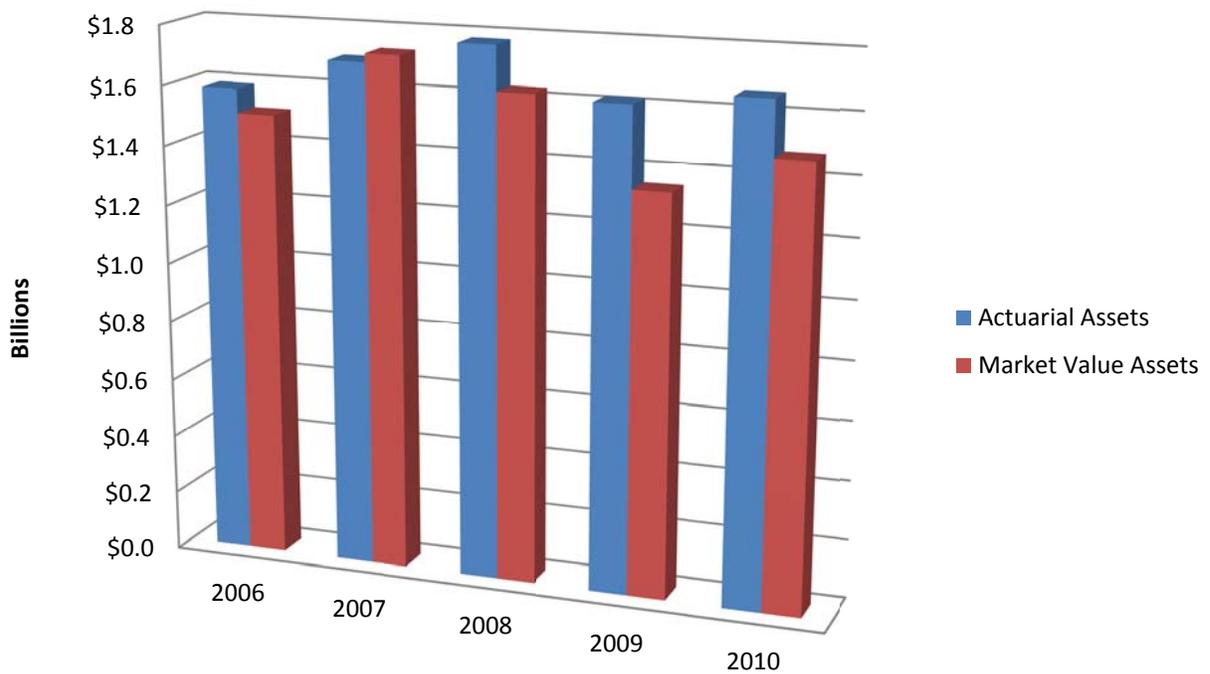
	Fiscal Year Ended		
	June 30, 2010	June 30, 2009	June 30, 2008
Beginning Asset Value:			
Book	\$ 1,131,863,361	\$ 1,121,712,498	\$ 948,284,590
Market *	1,344,010,521	1,627,573,093	1,724,536,060
Receipts:			
Employee Contributions	\$ 14,658,388	\$ 14,794,457	\$ 17,619,868
Municipal Contributions	38,437,073	35,936,511	38,833,738
Investment Income	40,418,910	48,501,938	66,137,399
Transfers	0	0	0
Disbursements:			
Benefit Payments	\$ (93,932,677)	\$ (89,272,356)	\$ (83,497,548)
Employee Refunds	(1,111,079)	(1,258,356)	(1,129,266)
Appreciation:			
Realized Gains (Losses)	\$ 49,873,664	\$ 1,448,669	\$ 135,463,717
Unrealized Gains (Losses)	78,135,718	(293,713,435)	(270,390,875)
Ending Asset Value:			
Book	\$ 1,180,207,640	\$ 1,131,863,361	\$ 1,121,712,498
Market *	1,470,490,518	1,344,010,521	1,627,573,093

\* Market Value of Assets excludes receivables

### Historical Rates of Return



### Historical Comparison of Asset Values



**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 2010 the breakpoint is \$54,800.

**SOCIAL SECURITY TAXABLE WAGE BASE:** The actual taxable wage base through 2010 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 recognized in the unfunded accrued liability and amortized over a closed period.

**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 2010, the breakpoint is \$54,800.

#### 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/her 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 normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment which covers the liabilities of the System not met by member contributions.

## SCHEDULE 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.

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, 2010**  
**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	23							23	\$ 1,085,749
20-24	160	2						162	6,195,256
25-29	365	64	3					432	20,963,984
30-34	319	214	51					584	30,259,942
35-39	217	195	166	35				613	33,626,355
40-44	352	252	232	142	109			1,087	58,884,511
45-49	324	288	246	147	215	57	3	1,280	65,553,615
50-54	430	352	327	191	219	124	33	1,676	78,910,492
55-59	209	254	266	173	194	107	98	1,301	62,249,255
60	26	49	42	23	44	20	13	217	10,483,833
61	17	34	41	27	39	17	21	196	9,242,923
62	26	28	35	27	26	18	16	176	8,327,140
63	19	29	31	39	22	18	19	177	8,153,747
64	12	20	36	20	26	17	8	139	6,123,670
65	11	14	20	13	16	13	7	94	4,018,596
66	3	14	18	18	18	10	6	87	3,799,123
67	3	14	19	9	19	8	7	79	3,904,620
68	5	10	9	5	10	6	10	55	2,271,005
69	1	6	8	6	5	2	6	34	1,522,699
70 & Over	15	20	27	25	28	23	29	167	6,545,407
<b>Totals</b>	<b>2,537</b>	<b>1,859</b>	<b>1,577</b>	<b>900</b>	<b>990</b>	<b>440</b>	<b>276</b>	<b>8,579</b>	<b>\$ 422,121,924</b>

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

Age: 48.9 years  
Service: 12.1 years  
Annual Pay: \$49,204

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2010  
General Employees with Social Security  
Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation
									Payroll
Under 20	13							13	\$ 572,738
20-24	99	2						101	2,995,362
25-29	116	22	3					141	4,999,623
30-34	111	73	22					206	8,959,054
35-39	111	85	52	13				261	12,312,034
40-44	219	121	97	40	47			524	23,897,166
45-49	218	179	125	66	88	24	3	703	31,124,453
50-54	280	248	210	101	104	38	16	997	42,972,547
55-59	138	159	177	98	125	47	39	783	35,568,915
60	15	34	33	12	29	7	8	138	6,206,553
61	9	23	26	18	26	10	7	119	5,121,494
62	19	16	20	17	16	12	12	112	5,223,006
63	10	22	16	30	13	8	13	112	4,820,465
64	7	15	17	15	18	12	6	90	3,710,340
65	7	11	13	6	11	11	6	65	2,778,014
66	3	10	11	9	12	9	4	58	2,509,691
67	1	9	14	6	9	5	4	48	2,396,655
68	3	5	4	2	8	3	7	32	1,331,304
69	1	4	4	2	2	2	4	19	736,922
70 & Over	8	16	15	12	17	16	18	102	3,828,043
<b>Totals</b>	<b>1,388</b>	<b>1,054</b>	<b>859</b>	<b>447</b>	<b>525</b>	<b>204</b>	<b>147</b>	<b>4,624</b>	<b>\$ 202,064,379</b>

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

Age: 50.9 years

Service: 12.4 years

Annual Pay: \$43,699

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2010  
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	\$ 184,718
20-24	20							20	538,636
25-29	113	26						139	4,920,438
30-34	107	77	14					198	7,541,913
35-39	68	41	63	17				189	7,874,634
40-44	94	81	79	41	30			325	14,661,271
45-49	81	93	88	54	54	17		387	17,627,082
50-54	146	97	106	75	78	55	10	567	26,164,751
55-59	68	93	85	67	55	50	37	455	20,964,689
60	11	11	8	11	13	11	3	68	3,250,492
61	8	11	15	9	13	7	11	74	3,829,467
62	7	11	14	10	9	6	1	58	2,581,294
63	9	7	14	9	9	9	3	60	2,887,202
64	5	5	17	5	7	4	1	44	1,979,558
65	4	3	7	6	5	2		27	1,036,406
66		4	7	9	6	1	1	28	1,178,438
67	2	5	5	3	10	3	3	31	1,507,965
68	2	5	5	3	2	3	3	23	939,701
69		2	4	4	3		2	15	785,777
70 & Over	7	4	12	13	11	7	11	65	2,717,364
<b>Totals</b>	<b>758</b>	<b>576</b>	<b>543</b>	<b>336</b>	<b>305</b>	<b>175</b>	<b>86</b>	<b>2,779</b>	<b>\$ 123,171,798</b>

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

Age: 49.2 years

Service: 11.9 years

Annual Pay: \$44,322

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2010  
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	\$ 81,208
20-24	13							13	813,368
25-29	41	5						46	3,223,989
30-34	38	18	5					61	4,420,911
35-39	11	24	17	3				55	4,425,889
40-44	14	15	15	20	11			75	6,256,362
45-49	13	6	12	5	26	4		66	5,710,633
50-54	3	5	7	4	15	13	2	49	4,227,302
55-59	1	1	3	4	7	4	8	28	2,568,287
60		2			1	1	1	5	463,088
61									
62		1	1				2	4	333,814
63						1	1	2	182,218
64			2			1		3	239,605
65				1				1	90,381
66							1	1	110,994
67									
68									
69									
70 & Over									
<b>Totals</b>	<b>135</b>	<b>77</b>	<b>62</b>	<b>37</b>	<b>60</b>	<b>24</b>	<b>15</b>	<b>410</b>	<b>\$ 33,148,049</b>

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

Age: 41.8 years

Service: 12.3 years

Annual Pay: \$80,849

**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM**

**Active Members as of June 30, 2010  
Police and Firemen without Social Security  
Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	3							3	\$ 247,085
20-24	28							28	1,847,890
25-29	95	11						106	7,819,934
30-34	63	46	10					119	9,338,064
35-39	27	45	34	2				108	9,013,798
40-44	25	35	41	41	21			163	14,069,712
45-49	12	10	21	22	47	12		124	11,091,447
50-54	1	2	4	11	22	18	5	63	5,545,892
55-59	2	1	1	4	7	6	14	35	3,147,364
60		2	1		1	1	1	6	563,700
61							3	3	291,962
62					1		1	2	189,026
63			1				2	3	263,862
64					1		1	2	194,167
65							1	1	113,795
66									
67									
68									
69									
70 & Over									
<b>Totals</b>	<b>256</b>	<b>152</b>	<b>113</b>	<b>80</b>	<b>100</b>	<b>37</b>	<b>28</b>	<b>766</b>	<b>\$ 63,737,698</b>

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

Age: 39.5 years

Service: 11.5 years

Annual Pay: \$83,208

## Retirants &amp; Beneficiaries as of June 30, 2010

## Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2010	120	\$ 2,263,440	\$ 1,572
2009	318	6,131,208	1,607
2008	281	5,131,980	1,522
2007	301	5,257,896	1,456
2006	333	5,934,144	1,485
2005	306	5,277,312	1,437
2004	265	4,670,652	1,469
2003	277	4,696,800	1,413
2002	279	4,677,108	1,397
2001	215	3,882,540	1,505
2000	230	4,085,976	1,480
1999	205	3,313,464	1,347
1998	197	3,243,732	1,372
1997	227	3,779,328	1,387
1996	187	3,275,088	1,459
1995	140	2,533,584	1,508
1994	167	2,639,508	1,317
1993	143	2,406,840	1,403
1992	169	2,791,920	1,377
1991	175	3,080,604	1,467
1990	225	3,385,572	1,254
1989	144	2,240,892	1,297
1988	125	1,676,292	1,118
1987	120	1,652,724	1,148
1986	95	1,317,024	1,155
1985	75	851,916	947
1984	65	798,648	1,024
1983	42	348,528	692
1982	51	547,464	895
1981	46	402,876	730
1980	44	322,356	611
1979	33	221,292	559
1978	22	175,284	664
1977	22	191,820	727
1976	14	107,928	642
1975 & Prior	47	2,650,200	4,699
<b>Total</b>	<b>5,705</b>	<b>\$ 93,700,500</b>	<b>\$1,369</b>

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

**Benefits Payable June 30, 2010**

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	75	60	1	14	57	4	14	0
101-200	218	181	0	37	171	5	31	11
201-300	304	244	4	56	244	17	37	6
301-400	319	250	4	65	251	19	35	14
401-500	348	281	6	61	277	19	44	8
501-600	351	276	8	67	266	21	52	12
601-700	286	219	14	53	219	19	38	10
701-800	292	245	9	38	189	22	66	15
801-900	305	251	17	37	199	30	63	13
901-1,000	256	217	14	25	180	20	47	9
over 1,000	2,951	2,408	372	171	1,714	382	770	85
<b>Totals</b>	<b>5,705</b>	<b>4,632</b>	<b>449</b>	<b>624</b>	<b>3,767</b>	<b>558</b>	<b>1,197</b>	<b>183</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, 2010

## 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	\$ 19,848	3	\$ 16,008	4	\$ 35,856
20-24					2	8,208	2	8,208
25-29					4	30,876	4	30,876
30-34			3	52,968	4	44,172	7	97,140
35-39			2	61,116	4	34,416	6	95,532
40-44	29	\$ 172,872	14	392,544	7	51,372	50	616,788
45-49	57	589,032	31	1,048,644	21	173,424	109	1,811,100
50-54	164	3,234,456	50	1,399,200	27	350,088	241	4,983,744
55-59	384	8,075,256	56	1,393,920	43	587,748	483	10,056,924
60-64	711	14,310,696	80	2,048,328	62	526,764	853	16,885,788
65-69	833	13,417,512	87	2,254,908	64	800,520	984	16,472,940
70-74	745	10,632,312	61	1,466,796	63	684,708	869	12,783,816
75-79	638	9,546,372	24	522,732	87	935,616	749	11,004,720
80-84	545	8,428,260	21	460,404	98	966,780	664	9,855,444
85-89	370	5,416,284	15	287,088	75	639,816	460	6,343,188
90-94	133	1,911,840	4	41,172	36	238,524	173	2,191,536
95	6	87,060			9	40,920	15	127,980
96	9	119,988			3	16,260	12	136,248
97	2	56,736			5	21,360	7	78,096
98	1	10,068			1	3,504	2	13,572
99	2	9,348			5	21,156	7	30,504
100 & Over	3	40,440			1	60	4	40,500
Totals	4,632	\$ 76,058,532	449	\$ 11,449,668	624	\$ 6,192,300	5,705	\$ 93,700,500

Average Age : 70.5 years

## CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

## Retirants and Beneficiary Information June 30, 2010

## 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	\$ 9,204	1	\$ 9,204
20-24					1	2,448	1	2,448
25-29					1	9,204	1	9,204
30-34			2	\$ 27,984	3	15,156	5	43,140
35-39			1	20,604	2	6,720	3	27,324
40-44	11	\$ 30,120	3	55,536	5	36,456	19	122,112
45-49	30	276,792	9	205,152	10	73,512	49	555,456
50-54	83	1,307,328	20	427,572	13	88,728	116	1,823,628
55-59	215	3,877,500	22	433,932	21	226,104	258	4,537,536
60-64	368	5,500,428	32	528,780	45	394,128	445	6,423,336
65-69	463	5,866,032	49	1,010,028	34	322,572	546	7,198,632
70-74	429	4,732,164	24	391,260	38	356,640	491	5,480,064
75-79	360	4,107,024	15	280,644	44	364,680	419	4,752,348
80-84	291	3,553,656	10	175,944	34	291,216	335	4,020,816
85-89	193	2,258,016	7	140,436	23	191,568	223	2,590,020
90-94	43	358,644	1	17,772	5	64,656	49	441,072
95	4	25,548					4	25,548
96	3	40,164			1	6,588	4	46,752
97	1	38,748					1	38,748
98	1	10,068					1	10,068
99								
100 & Over								
Totals	2,495	\$ 31,982,232	195	\$ 3,715,644	281	\$ 2,459,580	2,971	\$ 38,157,456

Average Age : 70.1 years

## CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

## Retirants and Beneficiary Information June 30, 2010

## General Employees without Social Security

## Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20			1	\$ 19,848	2	\$ 6,804	3	\$ 26,652
20-24					1	5,760	1	5,760
25-29					3	21,672	3	21,672
30-34			1	24,984			1	24,984
35-39					2	27,696	2	27,696
40-44	7	\$ 20,748	2	34,056			9	54,804
45-49	16	80,760	8	163,872	11	99,912	35	344,544
50-54	47	743,304	9	215,244	10	139,536	66	1,098,084
55-59	122	2,216,340	15	305,628	14	175,488	151	2,697,456
60-64	260	5,660,640	16	362,952	16	117,720	292	6,141,312
65-69	297	5,108,004	18	427,104	23	373,524	338	5,908,632
70-74	267	4,382,712	20	398,136	19	236,496	306	5,017,344
75-79	258	4,725,864	6	138,276	39	483,516	303	5,347,656
80-84	234	4,362,972	8	195,204	52	552,996	294	5,111,172
85-89	168	2,918,724	5	105,264	46	395,340	219	3,419,328
90-94	88	1,503,732	3	23,400	27	142,608	118	1,669,740
95	2	61,512			8	36,072	10	97,584
96	6	79,824			2	9,672	8	89,496
97	1	17,988			4	17,940	5	35,928
98					1	3,504	1	3,504
99	2	9,348			4	19,380	6	28,728
100 & Over	3	40,440			1	60	4	40,500
Totals	1,778	\$ 31,932,912	112	\$ 2,413,968	285	\$ 2,865,696	2,175	\$ 37,212,576

Average Age : 72.6 years

## CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Retirants and Beneficiary Information June 30, 2010**  
**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	\$ 40,512			1	\$ 40,512
40-44	4	\$ 13,344	3	69,684	2	\$ 14,916	9	97,944
45-49	8	170,100	5	186,036			13	356,136
50-54	15	437,868	7	188,040	2	57,780	24	683,688
55-59	25	988,704	6	216,492	5	106,440	36	1,311,636
60-64	34	1,266,324	17	529,212	1	14,916	52	1,810,452
65-69	37	1,212,900	7	269,424	2	47,160	46	1,529,484
70-74	21	444,048	6	229,200	4	47,844	31	721,092
75-79	7	193,008	1	25,764			8	218,772
80-84	9	118,356	2	43,320	3	32,088	14	193,764
85-89	2	54,732	1	16,932	1	8,292	4	79,956
90-94	2	49,464			1	8,736	3	58,200
95					1	4,848	1	4,848
96								
97								
98								
99								
100 & Over								
Totals	164	\$ 4,948,848	56	\$ 1,814,616	22	\$ 343,020	242	\$ 7,106,484

Average Age : 63.4 years

## CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Retirants and Beneficiary Information June 30, 2010**  
**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	\$ 29,016	1	\$ 29,016
35-39								
40-44	7	\$ 108,660	6	\$ 233,268			13	341,928
45-49	3	61,380	9	493,584			12	554,964
50-54	19	745,956	14	568,344	2	64,044	35	1,378,344
55-59	22	992,712	13	437,868	3	79,716	38	1,510,296
60-64	49	1,883,304	15	627,384			64	2,510,688
65-69	36	1,230,576	13	548,352	5	57,264	54	1,836,192
70-74	28	1,073,388	11	448,200	2	43,728	41	1,565,316
75-79	13	520,476	2	78,048	4	87,420	19	685,944
80-84	11	393,276	1	45,936	9	90,480	21	529,692
85-89	7	184,812	2	24,456	5	44,616	14	253,884
90-94					3	22,524	3	22,524
95								
96								
97					1	3,420	1	3,420
98								
99					1	1,776	1	1,776
100 & Over								
Totals	195	\$ 7,194,540	86	\$ 3,505,440	36	\$ 524,004	317	\$ 11,223,984

Average Age : 64.9 years

**SCHEDULE F**  
**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2008	2010	2008	2010	2008	2010	2008	2010
POLICE & FIRE WITHOUT SOCIAL SECURITY									
2 P	Ansonia Police	41	44	2,356,550	3,303,827	40.2	41.6	11.4	13.0
14 F	Branford Fire	33	34	2,562,260	3,067,397	38.4	40.0	10.8	12.1
44 F	East Haven Fire	44	45	3,763,085	4,058,701	44.5	46.9	17.4	17.9
44 P	East Haven Police	53	48	4,749,783	4,309,778	38.6	39.9	11.6	12.6
77 F	Manchester Fire	80	80	6,409,109	6,729,094	40.6	42.3	13.5	14.6
89 F	New Britain Fire	81	80	5,804,236	5,499,963	31.3	33.8	2.8	4.8
89 P	New Britain Police	67	77	5,284,928	6,594,309	31.2	32.5	4.0	5.2
95 P	New London Police	86	87	6,516,891	6,281,085	38.0	38.8	10.6	10.7
124 P	Seymour Police	41	41	2,961,476	3,425,567	43.3	44.8	12.0	12.7
126 P	Shelton Police	56	56	5,002,234	5,229,222	41.7	43.9	13.8	15.4
131 P	Southington Police	62	65	5,818,510	5,967,345	39.5	40.5	13.6	13.8
137 P	Stonington Police	33	35	2,559,518	2,923,656	38.9	41.4	14.7	15.8
164 P	Windsor Police	49	50	4,462,672	4,549,304	39.9	40.7	12.8	12.8
370 F	West Haven Fire	-	8	-	524,011	-	32.5	-	1.1
371 F	West Shore Firefighters	5	16	353,861	1,274,439	35.2	26.8	0.5	1.6
POLICE & FIRE WITH SOCIAL SECURITY									
6 P	Beacon Falls Police	2	2	161,480	165,830	45.5	48.0	11.1	13.1
33 P	Cromwell Police	25	26	2,192,308	2,300,153	41.0	42.5	12.6	13.8
37 P	Derby Police	29	31	2,478,609	2,675,758	40.4	39.8	12.3	12.3
46 P	Easton Police	15	15	1,179,433	1,196,531	41.7	46.1	14.3	15.4
62 P	Hamden Police	17	22	731,817	1,381,788	30.0	32.2	1.3	2.5
78 F	Mansfield Firefighters/EMT	11	11	894,288	818,286	40.2	41.5	10.6	8.0
82 P	Middlefield Police	2	2	140,673	142,268	40.5	42.5	19.7	21.7
85 P	Monroe Police	36	37	2,690,248	2,886,565	38.5	38.8	11.2	10.8
86 P	Montville Police	23	20	1,545,712	1,552,387	37.0	38.9	8.0	10.3
91 P	New Fairfield Police	5	5	406,988	426,163	48.0	51.2	9.0	9.3
108 P	Oxford Police	8	8	538,423	567,934	39.3	41.9	6.7	8.7
111 P	Plymouth Police	18	22	1,261,806	1,584,191	47.7	45.7	14.7	12.6
116 P	Putnam Police	14	14	1,020,766	1,007,811	43.1	40.5	13.8	8.4
117 P	Redding Police	15	15	1,230,808	1,286,772	38.3	41.9	12.0	14.0
131 F	Southington Fire	31	31	2,629,211	2,916,277	44.7	44.9	18.3	17.5
152 F	Waterford Fire	7	7	419,661	495,848	34.3	36.7	7.6	8.5
152 P	Waterford Police	44	46	3,411,693	3,740,662	40.2	40.0	13.0	12.2
157 P	Weston Police	15	14	1,630,867	1,592,304	38.9	40.1	13.8	13.3
162 P	Winchester Police	19	18	1,389,728	1,333,457	42.8	44.8	12.4	13.3
164 F	Windsor Dog Warden	1	1	59,308	59,002	47.0	49.0	20.8	22.8
165 P	Windsor Locks Police	25	24	2,323,515	2,139,447	44.1	44.0	12.4	11.8
167 P	Woodbridge Police	23	24	1,731,345	1,972,023	41.4	42.9	11.0	11.5
309 F	Cromwell Fire District	6	7	266,487	334,494	31.8	31.3	2.4	2.8
312 F	Easton Firefighters	8	8	670,345	572,098	44.3	41.1	10.8	13.1

**SCHEDULE F**  
**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2008	2010	2008	2010	2008	2010	2008	2010
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY									
15 E	Bridgeport Education	875	874	27,097,946	28,302,827	46.3	48.3	9.8	9.8
15 H	Bridgeport H.D.A.	64	44	2,724,463	1,942,964	46.5	51.8	12.8	12.8
15 T	Bridgeport City	889	813	46,119,556	43,954,499	49.3	50.6	12.5	12.5
44 E	East Haven Education	78	81	3,262,354	3,632,833	53.8	55.7	12.1	12.1
44 T	East Haven Town & Public Works	93	93	4,711,065	5,014,185	50.5	50.6	13.3	13.3
89 E	New Britain Education	481	495	16,869,259	17,948,565	46.0	47.3	10.2	10.2
89 T	New Britain City	326	315	17,883,268	18,048,969	48.0	49.0	13.7	13.7
93 W	Greater New Haven Water Pollution Control Authc	31	34	2,129,397	2,514,678	51.2	51.4	3.2	3.2
753 D	Mattabassett District	26	30	1,524,601	1,812,279	46.0	44.3	12.6	12.6
GENERAL EMPLOYEES WITH SOCIAL SECURITY									
1 E	Andover Education	14	16	389,132	466,389	51.8	52.9	13.3	13.6
1 T	Andover Selectmen	11	11	400,238	411,053	51.9	49.7	7.1	8.9
2 A	Ansonia HA	14	17	742,614	924,784	53.4	51.8	12.7	12.3
2 B	Ansonia Clerical	43	41	1,971,146	1,988,243	50.8	52.3	11.1	12.0
2 T	Ansonia Town	33	29	1,756,295	1,665,461	46.1	47.1	14.4	14.8
6 S	Beacon Falls Town	7	13	228,983	376,465	58.3	55.9	12.3	10.2
6 T	Beacon Falls Public Works	14	11	624,499	619,434	54.0	54.6	13.7	16.5
8 T	Bethany Public Works	6	4	269,479	193,287	46.8	49.5	1.1	3.1
13 E	Bozrah B of Education	7	8	254,969	255,592	50.1	45.5	6.1	7.2
13 T	Bozrah Town	9	9	309,134	277,276	51.1	50.9	6.8	6.7
14 E	Branford Education	207	211	5,782,450	6,222,396	49.7	50.6	8.5	8.6
14 T	Branford Selectman	124	123	6,045,776	6,548,436	49.5	50.7	11.2	12.8
15 A	Bridgeport HA	132	128	6,947,170	7,158,500	47.0	48.0	9.8	10.0
15 B	Bridgeport Port Authority	3	2	232,576	117,251	51.0	51.5	12.4	14.3
17 A	Bristol HA	28	28	1,522,489	1,411,149	42.6	44.8	7.8	9.0
22 T	Canterbury Town	10	10	404,406	424,916	50.8	46.7	11.7	7.2
23 A	Canton HA	-	-	-	-	-	-	-	-
27 B	Clinton Secretarial	29	28	1,145,013	1,179,301	48.3	49.0	11.6	12.1
27 S	Clinton Supervisory	9	9	518,319	562,275	56.2	56.7	13.9	12.5
27 T	Clinton Town	12	12	582,083	633,669	43.4	43.6	12.8	12.5
28 A	Colchester HA	1	1	54,000	56,000	53.0	56.0	9.3	11.3
32 A	Coventry HA	2	2	85,347	91,756	55.0	51.0	10.7	8.0
34 A	Danbury HA	53	37	2,654,565	2,026,243	45.7	47.5	8.9	9.7
35 A	Darien HA	3	3	110,514	115,697	58.3	50.3	9.6	4.5
37 A	Derby HA	5	5	160,182	239,411	49.8	52.8	2.8	4.1
41 T	East Haddam Town	9	9	465,281	469,062	44.3	47.0	13.5	15.5
42 A	East Hampton HA	2	2	61,502	70,417	56.5	58.5	13.0	15.0
43 A	East Hartford HA	38	32	1,835,233	1,542,587	43.9	45.2	8.9	9.7
48 E	Ellington Education	97	98	2,757,265	2,888,132	51.0	51.8	10.6	10.9
48 L	Ellington Education	16	15	230,288	239,912	48.3	49.9	8.3	10.6
48 T	Ellington Highway	19	17	1,021,078	973,296	43.4	45.6	12.6	13.6
48 V	Ellington Van Drivers	7	7	105,304	104,182	51.6	55.4	8.6	10.2
49 A	Enfield HA	15	15	606,139	675,117	39.3	41.3	9.2	9.7
57 A	Greenwich HA	42	40	2,205,850	2,316,792	49.0	51.2	8.5	9.9
58 E	Griswold Education	109	110	2,924,491	3,264,450	47.5	48.1	9.5	10.1

**SCHEDULE F**  
**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2008	2010	2008	2010	2008	2010	2008	2010
58 T	Griswold Selectman	40	26	1,678,351	1,207,060	50.6	50.9	8.7	10.9
59 A	Groton Town HA	4	4	188,886	203,422	57.5	59.8	12.7	14.7
62 T	Hamden Town	-	30	-	312,085	-	39.6	-	1.8
64 A	Hartford HA	64	60	3,658,613	3,455,045	48.9	48.2	14.7	11.6
64 E	Hartford Local 566	344	277	12,258,707	9,925,156	49.6	52.6	10.9	13.6
64 T	Hartford Local 1716	338	276	13,759,782	12,094,827	47.1	48.3	12.6	12.9
71 B	Lebanon Town Hall	9	10	297,652	358,759	54.6	52.8	8.9	7.9
71 T	Lebanon Highway	9	9	345,019	435,959	52.4	53.8	16.4	17.8
73 T	Lisbon Town	11	10	286,435	337,485	54.5	56.4	8.3	10.5
77 A	Manchester HA	26	23	1,131,297	975,587	51.2	46.5	11.3	8.5
78 E	Mansfield Education	128	125	3,172,626	3,207,888	47.6	49.5	8.5	9.3
78 T	Mansfield Town	98	90	5,687,286	5,304,293	47.3	48.1	11.8	12.3
80 A	Meriden HA	21	22	1,097,631	1,147,481	44.3	46.9	9.1	8.7
82 T	Middlefield Town	11	11	547,602	593,584	52.3	54.6	15.2	17.2
83 A	Middletown HA	16	16	819,069	877,196	46.4	49.7	7.5	9.3
84 A	Milford HA	10	10	473,600	513,338	51.1	53.6	8.0	10.0
86 A	Montville HA	1	1	37,349	40,484	72.0	74.0	28.8	30.8
86 E	Montville Education	122	122	3,664,634	3,954,560	51.5	51.4	10.1	9.4
86 T	Montville Town	82	79	3,793,228	4,033,049	46.4	48.2	10.6	11.8
88 A	Naugatuck HA	9	9	443,809	470,918	52.8	53.7	11.4	12.2
89 A	New Britain HA	28	27	1,328,347	1,429,167	45.9	47.7	9.9	10.9
89 T	New Britain City	-	-	-	-	-	-	-	-
95 A	New London HA	24	17	1,031,063	649,264	44.2	45.2	5.2	5.3
103 A	Norwalk HA	19	17	1,375,570	1,253,369	49.3	50.5	12.0	11.5
108 E	Oxford Education	77	81	2,608,356	3,030,360	50.7	52.5	10.0	10.4
108 T	Oxford Town	41	41	1,978,144	2,128,972	49.0	51.8	11.8	13.0
113 A	Portland HA	5	6	176,746	203,118	52.2	57.8	11.1	10.8
114 T	Preston Town	21	21	771,366	817,832	53.0	55.0	12.0	13.8
115 T	Prospect Public Works	8	7	442,294	363,124	46.6	49.1	12.1	15.1
116 A	Putnam HA	11	12	509,345	640,863	44.5	46.8	8.6	9.8
117 E	Redding Education	67	72	2,035,359	2,494,003	52.0	52.1	9.7	10.0
117 T	Redding Town	56	54	2,672,322	2,753,430	51.0	52.0	11.0	11.9
118 A	Ridgefield HA	5	5	216,399	253,060	55.4	55.4	11.3	7.1
124 A	Seymour HA	10	11	402,418	432,530	39.6	41.4	4.6	5.0
124 E	Seymour Education	99	103	3,190,071	3,204,917	51.2	50.6	9.6	9.8
124 H	Seymour Education	-	-	-	-	-	-	-	-
124 L	Seymour Education	-	-	-	-	-	-	-	-
124 T	Seymour Town & Pub Works	51	52	2,650,845	2,851,407	51.5	54.7	12.2	13.4
126 A	Shelton HA	1	1	44,042	48,551	57.0	59.0	2.2	4.2
131 A	Southington HA	6	5	235,113	192,684	49.2	45.6	10.1	11.7
131 D	Southington Dog Acct	2	2	119,245	123,583	34.0	36.5	10.4	12.4
131 E	Southington Education	301	280	8,952,187	9,052,371	49.5	51.3	10.0	11.5
131 L	Southington Lunch	24	23	469,364	434,654	54.6	56.4	18.9	19.1
131 S	Southington Sewer	13	13	808,112	879,060	50.3	51.8	16.5	18.3
131 T	Southington Town	144	140	7,696,587	7,708,630	48.3	49.7	12.6	13.1
131 W	Southington Water	22	21	1,330,028	1,217,487	46.8	48.5	14.8	15.4
135 A	Stamford HA	69	63	3,925,618	3,730,180	49.7	48.7	13.0	12.7
138 A	Stratford HA	22	23	1,091,006	1,241,210	45.4	49.1	8.1	9.1
141 T	Thompson Town	38	36	1,577,287	1,542,377	51.1	52.6	9.7	10.3

**SCHEDULE F**  
**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2008	2010	2008	2010	2008	2010	2008	2010
142 M	Tolland County MAFS	10	10	490,146	565,924	36.1	38.2	8.3	9.8
143 A	Torrington HA	9	9	494,562	563,514	53.3	56.1	14.8	16.2
144 D	Trumbull Monroe Health District	5	5	265,678	273,451	58.6	51.2	4.4	4.1
146 A	Rockville HA	18	19	658,081	660,932	52.7	51.9	8.9	8.4
148 A	Wallingford HA	10	10	455,143	580,957	42.7	42.5	7.0	6.2
152 B	Waterford Local 1303	78	73	3,658,196	3,748,071	46.5	49.2	14.5	16.9
152 E	Waterford Cust & Main Asst	35	36	1,590,913	1,639,931	46.3	49.1	12.6	12.7
152 H	Waterford Local RI 161	28	27	816,967	869,906	54.4	55.9	12.2	13.1
152 L	Waterford Cafe RI-224	20	19	308,296	330,384	51.4	54.2	12.3	14.2
152 N	Waterford Paraprofessionals	57	63	1,067,305	1,200,274	45.6	45.9	8.7	9.0
152 S	Waterford Non-union Educ	28	27	1,306,070	1,334,594	48.4	50.9	7.5	9.4
152 T	Waterford Gen Gov Admin	21	22	1,367,440	1,425,461	48.1	47.6	12.6	12.3
152 W	Waterford Town	34	35	2,329,245	2,369,971	50.7	51.3	14.8	14.5
153 R	Watertown Golf Course	1	1	44,114	77,517	52.0	54.0	10.9	12.9
153 S	Watertown Town Hall Supervisors	8	8	513,828	546,667	52.9	53.9	13.0	15.1
153 T	Watertown Town	9	8	675,174	649,217	53.0	54.3	11.9	13.7
155 A	West Hartford HA	11	14	567,521	717,333	51.2	51.9	6.4	5.8
156 A	West Haven HA	29	27	1,552,135	1,565,857	48.2	50.2	11.8	13.6
157 E	Weston Education	113	118	3,838,292	4,252,826	50.2	51.5	8.6	8.8
157 H	Weston Highway	13	13	904,851	984,072	46.8	49.4	12.8	14.8
157 L	Weston Lunch	-	-	-	-	-	-	-	-
157 S	Weston Salary	13	16	903,566	1,136,404	50.0	52.0	7.4	7.1
157 T	Weston Town	39	41	2,122,090	2,331,850	57.0	58.3	12.3	12.1
159 A	Wethersfield HA	9	9	445,442	448,564	49.6	47.8	12.1	7.6
162 A	Winchester HA	4	4	203,543	219,150	58.5	60.8	8.9	11.4
165 A	Windsor Locks HA	4	5	185,145	225,295	46.0	42.2	6.3	6.2
165 E	Windsor Locks Education	41	43	1,775,512	2,106,167	49.2	50.7	9.7	10.6
165 N	Windsor Locks Paraprofessionals	41	43	715,571	894,066	50.0	51.0	8.0	8.2
165 T	Windsor Locks Town	54	55	2,733,129	3,010,452	48.3	50.4	9.8	11.4
167 E	Woodbridge Education	53	50	1,677,066	1,604,832	52.6	52.4	12.4	12.2
167 T	Woodbridge Town	59	55	2,895,051	2,931,240	51.5	53.3	11.3	12.1
169 E	Woodstock Education	14	13	559,541	516,894	52.4	54.0	11.9	12.0
169 T	Woodstock Town	22	23	997,902	1,096,551	46.8	48.7	10.3	11.8
170 A	Norwich Town HA	20	19	914,892	1,008,752	49.7	49.5	11.1	11.1
204 E	Regional Dist #4 Cust.	10	10	517,163	519,748	52.7	54.8	8.8	10.9
204 L	Regional Dist #4 Cafe	2	3	69,545	88,153	53.5	55.3	14.9	11.4
204 N	Regional Dist #4 Non-Cert	10	12	489,239	650,359	51.7	49.0	5.4	4.2
204 S	Regional Dist #4 Secretarial	13	12	577,816	504,520	55.1	55.8	7.6	9.7
219 E	Regional Dist #19	45	44	1,613,930	1,622,058	49.3	50.3	9.8	10.4
368 D	Watertown Fire District	5	6	256,507	378,126	41.0	39.5	7.7	8.4
401 D	Westport/Weston Health	14	10	795,269	688,494	54.1	52.7	7.6	7.7
403 D	East Shore Dist Health	5	5	295,423	296,203	47.6	43.4	8.1	5.6
405 D	Lower Naugatuck Valley	17	19	848,889	945,521	48.6	51.2	12.6	8.8
410 D	Quinnipiack Vall Health	10	10	553,632	577,722	43.1	46.9	11.8	13.2
413 D	Uncas Health District	9	6	397,929	333,498	41.1	43.7	5.3	5.5
503 A	Willimantic HA	23	24	1,042,169	1,199,076	49.8	52.1	13.2	14.6
606 W	Jewett City Highway/Elect Off.	4	4	190,031	208,782	45.8	48.3	10.4	11.7
715 D	Southeastern CT PLNG	7	7	477,338	519,760	53.3	56.0	23.3	24.8
750 D	Southeastern CT Water	7	7	362,684	395,278	42.1	44.4	11.4	13.4

**SCHEDULE F**  
**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2008	2010	2008	2010	2008	2010	2008	2010
751 D	South Norwalk Electric	14	16	1,047,438	1,355,890	47.3	49.0	21.4	20.6
752 D	Watertown Water & Sewer	-	-	-	-	-	-	-	-
755 D	Norwalk 1st Water	21	20	1,533,802	1,632,286	46.8	49.3	13.3	14.0
756 D	Norwalk 2nd Water	30	30	2,518,321	2,805,573	46.6	47.7	16.1	15.2
757 A	Connecticut HA	14	10	832,913	658,366	53.1	54.9	15.1	16.5
799 M	Southeastern CT Tourism Dist.	5	3	277,258	164,581	51.2	50.0	6.0	4.0
	Police & Fire w/o Soc. Sec	731	766	58,605,113	63,737,698	38.3	39.5	10.9	11.5
	Police & Fire w/ Soc. Sec.	399	410	31,005,519	33,148,049	40.6	41.8	11.8	12.3
	Gen. Emps. w/o Soc. Sec.	2,863	2,779	122,321,909	123,171,798	47.7	49.2	11.4	11.9
	Gen. Emps. w/ Soc. Sec.	4,812	4,624	200,001,980	202,064,379	48.7	50.9	10.8	12.4
	<b>Total</b>	<b>8,805</b>	<b>8,579</b>	<b>411,934,521</b>	<b>422,121,924</b>	<b>47.4</b>	<b>48.9</b>	<b>11.0</b>	<b>12.1</b>

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2008	2010	2008	2010	2008	2010
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>							
2 P	Ansonia Police	1	1	56.0	59.0	2,538	2,625
14 F	Branford Fire	14	14	64.4	67.2	30,728	32,483
44 F	East Haven Fire	37	37	66.2	68.4	83,979	90,728
44 P	East Haven Police	47	51	60.6	62.1	141,861	166,379
77 F	Manchester Fire	64	64	65.5	66.9	192,820	192,925
89 F	New Britain Fire	-	-	-	-	-	-
89 P	New Britain Police	-	-	-	-	-	-
95 P	New London Police	23	30	56.5	57.7	75,259	103,507
124 P	Seymour Police	22	21	69.4	68.9	51,634	52,432
126 P	Shelton Police	27	27	64.9	66.0	74,267	80,833
131 P	Southington Police	3	6	54.0	54.3	10,949	20,062
131 F	Southington Fire	-	-	-	-	-	-
137 P	Stonington Police	28	26	67.7	69.4	63,076	57,336
164 P	Windsor Police	42	40	62.4	62.9	117,608	136,022
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>							
33 P	Cromwell Police	9	9	50.9	53.4	29,368	31,142
37 P	Derby Police	23	24	68.0	69.7	51,970	54,721
46 P	Easton Police	4	4	67.8	61.8	6,725	5,926
77 F	Manchester Fire	-	1	-	56.0	-	4,865
82 P	Middlefield Police	-	-	-	-	-	-
85 P	Monroe Police	25	27	62.4	63.9	63,536	70,210
86 P	Montville Police	10	10	53.8	56.5	13,084	13,871
91 P	New Fairfield Police	9	9	59.3	61.7	14,321	14,853
108 P	Oxford Police	-	-	-	-	-	-
111 P	Plymouth Police	12	14	64.3	65.8	26,769	34,629
116 P	Putnam Police	12	15	61.0	61.7	21,756	30,689
117 P	Redding Police	7	7	56.9	58.9	12,141	14,910
131 F	Southington Fire	9	11	64.7	66.9	22,891	33,048
152 F	Waterford Fire	6	6	58.8	61.0	14,543	15,394
152 P	Waterford Police	30	34	61.9	63.2	84,002	98,616
157 P	Weston Police	8	8	61.4	63.4	31,548	30,330
162 P	Winchester Police	20	21	61.1	62.7	40,328	41,758
164 F	Windsor Dog Warden	-	-	-	-	-	-
165 P	Windsor Locks Police	16	16	62.5	63.8	43,043	46,234
167 P	Woodbridge Police	20	21	62.8	64.2	45,990	49,549
	Fund A & Withdrawn Fund B	5	5	64.3	69.2	1,353	1,462

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2008	2010	2008	2010	2008	2010
<b>GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY</b>							
15 E	Bridgeport Education	289	308	68.3	68.8	255,501	285,327
15 H	Bridgeport H.D.A.	45	44	70.2	69.8	59,332	61,571
15 T	Bridgeport City	1,152	1,156	72.5	73.5	1,567,465	1,697,241
44 E	East Haven Education	70	67	74.6	75.9	74,380	75,736
44 T	East Haven Town & Public Works	65	74	68.3	68.7	82,263	113,770
64 T	Hartford Local 1716	1	1	59.0	61.0	687	556
78 T	Mansfield Town	1	1	52.0	54.0	3,710	3,928
86 E	Montville Education	-	1	-	62.0	-	301
89 E	New Britain Education	198	196	73.1	74.2	198,608	213,497
89 T	New Britain City	302	303	72.2	72.5	550,627	600,338
93 W	Greater New Haven Water Pollution Control Authority	-	-	-	-	-	-
753 D	Mattabassett District	25	24	71.0	72.7	47,421	48,783
<b>GENERAL EMPLOYEES WITH SOCIAL SECURITY</b>							
1 E	Andover Education	7	7	68.6	71.3	3,247	3,441
1 T	Andover Selectmen	10	10	69.2	71.8	8,550	9,050
2 A	Ansonia HA	5	5	72.0	74.2	7,910	8,358
2 B	Ansonia Clerical	9	11	69.8	72.2	7,620	11,233
2 T	Ansonia Town	22	24	72.3	72.1	32,326	41,846
6 T	Beacon Falls Public Works	1	2	86.0	88.0	3,254	3,930
8 T	Bethany Public Works	-	-	-	-	-	-
13 E	Bozrah B of Education	1	2	74.0	73.0	1,207	1,657
13 T	Bozrah Town	6	5	71.8	70.2	3,771	3,576
14 E	Branford Education	78	81	73.6	74.1	45,132	49,982
14 T	Branford Selectman	51	54	70.0	71.3	49,174	52,147
15 A	Bridgeport HA	110	115	68.3	69.2	135,886	154,013
15 B	Bridgeport Port Authority	-	1	-	58.0	-	2,988
15 E	Bridgeport Education	1	1	72.0	75.0	1,597	1,691
15 T	Bridgeport City	2	1	57.0	72.0	2,196	1,779
17 A	Bristol HA	21	19	69.4	69.4	18,937	15,378
22 T	Canterbury Town	3	5	62.0	60.2	2,613	5,012
23 A	Canton HA	1	1	59.0	61.0	977	1,034
27 B	Clinton Secretarial	5	7	74.4	70.6	4,526	5,927
27 S	Clinton Supervisory	7	9	74.1	74.4	7,747	12,203
27 T	Clinton Town	11	11	67.6	70.6	9,185	9,461
28 A	Colchester HA	-	-	-	-	-	-
32 A	Coventry HA	-	1	-	64.0	-	600
34 A	Danbury HA	31	32	63.1	64.8	28,246	33,121
35 A	Darien HA	2	3	74.0	72.7	1,746	2,527
37 A	Derby HA	3	3	67.7	70.0	4,613	5,141

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2008	2010	2008	2010	2008	2010
41 T	East Haddam Town	2	2	54.5	57.5	4,104	4,354
42 A	East Hampton HA	-	-	-	-	-	-
43 A	East Hartford HA	27	30	67.4	67.2	31,759	33,182
48 E	Ellington Education	36	42	74.4	74.6	19,851	26,789
48 L	Ellington Education	4	4	74.8	77.3	1,229	1,428
48 T	Ellington Highway	7	7	61.6	63.9	13,772	14,283
48 V	Ellington Van Drivers	2	2	66.5	69.0	445	455
49 A	Enfield HA	7	7	77.1	79.6	5,030	5,331
57 A	Greenwich HA	17	17	69.0	71.5	16,692	17,533
58 E	Griswold Education	40	45	67.3	68.9	21,749	25,451
58 T	Griswold Selectman	27	32	70.4	70.9	14,010	17,829
59 A	Groton Town HA	1	1	76.0	79.0	792	840
64 A	Hartford HA	122	134	69.9	70.4	171,610	206,973
64 E	Hartford Local 566	237	244	68.0	69.4	226,004	250,517
64 T	Hartford Local 1716	322	340	67.9	68.4	362,689	404,125
71 B	Lebanon Town Hall	7	8	68.9	71.3	5,760	6,540
71 T	Lebanon Highway	2	2	65.0	67.0	2,108	2,235
73 T	Lisbon Town	-	1	-	62.0	-	207
77 A	Manchester HA	10	17	71.7	71.9	8,607	17,724
78 E	Mansfield Education	57	61	69.4	71.2	31,245	33,741
78 T	Mansfield Town	52	57	65.8	67.6	71,357	93,722
80 A	Meriden HA	22	23	69.3	67.3	25,855	28,699
82 T	Middlefield Town	6	6	66.8	69.3	3,651	3,453
83 A	Middletown HA	23	21	68.9	69.6	27,572	27,638
84 A	Milford HA	12	11	64.9	67.5	11,115	10,931
86 A	Montville HA	-	-	-	-	-	-
86 E	Montville Education	81	93	68.6	69.9	43,607	55,943
86 T	Montville Town	46	49	63.5	65.8	35,517	42,245
88 A	Naugatuck HA	6	7	69.5	71.0	6,198	7,195
89 A	New Britain HA	37	37	69.2	71.3	55,871	57,541
89 T	New Britain City	1	-	54.0	-	738	-
95 A	New London HA	16	16	64.9	64.3	19,813	22,943
103 A	Norwalk HA	12	14	74.8	75.6	15,326	19,316
108 E	Oxford Education	13	16	69.4	70.9	9,515	12,551
108 T	Oxford Town	12	12	69.0	69.8	11,274	11,208
113 A	Portland HA	-	-	-	-	-	-
114 T	Preston Town	7	7	69.6	72.0	3,744	3,969
116 A	Putnam HA	3	3	69.3	71.7	2,384	2,525
117 E	Redding Education	14	14	73.7	73.6	7,479	8,272
117 T	Redding Town	18	20	72.3	72.6	14,508	18,773
118 A	Ridgefield HA	2	3	69.5	69.3	1,843	2,414
124 A	Seymour HA	1	1	79.0	82.0	1,016	1,078

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2008	2010	2008	2010	2008	2010
124 E	Seymour Education	55	60	73.2	73.9	35,912	43,895
124 H	Seymour Education	2	2	57.0	59.5	1,251	1,325
124 L	Seymour Education	-	-	-	-	-	-
124 T	Seymour Town & Pub Works	34	32	68.2	70.4	34,617	34,857
126 A	Shelton HA	1	1	66.0	69.0	1,032	1,093
131 A	Southington HA	3	4	68.7	70.0	3,188	4,513
131 D	Southington Dog Acct	1	1	50.0	53.0	2,332	1,945
131 E	Southington Education	152	160	71.0	72.2	93,809	101,416
131 L	Southington Lunch	14	14	72.6	75.1	5,805	7,032
131 S	Southington Sewer	3	3	69.0	71.7	3,913	4,119
131 T	Southington Town	84	89	70.8	72.5	95,643	122,061
131 W	Southington Water	11	12	65.6	65.9	12,887	16,202
135 A	Stamford HA	71	75	67.1	69.2	79,881	86,107
138 A	Stratford HA	12	11	66.8	68.3	13,332	13,060
141 T	Thompson Town	27	31	69.6	68.9	17,756	20,512
142 M	Tolland County MAFS	-	-	-	-	-	-
143 A	Torrington HA	8	8	72.8	75.4	10,084	10,608
144 D	Trumbull Monroe Health District	-	2	-	67.5	-	536
146 A	Rockville HA	4	7	70.8	71.4	2,561	7,526
148 A	Wallingford HA	8	9	62.6	63.4	10,256	12,455
152 B	Waterford Local 1303	54	51	66.1	67.7	62,064	64,549
152 E	Waterford Cust & Main Asst	22	22	67.9	69.7	25,173	27,394
152 H	Waterford Local RI 161	20	21	69.2	70.8	13,770	14,742
152 L	Waterford Cafe RI-224	14	13	75.7	77.2	5,713	5,557
152 N	Waterford Paraprofessionals	16	17	70.8	73.2	5,380	6,371
152 S	Waterford Non-union Educ	11	13	69.4	70.0	9,909	11,360
152 T	Waterford Gen Gov Admin	18	23	64.9	65.3	34,054	42,841
152 W	Waterford Town	22	22	67.4	69.6	39,929	42,449
153 T	Watertown Town	3	5	58.7	61.4	7,267	10,482
155 A	West Hartford HA	5	6	66.8	67.3	5,044	6,129
156 A	West Haven HA	12	14	65.3	66.1	16,038	18,130
157 E	Weston Education	29	37	65.4	67.6	14,963	22,408
157 H	Weston Highway	8	8	66.5	68.9	17,600	18,606
157 L	Weston Lunch	4	4	63.0	65.8	622	648
157 S	Weston Salary	4	4	69.0	71.8	5,106	5,345
157 T	Weston Town	20	24	71.0	71.4	27,806	32,330
159 A	Wethersfield HA	2	4	70.0	66.3	2,274	6,542
162 A	Winchester HA	5	5	69.4	71.2	3,761	3,987
165 A	Windsor Locks HA	2	4	75.0	61.8	1,970	2,622
165 E	Windsor Locks Education	23	24	76.8	76.6	20,733	21,947
165 N	Windsor Locks Paraprofessionals	7	9	69.1	70.2	2,445	3,101
165 T	Windsor Locks Town	26	26	66.7	69.1	27,719	29,492

**SCHEDULE F**

**DATA BY INDIVIDUAL ENTITY**

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2008	2010	2008	2010	2008	2010
167 E	Woodbridge Education	21	26	70.4	71.1	14,331	20,323
167 T	Woodbridge Town	36	39	72.1	72.7	31,272	39,950
169 E	Woodstock Education	4	5	59.8	62.8	2,174	5,644
169 T	Woodstock Town	13	13	71.1	73.7	15,466	14,900
170 A	Norwich Town HA	7	9	69.4	67.0	5,697	7,951
204 E	Regional Dist #4 Cust.	8	6	75.8	75.5	4,106	3,087
204 L	Regional Dist #4 Cafe	1	1	69.0	71.0	417	442
204 N	Regional Dist #4 Non-Cert	11	11	71.5	70.4	9,182	10,893
204 S	Regional Dist #4 Secretarial	5	7	79.0	77.4	5,998	6,690
219 E	Regional Dist #19	9	11	61.6	62.8	4,828	6,176
368 D	Watertown Fire District	12	12	66.6	69.0	12,564	13,309
401 D	Westport/Weston Health	14	15	76.2	77.1	10,397	11,248
403 D	East Shore Dist Health	3	4	55.7	56.0	3,819	4,554
405 D	Lower Naugatuck Valley	9	11	61.1	65.3	10,561	15,396
410 D	Quinnipiack Vall Health	5	6	72.0	71.2	6,112	7,282
503 A	Willimantic HA	13	10	69.0	67.8	11,641	10,068
606 W	Jewett City Highway/Elect Off.	5	6	65.4	66.2	6,723	7,662
715 D	Southeastern CT PLNG	5	4	72.2	74.3	6,313	4,228
750 D	Southeastern CT Water	2	2	74.5	77.0	4,051	4,280
751 D	South Norwalk Electric	28	26	71.4	73.1	48,084	46,341
752 D	Watertown Water & Sewer	4	4	68.3	70.5	9,630	9,793
755 D	Norwalk 1st Water	16	16	68.2	71.8	30,009	31,396
756 D	Norwalk 2nd Water	18	19	66.9	68.5	49,581	56,578
757 A	Connecticut HA	5	8	69.0	66.9	6,311	10,832
799 M	Southeastern CT Tourism Dist.	3	5	62.7	64.4	4,735	6,610
	Fund A & Withdrawn Fund B	2	2	76.7	81.5	1,708	1,813
	Police & Fire w/o Soc. Sec	308	317	64.5	64.9	844,719	935,332
	Police & Fire w/ Soc. Sec.	225	242	62.4	63.4	523,368	592,207
	Gen. Emps. w/o Soc. Sec.	2,148	2,175	72.3	72.6	2,839,994	3,101,048
	Gen. Emps. w/ Soc. Sec.	2,774	2,971	69.5	70.1	2,775,608	3,179,788
	<b>Total</b>	<b>5,455</b>	<b>5,705</b>	<b>70.0</b>	<b>70.5</b>	<b>6,983,689</b>	<b>7,808,375</b>

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2010**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/10
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>			
2 P	Ansonia Police	-	-
14 F	Branford Fire	-	-
44 F	East Haven Fire	300,823	4
44 P	East Haven Police	483,028	4
77 F	Manchester Fire	1,118,852	4
89 F	New Britain Fire	-	-
89 P	New Britain Police	-	-
95 P	New London Police	-	-
124 P	Seymour Police	167,982	4
126 P	Shelton Police	466,822	4
131 P	Southington Police	2,637,599	7
137 P	Stonington Police	381,778	4
164 P	Windsor Police	662,790	4
370 F	West Haven Fire	-	-
371 F	West Shore Firefighters	29,790	27
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>			
6 P	Beacon Falls Police	255,388	25
33 P	Cromwell Police	203,618	6
37 P	Derby Police	311,198	4
46 P	Easton Police	140,927	4
62 P	Hamden Police	284,391	28
78 F	Mansfield Firefighters/EMT	-	-
82 P	Middlefield Police	26,493	7
85 P	Monroe Police	441,807	4
86 P	Montville Police	68,843	4
91 P	New Fairfield Police	165,333	7
108 P	Oxford Police	12,877	12
111 P	Plymouth Police	201,908	4
116 P	Putnam Police	148,172	4
117 P	Redding Police	131,286	4
131 F	Southington Fire	281,847	4
152 F	Waterford Fire	-	-
152 P	Waterford Police	3,212,761	11
157 P	Weston Police	182,601	4
162 P	Winchester Police	273,040	4
164 F	Windsor Dog Warden	4,724	4
165 P	Windsor Locks Police	269,296	4
167 P	Woodbridge Police	245,365	4
309 F	Cromwell Fire District	71,487	26
312 F	Easton Firefighters	-	-

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2010**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/10
<b>GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY</b>			
15 E	Bridgeport Education	31,733	4
15 H	Bridgeport H.D.A.	10,405	12
15 T	Bridgeport City	281,975	4
44 E	East Haven Education	20,197	12
44 T	East Haven Town & Public Works	10,389	12
89 E	New Britain Education	55,672	12
89 T	New Britain City	113,480	4
93 W	Greater New Haven Water Pollution Control Authority	581,367	27
753 D	Mattabassett District	9,620	4
<b>GENERAL EMPLOYEES WITH SOCIAL SECURITY</b>			
1 E	Andover Education	-	-
1 T	Andover Selectmen	1,063	12
2 A	Ansonia HA	145	12
2 B	Ansonia Clerical	501,510	11
2 T	Ansonia Town	518,696	10
6 S	Beacon Falls Town	29,543	28
6 T	Beacon Falls Public Works	1,464,793	25
8 T	Bethany Public Works	-	-
13 E	Bozrah B of Education	26,817	9
13 T	Bozrah Town	60,728	9
14 E	Branford Education	11,927	12
14 T	Branford Selectman	-	-
15 A	Bridgeport HA	20,125	12
15 B	Bridgeport Port Authority	153,349	20
17 A	Bristol HA	942	12
22 T	Canterbury Town	12,749	8
23 A	Canton HA	-	-
27 B	Clinton Secretarial	105,872	6
27 S	Clinton Supervisory	61,206	7
27 T	Clinton Town	22,530	4
28 A	Colchester HA	15,212	20
32 A	Coventry HA	-	-
34 A	Danbury HA	2,690	12
35 A	Darien HA	-	-
37 A	Derby HA	-	-
41 T	East Haddam Town	79,036	10
42 A	East Hampton HA	-	-
43 A	East Hartford HA	78,242	4
48 E	Ellington Education	4,300	12
48 L	Ellington Education	-	-

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2010**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/10
48 T	Ellington Highway	-	-
48 V	Ellington Van Drivers	26,012	12
49 A	Enfield HA	1,619	12
57 A	Greenwich HA	475	12
58 E	Griswold Education	322	12
58 T	Griswold Selectman	4,785	4
59 A	Groton Town HA	-	-
62 T	Hamden Town	222,180	29
64 A	Hartford HA	15,460	4
64 E	Hartford Local 566	3,845,547	9
64 T	Hartford Local 1716	4,790,640	6
71 B	Lebanon Town Hall	56,316	8
71 T	Lebanon Highway	16,444	4
73 T	Lisbon Town	526,058	28
77 A	Manchester HA	1,160	12
78 E	Mansfield Education	3,978	12
78 T	Mansfield Town	4,598	12
80 A	Meriden HA	3,809	12
82 T	Middlefield Town	40,580	7
83 A	Middletown HA	2,545	12
84 A	Milford HA	-	-
86 A	Montville HA	829	12
86 E	Montville Education	-	-
86 T	Montville Town	49,186	4
88 A	Naugatuck HA	668	12
89 A	New Britain HA	9,873	4
89 T	New Britain City	-	-
95 A	New London HA	3,503	12
103 A	Norwalk HA	3,326	12
108 E	Oxford Education	315,983	12
108 T	Oxford Town	506,030	12
113 A	Portland HA	-	-
114 T	Preston Town	102,271	10
115 T	Prospect Public Works	82,880	26
116 A	Putnam HA	330	12
117 E	Redding Education	1,417	12
117 T	Redding Town	4,808	12
118 A	Ridgefield HA	81,277	17
124 A	Seymour HA	4,225	4
124 E	Seymour Education	6,016	12
124 H	Seymour Education	-	-
124 L	Seymour Education	-	-
124 T	Seymour Town & Pub Works	2,327	12
126 A	Shelton HA	161	12

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2010**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/10
131 A	Southington HA	-	-
131 D	Southington Dog Acct	328	4
131 E	Southington Education	13,715	12
131 L	Southington Lunch	1,647	4
131 S	Southington Sewer	1,450	12
131 T	Southington Town	8,536	12
131 W	Southington Water	1,530	12
135 A	Stamford HA	8,005	12
138 A	Stratford HA	36,982	4
141 T	Thompson Town	37,488	4
142 M	Tolland County MAFS	92,401	22
143 A	Torrington HA	507	12
144 D	Trumbull Monroe Health District	124,549	26
146 A	Rockville HA	958	12
148 A	Wallingford HA	8,112	4
152 B	Waterford Local 1303	30,706	8
152 E	Waterford Cust & Main Asst	1,691	12
152 H	Waterford Local RI 161	1,055	12
152 L	Waterford Cafe RI-224	999	12
152 N	Waterford Paraprofessionals	620	12
152 S	Waterford Non-union Educ	6,156	8
152 T	Waterford Gen Gov Admin	18,881	8
152 W	Waterford Town	29,024	7
153 R	Watertown Golf Course	31,438	28
153 S	Watertown Town Hall Supervisors	460,910	25
153 T	Watertown Town	220,480	18
155 A	West Hartford HA	4,742	4
156 A	West Haven HA	1,973	12
157 E	Weston Education	184,630	8
157 H	Weston Highway	141,353	6
157 L	Weston Lunch	-	-
157 S	Weston Salary	49,856	7
157 T	Weston Town	400,840	7
159 A	Wethersfield HA	4,036	4
162 A	Winchester HA	4,539	4
165 A	Windsor Locks HA	-	-
165 E	Windsor Locks Education	4,373	12
165 N	Windsor Locks Paraprofessionals	83,024	11
165 T	Windsor Locks Town	2,571	4
167 E	Woodbridge Education	2,464	12
167 T	Woodbridge Town	3,229	12
169 E	Woodstock Education	58,039	6
169 T	Woodstock Town	81,317	6
170 A	Norwich Town HA	31,305	4

**SCHEDULE G**

**Present Value of Future Amortization Payments  
as of June 30, 2010**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/10
204 E	Regional Dist #4 Cust.	20,409	4
204 L	Regional Dist #4 Cafe	10,032	6
204 N	Regional Dist #4 Non-Cert	40,194	5
204 S	Regional Dist #4 Secretarial	32,560	4
219 E	Regional Dist #19	-	-
368 D	Watertown Fire District	588	12
401 D	Westport/Weston Health	4,478	12
403 D	East Shore Dist Health	282	12
405 D	Lower Naugatuck Valley	153	12
410 D	Quinnipiack Vall Health	999	12
413 D	Uncas Health District	38,852	26
503 A	Willimantic HA	35,709	4
606 W	Jewett City Highway/Elect Off.	12,262	4
715 D	Southeastern CT PLNG	459	12
750 D	Southeastern CT Water	-	-
751 D	South Norwalk Electric	5,017	12
752 D	Watertown Water & Sewer	2,118	12
755 D	Norwalk 1st Water	8,327	12
756 D	Norwalk 2nd Water	6,894	12
757 A	Connecticut HA	53,902	6
799 M	Southeastern CT Tourism Dist.	-	-
	Police & Fire w/o Soc. Sec	6,249,454	
	Police & Fire w/ Soc. Sec.	6,933,365	
	Gen. Emps. w/o Soc. Sec.	1,114,838	
	Gen. Emps. w/ Soc. Sec.	16,380,385	
	<b>Total</b>	<b>30,678,042</b>	

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated Payroll 2010 - 2011	Estimated Employer Contrib. 2010 - 2011	Amort. Payment 07/01/2010	Estimated Total Contrib. 2010 - 2011	2010 - 2011 Total as % Est. Payroll	Estimated Payroll 2011 - 2012	Estimated Employer Contrib. 2011 - 2012	Amort. Payment 07/01/2011	Estimated Total Contrib. 2011 - 2012	2011 - 2012 Total as % Est. Payroll
<b>POLICE &amp; FIRE WITHOUT SOCIAL SECURITY</b>			13.50%					15.30%			
2 P	Ansonia Police	3,427,721	462,742	-	462,742	13.50%	3,556,260	544,108	-	544,108	15.30%
14 F	Branford Fire	3,182,424	429,627	-	429,627	13.50%	3,301,765	505,170	-	505,170	15.30%
44 F	East Haven Fire	4,210,902	568,472	84,370	652,842	15.50%	4,368,811	668,428	84,370	752,798	17.23%
44 P	East Haven Police	4,471,395	603,638	135,472	739,110	16.53%	4,639,072	709,778	135,472	845,250	18.22%
77 F	Manchester Fire	6,981,435	942,494	313,798	1,256,292	17.99%	7,243,239	1,108,216	313,798	1,422,014	19.63%
89 F	New Britain Fire	5,706,212	770,339	-	770,339	13.50%	5,920,195	905,790	-	905,790	15.30%
89 P	New Britain Police	6,841,596	923,615	-	923,615	13.50%	7,098,155	1,086,018	-	1,086,018	15.30%
95 P	New London Police	6,516,626	879,744	-	879,744	13.50%	6,760,999	1,034,433	-	1,034,433	15.30%
124 P	Seymour Police	3,554,026	479,793	47,113	526,906	14.83%	3,687,302	564,157	47,113	611,270	16.58%
126 P	Shelton Police	5,425,318	732,418	130,927	863,345	15.91%	5,628,767	861,201	130,927	992,128	17.63%
131 P	Southington Police	6,191,120	835,801	472,009	1,307,810	21.12%	6,423,287	982,763	472,009	1,454,772	22.65%
137 P	Stonington Police	3,033,293	409,495	107,075	516,570	17.03%	3,147,042	481,497	107,075	588,572	18.70%
164 P	Windsor Police	4,719,903	637,187	185,889	823,076	17.44%	4,896,899	749,226	185,889	935,115	19.10%
370 F	West Haven Fire	543,661	73,394	-	73,394	13.50%	564,049	86,299	-	86,299	15.30%
371 F	West Shore Firefighters	1,322,230	178,501	2,573	181,074	13.69%	1,371,814	209,888	2,573	212,461	15.49%
<b>POLICE &amp; FIRE WITH SOCIAL SECURITY</b>			13.75%					16.37%			
6 P	Beacon Falls Police	172,049	23,657	22,575	46,232	26.87%	178,500	29,221	22,575	51,796	29.02%
33 P	Cromwell Police	2,386,409	328,131	40,998	369,129	15.47%	2,475,899	405,305	40,998	446,303	18.03%
37 P	Derby Police	2,776,099	381,714	87,280	468,994	16.89%	2,880,203	471,489	87,280	558,769	19.40%
46 P	Easton Police	1,241,401	170,693	39,525	210,218	16.93%	1,287,953	210,838	39,525	250,363	19.44%
62 P	Hamden Police	1,433,605	197,121	24,316	221,437	15.45%	1,487,365	243,482	24,316	267,798	18.00%
78 F	Mansfield Firefighters/EMT	848,972	116,734	-	116,734	13.75%	880,808	144,188	-	144,188	16.37%
82 P	Middlefield Police	147,603	20,295	4,741	25,036	16.96%	153,138	25,069	4,741	29,810	19.47%
85 P	Monroe Police	2,994,811	411,787	123,911	535,698	17.89%	3,107,117	508,635	123,911	632,546	20.36%
86 P	Montville Police	1,610,602	221,458	19,308	240,766	14.95%	1,670,999	273,543	19,308	292,851	17.53%
91 P	New Fairfield Police	442,144	60,795	29,587	90,382	20.44%	458,725	75,093	29,587	104,680	22.82%
108 P	Oxford Police	589,232	81,019	1,599	82,618	14.02%	611,328	100,074	1,599	101,673	16.63%
111 P	Plymouth Police	1,643,598	225,995	56,628	282,623	17.20%	1,705,233	279,147	56,628	335,775	19.69%
116 P	Putnam Police	1,045,604	143,771	41,557	185,328	17.72%	1,084,814	177,584	41,557	219,141	20.20%
117 P	Redding Police	1,335,026	183,566	36,821	220,387	16.51%	1,385,089	226,739	36,821	263,560	19.03%
131 F	Southington Fire	3,025,637	416,025	79,048	495,073	16.36%	3,139,099	513,870	79,048	592,918	18.89%
152 F	Waterford Fire	514,442	70,736	-	70,736	13.75%	533,734	87,372	-	87,372	16.37%
152 P	Waterford Police	3,880,937	533,629	420,790	954,419	24.59%	4,026,472	659,133	420,790	1,079,923	26.82%
157 P	Weston Police	1,652,015	227,152	51,213	278,365	16.85%	1,713,966	280,576	51,213	331,789	19.36%
162 P	Winchester Police	1,383,462	190,226	76,578	266,804	19.29%	1,435,341	234,965	76,578	311,543	21.71%
164 F	Windsor Dog Warden	61,215	8,417	1,325	9,742	15.91%	63,510	10,397	1,325	11,722	18.46%
165 P	Windsor Locks Police	2,219,676	305,205	75,528	380,733	17.15%	2,302,914	376,987	75,528	452,515	19.65%
167 P	Woodbridge Police	2,045,974	281,321	68,816	350,137	17.11%	2,122,698	347,486	68,816	416,302	19.61%
309 F	Cromwell Fire District	347,038	47,718	6,243	53,961	15.55%	360,051	58,940	6,243	65,183	18.10%
312 F	Easton Firefighters	593,552	81,613	-	81,613	13.75%	615,810	100,808	-	100,808	16.37%

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated Payroll 2010 - 2011	Estimated Employer Contrib. 2010 - 2011	Amort. Payment 07/01/2010	Estimated Total Contrib. 2010 - 2011	2010 - 2011 Total as % Est. Payroll	Estimated Payroll 2011 - 2012	Estimated Employer Contrib. 2011 - 2012	Amort. Payment 07/01/2011	Estimated Total Contrib. 2011 - 2012	2011 - 2012 Total as % Est. Payroll
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY			9.50%					11.40%			
15 E	Bridgeport Education	29,364,183	2,789,597	8,900	2,798,497	9.53%	30,465,340	3,473,049	8,900	3,481,949	11.43%
15 H	Bridgeport H.D.A.	2,015,825	191,503	1,292	192,795	9.56%	2,091,419	238,422	1,292	239,714	11.46%
15 T	Bridgeport City	45,602,792	4,332,265	79,084	4,411,349	9.67%	47,312,897	5,393,670	79,084	5,472,754	11.57%
44 E	East Haven Education	3,769,064	358,061	2,508	360,569	9.57%	3,910,404	445,786	2,508	448,294	11.46%
44 T	East Haven Town & Public Works	5,202,217	494,211	1,290	495,501	9.52%	5,397,300	615,292	1,290	616,582	11.42%
89 E	New Britain Education	18,621,636	1,769,055	6,913	1,775,968	9.54%	19,319,947	2,202,474	6,913	2,209,387	11.44%
89 T	New Britain City	18,725,805	1,778,952	31,827	1,810,779	9.67%	19,428,023	2,214,795	31,827	2,246,622	11.56%
93 W	Greater New Haven Water Pollution Control Authority	2,608,978	247,853	50,213	298,066	11.42%	2,706,815	308,577	50,213	358,790	13.26%
753 D	Mattabassett District	1,880,239	178,623	2,698	181,321	9.64%	1,950,748	222,385	2,698	225,083	11.54%
GENERAL EMPLOYEES WITH SOCIAL SECURITY			9.50%							11.56%	
1 E	Andover Education	483,879	45,968	-	45,968	9.50%	502,024	58,034	-	58,034	11.56%
1 T	Andover Selectmen	426,467	40,514	132	40,646	9.53%	442,460	51,148	132	51,280	11.59%
2 A	Ansonia HA	959,463	91,149	18	91,167	9.50%	995,443	115,073	18	115,091	11.56%
2 B	Ansonia Clerical	2,062,802	195,966	65,685	261,651	12.68%	2,140,157	247,402	65,685	313,087	14.63%
2 T	Ansonia Town	1,727,916	164,152	72,217	236,369	13.68%	1,792,713	207,238	72,217	279,455	15.59%
6 S	Beacon Falls Town	390,582	37,105	2,526	39,631	10.15%	405,229	46,845	2,526	49,371	12.18%
6 T	Beacon Falls Public Works	642,663	61,053	129,480	190,533	29.65%	666,763	77,078	129,480	206,558	30.98%
8 T	Bethany Public Works	200,535	19,051	-	19,051	9.50%	208,055	24,051	-	24,051	11.56%
13 E	Bozrah B of Education	265,176	25,192	4,007	29,199	11.01%	275,120	31,804	4,007	35,811	13.02%
13 T	Bozrah Town	287,674	27,329	9,074	36,403	12.65%	298,461	34,502	9,074	43,576	14.60%
14 E	Branford Education	6,455,736	613,295	1,481	614,776	9.52%	6,697,826	774,269	1,481	775,750	11.58%
14 T	Branford Selectman	6,794,002	645,430	-	645,430	9.50%	7,048,777	814,839	-	814,839	11.56%
15 A	Bridgeport HA	7,426,944	705,560	2,499	708,059	9.53%	7,705,454	890,750	2,499	893,249	11.59%
15 B	Bridgeport Port Authority	121,648	11,557	14,698	26,255	21.58%	126,210	14,590	14,698	29,288	23.21%
17 A	Bristol HA	1,464,067	139,086	117	139,203	9.51%	1,518,970	175,593	117	175,710	11.57%
22 T	Canterbury Town	440,850	41,881	2,069	43,950	9.97%	457,382	52,873	2,069	54,942	12.01%
23 A	Canton HA	-	-	-	-	N/A	-	-	-	-	N/A
27 B	Clinton Secretarial	1,223,525	116,235	21,317	137,552	11.24%	1,269,407	146,743	21,317	168,060	13.24%
27 S	Clinton Supervisory	583,360	55,419	10,953	66,372	11.38%	605,236	69,965	10,953	80,918	13.37%
27 T	Clinton Town	657,432	62,456	6,319	68,775	10.46%	682,085	78,849	6,319	85,168	12.49%
28 A	Colchester HA	58,100	5,520	1,458	6,978	12.01%	60,279	6,968	1,458	8,426	13.98%
32 A	Coventry HA	95,197	9,044	-	9,044	9.50%	98,767	11,417	-	11,417	11.56%
34 A	Danbury HA	2,102,227	199,712	334	200,046	9.52%	2,181,061	252,131	334	252,465	11.58%
35 A	Darien HA	120,036	11,403	-	11,403	9.50%	124,537	14,396	-	14,396	11.56%
37 A	Derby HA	248,389	23,597	-	23,597	9.50%	257,703	29,791	-	29,791	11.56%
41 T	East Haddam Town	486,652	46,232	11,004	57,236	11.76%	504,901	58,367	11,004	69,371	13.74%
42 A	East Hampton HA	73,058	6,940	-	6,940	9.50%	75,797	8,762	-	8,762	11.56%
43 A	East Hartford HA	1,600,434	152,041	21,944	173,985	10.87%	1,660,450	191,948	21,944	213,892	12.88%
48 E	Ellington Education	2,996,437	284,662	534	285,196	9.52%	3,108,803	359,378	534	359,912	11.58%
48 L	Ellington Education	248,909	23,646	-	23,646	9.50%	258,243	29,853	-	29,853	11.56%
48 T	Ellington Highway	1,009,795	95,930	-	95,930	9.50%	1,047,662	121,110	-	121,110	11.56%
48 V	Ellington Van Drivers	108,089	10,268	3,230	13,498	12.49%	112,142	12,964	3,230	16,194	14.44%

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

Town Code	Town Name	Estimated Payroll 2010 - 2011	Estimated Employer Contrib. 2010 - 2011	Amort. Payment 07/01/2010	Estimated Total Contrib. 2010 - 2011	2010 - 2011 Total as % Est. Payroll	Estimated Payroll 2011 - 2012	Estimated Employer Contrib. 2011 - 2012	Amort. Payment 07/01/2011	Estimated Total Contrib. 2011 - 2012	2011 - 2012 Total as % Est. Payroll
49 A	Enfield HA	700,434	66,541	201	66,742	9.53%	726,700	84,007	201	84,208	11.59%
57 A	Greenwich HA	2,403,672	228,349	59	228,408	9.50%	2,493,809	288,284	59	288,343	11.56%
58 E	Griswold Education	3,386,867	321,752	40	321,792	9.50%	3,513,875	406,204	40	406,244	11.56%
58 T	Griswold Selectman	1,252,325	118,971	1,342	120,313	9.61%	1,299,287	150,198	1,342	151,540	11.66%
59 A	Groton Town HA	211,050	20,050	-	20,050	9.50%	218,965	25,312	-	25,312	11.56%
62 T	Hamden Town	323,788	30,760	18,822	49,582	15.31%	335,930	38,834	18,822	57,656	17.16%
64 A	Hartford HA	3,584,609	340,538	4,336	344,874	9.62%	3,719,032	429,920	4,336	434,256	11.68%
64 E	Hartford Local 566	10,297,349	978,248	574,604	1,552,852	15.08%	10,683,500	1,235,013	574,604	1,809,617	16.94%
64 T	Hartford Local 1716	12,548,383	1,192,096	964,583	2,156,679	17.19%	13,018,947	1,504,990	964,583	2,469,573	18.97%
71 B	Lebanon Town Hall	372,212	35,360	9,139	44,499	11.96%	386,170	44,641	9,139	53,780	13.93%
71 T	Lebanon Highway	452,307	42,969	4,612	47,581	10.52%	469,269	54,247	4,612	58,859	12.54%
73 T	Lisbon Town	350,141	33,263	44,979	78,242	22.35%	363,271	41,994	44,979	86,973	23.94%
77 A	Manchester HA	1,012,172	96,156	144	96,300	9.51%	1,050,128	121,395	144	121,539	11.57%
78 E	Mansfield Education	3,328,184	316,177	494	316,671	9.51%	3,452,991	399,166	494	399,660	11.57%
78 T	Mansfield Town	5,503,204	522,804	571	523,375	9.51%	5,709,574	660,027	571	660,598	11.57%
80 A	Meriden HA	1,190,512	113,099	473	113,572	9.54%	1,235,156	142,784	473	143,257	11.60%
82 T	Middlefield Town	615,843	58,505	7,262	65,767	10.68%	638,938	73,861	7,262	81,123	12.70%
83 A	Middletown HA	910,091	86,459	316	86,775	9.53%	944,219	109,152	316	109,468	11.59%
84 A	Millford HA	532,588	50,596	-	50,596	9.50%	552,560	63,876	-	63,876	11.56%
86 A	Montville HA	42,002	3,990	103	4,093	9.74%	43,577	5,038	103	5,141	11.80%
86 E	Montville Education	4,102,856	389,771	-	389,771	9.50%	4,256,713	492,076	-	492,076	11.56%
86 T	Montville Town	4,184,288	397,507	13,795	411,302	9.83%	4,341,199	501,843	13,795	515,638	11.88%
88 A	Naugatuck HA	488,577	46,415	83	46,498	9.52%	506,899	58,598	83	58,681	11.58%
89 A	New Britain HA	1,482,761	140,862	2,769	143,631	9.69%	1,538,364	177,835	2,769	180,604	11.74%
89 T	New Britain City	-	-	-	-	N/A	-	-	-	-	N/A
95 A	New London HA	673,611	63,993	435	64,428	9.56%	698,872	80,790	435	81,225	11.62%
103 A	Norwalk HA	1,300,370	123,535	413	123,948	9.53%	1,349,134	155,960	413	156,373	11.59%
108 E	Oxford Education	3,143,999	298,680	39,237	337,917	10.75%	3,261,898	377,075	39,237	416,312	12.76%
108 T	Oxford Town	2,208,808	209,837	62,836	272,673	12.34%	2,291,639	264,913	62,836	327,749	14.30%
113 A	Portland HA	210,735	20,020	-	20,020	9.50%	218,637	25,274	-	25,274	11.56%
114 T	Preston Town	848,501	80,608	14,239	94,847	11.18%	880,319	101,765	14,239	116,004	13.18%
115 T	Prospect Public Works	376,741	35,790	7,238	43,028	11.42%	390,869	45,184	7,238	52,422	13.41%
116 A	Putnam HA	664,895	63,165	41	63,206	9.51%	689,829	79,744	41	79,785	11.57%
117 E	Redding Education	2,587,528	245,815	176	245,991	9.51%	2,684,560	310,335	176	310,511	11.57%
117 T	Redding Town	2,856,684	271,385	597	271,982	9.52%	2,963,809	342,616	597	343,213	11.58%
118 A	Ridgefield HA	262,550	24,942	8,369	33,311	12.69%	272,395	31,489	8,369	39,858	14.63%
124 A	Seymour HA	448,750	42,631	1,185	43,816	9.76%	465,578	53,821	1,185	55,006	11.81%
124 E	Seymour Education	3,325,101	315,885	747	316,632	9.52%	3,449,793	398,796	747	399,543	11.58%
124 H	Seymour Education	-	-	-	-	N/A	-	-	-	-	N/A
124 L	Seymour Education	-	-	-	-	N/A	-	-	-	-	N/A
124 T	Seymour Town & Pub Works	2,958,335	281,042	289	281,331	9.51%	3,069,272	354,808	289	355,097	11.57%
126 A	Shelton HA	50,372	4,785	20	4,805	9.54%	52,261	6,041	20	6,061	11.60%
131 A	Southington HA	199,910	18,991	-	18,991	9.50%	207,406	23,976	-	23,976	11.56%
131 D	Southington Dog Acct	128,217	12,181	92	12,273	9.57%	133,026	15,378	92	15,470	11.63%
131 E	Southington Education	9,391,835	892,224	1,703	893,927	9.52%	9,744,029	1,126,410	1,703	1,128,113	11.58%

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

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131 L	Southington Lunch	450,954	42,841	462	43,303	9.60%	467,864	54,085	462	54,547	11.66%
131 S	Southington Sewer	912,025	86,642	180	86,822	9.52%	946,226	109,384	180	109,564	11.58%
131 T	Southington Town	7,997,704	759,782	1,060	760,842	9.51%	8,297,618	959,205	1,060	960,265	11.57%
131 W	Southington Water	1,263,143	119,999	190	120,189	9.52%	1,310,511	151,495	190	151,685	11.57%
135 A	Stamford HA	3,870,062	367,656	994	368,650	9.53%	4,015,189	464,156	994	465,150	11.58%
138 A	Stratford HA	1,287,755	122,337	10,372	132,709	10.31%	1,336,046	154,447	10,372	164,819	12.34%
141 T	Thompson Town	1,600,216	152,021	10,514	162,535	10.16%	1,660,224	191,922	10,514	202,436	12.19%
142 M	Tolland County MAFS	587,146	55,779	8,534	64,313	10.95%	609,164	70,419	8,534	78,953	12.96%
143 A	Torrington HA	584,646	55,541	63	55,604	9.51%	606,570	70,119	63	70,182	11.57%
144 D	Trumbull Monroe Health District	283,705	26,952	10,877	37,829	13.33%	294,344	34,026	10,877	44,903	15.26%
146 A	Rockville HA	685,717	65,143	119	65,262	9.52%	711,431	82,241	119	82,360	11.58%
148 A	Wallingford HA	602,743	57,261	2,275	59,536	9.88%	625,345	72,290	2,275	74,565	11.92%
152 B	Waterford Local 1303	3,888,624	369,419	4,983	374,402	9.63%	4,034,447	466,382	4,983	471,365	11.68%
152 E	Waterford Cust & Main Asst	1,701,428	161,636	210	161,846	9.51%	1,765,232	204,061	210	204,271	11.57%
152 H	Waterford Local RI 161	902,527	85,740	131	85,871	9.51%	936,372	108,245	131	108,376	11.57%
152 L	Waterford Cafe RI-224	342,773	32,563	124	32,687	9.54%	355,627	41,111	124	41,235	11.60%
152 N	Waterford Paraprofessionals	1,245,284	118,302	77	118,379	9.51%	1,291,982	149,353	77	149,430	11.57%
152 S	Waterford Non-union Educ	1,384,641	131,541	999	132,540	9.57%	1,436,565	166,067	999	167,066	11.63%
152 T	Waterford Gen Gov Admin	1,478,916	140,497	3,064	143,561	9.71%	1,534,375	177,374	3,064	180,438	11.76%
152 W	Waterford Town	2,458,845	233,590	5,194	238,784	9.71%	2,551,052	294,902	5,194	300,096	11.76%
153 R	Watertown Golf Course	80,424	7,640	2,688	10,328	12.84%	83,440	9,646	2,688	12,334	14.78%
153 S	Watertown Town Hall Supervisors	567,167	53,881	40,742	94,623	16.68%	588,436	68,023	40,742	108,765	18.48%
153 T	Watertown Town	673,563	63,988	22,111	86,099	12.78%	698,821	80,784	22,111	102,895	14.72%
155 A	West Hartford HA	744,233	70,702	1,330	72,032	9.68%	772,142	89,260	1,330	90,590	11.73%
156 A	West Haven HA	1,624,577	154,335	245	154,580	9.52%	1,685,498	194,844	245	195,089	11.57%
157 E	Weston Education	4,412,307	419,169	29,962	449,131	10.18%	4,577,769	529,190	29,962	559,152	12.21%
157 H	Weston Highway	1,020,975	96,993	28,461	125,454	12.29%	1,059,261	122,451	28,461	150,912	14.25%
157 L	Weston Lunch	-	-	-	-	N/A	-	-	-	-	N/A
157 S	Weston Salary	1,179,019	112,007	8,922	120,929	10.26%	1,223,232	141,406	8,922	150,328	12.29%
157 T	Weston Town	2,419,294	229,833	71,732	301,565	12.46%	2,510,018	290,158	71,732	361,890	14.42%
159 A	Wethersfield HA	465,385	44,212	1,132	45,344	9.74%	482,837	55,816	1,132	56,948	11.79%
162 A	Winchester HA	227,368	21,600	1,273	22,873	10.06%	235,894	27,269	1,273	28,542	12.10%
165 A	Windsor Locks HA	233,744	22,206	-	22,206	9.50%	242,509	28,034	-	28,034	11.56%
165 E	Windsor Locks Education	2,185,148	207,589	543	208,132	9.52%	2,267,091	262,076	543	262,619	11.58%
165 N	Windsor Locks Paraprofessionals	927,593	88,121	10,874	98,995	10.67%	962,378	111,251	10,874	122,125	12.69%
165 T	Windsor Locks Town	3,123,344	296,718	721	297,439	9.52%	3,240,469	374,598	721	375,319	11.58%
167 E	Woodbridge Education	1,665,013	158,176	306	158,482	9.52%	1,727,451	199,693	306	199,999	11.58%
167 T	Woodbridge Town	3,041,162	288,910	401	289,311	9.51%	3,155,205	364,742	401	365,143	11.57%
169 E	Woodstock Education	536,278	50,946	11,686	62,632	11.68%	556,388	64,318	11,686	76,004	13.66%
169 T	Woodstock Town	1,137,672	108,079	16,373	124,452	10.94%	1,180,334	136,447	16,373	152,820	12.95%
170 A	Norwich Town HA	1,046,580	99,425	8,780	108,205	10.34%	1,085,827	125,522	8,780	134,302	12.37%
204 E	Regional Dist #4 Cust.	539,239	51,228	5,724	56,952	10.56%	559,460	64,674	5,724	70,398	12.58%
204 L	Regional Dist #4 Cafe	91,459	8,689	2,020	10,709	11.71%	94,888	10,969	2,020	12,989	13.69%
204 N	Regional Dist #4 Non-Cert	674,747	64,101	9,361	73,462	10.89%	700,050	80,926	9,361	90,287	12.90%
204 S	Regional Dist #4 Secretarial	523,440	49,727	9,132	58,859	11.24%	543,068	62,779	9,132	71,911	13.24%

**SCHEDULE H**

**ESTIMATED CONTRIBUTIONS**

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219 E	Regional Dist #19	1,682,885	159,874	-	159,874	9.50%	1,745,993	201,837	-	201,837	11.56%
368 D	Watertown Fire District	392,306	37,269	73	37,342	9.52%	407,017	47,051	73	47,124	11.58%
401 D	Westport/Weston Health	714,313	67,860	556	68,416	9.58%	741,099	85,671	556	86,227	11.64%
403 D	East Shore Dist Health	307,311	29,195	35	29,230	9.51%	318,835	36,857	35	36,892	11.57%
405 D	Lower Naugatuck Valley	980,978	93,193	19	93,212	9.50%	1,017,765	117,654	19	117,673	11.56%
410 D	Quinnipiack Vall Health	599,387	56,942	124	57,066	9.52%	621,864	71,887	124	72,011	11.58%
413 D	Uncas Health District	346,004	32,870	3,393	36,263	10.48%	358,979	41,498	3,393	44,891	12.51%
503 A	Willimantic HA	1,244,041	118,184	10,015	128,199	10.31%	1,290,693	149,204	10,015	159,219	12.34%
606 W	Jewett City Highway/Elect Off.	216,611	20,578	3,439	24,017	11.09%	224,734	25,979	3,439	29,418	13.09%
715 D	Southeastern CT PLNG	539,251	51,229	57	51,286	9.51%	559,473	64,675	57	64,732	11.57%
750 D	Southeastern CT Water	410,101	38,960	-	38,960	9.50%	425,480	49,185	-	49,185	11.56%
751 D	South Norwalk Electric	1,406,736	133,640	623	134,263	9.54%	1,459,488	168,717	623	169,340	11.60%
752 D	Watertown Water & Sewer	-	-	263	263	N/A	-	-	263	263	N/A
755 D	Norwalk 1st Water	1,693,497	160,882	1,034	161,916	9.56%	1,757,003	203,110	1,034	204,144	11.62%
756 D	Norwalk 2nd Water	2,910,782	276,524	856	277,380	9.53%	3,019,936	349,105	856	349,961	11.59%
757 A	Connecticut HA	683,055	64,890	10,853	75,743	11.09%	708,669	81,922	10,853	92,775	13.09%
799 M	Southeastern CT Tourism Dist.	170,753	16,222	-	16,222	9.50%	177,156	20,479	-	20,479	11.56%
	Police & Fire w/o Soc. Sec	66,127,862	8,927,260	1,479,226	10,406,486	15.74%	68,607,656	10,496,972	1,479,226	11,976,198	17.46%
	Police & Fire w/ Soc. Sec.	34,391,101	4,728,778	1,308,387	6,037,165	17.55%	35,680,767	5,840,941	1,308,387	7,149,328	20.04%
	Gen. Emps. w/o Soc. Sec.	127,790,741	12,140,120	184,725	12,324,845	9.64%	132,582,894	15,114,450	184,725	15,299,175	11.54%
	Gen. Emps. w/ Soc. Sec.	209,641,793	19,915,969	2,543,721	22,459,690	10.71%	217,503,361	25,143,392	2,543,721	27,687,113	12.73%
	<b>Total</b>	<b>437,951,497</b>	<b>45,712,127</b>	<b>5,516,059</b>	<b>51,228,186</b>	<b>11.70%</b>	<b>454,374,678</b>	<b>56,595,755</b>	<b>5,516,059</b>	<b>62,111,814</b>	<b>13.67%</b>

**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2010

Town Code	Town Name	Amortization Payment Due 07/01/11	No. of Annual Amort. Payments Remaining as of 07/01/11 *
-----			
POLICE & FIRE WITHOUT SOCIAL SECURITY			
2 P	Ansonia Police	-	-
14 F	Branford Fire	-	-
44 F	East Haven Fire	84,370	3
44 P	East Haven Police	135,472	3
77 F	Manchester Fire	313,798	3
89 F	New Britain Fire	-	-
89 P	New Britain Police	-	-
95 P	New London Police	-	-
124 P	Seymour Police	47,113	3
126 P	Shelton Police	130,927	3
131 P	Southington Police	472,009	6
137 P	Stonington Police	107,075	3
164 P	Windsor Police	185,889	3
370 F	West Haven Fire	-	-
371 F	West Shore Firefighters	2,573	26
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POLICE & FIRE WITH SOCIAL SECURITY			
6 P	Beacon Falls Police	22,575	24
33 P	Cromwell Police	40,998	5
37 P	Derby Police	87,280	3
46 P	Easton Police	39,525	3
62 P	Hamden Police	24,316	27
78 F	Mansfield Firefighters/EMT	-	-
82 P	Middlefield Police	4,741	6
85 P	Monroe Police	123,911	3
86 P	Montville Police	19,308	3
91 P	New Fairfield Police	29,587	6
108 P	Oxford Police	1,599	11
111 P	Plymouth Police	56,628	3
116 P	Putnam Police	41,557	3
117 P	Redding Police	36,821	3
131 F	Southington Fire	79,048	3
152 F	Waterford Fire	-	-
152 P	Waterford Police	420,790	10
157 P	Weston Police	51,213	3
162 P	Winchester Police	76,578	3
164 F	Windsor Dog Warden	1,325	3
165 P	Windsor Locks Police	75,528	3
167 P	Woodbridge Police	68,816	3
309 F	Cromwell Fire District	6,243	25
312 F	Easton Firefighters	-	-
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**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2010

Town Code	Town Name	Amortization Payment Due 07/01/11	No. of Annual Amort. Payments Remaining as of 07/01/11 *
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY			
15 E	Bridgeport Education	8,900	3
15 H	Bridgeport H.D.A.	1,292	11
15 T	Bridgeport City	79,084	3
44 E	East Haven Education	2,508	11
44 T	East Haven Town & Public Works	1,290	11
89 E	New Britain Education	6,913	11
89 T	New Britain City	31,827	3
93 W	Greater New Haven Water Pollution Control Authority	50,213	26
753 D	Mattabassett District	2,698	3
GENERAL EMPLOYEES WITH SOCIAL SECURITY			
1 E	Andover Education	-	-
1 T	Andover Selectmen	132	11
2 A	Ansonia HA	18	11
2 B	Ansonia Clerical	65,685	10
2 T	Ansonia Town	72,217	9
6 S	Beacon Falls Town	2,526	27
6 T	Beacon Falls Public Works	129,480	24
8 T	Bethany Public Works	-	-
13 E	Bozrah B of Education	4,007	8
13 T	Bozrah Town	9,074	8
14 E	Branford Education	1,481	11
14 T	Branford Selectman	-	-
15 A	Bridgeport HA	2,499	11
15 B	Bridgeport Port Authority	14,698	19
17 A	Bristol HA	117	11
22 T	Canterbury Town	2,069	7
23 A	Canton HA	-	-
27 B	Clinton Secretarial	21,317	5
27 S	Clinton Supervisory	10,953	6
27 T	Clinton Town	6,319	3
28 A	Colchester HA	1,458	19
32 A	Coventry HA	-	-
34 A	Danbury HA	334	11
35 A	Darien HA	-	-
37 A	Derby HA	-	-
41 T	East Haddam Town	11,004	9
42 A	East Hampton HA	-	-
43 A	East Hartford HA	21,944	3
48 E	Ellington Education	534	11
48 L	Ellington Education	-	-
48 T	Ellington Highway	-	-
48 V	Ellington Van Drivers	3,230	-

**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2010

Town Code	Town Name	Amortization Payment Due 07/01/11	No. of Annual Amort. Payments Remaining as of 07/01/11 *
49 A	Enfield HA	201	11
57 A	Greenwich HA	59	11
58 E	Griswold Education	40	11
58 T	Griswold Selectman	1,342	3
59 A	Groton Town HA	-	-
62 T	Hamden Town	18,822	28
64 A	Hartford HA	4,336	3
64 E	Hartford Local 566	574,604	8
64 T	Hartford Local 1716	964,583	5
71 B	Lebanon Town Hall	9,139	7
71 T	Lebanon Highway	4,612	3
73 T	Lisbon Town	44,979	27
77 A	Manchester HA	144	11
78 E	Mansfield Education	494	11
78 T	Mansfield Town	571	11
80 A	Meriden HA	473	11
82 T	Middlefield Town	7,262	6
83 A	Middletown HA	316	11
84 A	Milford HA	-	-
86 A	Montville HA	103	11
86 E	Montville Education	-	-
86 T	Montville Town	13,795	3
88 A	Naugatuck HA	83	11
89 A	New Britain HA	2,769	3
89 T	New Britain City	-	-
95 A	New London HA	435	11
103 A	Norwalk HA	413	11
108 E	Oxford Education	39,237	11
108 T	Oxford Town	62,836	11
113 A	Portland HA	-	-
114 T	Preston Town	14,239	9
115 T	Prospect Public Works	7,238	25
116 A	Putnam HA	41	11
117 E	Redding Education	176	11
117 T	Redding Town	597	11
118 A	Ridgefield HA	8,369	16
124 A	Seymour HA	1,185	3
124 E	Seymour Education	747	11
124 H	Seymour Education	-	-
124 L	Seymour Education	-	-
124 T	Seymour Town & Pub Works	289	11
126 A	Shelton HA	20	11
131 A	Southington HA	-	-
131 D	Southington Dog Acct	92	2
131 E	Southington Education	1,703	

**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2010

Town Code	Town Name	Amortization Payment Due 07/01/11	No. of Annual Amort. Payments Remaining as of 07/01/11 *
131 L	Southington Lunch	462	3
131 S	Southington Sewer	180	11
131 T	Southington Town	1,060	11
131 W	Southington Water	190	11
135 A	Stamford HA	994	11
138 A	Stratford HA	10,372	3
141 T	Thompson Town	10,514	3
142 M	Tolland County MAFS	8,534	21
143 A	Torrington HA	63	11
144 D	Trumbull Monroe Health District	10,877	25
146 A	Rockville HA	119	11
148 A	Wallingford HA	2,275	3
152 B	Waterford Local 1303	4,983	7
152 E	Waterford Cust & Main Asst	210	11
152 H	Waterford Local RI 161	131	11
152 L	Waterford Cafe RI-224	124	11
152 N	Waterford Paraprofessionals	77	11
152 S	Waterford Non-union Educ	999	7
152 T	Waterford Gen Gov Admin	3,064	7
152 W	Waterford Town	5,194	6
153 R	Watertown Golf Course	2,688	27
153 S	Watertown Town Hall Supervisors	40,742	24
153 T	Watertown Town	22,111	17
155 A	West Hartford HA	1,330	3
156 A	West Haven HA	245	11
157 E	Weston Education	29,962	7
157 H	Weston Highway	28,461	5
157 L	Weston Lunch	-	-
157 S	Weston Salary	8,922	6
157 T	Weston Town	71,732	6
159 A	Wethersfield HA	1,132	3
162 A	Winchester HA	1,273	3
165 A	Windsor Locks HA	-	-
165 E	Windsor Locks Education	543	11
165 N	Windsor Locks Paraprofessionals	10,874	10
165 T	Windsor Locks Town	721	3
167 E	Woodbridge Education	306	11
167 T	Woodbridge Town	401	11
169 E	Woodstock Education	11,686	5
169 T	Woodstock Town	16,373	5
170 A	Norwich Town HA	8,780	3
204 E	Regional Dist #4 Cust.	5,724	3
204 L	Regional Dist #4 Cafe	2,020	5
204 N	Regional Dist #4 Non-Cert	9,361	4
204 S	Regional Dist #4 Secretarial	9,132	

**SCHEDULE I**

**AMORTIZATION PAYMENTS DUE**

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM  
For Membership as of June 30, 2010

Town Code	Town Name	Amortization Payment Due 07/01/11	No. of Annual Amort. Payments Remaining as of 07/01/11 *
219 E	Regional Dist #19	-	-
368 D	Watertown Fire District	73	11
401 D	Westport/Weston Health	556	11
403 D	East Shore Dist Health	35	11
405 D	Lower Naugatuck Valley	19	11
410 D	Quinnipiack Vall Health	124	11
413 D	Uncas Health District	3,393	25
503 A	Willimantic HA	10,015	3
606 W	Jewett City Highway/Elect Off.	3,439	3
715 D	Southeastern CT PLNG	57	11
750 D	Southeastern CT Water	-	-
751 D	South Norwalk Electric	623	11
752 D	Watertown Water & Sewer	263	11
755 D	Norwalk 1st Water	1,034	11
756 D	Norwalk 2nd Water	856	11
757 A	Connecticut HA	10,853	5
799 M	Southeastern CT Tourism Dist.	-	-
	Police & Fire w/o Soc. Sec	1,479,226	
	Police & Fire w/ Soc. Sec.	1,308,387	
	Gen. Emps. w/o Soc. Sec.	184,725	
	Gen. Emps. w/ Soc. Sec.	2,543,721	
	<b>Total</b>	<b>5,516,059</b>	

\* Includes payment due on July 1, 2010.