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January 19, 2017

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

Dear Ms. Halpin:

Enclosed is the "Report on the Biennial Valuation of the Connecticut Municipal Employees Retirement System Prepared as of June 30, 2016".

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

Sincerely yours,

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

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

JJG/EJK/KC

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**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

**REPORT OF THE ACTUARY ON THE VALUATION
PREPARED AS OF JUNE 30, 2016**





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January 19, 2017

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

Members of the Commission:

Connecticut General Statutes Section 5-155a governs the operation of the Connecticut Municipal Employees Retirement System (MERS). The actuary makes periodic valuations of the contingent assets and liabilities of the Retirement System at the direction of the Commission. We have submitted the report giving the results of the actuarial valuation of the Retirement System prepared as of June 30, 2016. The report indicates that annual actuarially determined employer contributions at the following rates of compensation for the fiscal year ending June 30, 2018 are sufficient to support the benefits of the System:

Group	With Social Security	Without Social Security
General Employees	11.74%	12.15%
Police and Fire	17.13%	16.93%

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

The System is funded on an actuarial reserve basis. The actuarial assumptions recommended by the actuary and adopted by the Commission are reasonably related to the experience under the System and to reasonable expectations of anticipated experience under the System. The funding objective of the plan is that contribution rates over time will remain level as a percent of payroll. The valuation method used is the entry age normal method. Gains and losses are reflected in the unfunded accrued liability which is being amortized as a level dollar within a 23-year period. This period is based on the funding policy of MERS that amortizes the unfunded accrued liability over a declining period of years, starting with 30 years as of July 1, 2009.

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

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Members of the Commission
January 19, 2017
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Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

The actuarial computations presented in this report are for purposes of determining the recommended funding amounts for the System. Use of these computations for purposes other than meeting these requirements may not be appropriate.

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

Sincerely yours,

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

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

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

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

JJG/EJK/KC



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**CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
REPORT OF THE ACTUARY
ON THE VALUATION
PREPARED AS OF JUNE 30, 2016**

SECTION I - SUMMARY OF PRINCIPAL RESULTS

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

Valuation Date	June 30, 2016	June 30, 2014
Number of active members	9,373	8,477
Annual compensation	\$ 566,237,211	\$ 485,744,690
Retired members and beneficiaries:		
Number	7,102	6,511
Annual allowances	\$ 145,649,886	\$ 122,738,974
Assets:		
Market Value	\$ 2,217,254,601	\$ 2,218,690,951
Actuarial Value	\$ 2,445,484,582	\$ 2,196,158,332
Unfunded actuarial accrued liability	\$ 394,840,827	\$ 304,681,183
Present Value of Remaining Prior Service Amortization Payments	\$ 100,944,360	\$ 100,205,138
Net unfunded actuarial accrued liability	\$ 293,896,467	\$ 204,476,045
Amortization Period in Years	23	25
Funded Ratio	86.1%	87.8%
For Fiscal Years Ending	June 30, 2018 and June 30, 2019	June 30, 2016 and June 30, 2017
Employer Contribution Rates		
General Employees		
With Social Security	11.74%	11.38%
Without Social Security	12.15%	10.91%
Police and Fire		
With Social Security	17.13%	16.73%
Without Social Security	16.93%	14.98%



2. All amounts shown that are prior to June 30, 2013 were developed and/or reported by the prior actuarial firm. The results of the valuation are given in Schedule A.
3. Comments on the valuation results are given in Section IV, comments on the experience and actuarial gains and losses during the valuation year are given in Section IX and the rates of contribution payable by employers are given in Section VII.
4. Schedule F of this report presents the summary of main benefits and contribution provisions. There were no changes in benefit provisions since the last valuation. There were no changes in benefit provisions since the last valuation.
5. Schedule D of this report presents the development of the actuarial assumptions and methods employed. There were no changes in actuarial assumptions since the last valuation.
6. The MERS Funding Method: In order to reduce fluctuations in contribution rates from year-to-year, the actuarial funding method was changed, effective with the July 1, 1992 valuation, to the entry age normal method with the portion of the accrued liability not covered by the future amortization payments of participating municipalities being amortized over a flexible time period. The initial application of this new funding method generated a net gain, and a stabilization reserve was created as of July 1, 1992 equal to that gain. Subsequent significant investment losses resulted in depletion of the stabilization reserve and the creation of an unfunded actuarial accrued liability. The unfunded liability is funded over a closed 30-year level dollar amortization basis, effective July 1, 2009.
7. Administrative expenses continuing at \$130 for each active and retired member are required to be contributed for each fiscal year.
8. The Governmental Accounting Standards Board issued Statement No. 67 (GASB 67) in June 2012 and is effective for plan years beginning after June 15, 2013. GASB 67 replaced GASB 25 for plans and separate GASB 67 report will be prepared for the Commission. We have provided some supplemental disclosure information and tables in Section VI.



9. As shown in the Summary of Principal Results, the funding ratio is the ratio of the actuarial value of assets to the accrued liability. The funded ratio is an indication of progress in funding the promised benefits using a long-term, stable funding approach. Since the ratio is less than 100%, there is a need for contributions in addition to the plan's normal cost. The funded ratio based on the market value of assets is also provided for informational purposes.
10. The table on the following page provides a history of some pertinent figures.



Connecticut Municipal Employees Retirement System

Comparative Schedule*

Valuation Date June 30	Active Members				Retired Lives				Valuation Results (\$ millions)		
	Number	Payroll (\$ millions)	Average Salary	% increase from previous year	Number	Active/ Retired Ratio	Annual Benefits (\$ millions)	Benefits as % of Payroll	Accrued Liability	Valuation Assets	UAAL
2006	8,505	\$366.3	\$43,072	3.8%	5,112	1.7	\$73.1	20.0%	\$1,549.5	\$1,587.7	\$(38.2)
2007	8,695	387.7	44,592	3.5	5,263	1.7	78.1	20.1	1,640.0	1,700.7	(60.7)
2008	8,805	411.9	46,784	4.9	5,455	1.6	83.8	20.3	1,721.8	1,779.1	(57.3)
2010	8,579	422.1	49,204	2.6	5,705	1.5	93.7	22.3	1,880.7	1,662.6	218.1
2012	8,711	458.7	52,653	3.4	6,095	1.4	106.5	23.2	2,150.8	1,828.8	322.0
2014	8,477	485.7	57,301	4.4	6,511	1.3	122.7	25.3	2,500.8	2,196.1	304.7
2016	9,373	566.2	60,412	2.7	7,102	1.3	145.6	25.7	2,840.3	2,445.45	394.8

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

*Results for 2009, 2011, 2013, and 2015 were based on roll-forward methodology and not shown in the above table.

*The percent increase shown for 2010, 2012, 2014, and 2016 represent the increases on an annualized basis over a two-year period.



SECTION II - MEMBERSHIP

Data regarding the membership of the System for use as a basis for the valuation were furnished by the Comptroller's office. The following tables summarize the membership of the Retirement System as of June 30, 2016 upon which the valuation was based. Detailed tabulations of the data are given in Schedule G.

Active Members

Group	Number of Employers	Number	Payroll	Group Averages		
				Salary	Age*	Service*
General Employees						
With Social Security						
Men		2,101	\$124,588,070	\$59,299	49.4	11.4
Women		<u>2,776</u>	<u>113,458,593</u>	40,871	51.2	10.4
Total	139	4,877	\$238,046,663	\$48,810	50.4	10.9
Without Social Security						
Men		1,016	\$64,697,296	\$63,678	48.0	11.4
Women		<u>1,478</u>	<u>64,300,127</u>	43,505	50.1	12.7
Total	9	2,494	\$128,997,423	\$51,723	49.2	12.1
Police and Fire						
With Social Security						
Men		427	\$42,385,434	\$99,263	41.7	11.2
Women		<u>46</u>	<u>3,922,970</u>	85,282	36.4	8.9
Total	24	473	\$46,308,404	\$97,904	41.2	10.9
Without Social Security						
Men		1,403	\$141,394,227	\$100,780	43.5	14.8
Women		<u>126</u>	<u>11,490,494</u>	91,194	40.7	11.6
Total	19	1,529	\$152,884,721	\$99,990	43.2	14.5
Total	191	9,373	\$566,237,211	\$60,412	48.5	11.8

*Years

Of the 9,373 active members, 6,452 are vested and 2,921 are non-vested.

The valuation also includes 300 inactive non-vested members who are owed refunds of their accumulated contributions.



Retired Lives

Group	Number	Annual Benefits	Benefit	Group Averages	
				Age at Valuation Date*	Age at Retirement*
General Employees					
With Social Security					
Service	3,201	\$48,465,810	\$15,141	70.6	59.8
Disability	179	3,992,133	22,302	67.6	53.3
Beneficiary	<u>394</u>	<u>4,594,271</u>	11,661	71.2	62.2
Total	3,774	\$57,052,214	\$15,117	70.5	59.7
Without Social Security					
Service	2,079	\$44,787,529	\$21,543	71.3	58.9
Disability	102	2,625,966	25,745	67.0	52.4
Beneficiary	<u>312</u>	<u>4,527,774</u>	14,512	74.1	63.0
Total	2,493	\$51,941,269	\$20,835	71.5	59.1
Police and Fire					
With Social Security					
Service	220	\$8,497,820	\$38,626	64.6	53.5
Disability	56	2,172,231	38,790	63.6	45.1
Beneficiary	<u>25</u>	<u>476,727</u>	19,069	68.0	57.7
Total	301	\$11,146,778	\$37,032	64.7	52.3
Without Social Security					
Service	383	\$19,585,351	\$51,137	62.9	54.5
Disability	97	4,618,814	47,617	61.7	46.7
Beneficiary	<u>54</u>	<u>1,305,460</u>	24,175	69.8	59.8
Total	534	\$25,509,625	\$47,771	63.4	53.6
Total	7,102	\$145,649,886	\$20,508	70.1	58.8

*Years

This valuation also includes 1,035 deferred vested members with estimated annual benefits of \$9,541,814.



SECTION III - ASSETS

1. As of June 30, 2016, the total market value of assets amounted to \$2,217,254,601 as reported by the Comptroller's Office. This amount includes \$12,803,464 of receivables as of the valuation date. The actuarial value of assets used for the current valuation was \$2,445,484,582. Schedule B shows the development of the actuarial value of assets as of June 30, 2016.
2. Schedule C shows receipts and disbursements of the System for the two years preceding the valuation date and a reconciliation of the fund balances at market value.

SECTION IV – COMMENTS ON VALUATION

1. Schedule A of this report outlines the results of the valuation of the Retirement System as of June 30, 2016. The valuation was prepared in accordance with the actuarial assumptions and methods set forth in Schedule D and the actuarial cost method which is described in Schedule E.
2. The valuation balance sheet shows that the System has total prospective liabilities of \$3,473,079,133, of which \$1,594,236,906 is for the benefits payable on account of present retired members, beneficiaries of deceased members, and inactive members entitled to deferred vested benefits, and \$1,878,842,227 is for the benefits expected to be payable on account of present active members. Against these liabilities, the System has total present assets for valuation purposes of \$2,445,484,582 as of June 30, 2016. When this amount is deducted from the total liabilities of \$3,473,079,133 there remains \$1,027,594,551 as the present value contributions to be made in the future.
3. Prospective normal employer and employee contributions have a present value of \$632,753,724. When this amount is subtracted from \$1,027,594,551, which is the present value of the total future contributions to be made by the employer, there remains \$394,840,827 as the amount of future unfunded accrued liability contributions. A breakdown of unfunded accrued liabilities by group is provided in Section V on the next page.



SECTION V – SUMMARY OF NET UNFUNDED ACCRUED LIABILITY

The table below presents the unfunded accrued liability of the Retirement System as of July 1, 2016, along with comparative results from the previous year's measurement. The valuation results were based on the data and financial information provided by the Retirement System staff, and the actuarial assumptions and methods outlined in Schedule D.

	General Employees with Social Security		General Employees without Social Security		Police and Fire with Social Security		Police and Fire without Social Security		Total	
	July 1, 2016	July 1, 2014	July 1, 2016	July 1, 2014	July 1, 2016	July 1, 2014	July 1, 2016	July 1, 2014	July 1, 2016	July 1, 2014
Accrued Liabilities:										
Active Members	\$399,330,821	\$379,034,596	\$300,783,274	\$309,501,595	\$89,184,170	\$83,223,851	\$456,790,238	\$364,432,638	\$1,246,088,503	\$1,136,192,680
Non-Vested Inactive Members	276,657	248,372	267,327	202,505	31,798	7,875	82,364	66,250	658,146	525,002
Vested Inactive Members	48,333,540	60,082,047	25,830,661	24,394,726	3,460,211	4,254,448	4,079,283	3,581,016	81,703,695	92,312,237
Retired Members	576,800,409	487,645,575	501,409,111	447,304,985	134,118,159	112,321,125	299,547,386	224,537,911	1,511,875,065	1,271,809,596
Total Accrued Liability	\$1,024,741,427	\$927,010,590	\$828,290,373	\$781,403,811	\$226,794,338	\$199,807,299	\$760,499,271	\$592,617,815	\$2,840,325,409	\$2,500,839,515
Actuarial Value of Assets	\$917,818,178	\$834,195,851	\$772,207,292	\$742,256,522	\$195,519,414	\$173,502,621	\$559,939,698	\$446,203,338	\$2,445,484,582	\$2,196,158,332
Unfunded Accrued Liability	\$106,923,249	\$92,814,739	\$56,083,081	\$39,147,289	\$31,274,924	\$26,304,678	\$200,559,573	\$146,414,477	\$394,840,827	\$304,681,183
Present Value of Remaining Prior Service Amortization Payments	\$6,273,647	\$9,952,667	\$591,382	\$624,617	\$2,396,167	\$3,104,769	\$91,683,164	\$86,523,085	\$100,944,360	\$100,205,138
Net Unfunded Accrued Liability	\$100,649,602	\$82,862,072	\$55,491,699	\$38,522,672	\$28,878,757	\$23,199,909	\$108,876,409	\$59,891,392	\$293,896,467	\$204,476,045



SECTION VI – PRIOR AMORTIZATION PAYMENTS

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

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

For most municipalities, this re-established liability is to be amortized over 2-10 years from July 1, 2012. For recently enrolled municipalities, the period is that remaining of their original 30 year amortization period. The prior policy requirement that payments be adjusted to reflect any additional liability due to the purchase of military service under PA 83-16 was eliminated beginning with the July 1, 1992 valuation.

The present value of future prior service amortization payments as of July,1 2014 is the present value of the payment schedule established on July 1, 1991 plus the amounts for municipalities enrolling after that date, as shown below. These amounts were frozen and their present value will be reflected in each succeeding valuation. The remaining amortization payments are recalculated where there is a change in the assumed valuation interest rate.



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

Group	Present Value of Remaining Prior Service Amortization Payments
General Employees:	
With Social Security	\$ 6,273,647
Without Social Security	<u>591,382</u>
Subtotal	\$ 6,865,029
Police and Fire:	
With Social Security	\$ 2,396,167
Without Social Security	<u>91,683,164</u>
Subtotal	\$ 94,079,331
Total	\$ 100,944,360

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

General Employees with Social Security

- Bethlehem Public Works, effective July 1, 2014
- New London Public Works, effective January 1, 2016

Police/Fire without Social Security

- New London Fire, effective August 1, 2014
- New London Fire Chief, effective February 1, 2016

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



SECTION VII – CONTRIBUTIONS PAYABLE BY EMPLOYER

The actuarial funding method utilized beginning with the July 1, 1992 valuation is the Early Age Normal (EAN) method. Under EAN, a normal contribution rate is developed for each active member as a percent of payroll that would be sufficient, if paid from the age at which the member entered the System, to fully fund the member's benefits when due. The EAN normal contribution rate is calculated to remain level over the member's working lifetime and is the true future cost of the System. This normal rate is comprised of both employer and employee contributions. Pages 12 and 13 show the derivation of the required employer contribution rates for the General Employee and Police and Fire subgroups, respectively. In addition, the applicable rates for both employers and employees are shown.

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



The net unfunded accrued liability of the System is \$293.9 million as of June 30, 2016 and is to be amortized on a level dollar basis over 23 years.

The table below summarizes the 2017-2018 fiscal year required employer contribution rates.

Group	Employer Normal Cost Rate	Amortization of Unfunded Accrued Liability	Total Employer Contribution Rate*
General Employees:			
With Social Security	7.78%	3.96%	11.74%
Without Social Security	8.12%	4.03%	12.15%
Police and Fire:			
With Social Security	11.29%	5.84%	17.13%
Without Social Security	10.26%	6.67%	16.93%

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



Development of Total Employer Contribution Rates

General Employees

Effective July 1, 2017

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	9.70%	12.45%
Disability benefits	0.06	0.07
Survivor benefits	<u>0.05</u>	<u>0.06</u>
Total	9.81%	12.58%
Member Contributions	2.24%	5.00%
Less future refunds	<u>(0.21)</u>	<u>(0.54)</u>
Available for benefits	2.03%	4.46%
Employer Normal Cost	7.78%	8.12%
23-Year Amortization of Unfunded Actuarial Accrued Liability (level dollar payment divided by payroll)	3.96	4.03
Total Employer Contribution Rate*	11.74%	12.15%

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



Development of Total Employer Contribution Rates

Police and Fire

Effective July 1, 2017

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	10.69%	12.50%
Disability benefits	2.77	2.59
Survivor benefits	<u>0.05</u>	<u>0.05</u>
Total	13.51%	15.14%
Member Contributions	2.30%	5.00%
Less future refunds	<u>(0.08)</u>	<u>(0.12)</u>
Available for benefits	2.22%	4.88%
Employer Normal Cost	11.29%	10.26%
23-Year Amortization of Unfunded Actuarial Accrued Liability (level dollar payment divided by payroll)	5.84	6.67
Total Employer Contribution Rate*	17.13%	16.93%

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



SECTION VIII – ACCOUNTING INFORMATION

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

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

**NUMBER OF ACTIVE AND RETIRED MEMBERS
AS OF JUNE 30, 2016**

GROUP	NUMBER
Retirees and beneficiaries currently receiving benefits	7,102
Terminated employees entitled to benefits but not yet receiving benefits	
Vested	1,035
Non-vested	300
Active plan members	<u>9,373</u>
Total	17,810



2. Additional information as of July 1, 2016 follows.

ASSUMPTIONS AND METHODS

Valuation date	7/1/2016
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	23 years
Asset valuation method	Smoothed market with 20% recognition of investment gains and losses
Actuarial assumptions:	
Investment rate return*	8.00%
Projected salary increases*	4.25-11.00%
Cost-of-living adjustments	2.5% for those retiring on or after January 1, 2002; for retirements prior to January 1, 2002 2.5% up to age 65, 3.25% afterwards
Social Security Wage Base	3.50%
* Includes inflation at	3.25%

3. The actuarial accrued liability of the System as of July 1, 2016 is as follows:

ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 1,246,088,503
Retirees and beneficiaries currently receiving benefits	1,511,875,065
Terminated members not yet receiving benefits	
Vested	81,703,695
Non-vested	<u>658,146</u>
Total actuarial accrued liability	\$ 2,840,325,409
Actuarial Value of Assets	<u>2,445,484,582</u>
Unfunded Actuarial Accrued Liability	<u>\$ 394,840,827</u>



SECTION IX – EXPERIENCE

Actual experience will never (except by coincidence) coincide exactly with assumed experience. It is assumed that gains and losses will be in balance over a period of years, but sizable year to year fluctuations are common. Detail on the derivation of the experience gain (loss) for the year ended June 30, 2016 is shown below.

	<u>\$ millions</u>
(1) Unfunded actuarial accrued liability (UAAL) as of 6/30/2014	\$304.7
(2) Total Normal Cost for fiscal year 2014-2015	59.8
(3) Actual total contributions for fiscal year 2014-2015	122.0
(4) Interest accrual: $(1) \times .08 + [(2) - (3)] \times .0404$	<u>21.8</u>
(5) Expected UAAL as of 6/30/2015: $(1) + (2) - (3) + (4)$	\$264.3
(6) Total Normal Cost for fiscal year 2015-2016	70.4
(7) Actual total contributions for fiscal year 2015-2016	101.7
(8) Interest accrual: $(5) \times .08 + [(6) - (7)] \times .0404$	<u>19.9</u>
(9) Preliminary expected UAAL as of 6/30/2016: $(5) + (6) - (7) + (8)$	\$252.9
(10) UAAL of new entities as of 6/30/2016:	\$4.0
(11) Changes in assumptions	<u>0.0</u>
(12) Expected UAAL as of 6/30/2016: $(9) + (10) + (11)$	\$256.9
(13) Actual UAAL as of 6/30/2016	394.8
(14) Gain/(loss) $(12) - (13)$	\$(137.9)
(15) Gain/(loss) as percent of actuarial accrued liabilities as of July 1, 2014 (\$2,500.8 million)	(5.5)%



SCHEDULE A

VALUATION BALANCE SHEET

The following valuation balance sheet shows the assets and liabilities of the retirement system as of the current valuation date of July 1, 2016 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2014. The items shown in the balance sheet are present values actuarially determined as of the relevant valuation date. The development of the actuarial value of assets is presented in Schedule B.

	June 30, 2016	June 30, 2014
ASSETS		
Current actuarial value of assets	\$ 2,445,484,582	\$ 2,196,158,332
Future member contributions	\$ 184,194,952	\$ 148,872,508
Prospective employer contributions:		
Normal contributions	\$ 449,110,816	\$ 357,796,570
Unfunded accrued liability contributions	<u>394,840,827</u>	<u>304,681,183</u>
Total prospective contributions	\$ 845,129,709	\$ 662,477,753
Total assets	\$ 3,473,079,133	\$ 3,007,508,593
LIABILITIES		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 1,511,875,065	\$ 1,271,809,596
Present value of benefits payable on account of active members	\$ 1,878,842,227	\$ 1,642,861,758
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	\$ 81,703,695	\$ 92,312,237
Non-vested	<u>658,146</u>	<u>525,002</u>
Total liabilities	\$ 3,473,079,133	\$ 3,007,508,593



SCHEDULE B

DEVELOPMENT OF ACTUARIAL VALUE OF ASSETS

	June 30, 2016	June 30, 2015	June 30, 2014
(1) Actuarial Value Beginning of Year*	\$2,330,421,317	\$2,196,158,332	\$1,983,863,177
(2) Market Value End of Year**	2,217,254,601	2,208,131,038	2,218,690,951
(3) Market Value Beginning of Year***	2,208,131,038	2,163,518,857	1,941,651,187
(4) Cash Flow			
(a) Contributions**	130,960,111	125,069,050	184,132,979
(b) Disbursements	<u>(144,230,118)</u>	<u>(132,396,132)</u>	<u>(122,675,843)</u>
(c) Net: (4)(a) + (4)(b)	(13,270,007)	(7,327,082)	61,457,136
(5) Investment Income			
(a) Market Total: (2) – (3) – (4)(c)	22,393,570	51,939,263	215,582,628
(b) Assumed Rate	8.00%	8.00%	8.00%
(c) Amount for Immediate Recognition: [(1) x (5)(b)] + [(4)(c) less Receivable**] x (5)(b) x 0.5	185,390,767	175,275,085	160,553,398
(6) Expected Actuarial Value End of Year: (1) + (4)(c) less Receivable** + (5)(c)	\$2,502,542,077	\$2,360,993,887	\$2,190,525,177
(7) Phased-In Recognition of Investment Income			
(a) Difference between Market & Expected Actuarial Value: (2) – (6)	(285,287,476)	(152,862,849)	28,165,774
(b) 20% of Difference: 0.2 x (7)(a)	(57,057,495)	(30,572,570)	5,633,155
(8) Preliminary Actuarial Value End of Year: (6) + (7)(b)	2,445,484,582	2,330,421,317	2,196,158,332
(9) Final Actuarial Value End of Year Using 20% Corridor: Greater of [(8) and .8 x (2)], but no more than 1.2 x (2)	2,445,484,582	2,330,421,317	2,196,158,332
(10) Difference Between Market & Actuarial Value: (2) – (9)	\$(228,229,981)	\$(122,290,279)	\$22,532,619
(11) Rate of Return on Actuarial Value	6.09%	6.60%	8.28%

* Before corridor constraints, if applicable.

** Includes receivables of: \$12,803,464 at 6/30/2016 and \$3,112,448 at 6/30/2015.

*** Market Value Beginning of Year 2015 was lowered by \$55,172,094 due to an audit adjustment.



SCHEDULE C

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

	YEAR ENDING		
	June 30, 2016	June 30, 2015	June 30, 2014
<u>Receipts for the Year</u>			
Contributions:			
Members	\$ 20,619,573	\$ 22,548,855	\$ 18,998,238
Municipal	<u>81,150,096</u>	<u>99,407,747</u>	<u>149,786,207</u>
Subtotal	\$ 118,156,647	\$ 121,956,602	\$ 168,784,445
Amount Receivable	12,803,464	3,112,448	15,348,534
Investment Earnings (net of expenses)	<u>22,393,570</u>	<u>51,939,263</u>	<u>215,582,628</u>
TOTAL	\$ 153,353,681	\$ 177,008,313	\$ 399,715,607
<u>Disbursements for the Year</u>			
Benefit Payments	\$ 142,839,735	\$ 131,504,666	\$ 121,721,228
Refunds to Members	<u>1,390,383</u>	<u>891,466</u>	<u>954,615</u>
TOTAL	\$ 144,230,118	\$ 132,396,132	\$ 122,675,843
<u>Excess of Receipts over Disbursements</u>	\$ 9,123,563	\$ 44,612,181	\$ 277,039,764
<u>Reconciliation of Asset Balances</u>			
Asset Balance as of the Beginning of Year*	\$ 2,208,131,038	\$ 2,163,518,857	\$ 1,941,651,187
Excess of Receipts over Disbursements	<u>9,123,563</u>	<u>44,612,181</u>	<u>277,039,764</u>
Asset Balance as of the End of Year	\$ 2,217,254,601	\$ 2,208,131,038	\$ 2,218,690,951
Rate of Return	1.02%	2.41%	10.97%

*Asset Balance for Beginning of Year 2015 was lowered by \$55,172,094 due to an audit adjustment.



SCHEDULE D

OUTLINE OF ACTUARIAL ASSUMPTIONS AND METHODS

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

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

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

Age	Annual Rates of				
	Merit & Seniority		Base (Economy)	Increase Next Year	
	General Employees	Firemen & Policemen		General Employees	Firemen & Policemen
20	7.50%	7.50%	3.50%	11.00%	11.00%
25	5.50%	7.50%	3.50%	9.00%	11.00%
30	4.50%	3.50%	3.50%	8.00%	7.00%
35	3.50%	2.50%	3.50%	7.00%	6.00%
40	2.50%	1.50%	3.50%	6.00%	5.00%
45	2.50%	1.00%	3.50%	6.00%	4.50%
50	2.00%	0.75%	3.50%	5.50%	4.25%
55	1.00%	0.75%	3.50%	4.50%	4.25%
60	0.75%	0.75%	3.50%	4.25%	4.25%
65	0.75%		3.50%	4.25%	
70	0.75%		3.50%	4.25%	

COST OF LIVING ADJUSTMENTS: Annually compounded increases are applied to disabled and non-disabled retirement benefits and vary based upon member age and date of retirement. For members that retired prior to January 1, 2002, increases of 3.25% are assumed for those who have reached age 65 and (effective January 1, 2002) increases of 2.50% are assumed for those who have not yet reached age 65. For members that retire after December 31, 2001, increases of 2.50% are assumed, regardless of age.

SOCIAL SECURITY WAGE BASE INCREASES: 3.50% per annum.



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

GENERAL EMPLOYEES

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

POLICEMEN AND FIREMEN

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

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



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

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

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

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

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

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

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

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



SCHEDULE E

ACTUARIAL COST METHOD

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

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

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

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



SCHEDULE F

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

MEMBERSHIP

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

DEFINITIONS

Average Final Compensation	Average of the three highest paid years of service.
Normal Form of Benefit	Life annuity.
Year's Breakpoint	With respect to the calendar year in which a member terminates service, \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. For 2014, the breakpoint is \$69,200.

BENEFITS

Service Retirement Allowance

Condition for Allowance	Age 55 and 5 years of continuous service, or 15 years of active aggregate service, or 25 years of aggregate service. Compulsory retirement at age 65 for police and fire members.
Amount of Allowance	<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 the time of separation.

Death Benefit

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

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

Return of Deductions

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



Optional Benefits

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

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

Cost-of-Living Adjustment

For those retired prior to January 1, 2002:

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

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



CONTRIBUTIONS

By Members

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

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

By Municipalities

Participating Municipalities make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment which covers the liabilities of the System not met by member contributions.



SCHEDULE G

DETAILED TABULATIONS OF THE DATA

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Total Active Members as of June 30, 2016
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	154	1						155	\$ 6,656,963
25 to 29	537	66	1					604	34,279,708
30 to 34	390	288	55	1				734	45,202,052
35 to 39	304	235	207	63	1			810	52,509,901
40 to 44	285	206	180	182	32	2		887	57,858,023
45 to 49	418	273	222	278	181	77	2	1,451	95,743,422
50 to 54	364	276	267	277	167	153	43	1,547	95,376,698
55 to 59	254	206	264	284	171	182	91	1,452	83,597,505
60 to 64	133	169	196	192	130	118	122	1,060	58,341,156
65 to 69	47	50	95	87	71	62	60	472	26,458,128
70 & Up	11	23	34	40	25	18	50	201	10,213,655
Total	2,897	1,793	1,521	1,404	778	612	368	9,373	\$ 566,237,211

Average Age: 48.5 years

Average Service: 11.8 years

Average Pay: \$60,412



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2016
General Employees with Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	64	1						65	\$ 2,295,982
25 to 29	208	22	1					231	9,006,820
30 to 34	174	76	19	1				270	12,541,429
35 to 39	184	69	62	24	1			340	17,150,988
40 to 44	202	83	77	35	13	1		411	19,841,355
45 to 49	310	189	108	77	36	24	1	745	36,693,374
50 to 54	261	169	166	132	59	46	19	852	42,170,860
55 to 59	194	144	174	185	82	77	30	886	44,941,466
60 to 64	100	113	123	122	74	61	49	642	31,319,793
65 to 69	37	28	58	63	46	46	32	310	16,049,933
70 & Up	7	11	21	28	9	13	36	125	6,034,663
Total	1,741	905	809	667	320	268	167	4,877	\$ 238,046,663

Average Age: 50.4 years

Average Service: 10.9 years

Average Pay: \$48,810



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2016
General Employees without Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	51							51	\$ 1,971,659
25 to 29	116	14						130	5,353,256
30 to 34	118	84	12					214	9,487,450
35 to 39	75	72	60	17				224	10,944,080
40 to 44	62	65	39	39	9			214	10,752,560
45 to 49	69	55	63	70	42	18	1	318	17,660,247
50 to 54	75	79	75	79	43	23	10	384	20,650,522
55 to 59	58	55	81	86	64	35	32	411	22,293,758
60 to 64	33	52	70	65	43	27	38	328	17,234,508
65 to 69	10	22	37	24	20	13	21	147	8,886,548
70 & Up	3	12	13	12	16	5	12	73	3,762,835
Total	670	510	450	392	237	121	115	2,494	\$ 128,997,423

:
Average Age: 49.2 years
Average Service: 12.1 years

Average Pay: \$51,723



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2016
Police and Firemen with Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	14							14	\$ 879,441
25 to 29	59	6						65	5,449,978
30 to 34	33	40	6					79	7,688,597
35 to 39	10	19	23	4				56	5,802,995
40 to 44	6	12	19	20	1			58	5,971,728
45 to 49	20	9	13	17	18	7		84	8,482,499
50 to 54	15	10	12	9	11	10	3	70	7,175,637
55 to 59		3	4	6	2	8	7	30	3,065,630
60 to 64		1	2		2	6	3	14	1,501,915
65 to 69					1		1	2	226,084
70 & Up	1							1	63,900
Total	158	100	79	56	35	31	14	473	\$ 46,308,404

Average Age: 41.2 years

Average Service: 10.9 years

Average Pay: \$97,904



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2016
Police and Firemen without Social Security
Tabulated by Attained Ages and Years of Service**

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	25							25	\$ 1,509,881
25 to 29	154	24						178	14,469,654
30 to 34	65	88	18					171	15,484,576
35 to 39	35	75	62	18				190	18,611,838
40 to 44	15	46	45	88	9	1		204	21,292,379
45 to 49	19	20	38	114	85	28		304	32,907,302
50 to 54	13	18	14	57	54	74	11	241	25,379,680
55 to 59	2	4	5	7	23	62	22	125	13,296,652
60 to 64		3	1	5	11	24	32	76	8,284,939
65 to 69					4	3	6	13	1,295,563
70 & Up							2	2	352,257
Total	328	278	183	289	186	192	72	1,529	\$ 152,884,721

Average Age: 43.2 years

Average Service: 14.5 years

Average Pay: \$99,990



Retirants & Beneficiaries as of June 30, 2016

Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2016	311	\$ 7,626,386	\$ 2,044
2015	501	11,391,780	1,895
2014	454	10,933,320	2,007
2013	397	9,235,327	1,939
2012	458	9,539,853	1,736
2011	394	7,895,742	1,670
2010	258	5,215,574	1,685
2009	295	5,986,589	1,691
2008	261	5,504,019	1,757
2007	258	5,091,748	1,645
2006	300	6,004,649	1,668
2005	261	5,253,316	1,677
2004	221	4,582,148	1,728
2003	244	4,915,011	1,679
2002	245	4,835,184	1,645
2001	183	3,896,848	1,775
2000	189	4,147,436	1,829
1999	171	3,347,720	1,631
1998	146	2,723,813	1,555
1997	189	3,785,294	1,669
1996	150	3,120,998	1,734
1995	97	2,131,328	1,831
1994	106	2,021,134	1,589
1993	104	1,940,553	1,555
1992	108	2,113,115	1,630
1991	121	2,492,307	1,716
1990	161	2,906,094	1,504
1989	87	1,573,300	1,507
1988	77	1,114,853	1,207
1987	65	1,050,721	1,347
1986	53	765,757	1,204
1985	43	576,717	1,118
1984	28	416,011	1,238
1983	21	225,107	893
1982	23	210,990	764
1981	29	274,550	789
1980	22	233,207	883
1979 & Prior	71	571,387	671
Total	7,102	\$ 145,649,886	\$ 1,709



Schedule of Retired Members by Type of Benefit

Benefits Payable June 30, 2016

Amount of Monthly Benefits	Number of Rets.	Ret. Type 1*	Ret. Type 2*	Ret Type 3*	Life	Option 1**	Option 2**	Option 3**
\$1 – \$300	610	510	3	97	463	44	80	23
301 – 600	1,026	852	13	161	780	101	113	32
601 – 900	986	804	30	152	692	103	151	40
901 – 1,200	800	671	29	100	537	89	142	32
1,201 – 1,500	679	557	29	93	460	86	115	18
1,501 – 1,800	529	457	31	41	336	57	120	16
1,801 – 2,100	494	415	38	41	294	64	115	21
2,101 – 2,400	377	307	44	26	223	55	87	12
2,401 – 2,700	279	222	41	16	153	46	73	7
2,701 – 3,000	221	175	32	14	129	35	49	8
Over \$3,000	1,101	913	144	44	510	235	321	35
Totals	7,102	5,883	434	785	4,577	915	1,366	244

* 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, 2016

Tabulated by Attained Age

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					5	\$ 77,584	5	\$ 77,584
20-24					5	57,519	5	57,519
25-29					3	15,024	3	15,024
30-34			2	\$ 58,114	6	60,974	8	119,088
35-39			4	90,276	6	48,431	10	138,707
40-44	50	\$ 250,935	5	194,277	6	51,782	61	496,994
45-49	77	1,466,050	22	811,447	11	121,225	110	2,398,722
50-54	217	6,286,035	40	1,354,544	29	352,216	286	7,992,795
55-59	589	15,099,143	61	1,763,865	50	777,753	700	17,640,761
60-64	857	20,168,690	61	1,936,993	81	1,245,345	999	23,351,028
65-69	1,139	25,042,607	71	2,422,612	105	1,412,040	1,315	28,877,260
70-74	1,035	19,913,038	76	2,256,941	125	1,927,024	1,236	24,097,003
75-79	759	12,864,317	46	1,386,796	89	1,265,690	894	15,516,803
80-84	565	9,682,450	26	669,463	102	1,492,401	693	11,844,314
85-89	355	6,432,813	13	299,438	87	1,119,841	455	7,852,092
90-94	199	3,393,557	6	144,161	61	773,512	266	4,311,230
95-99	36	685,826	1	20,217	10	89,211	47	795,254
100 & Over	5	51,049			4	16,660	9	67,709
Totals	5,883	\$121,336,510	434	\$13,409,144	785	\$10,904,232	7,102	\$145,649,886

Average Age: 70.1 years



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2016

General Employees with Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24					2	\$ 24,792	2	\$ 24,792
25-29					1	2,925	1	2,925
30-34					2	30,438	2	30,438
35-39			1	\$ 21,553	6	48,431	7	69,984
40-44	23	\$ 88,408			2	7,002	25	95,410
45-49	25	346,500	5	139,567	7	53,032	37	539,099
50-54	95	1,748,019	10	236,454	15	107,035	120	2,091,508
55-59	282	5,000,816	27	618,567	29	292,568	338	5,911,951
60-64	467	7,751,972	28	602,427	37	479,554	532	8,833,953
65-69	636	10,280,277	27	614,241	63	724,376	726	11,618,894
70-74	598	8,844,401	38	872,953	66	842,848	702	10,560,202
75-79	443	5,716,042	20	393,663	54	684,121	517	6,793,826
80-84	323	4,448,737	13	260,204	50	569,779	386	5,278,720
85-89	187	2,660,844	7	150,368	36	472,203	230	3,283,415
90-94	109	1,392,015	3	82,136	23	233,640	135	1,707,791
95-99	12	185,339			1	21,527	13	206,866
100 & Over	1	2,441					1	2,441
Totals	3,201	\$48,465,810	179	\$3,992,133	394	\$4,594,271	3,774	\$57,052,214

Average Age: 70.5 years



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2016

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	\$ 8,432	1	\$ 8,432
20-24					2	26,272	2	26,272
25-29					2	12,099	2	12,099
30-34					4	30,536	4	30,536
35-39			2	\$ 49,212			2	49,212
40-44	14	\$ 51,017			4	44,780	18	95,797
45-49	25	272,377	3	51,071	1	15,317	29	338,765
50-54	54	1,211,652	13	304,175	11	155,645	78	1,671,472
55-59	191	4,218,650	15	355,572	14	211,949	220	4,786,171
60-64	279	6,297,474	11	286,697	36	562,193	326	7,146,364
65-69	401	9,609,658	10	296,507	34	475,133	445	10,381,298
70-74	351	7,323,868	19	536,082	45	794,905	415	8,654,855
75-79	269	5,428,753	14	398,230	28	434,682	311	6,261,665
80-84	222	4,440,987	7	159,137	45	747,641	274	5,347,765
85-89	159	3,499,281	5	127,258	42	527,454	206	4,153,993
90-94	86	1,884,717	3	62,025	33	409,390	122	2,356,132
95-99	24	500,487			6	54,686	30	555,173
100 & Over	4	48,608			4	16,660	8	65,268
Totals	2,079	\$44,787,529	102	\$2,625,966	312	\$4,527,774	2,493	\$51,941,269

Average Age: 71.5 years



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2016

Policeman and Firemen with Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24					1	6,455	1	6,455
25-29								
30-34								
35-39			1	19,511			1	19,511
40-44	2	\$ 4,764	1	7,382			3	12,146
45-49	8	194,259	5	223,926	2	17,518	15	435,703
50-54	21	799,491	6	251,533			27	1,051,024
55-59	41	1,779,354	6	218,224	2	57,563	49	2,055,141
60-64	43	1,872,112	8	311,958	3	72,300	54	2,256,370
65-69	40	1,652,410	14	534,914	6	128,551	60	2,315,875
70-74	33	1,414,385	7	316,873	3	67,644	43	1,798,902
75-79	19	470,974	4	180,318	3	47,223	26	698,515
80-84	9	236,940	2	65,563	1	27,583	12	330,086
85-89	3	41,992	1	21,812	3	35,660	7	99,464
90-94	1	31,139			1	16,230	2	47,369
95-99			1	20,217			1	20,217
100 & Over								
Totals	220	\$8,497,820	56	\$2,172,231	25	\$476,727	301	\$11,146,778

Average Age: 64.7 years



CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2016

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					4	\$ 69,152	4	\$ 69,152
20-24								
25-29								
30-34			2	\$ 58,114			2	58,114
35-39								
40-44	11	106,746	4	186,895			15	293,641
45-49	19	652,914	9	396,883	1	35,358	29	1,085,155
50-54	47	2,526,873	11	562,382	3	89,536	61	3,178,791
55-59	75	4,100,323	13	571,502	5	215,673	93	4,887,498
60-64	68	4,247,132	14	735,911	5	131,298	87	5,114,341
65-69	62	3,500,263	20	976,950	2	83,980	84	4,561,193
70-74	53	2,330,384	12	531,033	11	221,627	76	3,083,044
75-79	28	1,248,548	8	414,585	4	99,664	40	1,762,797
80-84	11	555,786	4	184,559	6	147,398	21	887,743
85-89	6	230,696			6	84,524	12	315,220
90-94	3	85,686			4	114,252	7	199,938
95-99					3	12,998	3	12,998
100 & Over								
Totals	383	\$19,585,351	97	\$4,618,814	54	\$1,305,460	534	\$25,509,625

Average Age: 63.4 years

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2014	2016	2014	2016	2014	2016	2014	2016
<u>Police & Fire Without Social Security</u>									
2 P	Ansonia Police	44	44	3,810,910	4,404,883	42.6	42.4	14.3	14.6
14 F	Branford Fire	34	36	3,289,790	3,746,262	43.9	43.7	16.1	15.1
15 F	Bridgeport Fire	270	264	22,306,306	25,040,125	46.7	48.2	17.4	19.1
15 P	Bridgeport Police	245	377	23,234,114	41,857,610	47.4	46.0	18.4	16.4
44 F	East Haven Fire	40	44	3,984,752	4,488,427	47.1	46.9	18.4	17.9
44 P	East Haven Police	40	51	4,036,221	4,630,427	36.4	35.0	8.5	7.5
77 F	Manchester Fire	76	80	7,326,182	7,754,549	43.4	43.1	15.4	14.7
89 F	New Britain Fire	78	88	6,373,080	8,076,886	37.4	37.9	8.8	9.6
89 P	New Britain Police	101	128	9,002,225	11,802,162	35.6	35.9	6.4	7.3
95 F	New London Fire	0	61	0	5,173,828	0.0	45.7	0.0	18.7
95 S	New London Fire Chief	0	1	0	86,069	0.0	64.0	0.0	38.0
95 P	New London Police	65	70	5,941,783	6,675,929	43.3	41.2	14.3	12.9
124 P	Seymour Police	33	40	3,079,433	3,998,023	43.8	41.7	12.9	12.5
126 P	Shelton Police	51	52	5,078,850	5,323,127	44.1	43.9	15.0	14.4
131 P	Southington Police	63	68	6,357,635	7,299,050	41.7	41.9	14.3	14.4
137 P	Stonington Police	32	35	3,067,938	3,428,033	44.0	40.9	17.3	13.9
164 P	Windsor Police	49	50	5,452,025	5,455,025	43.9	42.5	16.0	13.8
370 F	West Haven Fire	10	15	901,350	1,443,358	36.4	35.3	4.4	4.6
371 F	West Shore Firefighters	19	25	1,960,087	2,200,945	29.6	30.8	5.0	5.4

<u>Police & Fire With Social Security</u>									
6 P	Beacon Falls Police	3	4	237,301	342,202	48.7	44.5	9.7	7.8
33 P	Cromwell Police	25	27	2,307,339	2,868,558	39.4	37.9	10.8	10.0
37 P	Derby Police	29	34	2,708,458	3,424,096	42.0	40.2	14.6	13.0
46 P	Easton Police	14	15	1,370,454	1,552,655	48.9	49.5	18.2	13.1
62 P	Hamden Police	40	62	3,767,768	6,221,522	32.6	33.9	4.9	5.2
78 F	Mansfield Firefighters/EMT	11	13	900,232	1,205,776	40.6	38.6	7.4	4.6
82 P	Middlefield Police	2	0	160,422	0	46.5	0.0	26.0	0.0
85 P	Monroe Police	38	43	3,366,783	3,858,797	42.2	40.4	12.8	11.6
86 P	Montville Police	22	26	1,846,071	2,280,221	41.1	40.5	12.5	11.1
91 P	New Fairfield Police	5	6	477,053	575,825	54.6	52.3	11.8	5.8
108 P	Oxford Police	7	7	500,911	589,347	43.0	47.3	12.7	6.3
111 P	Plymouth Police	15	24	1,465,032	2,452,449	46.5	44.0	14.6	10.0
116 P	Putnam Police	16	12	1,236,037	1,258,206	43.9	42.4	11.4	13.1
117 P	Redding Police	17	17	1,616,662	1,738,705	39.2	40.3	10.1	10.7
131 F	Southington Fire	31	32	2,948,844	3,254,212	44.7	46.2	17.5	18.2
152 F	Waterford Fire	7	8	547,680	737,667	38.6	41.5	11.1	14.4
152 P	Waterford Police	46	46	4,049,675	4,193,566	40.1	39.7	13.0	12.4
157 P	Weston Police	15	15	1,891,891	2,029,198	42.7	38.7	16.3	12.1
162 P	Winchester Police	15	17	1,249,343	1,598,329	47.6	46.5	14.0	13.2
164 F	Windsor Dog Warden	1	1	76,192	78,364	53.0	55.0	27.0	29.0
165 P	Windsor Locks Police	24	26	2,491,592	2,741,323	44.7	46.9	8.7	9.9
167 P	Woodbridge Police	25	22	2,190,104	2,214,097	43.6	44.6	12.8	13.3
309 F	Cromwell Fire District	4	8	201,035	414,911	33.3	32.6	5.3	4.1
312 F	Easton Firefighters	7	8	641,889	678,378	44.0	44.3	14.7	14.9
Fund A & Withdrawn Fund B									

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2014	2016	2014	2016	2014	2016	2014	2016
<u>General Employees Without Social Security</u>									
15 E	Bridgeport Education	1,002	1,069	40,987,144	43,844,489	49.7	49.0	12.3	11.7
15 H	Bridgeport H.D.A	26	9	1,370,708	506,601	54.2	53.6	15.8	19.3
15 T	Bridgeport City	531	485	34,516,682	32,363,504	51.3	49.7	14.0	12.1
44 E	East Haven Education	56	67	2,985,117	3,446,527	55.8	51.6	13.9	11.3
44 T	East Haven Town & Public Works	80	83	4,571,788	5,073,933	51.0	48.7	13.9	12.4
89 E	New Britain Education	404	421	16,898,749	17,947,237	49.9	49.2	13.4	13.1
89 T	New Britain City	253	264	16,616,292	18,047,343	50.2	48.8	14.9	14.0
93 W	Greater New Haven Water Pollution Control Authority	58	61	4,503,316	5,257,340	52.6	52.2	4.6	5.8
753 D	Mattabasset District	27	35	1,921,359	2,510,447	48.2	44.5	12.6	10.1
<u>General Employees With Social Security</u>									
1 E	Andover Education	13	13	415,876	436,914	58.4	59.2	17.9	15.9
1 T	Andover Selectment	10	11	410,099	437,211	55.7	57.9	13.1	11.6
2 A	Ansonia HA	14	12	754,154	704,242	51.7	56.0	11.6	15.2
2 B	Ansonia Clerical	43	45	2,187,943	2,550,925	53.2	51.4	13.4	11.6
2 T	Ansonia Town	29	28	1,932,463	1,936,957	50.3	50.1	17.1	13.4
6 S	Beacon Falls Town	12	12	372,125	456,505	61.4	59.2	12.8	6.7
6 T	Beacon Falls Public Works	5	9	329,892	628,379	48.8	46.6	12.2	8.2
8 T	Bethany Public Works	6	6	344,737	377,864	45.8	46.8	7.0	7.3
10 T	Bethlehem Public Works		4		217,600		51.0		2.3
13 E	Bozrah Board of Education	7	19	264,733	425,536	51.7	48.1	11.1	10.0
13 T	Bozrah Town	10	8	392,241	355,759	54.2	51.5	9.6	9.5
14 E	Branford Education	198	229	6,122,626	6,808,055	49.4	48.8	9.3	8.2
14 T	Branford Selectman	120	124	6,978,558	7,874,386	53.0	51.8	13.9	14.0
15 A	Bridgeport HA	104	90	6,533,485	5,615,635	48.9	49.2	11.5	10.6
15 B	Bridgeport Port Authority	2	2	117,251	117,251	55.5	57.5	18.5	20.5
17 A	Bristol HA	26	27	1,448,510	1,497,581	47.0	45.7	11.0	10.2
22 T	Canterbury Town	9	10	426,102	470,663	52.3	53.2	11.3	8.4
23 A	Canton HA		0		0				
26 L	Chester Board of Education	2	2	32,777	32,689	40.5	44.5	3.0	3.5
27 B	Clinton Secretarial	25	28	1,208,432	1,354,380	52.3	53.0	12.6	11.6
27 S	Clinton Supervisory	8	11	540,791	832,863	58.1	59.0	12.3	12.4
27 T	Clinton Town	11	13	681,972	846,143	42.6	44.7	11.8	8.9
28 A	Colchester HA	1	1	65,004	65,496	60.0	62.0	15.0	17.0
32 A	Coventry HA	2	2	102,187	112,348	55.0	57.0	12.0	14.0
34 A	Danbury HA	28	32	1,592,333	2,004,486	50.4	50.1	13.9	12.6
35 A	Darien HA	2	1	94,584	52,206	51.0	40.0	6.5	8.0
36 L	Deep River Board of Education		3		47,999		58.0		4.0
37 A	Derby HA	4	4	234,443	251,465	47.3	58.3	5.5	6.8
41 T	East Haddam Town	9	8	526,932	476,120	51.0	53.0	19.6	21.5
42 A	East Hampton HA	2	2	86,571	103,530	62.5	64.5	19.0	21.0
43 A	East Hartford HA	24	27	1,388,386	1,572,515	47.1	47.4	12.0	11.7
48 E	Ellington Education	103	109	3,251,083	3,491,553	52.8	52.1	10.2	9.6
48 L	Ellington Lunch	10	10	205,897	210,579	52.6	55.4	14.6	15.4
48 T	Ellington Highway	13	13	841,004	896,086	43.2	45.2	11.0	13.0

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2014	2016	2014	2016	2014	2016	2014	2016
48 V	Ellington Van Drivers	5	6	75,347	104,216	61.8	60.7	11.6	11.8
49 A	Enfield HA	13	16	664,716	779,441	43.0	45.8	10.3	8.1
50 L	Essex Board of Education	2	3	42,266	57,688	60.0	49.3	4.0	4.3
57 A	Greenwich Ha		42		2,896,718		52.4		12.3
58 E	Griswold Education	116	131	3,566,958	4,142,529	49.6	48.8	10.6	9.6
58 T	Griswold Selectman	20	24	929,756	1,141,871	49.8	52.6	12.1	10.4
59 A	Groton Town HA	4	2	223,422	99,654	63.8	64.0	18.8	18.0
62 B	Hamden Education	13	19	780,592	1,236,015	47.2	48.1	2.2	3.6
62 E	Hamden Board of Education	69	99	2,248,708	3,557,031	44.2	45.2	2.8	3.3
62 S	Hamden Schools	22	29	839,717	1,190,851	40.7	40.0	2.4	3.1
62 T	Hamden Town	56	84	3,217,680	5,089,170	46.5	46.7	3.5	4.3
64 A	Hartford HA	49	44	2,930,360	2,629,270	49.8	52.3	12.1	13.6
64 E	Hartford Local 566	265	286	10,226,540	10,793,239	51.8	50.9	13.7	12.7
64 S	Hartford Union Local 818	1	1	107,082	38,389	54.0	56.0	2.0	4.0
64 T	Hartford Local 1716	278	277	13,279,996	14,323,913	47.2	47.2	10.9	10.7
71 B	Lebanon Town Hall	12	14	597,241	708,498	54.9	57.4	9.2	9.4
71 T	Lebanon Highway	8	9	459,559	513,275	47.1	46.4	14.1	9.9
73 S	Lisbon School District Central Office	3	3	156,578	162,669	46.7	50.3	1.0	2.3
73 T	Lisbon Town	7	11	279,933	434,784	53.3	51.1	12.0	6.9
77 A	Manchester HA	25	26	1,125,362	1,260,438	49.1	48.7	8.8	8.9
78 E	Mansfield Education	106	115	2,998,522	3,586,130	52.4	52.0	11.3	10.3
78 T	Mansfield Town	89	93	5,744,511	6,614,522	47.7	46.2	11.2	10.6
80 A	Meriden HA	19	18	1,083,869	1,041,041	47.0	45.1	9.6	9.6
82 T	Middlefield Town	9	8	551,335	513,375	59.1	60.6	23.6	26.6
83 A	Middletown HA	16	16	930,048	1,013,545	51.6	51.4	11.3	11.7
84 A	Milford HA	7	6	463,955	475,414	58.4	61.0	8.7	10.2
86 A	Montville HA	1	1	48,094	53,536	78.0	80.0	21.0	23.0
86 E	Montville Education	112	120	3,973,231	4,436,545	50.8	51.2	10.0	8.9
86 T	Montville Town	73	76	4,045,994	4,309,994	49.7	49.5	14.5	13.5
88 A	Naugatuck HA	6	9	303,421	508,159	47.2	48.4	8.5	8.9
89 A	New Britain HA	33	32	1,687,771	1,670,904	48.2	48.3	10.9	9.6
95 A	New London HA	14	17	605,210	704,128	44.2	41.9	8.3	6.5
95 T	New London Public Works		72		4,214,602		50.0		14.3
103 A	Norwalk HA	12	24	1,023,726	1,860,197	55.3	52.0	19.1	10.3
108 E	Oxford Education	88	90	3,358,209	3,492,699	51.5	51.6	9.7	9.4
108 T	Oxford Town	43	43	2,280,365	2,373,630	53.5	55.7	14.3	15.8
110 H	Southington Health District	3	4	168,515	259,947	51.3	52.0	7.7	7.5
113 A	Portland HA	4	3	171,930	143,430	60.5	66.0	18.8	25.7
114 T	Preston Town	18	18	778,188	795,054	57.4	55.7	16.4	15.2
115 T	Prospect Public Works	7	6	461,064	397,412	52.1	53.5	16.7	10.0
116 A	Putnam HA	9	8	507,741	521,410	48.7	51.9	13.4	17.6
117 E	Redding Education		69		2,484,708		55.1		12.1
117 T	Redding Town	48	41	2,744,685	2,494,235	55.2	52.6	14.8	14.8
118 A	Ridgefield HA		0		0				
124 A	Seymour HA	14	15	539,044	633,268	44.9	43.7	6.9	7.6
124 E	Seymour Education	91	101	3,116,958	3,539,103	53.2	51.9	11.7	10.4
124 H	Seymour Education		0		0				
124 L	Seymour Education		0		0				

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2014	2016	2014	2016	2014	2016	2014	2016
124 T	Seymour Town & Pub Works	44	51	2,692,294	3,186,965	54.1	52.1	14.3	13.7
126 A	Shelton HA	1	1	58,848	64,624	63.0	65.0	8.0	10.0
131 A	Southington HA	5	5	221,916	235,902	49.6	51.6	15.6	17.6
131 D	Southington Dog Acct	2	2	165,837	103,650	45.0	34.0	13.0	2.0
131 E	Southington Education	292	316	10,055,490	11,272,468	51.1	51.0	11.2	10.4
131 L	Southington Lunch	19	17	462,415	456,737	57.6	55.3	21.5	19.1
131 S	Southington Sewer	11	12	868,943	844,991	54.8	47.3	20.6	6.8
131 T	Southington Town	134	135	8,368,644	8,815,453	50.1	49.1	12.1	11.3
131 W	Southington Water	23	25	1,561,346	1,691,433	49.1	46.1	14.1	12.8
135 A	Stamford HA	61	61	3,567,940	3,765,307	48.6	47.4	12.2	10.4
138 A	Stratford HA	22	21	1,365,148	1,278,602	51.2	50.9	11.8	9.8
141 T	Thompson Town	29	21	1,350,935	1,023,619	56.0	54.8	14.9	15.7
142 M	Tolland County MAFS	10	10	604,608	627,901	41.1	36.9	10.3	8.2
143 A	Torrington HA	7	8	523,085	629,618	58.1	59.1	18.3	17.9
144 D	Trumbull Monroe Health District	6	0	372,181	0	48.2		6.0	
146 A	Rockville HA	20	18	824,390	844,749	49.1	51.5	9.7	10.8
148 A	Wallingford HA	4	6	245,798	387,040	34.3	34.0	5.5	5.3
152 B	Waterford Local 1303	65	65	3,375,691	3,468,782	49.6	49.7	14.3	14.1
152 E	Waterford Cust & Main Asst	34	34	1,836,969	1,832,447	51.3	51.1	15.0	14.9
152 H	Water Local RI 161	21	21	741,696	726,865	57.5	55.2	13.6	12.3
152 L	Waterford Café RI0224	18	19	342,046	353,281	55.4	54.7	11.3	8.8
152 N	Waterford Paraprofessionals	58	66	1,251,281	1,369,619	49.8	49.0	10.7	8.9
152 S	Waterford NonUnion Educ	28	26	1,655,962	1,642,733	52.6	51.0	13.0	13.1
152 T	Waterford Gen Gov Admin	20	21	1,475,708	1,652,733	51.8	54.1	16.6	17.5
152 W	Waterford Town	35	34	2,589,730	2,607,191	52.3	51.5	14.8	13.6
153 R	Watertown Golf Course	1	0	85,103	0	58.0		25.0	
153 S	Watertown Town Hall Supervisors	6	6	477,037	485,579	55.8	54.7	19.2	22.5
153 T	Watertown Town	9	6	793,625	558,580	57.0	59.2	21.3	21.3
155 A	West Hartford HA	16	17	1,075,216	1,181,069	50.8	51.9	8.5	9.8
156 A	West Haven HA	26	28	1,484,768	1,768,513	53.4	44.1	14.6	6.1
157 E	Weston Education	102	116	4,183,224	5,001,229	53.8	52.3	11.2	10.6
157 H	Weston Highway	12	13	974,699	1,161,790	52.8	52.3	18.8	14.5
157 L	Weston Lunch		0		0				
157 S	Weston Salary	15	21	1,277,500	1,706,948	49.9	48.9	7.5	5.9
157 T	Weston Town	42	41	2,567,506	2,636,497	58.3	56.8	14.4	12.1
159 A	Wethersfield HA	7	8	406,034	460,605	50.0	47.6	10.9	11.1
162 A	Winchester HA		1		70,004		70.0		2.0
165 A	Windsor Locks HA	4	4	183,126	220,312	41.0	43.0	5.0	7.0
165 E	Windsor Locks Education	38	46	2,100,603	2,622,489	50.4	51.2	9.8	9.4
165 N	Windsor Locks Paraprofessionals	41	50	891,584	1,133,377	52.6	50.1	11.1	9.2
165 T	Windsor Locks Town	51	55	2,862,231	3,201,602	51.5	51.0	12.7	10.9
167 E	Woodbridge Education	33	55	1,193,353	1,987,852	54.2	51.1	16.8	12.1
167 T	Woodbridge Town	62	58	3,416,236	3,242,397	54.1	54.6	12.8	12.7
169 E	Woodstock Education	14	14	586,476	614,241	55.6	54.4	12.3	11.8
169 T	Woodstock Town	22	23	1,157,261	1,223,558	49.0	50.9	12.0	12.3
170 A	Norwich Town HA	20	20	1,104,903	1,158,449	53.2	50.9	14.7	12.9
204 E	Regional Dist #4 Cust	9	10	532,231	588,322	58.4	60.0	12.8	13.5
204 L	Regional Dist #4 Café	8	10	178,989	207,016	51.5	52.9	9.6	5.7

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2014	2016	2014	2016	2014	2016	2014	2016
204 N	Regional Dist #4 NonOCert	11	12	679,195	771,452	52.9	54.3	8.6	9.8
204 S	Regional Dist #4 Secretarial	10	11	458,028	508,118	60.1	60.4	14.6	12.3
216 B	Regional Dist #16		1		132,772		59.0		4.0
219 E	Regional Dist #19	42	47	1,610,183	1,887,776	51.3	50.7	10.1	9.2
368 D	Watertown Fire District	5	6	311,187	386,992	43.2	39.2	8.0	7.0
401 D	Westport/Weston Health	9	10	688,422	751,350	57.2	59.3	12.1	12.9
403 D	East Shore Dist Health	6	7	429,914	491,970	47.2	49.3	7.2	8.4
405 D	Lower Naugatuck Valley	18	16	1,009,304	983,821	50.5	47.3	11.3	11.5
410 D	Quinnipiack Vall health	9	9	552,495	599,461	49.9	51.9	16.1	18.1
413 D	Uncas Health District	9	9	507,652	559,487	46.7	47.6	5.8	6.0
503 A	Willimantic HA	18	23	947,909	1,224,719	51.7	49.0	17.1	14.0
606 W	Jewett City Highway/Elect Off.	3	4	168,294	259,322	49.7	56.3	9.7	9.0
715 D	Southeastern CT PLNG	5	7	382,531	534,137	56.0	52.9	23.2	15.4
750 D	Southeastern CT Water	6	7	369,751	440,955	49.0	43.0	17.3	7.9
751 D	South Norwalk Electric	14	10	1,272,002	927,939	51.4	50.0	17.9	15.7
752 D	Watertown Water & Sewer		0		0				
755 D	Norwalk 1st Water	21	20	1,821,094	1,813,221	48.6	52.1	13.0	14.2
756 D	Norwalk 2nd Water	30	30	3,004,785	2,799,269	50.8	49.6	17.0	15.6
757 A	Connecticut HA	4	2	254,373	117,650	57.0	54.5	19.3	21.5
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	2	3	122,968	184,548	63.5	55.0	6.0	5.7
	Police & Fire w/o Soc. Sec.	1,250	1,529	115,202,684	152,884,721	43.5	43.2	14.7	14.5
	Police & Fire w/Soc. Sec.	419	473	38,248,768	46,308,404	41.8	41.2	12.3	10.9
	Gen. Emps. w/o Soc. Sec.	2,437	2,494	124,371,155	128,997,423	50.4	49.2	13.1	12.1
	Gen. Emps. w/ Soc. Sec.	4,371	4,877	207,922,083	238,046,663	50.9	50.4	11.8	10.9
	Total	8,477	9,373	485,744,690	566,237,211	49.2	48.5	12.6	11.8

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2014	2016	2014	2016	2014	2016
<u>Police & Fire Without Social Security</u>							
2 P	Ansonia Police	6	10	51.2	52.3	14,477	29,370
14 F	Branford Fire	13	13	70.4	66.5	34,674	41,911
15 F	Bridgeport Fire	19	37	60.74	61.8	71,500	160,436
15 P	Bridgeport Police	32	73	56.91	59.0	162,087	381,739
44 F	East Haven Fire	45	41	69.2	69.2	130,863	143,676
44 P	East Haven Police	68	67	61.3	61.8	246,172	258,325
77 F	Manchester Fire	69	72	67.6	68.6	242,348	273,997
89 F	New Britain Fire	1	2	38.0	45.0	2,456	3,427
89 P	New Britain Police	1	2	37.0	34.5	360	1,523
95 F	New London Fire		7		57.4		31,773
95 S	New London Fire Chief						
95 P	New London Police	40	45	59.3	61.0	154,152	187,495
124 P	Seymour Police	27	27	69.4	71.2	78,436	87,590
126 P	Shelton Police	35	37	64.3	64.3	119,310	138,184
131 P	Southington Police	16	22	54.8	47.9	76,596	82,745
137 P	Stonington Police	26	30	68.9	69.0	80,152	104,966
164 P	Windsor Police	42	49	65.1	65.4	150,772	198,646
370 F	West Haven Fire						
371 F	West Shore Firefighters						

<u>Police & Fire With Social Security</u>							
6 P	Beacon Falls Police	1	1	57.0	59.0	3,315	3,483
33 P	Cromwell Police	15	15	57.3	59.3	62,710	62,138
37 P	Derby Police	22	22	68.7	68.8	55,802	63,468
46 P	Easton Police	5	7	66.0	66.4	10,907	20,888
62 P	Hamden Police						
78 F	Mansfield Firefighters/EMT	2	3	59.5	59.0	3,818	5,392
82 P	Middlefield Police		2		48.5		7,237
85 P	Monroe Police	27	29	66.2	66.9	77,156	83,883
86 P	Montville Police	11	13	59.6	58.3	16,508	18,990
91 P	New Fairfield Police	10	13	64.8	64.2	18,885	30,027
108 P	Oxford Police	1	2	66.0	38.5	1,024	4,946
111 P	Plymouth Police	19	19	67.5	67.9	50,503	51,889
116 P	Putnam Police	14	18	63.8	63.1	33,187	38,436
117 P	Redding Police	10	12	61.2	61.8	32,339	38,767
131 F	Southington Fire	14	15	66.3	67.1	57,426	62,475
152 F	Waterford Fire	6	5	65.0	70.0	16,926	17,370
152 P	Waterford Police	37	39	65.5	66.7	122,065	138,305
157 P	Weston Police	8	10	67.4	64.6	34,676	47,514
162 P	Winchester Police	23	24	63.7	65.8	59,564	64,951
164 F	Windsor Dog Warden						
165 P	Windsor Locks Police	19	19	62.2	62.8	72,645	79,377
167 P	Woodbridge Police	20	26	63.6	62.6	61,798	81,436
309 F	Cromwell Fire Distrcit						
312 F	Easton Firefighters	2	2	51.0	53.0	5,897	6,213
	Fund A & Withdrawn Fund B	5	5	73.2	75.2	1,619	1,715

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2014	2016	2014	2016	2014	2016
General Employees Without Social Security							
15 E	Bridgeport Education	413	450	68.4	68.8	451,683	537,914
15 H	Bridgeport H.D.A	47	57	69.3	68.6	74,160	95,373
15 T	Bridgeport City	1147	1,193	73.3	72.9	1,929,080	2,221,072
44 E	East Haven Education	78	87	74.0	73.2	98,115	112,197
44 T	East Haven Town & Public Works	81	88	69.1	68.5	139,448	165,283
89 E	New Britain Education	231	250	71.9	71.6	276,862	320,794
89 T	New Britain City	329	338	70.7	71.2	746,134	807,957
93 W	Greater New Haven Water Pollution Control Authority		3		65.0		3,689
753 D	Mattabassett District	27	27	72.6	72.9	55,694	64,160
General Employees With Social Security							
1 E	Andover Education	8	10	70.6	70.6	4,652	6,206
1 T	Andover Selectment	12	12	73.1	72.3	11,620	10,602
2 A	Ansonia HA	8	11	71.5	70.4	12,688	18,339
2 B	Ansonia Clerical	14	18	70.5	70.7	14,664	24,230
2 T	Ansonia Town	25	30	72.0	70.9	47,581	66,487
6 S	Beacon Falls Town	1	2	68.0	70.0	304	506
6 T	Beacon Falls Public Works	7	7	68.6	70.6	13,195	11,695
8 T	Bethany Public Works						
10 T	Bethlehem Public Works						
13 E	Bozrah Board of Education	2	2	77.0	79.0	1,858	1,967
13 T	Bozrah Town	4	6	72.3	72.8	3,270	4,845
14 E	Branford Education	105	116	72.4	72.2	73,586	92,060
14 T	Branford Selectman	65	70	71.0	71.0	82,964	95,728
15 A	Bridgeport HA	135	144	69.8	70.3	199,604	223,307
15 B	Bridgeport Port Authority	1	1	62.0	64.0	3,026	3,186
17 A	Bristol HA	16	19	70.3	71.4	14,613	19,567
22 T	Canterbury Town	6	7	61.3	63.9	5,727	7,833
23 A	Canton HA	1	1	65.0	67.0	898	943
26 L	Chester Board of Education						
27 B	Clinton Secretarial	10	10	73.2	75.2	11,637	12,257
27 S	Clinton Supervisory	8	11	76.9	69.9	12,489	13,102
27 T	Clinton Town	11	12	70.6	70.5	13,077	17,072
28 A	Colchester HA						
32 A	Coventry HA	1	1	68.0	70.0	663	696
34 A	Danbury HA	37	38	66.7	67.8	40,432	44,613
35 A	Darien HA	4	4	72.8	67.5	3,573	3,634
36 L	Deep River Board of Education						
37 A	Derby HA	5	5	72.2	72.4	7,843	7,412
41 T	East Haddam Town	3	3	59.3	61.3	6,423	6,772
42 A	East Hampton HA						
43 A	East Hartford HA	32	30	67.7	68.2	41,500	41,092
48 E	Ellington Education	55	59	70.5	69.4	45,183	52,749
48 L	Ellington Lunch	3	4	67.0	67.0	1,005	1,327
48 T	Ellington Highway	12	13	61.1	63.2	29,650	35,968

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2014	2016	2014	2016	2014	2016
48 V	Ellington Van Drivers	2	2	62.5	64.5	631	663
49 A	Enfield HA	8	9	69.6	70.6	9,058	10,811
50 L	Essex Board of Education						
57 A	Greenwich Ha	19	22	70.3	71.7	20,445	23,571
58 E	Griswold Education	56	65	68.8	68.5	39,357	47,387
58 T	Griswold Selectman	40	41	69.4	70.8	26,073	29,246
59 A	Groton Town HA	1	3	83.0	73.3	946	3,963
62 B	Hamden Education						
62 E	Hamden Board of Education						
62 S	Hamden Schools						
62 T	Hamden Town						
64 A	Hartford HA	128	125	71.3	72.5	226,216	230,709
64 E	Hartford Local 566	280	293	70.2	70.8	295,567	313,909
64 S	Hartford Union Local 818						
64 T	Hartford Local 1716	366	370	68.3	68.9	462,447	487,006
71 B	Lebanon Town Hall	11	12	72.4	73.7	9,368	11,456
71 T	Lebanon Highway	4	7	69.0	66.6	5,782	9,546
73 S	Lisbon School District Central Office						
73 T	Lisbon Town	4	6	72.0	70.0	2,091	3,883
77 A	Manchester HA	19	19	70.8	72.1	22,634	24,490
78 E	Mansfield Education	80	89	70.5	69.7	51,044	59,528
78 T	Mansfield Town	80	89	67.6	68.7	141,097	162,633
80 A	Meriden HA	20	25	65.9	66.1	31,372	34,429
82 T	Middlefield Town	6	7	69.5	70.6	3,530	4,670
83 A	Middletown HA	22	23	71.6	73.1	31,267	35,804
84 A	Milford HA	16	15	69.3	71.1	16,406	16,575
86 A	Montville HA						
86 E	Montville Education	109	119	70.2	71.1	72,977	86,418
86 T	Montville Town	57	65	67.1	66.5	51,089	62,229
88 A	Naugatuck HA	7	7	67.9	69.9	7,585	8,205
89 A	New Britain HA	38	42	71.7	71.3	62,391	73,211
95 A	New London HA	14	15	68.6	69.5	22,435	24,133
95 T	New London Public Works		3		61.7		8,411
103 A	Norwalk HA	17	18	72.7	72.9	22,346	25,095
108 E	Oxford Education	24	29	72.7	72.3	24,619	33,779
108 T	Oxford Town	16	17	73.1	75.1	18,851	20,407
110 H	Southington Health District						
113 A	Portland HA	1	1	66.0	68.0	155	162
114 T	Preston Town	10	11	71.4	71.6	6,228	9,876
115 T	Prospect Public Works	1	1	58.0	60.0	2,472	2,597
116 A	Putnam HA	3	3	75.7	77.7	2,055	2,562
117 E	Redding Education	21	29	72.7	71.0	13,344	22,045
117 T	Redding Town	26	35	71.5	72.8	24,959	40,857
118 A	Ridgefield HA	5	5	72.2	74.2	5,691	5,990
124 A	Seymour HA	1	2	57.0	57.0	328	569
124 E	Seymour Education	63	71	74.1	73.9	52,020	60,139
124 H	Seymour Education	2	2	63.5	65.5	1,456	1,530
124 L	Seymour Education	1	1	59.0	61.0	369	388

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2014	2016	2014	2016	2014	2016
124 T	Seymour Town & Pub Works	38	40	72.7	73.8	51,431	55,635
126 A	Shelton HA	1	1	73.0	75.0	1,206	1,267
131 A	Southington HA	3	2	75.3	72.5	4,687	3,531
131 D	Southington Dog Acct	1	2	57.0	57.0	2,156	5,980
131 E	Southington Education	192	205	72.9	73.0	144,298	165,987
131 L	Southington Lunch	18	18	77.3	77.2	10,007	11,203
131 S	Southington Sewer	6	10	69.7	66.3	12,451	27,382
131 T	Southington Town	102	117	71.9	71.4	167,066	199,619
131 W	Southington Water	13	15	66.2	66.7	20,373	19,999
135 A	Stamford HA	80	84	70.2	71.1	123,520	138,619
138 A	Stratford HA	13	15	69.2	67.5	13,908	26,593
141 T	Thompson Town	32	40	72.9	72.5	23,170	30,370
142 M	Tolland County MAFS	1	2	59.0	58.5	1,369	3,078
143 A	Torrington HA	10	10	73.4	70.1	16,034	15,086
144 D	Trumbull Monroe Health District	2	6	71.5	65.3	522	5,153
146 A	Rockville HA	8	9	72.6	73.8	9,081	9,974
148 A	Wallingford HA	10	11	64.9	65.9	17,400	19,078
152 B	Waterford Local 1303	60	64	65.8	66.5	105,663	115,088
152 E	Waterford Cust & Main Asst	23	23	70.7	72.6	29,989	31,157
152 H	Water Local RI 161	27	31	70.3	71.4	22,206	28,193
152 L	Waterford Café R10224	15	17	75.3	72.7	8,721	9,447
152 N	Waterford Paraprofessionals	23	27	69.3	70.0	9,465	12,540
152 S	Waterford NonUnion Educ	13	16	74.0	72.3	12,054	17,676
152 T	Waterford Gen Gov Admin	25	25	66.1	67.0	58,335	55,943
152 W	Waterford Town	27	31	67.9	68.6	52,465	60,868
153 R	Watertown Golf Course		1		60.0		2,442
153 S	Watertown Town Hall Supervisors	1	2	67.0	68.5	2,675	3,913
153 T	Watertown Town	7	8	63.6	65.9	14,911	19,400
155 A	West Hartford HA	4	4	68.0	70.0	5,209	5,355
156 A	West Haven HA	15	25	67.9	66.8	25,631	45,386
157 E	Weston Education	55	64	68.2	69.3	35,283	44,729
157 H	Weston Highway	9	10	71.7	69.6	21,493	29,075
157 L	Weston Lunch	3	3	60.7	62.7	472	538
157 S	Weston Salary	6	9	73.2	69.2	9,410	15,956
157 T	Weston Town	24	30	73.0	74.2	33,427	48,804
159 A	Wethersfield HA	5	5	72.0	74.0	7,972	8,379
162 A	Winchester HA	8	9	72.4	72.6	8,010	10,005
165 A	Windsor Locks HA	5	5	64.8	66.8	5,648	5,429
165 E	Windsor Locks Education	32	30	73.7	73.5	33,752	32,371
165 N	Windsor Locks Paraprofessionals	14	16	70.1	70.3	5,384	6,680
165 T	Windsor Locks Town	33	40	68.8	67.8	39,694	51,282
167 E	Woodbridge Education	34	33	72.5	73.7	27,447	30,037
167 T	Woodbridge Town	41	46	72.2	71.9	48,172	56,397
169 E	Woodstock Education	7	9	66.3	70.1	7,386	9,055
169 T	Woodstock Town	14	15	73.4	71.9	19,997	23,615
170 A	Norwich Town HA	10	13	70.7	69.5	10,229	16,044
204 E	Regional Dist #4 Cust	7	7	72.1	73.9	3,849	4,389
204 L	Regional Dist #4 Café	1	2	75.0	77.5	488	1,172

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2014	2016	2014	2016	2014	2016
204 N	Regional Dist #4 NonOCert	10	9	72.1	74.2	11,123	10,099
204 S	Regional Dist #4 Secretarial	8	9	78.3	75.0	8,482	9,317
216 B	Regional Dist #16						
219 E	Regional Dist #19	17	22	65.4	66.1	13,449	18,158
368 D	Watertown Fire District	12	14	70.5	71.7	15,371	16,821
401 D	Westport/Weston Health	13	11	79.2	80.4	11,041	8,250
403 D	East Shore Dist Health	5	5	60.0	62.0	6,255	6,197
405 D	Lower Naugatuck Valley	13	16	67.9	66.9	15,737	20,420
410 D	Quinnipiack Vall health	10	9	68.7	67.8	12,019	11,907
413 D	Uncas Health District						
503 A	Willimantic HA	13	18	67.8	67.6	16,878	23,143
606 W	Jewett City Highway/Elect Off.	7	6	68.7	69.0	11,830	9,774
715 D	Southeastern CT PLNG	6	6	75.5	77.5	12,899	13,601
750 D	Southeastern CT Water	3	5	73.3	69.6	5,463	13,554
751 D	South Norwalk Electric	24	28	74.7	72.4	48,385	69,553
752 D	Watertown Water & Sewer	4	4	74.5	74.5	11,294	11,029
755 D	Norwalk 1st Water	16	17	73.8	72.7	38,903	43,311
756 D	Norwalk 2nd Water	19	22	67.1	67.3	49,194	71,363
757 A	Connecticut HA	13	15	65.9	65.3	22,264	25,586
799 M	Southeastern CT Tourism Dist.	6	6	66.5	68.5	7,917	8,318
	Fund A & Withdrawn Fund B	1	1	76.0	78.0	908	964
	Police & Fire w/o Soc. Sec.	440	534	63.9	63.4	1,564,353	2,125,802
	Police & Fire w/Soc. Sec.	271	301	64.5	64.7	798,771	928,898
	Gen. Emps. w/o Soc. Sec.	2,353	2,493	71.8	71.5	3,771,176	4,328,439
	Gen. Emps. w/ Soc. Sec.	3,447	3,774	70.3	70.5	4,093,948	4,754,352
	Total	6,511	7,102	70.1	70.1	10,228,248	12,137,491

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2016	No. of Annual Amort. Payments Remaining as of 07/01/16
<u>Police & Fire Without Social Security</u>			
2 P	Ansonia Police	0	0
14 F	Branford Fire	0	0
15 F	Bridgeport Fire	30,052,720	26
15 P	Bridgeport Police	57,108,013	27
44 F	East Haven Fire	0	0
44 P	East Haven Police	0	0
77 F	Manchester Fire	0	0
89 F	New Britain Fire	0	0
89 P	New Britain Police	0	0
95 F	New London Fire	3,999,369	29
95 S	New London Fire Chief	0	0
95 P	New London Police	0	0
124 P	Seymour Police	0	0
126 P	Shelton Police	0	0
131 P	Southington Police	469,394	1
137 P	Stonington Police	0	0
164 P	Windsor Police	0	0
370 F	West Haven Fire	26,403	24
371 F	West Shore Firefighters	27,265	21
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<u>Police & Fire With Social Security</u>			
6 P	Beacon Falls Police	229,587	19
33 P	Cromwell Police	0	0
37 P	Derby Police	0	0
46 P	Easton Police	0	0
62 P	Hamden Police	262,260	22
78 F	Mansfield Firefighters/EMT	0	0
82 P	Middlefield Police	4,714	1
85 P	Monroe Police	0	0
86 P	Montville Police	0	0
91 P	New Fairfield Police	29,423	1
108 P	Oxford Police	7,900	6
111 P	Plymouth Police	0	0
116 P	Putnam Police	0	0
117 P	Redding Police	0	0
131 F	Southington Fire	0	0
152 F	Waterford Fire	0	0
152 P	Waterford Police	1,797,408	5
157 P	Weston Police	0	0
162 P	Winchester Police	0	0
164 F	Windsor Dog Warden	0	0
165 P	Windsor Locks Police	0	0
167 P	Woodbridge Police	0	0
309 F	Cromwell Fire Distrcit	64,875	20
312 F	Easton Firefighters	0	0
	Fund A & Withdrawn Fund B		

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2016	No. of Annual Amort. Payments Remaining as of 07/01/16
<u>General Employees Without Social Security</u>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	6,383	6
15 T	Bridgeport City	0	0
44 E	East Haven Education	12,393	6
44 T	East Haven Town & Public Works	6,373	6
89 E	New Britain Education	34,157	6
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Control Authority	532,076	21
753 D	Mattabasset District	0	0
<u>General Employees With Social Security</u>			
1 E	Andover Education	0	0
1 T	Andover Selectment	651	6
2 A	Ansonia HA	88	6
2 B	Ansonia Clerical	280,576	5
2 T	Ansonia Town	256,132	4
6 S	Beacon Falls Town	27,244	22
6 T	Beacon Falls Public Works	1,316,815	19
8 T	Bethany Public Works	0	0
10 T	Bethlehem Public Works	0	0
13 E	Bozrah Board of Education	405,198	30
13 T	Bozrah Town	25,065	3
14 E	Branford Education	0	0
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	12,349	6
15 B	Bridgeport Port Authority	128,713	14
17 A	Bristol HA	577	6
22 T	Canterbury Town	3,961	2
23 A	Canton HA	0	0
26 L	Chester Board of Education	(1,803)	26
27 B	Clinton Secretarial	0	0
27 S	Clinton Supervisory	10,894	1
27 T	Clinton Town	0	0
28 A	Colchester HA	12,767	14
32 A	Coventry HA	0	0
34 A	Danbury HA	1,649	6
35 A	Darien HA	0	0
36 L	Deep River Board of Education	(213)	26
37 A	Derby HA	0	0
41 T	East Haddam Town	39,029	4
42 A	East Hampton HA	0	0
43 A	East Hartford HA	0	0
48 E	Ellington Education	2,640	6
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2016	No. of Annual Amort. Payments Remaining as of 07/01/16
48 V	Ellington Van Drivers	15,960	6
49 A	Enfield HA	992	6
50 L	Essex Board of Education	(1,174)	26
57 A	Greenwich Ha	293	6
58 E	Griswold Education	196	6
58 T	Griswold Selectman	0	0
59 A	Groton Town HA	0	0
62 B	Hamden Education	0	0
62 E	Hamden Board of Education	24,190	26
62 S	Hamden Schools	0	0
62 T	Hamden Town	206,297	23
64 A	Hartford HA	0	0
64 E	Hartford Local 566	1,587,218	3
64 S	Hartford Union Local 818	(15,459)	27
64 T	Hartford Local 1716	0	0
71 B	Lebanon Town Hall	17,486	2
71 T	Lebanon Highway	0	0
73 S	Lisbon School District Central Office	(41,308)	28
73 T	Lisbon Town	394,836	22
77 A	Manchester HA	713	6
78 E	Mansfield Education	2,440	6
78 T	Mansfield Town	2,821	6
80 A	Meriden HA	2,337	6
82 T	Middlefield Town	7,221	1
83 A	Middletown HA	1,561	6
84 A	Milford HA	0	0
86 A	Montville HA	509	6
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	411	6
89 A	New Britain HA	0	0
95 A	New London HA	2,151	6
95 T	New London Public Works	0	0
103 A	Norwalk HA	2,039	6
108 E	Oxford Education	193,878	6
108 T	Oxford Town	310,486	6
110 H	Southington Health District	(97,725)	26
113 A	Portland HA	0	0
114 T	Preston Town	50,501	4
115 T	Prospect Public Works	75,216	20
116 A	Putnam HA	201	6
117 E	Redding Education	870	6
117 T	Redding Town	2,950	6
118 A	Ridgefield HA	63,598	11
124 A	Seymour HA	0	0
124 E	Seymour Education	3,691	6
124 H	Seymour Education	0	0
124 L	Seymour Education	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2016	No. of Annual Amort. Payments Remaining as of 07/01/16
124 T	Seymour Town & Pub Works	1,429	6
126 A	Shelton HA	99	6
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	8,417	6
131 L	Southington Lunch	0	0
131 S	Southington Sewer	890	6
131 T	Southington Town	5,237	6
131 W	Southington Water	939	6
135 A	Stamford HA	4,910	6
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	80,133	16
143 A	Torrington HA	312	6
144 D	Trumbull Monroe Health District	0	0
146 A	Rockville HA	588	6
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	9,535	2
152 E	Waterford Cust & Main Asst	1,037	6
152 H	Water Local RI 161	647	6
152 L	Waterford Café RI0224	611	6
152 N	Waterford Paraprofessionals	381	6
152 S	Waterford Non0union Educ	1,910	2
152 T	Waterford Gen Gov Admin	5,861	2
152 W	Waterford Town	5,167	1
153 R	Watertown Golf Course	0	0
153 S	Watertown Town Hall Supervisors	414,347	19
153 T	Watertown Town	177,247	12
155 A	West Hartford HA	0	0
156 A	West Haven HA	1,208	6
157 E	Weston Education	57,328	2
157 H	Weston Highway	0	0
157 L	Weston Lunch	0	0
157 S	Weston Salary	8,871	1
157 T	Weston Town	71,334	1
159 A	Wethersfield HA	0	0
162 A	Winchester HA	0	0
165 A	Windsor Locks HA	0	0
165 E	Windsor Locks Education	2,685	6
165 N	Windsor Locks Paraprofessionals	46,446	5
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	1,511	6
167 T	Woodbridge Town	1,980	6
169 E	Woodstock Education	0	0
169 T	Woodstock Town	1,362	1
170 A	Norwich Town HA	0	0
204 E	Regional Dist #4 Cust	0	0
204 L	Regional Dist #4 Café	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2016	No. of Annual Amort. Payments Remaining as of 07/01/16
204 N	Regional Dist #4 Non0Cert	0	0
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	5,514	28
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	361	6
401 D	Westport/Weston Health	2,748	6
403 D	East Shore Dist Health	171	6
405 D	Lower Naugatuck Valley	93	6
410 D	Quinnipiack Vall health	611	6
413 D	Uncas Health District	0	0
503 A	Willimantic HA	0	0
606 W	Jewett City Highway/Elect Off.	0	0
715 D	Southeastern CT PLNG	282	6
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	3,077	6
752 D	Watertown Water & Sewer	1,301	6
755 D	Norwalk 1st Water	5,110	6
756 D	Norwalk 2nd Water	4,229	6
757 A	Connecticut HA	0	0
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	0	0
	Police & Fire w/o Soc. Sec.	91,683,164	
	Police & Fire w/Soc. Sec.	2,396,167	
	Gen. Emps. w/o Soc. Sec.	591,382	
	Gen. Emps. w/ Soc. Sec.	6,273,647	0
	Total	100,944,360	

Schedule H - Data by Municipality



Town Code	Town Name	Estimated		Amort. Payment 07/01/2016	Estimated Total Contrib. 2016 - 2017	2016 - 2017 Total as % Est. Payroll
		Payroll 2016 - 2017	Estimated Employer Contrib. 2016 - 2017			
Police & Fire Without Social Security			14.98%			
2 P	Ansonia Police	4,559,054	682,946	0	682,946	14.98%
14 F	Branford Fire	3,877,381	580,832	0	580,832	14.98%
15 F	Bridgeport Fire	25,916,529	3,882,296	900,955	4,783,251	18.46%
15 P	Bridgeport Police	43,322,626	6,489,729	1,692,451	8,182,180	18.89%
44 F	East Haven Fire	4,645,522	695,899	0	695,899	14.98%
44 P	East Haven Police	4,792,492	717,915	0	717,915	14.98%
77 F	Manchester Fire	8,025,958	1,202,289	0	1,202,289	14.98%
89 F	New Britain Fire	8,359,577	1,252,265	0	1,252,265	14.98%
89 P	New Britain Police	12,215,238	1,829,843	0	1,829,843	14.98%
95 F	New London Fire	5,354,912	802,166	331,868	1,134,034	21.18%
95 S	New London Fire Chief	89,081	13,344	0	13,344	14.98%
95 P	New London Police	6,909,587	1,035,056	0	1,035,056	14.98%
124 P	Seymour Police	4,137,954	619,866	0	619,866	14.98%
126 P	Shelton Police	5,509,436	825,314	0	825,314	14.98%
131 P	Southington Police	7,554,517	1,131,667	469,394	1,601,061	21.19%
137 P	Stonington Police	3,548,014	531,492	0	531,492	14.98%
164 P	Windsor Police	5,645,951	845,763	0	845,763	14.98%
370 F	West Haven Fire	1,493,876	223,783	2,322	226,105	15.14%
371 F	West Shore Firefighters	2,277,978	341,241	2,520	343,761	15.09%
Police & Fire With Social Security			16.73%			
6 P	Beacon Falls Police	354,179	59,254	22,136	81,390	22.98%
33 P	Cromwell Police	2,968,958	496,707	0	496,707	16.73%
37 P	Derby Police	3,543,939	592,901	0	592,901	16.73%
46 P	Easton Police	1,606,998	268,851	0	268,851	16.73%
62 P	Hamden Police	6,439,275	1,077,291	23,806	1,101,097	17.10%
78 F	Mansfield Firefighters/EMT	1,247,978	208,787	0	208,787	16.73%
82 P	Middlefield Police	0	0	4,714	4,714	0.00%
85 P	Monroe Police	3,993,855	668,172	0	668,172	16.73%
86 P	Montville Police	2,360,029	394,833	0	394,833	16.73%
91 P	New Fairfield Police	595,979	99,707	29,423	129,130	21.67%
108 P	Oxford Police	609,974	102,049	1,583	103,632	16.99%
111 P	Plymouth Police	2,538,285	424,655	0	424,655	16.73%
116 P	Putnam Police	1,302,243	217,865	0	217,865	16.73%
117 P	Redding Police	1,799,560	301,066	0	301,066	16.73%
131 F	Southington Fire	3,368,109	563,485	0	563,485	16.73%
152 F	Waterford Fire	763,485	127,731	0	127,731	16.73%
152 P	Waterford Police	4,340,341	726,139	416,827	1,142,966	26.33%
157 P	Weston Police	2,100,220	351,367	0	351,367	16.73%
162 P	Winchester Police	1,654,271	276,760	0	276,760	16.73%
164 F	Windsor Dog Warden	81,107	13,569	0	13,569	16.73%
165 P	Windsor Locks Police	2,837,269	474,675	0	474,675	16.73%
167 P	Woodbridge Police	2,291,590	383,383	0	383,383	16.73%
309 F	Cromwell Fire District	429,433	71,844	6,118	77,962	18.15%
312 F	Easton Firefighters	702,121	117,465	0	117,465	16.73%
	Fund A & Withdrawn Fund B	0	0	0	0	0.00%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2016 - 2017	Estimated Employer Contrib. 2016 - 2017	Amort. Payment 07/01/2016	Estimated Total Contrib. 2016 - 2017	2016 - 2017 Total as % Est. Payroll
General Employees Without Social Security			10.91%			
15 E	Bridgeport Education	45,379,046	4,950,854	0	4,950,854	10.91%
15 H	Bridgeport H.D.A	524,332	57,205	1,279	58,484	11.15%
15 T	Bridgeport City	33,496,227	3,654,438	0	3,654,438	10.91%
44 E	East Haven Education	3,567,155	389,177	2,482	391,659	10.98%
44 T	East Haven Town & Public Works	5,251,521	572,941	1,277	574,218	10.93%
89 E	New Britain Education	18,575,390	2,026,575	6,842	2,033,417	10.95%
89 T	New Britain City	18,679,000	2,037,879	0	2,037,879	10.91%
93 W	Greater New Haven Water Pollution Control Authority	5,441,347	593,651	49,183	642,834	11.81%
753 D	Mattabassett District	2,598,313	283,476	0	283,476	10.91%
General Employees With Social Security			11.38%			
1 E	Andover Education	452,206	51,461	0	51,461	11.38%
1 T	Andover Selectment	452,513	51,496	131	51,627	11.41%
2 A	Ansonia HA	728,890	82,948	18	82,966	11.38%
2 B	Ansonia Clerical	2,640,207	300,456	65,066	365,522	13.84%
2 T	Ansonia Town	2,004,750	228,141	71,604	299,745	14.95%
6 S	Beacon Falls Town	472,483	53,769	2,473	56,242	11.90%
6 T	Beacon Falls Public Works	650,372	74,012	126,960	200,972	30.90%
8 T	Bethany Public Works	391,089	44,506	0	44,506	11.38%
10 T	Bethlehem Public Works	225,216	25,630	0	25,630	11.38%
13 E	Bozrah Board of Education	440,430	50,121	36,393	86,514	19.64%
13 T	Bozrah Town	368,211	41,902	9,006	50,908	13.83%
14 E	Branford Education	7,046,337	801,873	0	801,873	11.38%
14 T	Branford Selectman	8,149,990	927,469	0	927,469	11.38%
15 A	Bridgeport HA	5,812,182	661,426	2,473	663,899	11.42%
15 B	Bridgeport Port Authority	121,355	13,810	14,456	28,266	23.29%
17 A	Bristol HA	1,549,996	176,390	116	176,506	11.39%
22 T	Canterbury Town	487,136	55,436	2,055	57,491	11.80%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	33,833	3,850	(155)	3,695	10.92%
27 B	Clinton Secretarial	1,401,783	159,523	0	159,523	11.38%
27 S	Clinton Supervisory	862,013	98,097	10,894	108,991	12.64%
27 T	Clinton Town	875,758	99,661	0	99,661	11.38%
28 A	Colchester HA	67,788	7,714	1,434	9,148	13.50%
32 A	Coventry HA	116,280	13,233	0	13,233	11.38%
34 A	Danbury HA	2,074,643	236,094	331	236,425	11.40%
35 A	Darien HA	54,033	6,149	0	6,149	11.38%
36 L	Deep River Board of Education	49,679	5,653	(18)	5,635	11.34%
37 A	Derby HA	260,266	29,618	0	29,618	11.38%
41 T	East Haddam Town	492,784	56,079	10,910	66,989	13.59%
42 A	East Hampton HA	107,154	12,194	0	12,194	11.38%
43 A	East Hartford HA	1,627,553	185,216	0	185,216	11.38%
48 E	Ellington Education	3,613,757	411,246	528	411,774	11.39%
48 L	Ellington Lunch	217,949	24,803	0	24,803	11.38%
48 T	Ellington Highway	927,449	105,544	0	105,544	11.38%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated		Amort. Payment 07/01/2016	Estimated Total Contrib. 2016 - 2017	2016 - 2017 Total as % Est. Payroll
		Payroll 2016 - 2017	Estimated Employer Contrib. 2016 - 2017			
48 V	Ellington Van Drivers	107,864	12,275	3,197	15,472	14.34%
49 A	Enfield HA	806,721	91,805	199	92,004	11.40%
50 L	Essex Board of Education	59,707	6,795	(101)	6,694	11.21%
57 A	Greenwich Ha	2,998,103	341,184	58	341,242	11.38%
58 E	Griswold Education	4,287,518	487,920	40	487,960	11.38%
58 T	Griswold Selectman	1,181,836	134,493	0	134,493	11.38%
59 A	Groton Town HA	103,142	11,738	0	11,738	11.38%
62 B	Hamden Education	1,279,276	145,582	0	145,582	11.38%
62 E	Hamden Board of Education	3,681,527	418,958	2,072	421,030	11.44%
62 S	Hamden Schools	1,232,531	140,262	0	140,262	11.38%
62 T	Hamden Town	5,267,291	599,418	18,418	617,836	11.73%
64 A	Hartford HA	2,721,294	309,683	0	309,683	11.38%
64 E	Hartford Local 566	11,171,002	1,271,260	570,272	1,841,532	16.48%
64 S	Hartford Union Local 818	39,733	4,522	(1,309)	3,213	8.09%
64 T	Hartford Local 1716	14,825,250	1,687,113	0	1,687,113	11.38%
71 B	Lebanon Town Hall	733,295	83,449	9,079	92,528	12.62%
71 T	Lebanon Highway	531,240	60,455	0	60,455	11.38%
73 S	Lisbon School District Central Office	168,362	19,160	(3,461)	15,699	9.32%
73 T	Lisbon Town	450,001	51,210	35,840	87,050	19.34%
77 A	Manchester HA	1,304,553	148,458	142	148,600	11.39%
78 E	Mansfield Education	3,711,645	422,385	489	422,874	11.39%
78 T	Mansfield Town	6,846,030	779,078	565	779,643	11.39%
80 A	Meriden HA	1,077,477	122,617	468	123,085	11.42%
82 T	Middlefield Town	531,343	60,467	7,221	67,688	12.74%
83 A	Middletown HA	1,049,019	119,378	313	119,691	11.41%
84 A	Milford HA	492,053	55,996	0	55,996	11.38%
86 A	Montville HA	55,410	6,306	102	6,408	11.56%
86 E	Montville Education	4,591,824	522,550	0	522,550	11.38%
86 T	Montville Town	4,460,844	507,644	0	507,644	11.38%
88 A	Naugatuck HA	525,945	59,853	82	59,935	11.40%
89 A	New Britain HA	1,729,386	196,804	0	196,804	11.38%
95 A	New London HA	728,772	82,934	430	83,364	11.44%
95 T	New London Public Works	4,362,113	496,408	0	496,408	11.38%
103 A	Norwalk HA	1,925,304	219,100	409	219,509	11.40%
108 E	Oxford Education	3,614,943	411,381	38,832	450,213	12.45%
108 T	Oxford Town	2,456,707	279,573	62,188	341,761	13.91%
110 H	Southington Health District	269,045	30,617	(8,371)	22,246	8.27%
113 A	Portland HA	148,450	16,894	0	16,894	11.38%
114 T	Preston Town	822,881	93,644	14,118	107,762	13.10%
115 T	Prospect Public Works	411,321	46,808	7,093	53,901	13.10%
116 A	Putnam HA	539,659	61,413	41	61,454	11.39%
117 E	Redding Education	2,571,673	292,656	174	292,830	11.39%
117 T	Redding Town	2,581,533	293,778	591	294,369	11.40%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	655,432	74,588	0	74,588	11.38%
124 E	Seymour Education	3,662,972	416,846	739	417,585	11.40%
124 H	Seymour Education	0	0	0	0	0.00%
124 L	Seymour Education	0	0	0	0	0.00%

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Town Code	Town Name	Estimated		Amort. Payment 07/01/2016	Estimated Total Contrib. 2016 - 2017	2016 - 2017 Total as % Est. Payroll
		Payroll 2016 - 2017	Estimated Employer Contrib. 2016 - 2017			
124 T	Seymour Town & Pub Works	3,298,509	375,370	286	375,656	11.39%
126 A	Shelton HA	66,886	7,612	20	7,632	11.41%
131 A	Southington HA	244,159	27,785	0	27,785	11.38%
131 D	Southington Dog Acct	107,278	12,208	0	12,208	11.38%
131 E	Southington Education	11,667,004	1,327,705	1,685	1,329,390	11.39%
131 L	Southington Lunch	472,723	53,796	0	53,796	11.38%
131 S	Southington Sewer	874,566	99,526	178	99,704	11.40%
131 T	Southington Town	9,123,994	1,038,311	1,049	1,039,360	11.39%
131 W	Southington Water	1,750,633	199,222	188	199,410	11.39%
135 A	Stamford HA	3,897,093	443,489	984	444,473	11.41%
138 A	Stratford HA	1,323,353	150,598	0	150,598	11.38%
141 T	Thompson Town	1,059,446	120,565	0	120,565	11.38%
142 M	Tolland County MAFS	649,878	73,956	8,383	82,339	12.67%
143 A	Torrington HA	651,655	74,158	62	74,220	11.39%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	874,315	99,497	118	99,615	11.39%
148 A	Wallingford HA	400,586	45,587	0	45,587	11.38%
152 B	Waterford Local 1303	3,590,189	408,564	4,950	413,514	11.52%
152 E	Waterford Cust & Main Asst	1,896,583	215,831	208	216,039	11.39%
152 H	Water Local RI 161	752,305	85,612	130	85,742	11.40%
152 L	Waterford Café RI0224	365,646	41,611	123	41,734	11.41%
152 N	Waterford Paraprofessionals	1,417,556	161,318	76	161,394	11.39%
152 S	Waterford NonUnion Educ	1,700,229	193,486	993	194,479	11.44%
152 T	Waterford Gen Gov Admin	1,710,579	194,664	3,044	197,708	11.56%
152 W	Waterford Town	2,698,443	307,083	5,167	312,250	11.57%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	502,574	57,193	39,949	97,142	19.33%
153 T	Watertown Town	578,130	65,791	21,777	87,568	15.15%
155 A	West Hartford HA	1,222,406	139,110	0	139,110	11.38%
156 A	West Haven HA	1,830,411	208,301	243	208,544	11.39%
157 E	Weston Education	5,176,272	589,060	29,765	618,825	11.96%
157 H	Weston Highway	1,202,453	136,839	0	136,839	11.38%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,766,691	201,049	8,871	209,920	11.88%
157 T	Weston Town	2,728,774	310,534	71,334	381,868	13.99%
159 A	Wethersfield HA	476,726	54,251	0	54,251	11.38%
162 A	Winchester HA	72,454	8,245	0	8,245	11.38%
165 A	Windsor Locks HA	228,023	25,949	0	25,949	11.38%
165 E	Windsor Locks Education	2,714,276	308,885	537	309,422	11.40%
165 N	Windsor Locks Paraprofessionals	1,173,045	133,493	10,772	144,265	12.30%
165 T	Windsor Locks Town	3,313,658	377,094	0	377,094	11.38%
167 E	Woodbridge Education	2,057,427	234,135	303	234,438	11.39%
167 T	Woodbridge Town	3,355,881	381,899	397	382,296	11.39%
169 E	Woodstock Education	635,739	72,347	0	72,347	11.38%
169 T	Woodstock Town	1,266,383	144,114	1,362	145,476	11.49%
170 A	Norwich Town HA	1,198,995	136,446	0	136,446	11.38%
204 E	Regional Dist #4 Cust	608,913	69,294	0	69,294	11.38%
204 L	Regional Dist #4 Café	214,262	24,383	0	24,383	11.38%

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204 N	Regional Dist #4 NonOCert	798,453	90,864	0	90,864	11.38%
204 S	Regional Dist #4 Secretarial	525,902	59,848	0	59,848	11.38%
216 B	Regional Dist #16	137,419	15,638	462	16,100	11.72%
219 E	Regional Dist #19	1,953,848	222,348	0	222,348	11.38%
368 D	Watertown Fire District	400,537	45,581	72	45,653	11.40%
401 D	Westport/Weston Health	777,647	88,496	550	89,046	11.45%
403 D	East Shore Dist Health	509,189	57,946	35	57,981	11.39%
405 D	Lower Naugatuck Valley	1,018,255	115,877	19	115,896	11.38%
410 D	Quinnipiack Vall health	620,442	70,606	123	70,729	11.40%
413 D	Uncas Health District	579,069	65,898	0	65,898	11.38%
503 A	Willimantic HA	1,267,584	144,251	0	144,251	11.38%
606 W	Jewett City Highway/Elect Off.	268,398	30,544	0	30,544	11.38%
715 D	Southeastern CT PLNG	552,832	62,912	56	62,968	11.39%
750 D	Southeastern CT Water	456,388	51,937	0	51,937	11.38%
751 D	South Norwalk Electric	960,417	109,295	617	109,912	11.44%
752 D	Watertown Water & Sewer	0	0	260	260	0.00%
755 D	Norwalk 1st Water	1,876,684	213,567	1,023	214,590	11.43%
756 D	Norwalk 2nd Water	2,897,243	329,706	847	330,553	11.41%
757 A	Connecticut HA	121,768	13,857	0	13,857	11.38%
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	191,007 0	21,737 0	0 0	21,737 0	11.38% 0.00%
Police & Fire w/o Soc. Sec.		158,235,683	23,703,706	3,399,510	27,103,216	17.13%
Police & Fire w/Soc. Sec.		47,929,198	8,018,556	504,607	8,523,163	17.78%
Gen. Emps. w/o Soc. Sec.		133,512,331	14,566,196	61,063	14,627,259	10.96%
Gen. Emps. w/ Soc. Sec.		246,378,295	28,037,852	1,339,872	29,377,724	11.92%
Total		586,055,507	74,326,310	5,305,052	79,631,362	13.59%

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		Payroll 2017 - 2018	Estimated Employer Contrib. 2017 - 2018			
<u>Police & Fire Without Social Security</u>			16.93%			
2 P	Ansonia Police	4,718,621	798,863	0	798,863	16.93%
14 F	Branford Fire	4,013,089	679,416	0	679,416	16.93%
15 F	Bridgeport Fire	26,823,608	4,541,237	900,955	5,442,192	20.29%
15 P	Bridgeport Police	44,838,918	7,591,229	1,692,451	9,283,680	20.70%
44 F	East Haven Fire	4,808,115	814,014	0	814,014	16.93%
44 P	East Haven Police	4,960,229	839,767	0	839,767	16.93%
77 F	Manchester Fire	8,306,867	1,406,353	0	1,406,353	16.93%
89 F	New Britain Fire	8,652,162	1,464,811	0	1,464,811	16.93%
89 P	New Britain Police	12,642,771	2,140,421	0	2,140,421	16.93%
95 F	New London Fire	5,542,334	938,317	331,868	1,270,185	22.92%
95 S	New London Fire Chief	92,199	15,609	0	15,609	16.93%
95 P	New London Police	7,151,423	1,210,736	0	1,210,736	16.93%
124 P	Seymour Police	4,282,782	725,075	0	725,075	16.93%
126 P	Shelton Police	5,702,266	965,394	0	965,394	16.93%
131 P	Southington Police	7,818,925	1,323,744	0	1,323,744	16.93%
137 P	Stonington Police	3,672,194	621,702	0	621,702	16.93%
164 P	Windsor Police	5,843,559	989,315	0	989,315	16.93%
370 F	West Haven Fire	1,546,162	261,765	2,322	264,087	17.08%
371 F	West Shore Firefighters	2,357,707	399,160	2,520	401,680	17.04%
<u>Police & Fire With Social Security</u>			17.13%			
6 P	Beacon Falls Police	366,575	62,794	22,136	84,930	23.17%
33 P	Cromwell Police	3,072,872	526,383	0	526,383	17.13%
37 P	Derby Police	3,667,977	628,324	0	628,324	17.13%
46 P	Easton Police	1,663,243	284,914	0	284,914	17.13%
62 P	Hamden Police	6,664,650	1,141,655	23,806	1,165,461	17.49%
78 F	Mansfield Firefighters/EMT	1,291,657	221,261	0	221,261	17.13%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	4,133,640	708,093	0	708,093	17.13%
86 P	Montville Police	2,442,630	418,423	0	418,423	17.13%
91 P	New Fairfield Police	616,838	105,664	0	105,664	17.13%
108 P	Oxford Police	631,323	108,146	1,583	109,729	17.38%
111 P	Plymouth Police	2,627,125	450,027	0	450,027	17.13%
116 P	Putnam Police	1,347,822	230,882	0	230,882	17.13%
117 P	Redding Police	1,862,545	319,054	0	319,054	17.13%
131 F	Southington Fire	3,485,993	597,151	0	597,151	17.13%
152 F	Waterford Fire	790,207	135,362	0	135,362	17.13%
152 P	Waterford Police	4,492,253	769,523	416,827	1,186,350	26.41%
157 P	Weston Police	2,173,728	372,360	0	372,360	17.13%
162 P	Winchester Police	1,712,170	293,295	0	293,295	17.13%
164 F	Windsor Dog Warden	83,946	14,380	0	14,380	17.13%
165 P	Windsor Locks Police	2,936,573	503,035	0	503,035	17.13%
167 P	Woodbridge Police	2,371,796	406,289	0	406,289	17.13%
309 F	Cromwell Fire District	444,463	76,137	6,118	82,255	18.51%
312 F	Easton Firefighters	726,695	124,483	0	124,483	17.13%
	Fund A & Withdrawn Fund B	0	0	0	0	0.00%

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Town Code	Town Name	Estimated Payroll 2017 - 2018	Estimated Employer Contrib. 2017 - 2018	Amort. Payment 07/01/2017	Estimated Total Contrib. 2017 - 2018	2017 - 2018 Total as % Est. Payroll
General Employees Without Social Security			12.15%			
15 E	Bridgeport Education	46,967,313	5,706,529	0	5,706,529	12.15%
15 H	Bridgeport H.D.A	542,684	65,936	1,279	67,215	12.39%
15 T	Bridgeport City	34,668,595	4,212,234	0	4,212,234	12.15%
44 E	East Haven Education	3,692,005	448,579	2,482	451,061	12.22%
44 T	East Haven Town & Public Works	5,435,324	660,392	1,277	661,669	12.17%
89 E	New Britain Education	19,225,529	2,335,902	6,842	2,342,744	12.19%
89 T	New Britain City	19,332,765	2,348,931	0	2,348,931	12.15%
93 W	Greater New Haven Water Pollution Control Authority	5,631,794	684,263	49,183	733,446	13.02%
753 D	Mattabasset District	2,689,254	326,744	0	326,744	12.15%
General Employees With Social Security			11.74%			
1 E	Andover Education	468,033	54,947	0	54,947	11.74%
1 T	Andover Selectment	468,351	54,984	131	55,115	11.77%
2 A	Ansonia HA	754,401	88,567	18	88,585	11.74%
2 B	Ansonia Clerical	2,732,614	320,809	65,066	385,875	14.12%
2 T	Ansonia Town	2,074,916	243,595	71,604	315,199	15.19%
6 S	Beacon Falls Town	489,020	57,411	2,473	59,884	12.25%
6 T	Beacon Falls Public Works	673,135	79,026	126,960	205,986	30.60%
8 T	Bethany Public Works	404,777	47,521	0	47,521	11.74%
10 T	Bethlehem Public Works	233,099	27,366	0	27,366	11.74%
13 E	Bozrah Board of Education	455,845	53,516	36,393	89,909	19.72%
13 T	Bozrah Town	381,098	44,741	9,006	53,747	14.10%
14 E	Branford Education	7,292,959	856,193	0	856,193	11.74%
14 T	Branford Selectman	8,435,240	990,297	0	990,297	11.74%
15 A	Bridgeport HA	6,015,608	706,232	2,473	708,705	11.78%
15 B	Bridgeport Port Authority	125,602	14,746	14,456	29,202	23.25%
17 A	Bristol HA	1,604,246	188,338	116	188,454	11.75%
22 T	Canterbury Town	504,186	59,191	2,058	61,249	12.15%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	35,017	4,111	(155)	3,956	11.30%
27 B	Clinton Secretarial	1,450,845	170,329	0	170,329	11.74%
27 S	Clinton Supervisory	892,183	104,742	0	104,742	11.74%
27 T	Clinton Town	906,410	106,413	0	106,413	11.74%
28 A	Colchester HA	70,161	8,237	1,434	9,671	13.78%
32 A	Coventry HA	120,350	14,129	0	14,129	11.74%
34 A	Danbury HA	2,147,256	252,088	331	252,419	11.76%
35 A	Darien HA	55,924	6,565	0	6,565	11.74%
36 L	Deep River Board of Education	51,418	6,036	(18)	6,018	11.70%
37 A	Derby HA	269,375	31,625	0	31,625	11.74%
41 T	East Haddam Town	510,031	59,878	10,910	70,788	13.88%
42 A	East Hampton HA	110,904	13,020	0	13,020	11.74%
43 A	East Hartford HA	1,684,517	197,762	0	197,762	11.74%
48 E	Ellington Education	3,740,238	439,104	528	439,632	11.75%
48 L	Ellington Lunch	225,577	26,483	0	26,483	11.74%
48 T	Ellington Highway	959,910	112,693	0	112,693	11.74%

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48 V	Ellington Van Drivers	111,639	13,106	3,197	16,303	14.60%
49 A	Enfield HA	834,956	98,024	199	98,223	11.76%
50 L	Essex Board of Education	61,797	7,255	(101)	7,154	11.58%
57 A	Greenwich Ha	3,103,037	364,297	58	364,355	11.74%
58 E	Griswold Education	4,437,581	520,972	40	521,012	11.74%
58 T	Griswold Selectman	1,223,200	143,604	0	143,604	11.74%
59 A	Groton Town HA	106,752	12,533	0	12,533	11.74%
62 B	Hamden Education	1,324,051	155,444	0	155,444	11.74%
62 E	Hamden Board of Education	3,810,380	447,339	2,072	449,411	11.79%
62 S	Hamden Schools	1,275,670	149,764	0	149,764	11.74%
62 T	Hamden Town	5,451,646	640,023	18,418	658,441	12.08%
64 A	Hartford HA	2,816,539	330,662	0	330,662	11.74%
64 E	Hartford Local 566	11,561,987	1,357,377	570,272	1,927,649	16.67%
64 S	Hartford Union Local 818	41,124	4,828	(1,309)	3,519	8.56%
64 T	Hartford Local 1716	15,344,134	1,801,401	0	1,801,401	11.74%
71 B	Lebanon Town Hall	758,960	89,102	9,080	98,182	12.94%
71 T	Lebanon Highway	549,833	64,550	0	64,550	11.74%
73 S	Lisbon School District Central Office	174,255	20,458	(3,461)	16,997	9.75%
73 T	Lisbon Town	465,751	54,679	35,840	90,519	19.44%
77 A	Manchester HA	1,350,212	158,515	142	158,657	11.75%
78 E	Mansfield Education	3,841,553	450,998	489	451,487	11.75%
78 T	Mansfield Town	7,085,641	831,854	565	832,419	11.75%
80 A	Meriden HA	1,115,189	130,923	468	131,391	11.78%
82 T	Middlefield Town	549,940	64,563	0	64,563	11.74%
83 A	Middletown HA	1,085,735	127,465	313	127,778	11.77%
84 A	Milford HA	509,275	59,789	0	59,789	11.74%
86 A	Montville HA	57,349	6,733	102	6,835	11.92%
86 E	Montville Education	4,752,538	557,948	0	557,948	11.74%
86 T	Montville Town	4,616,974	542,033	0	542,033	11.74%
88 A	Naugatuck HA	544,353	63,907	82	63,989	11.76%
89 A	New Britain HA	1,789,915	210,136	0	210,136	11.74%
95 A	New London HA	754,279	88,552	430	88,982	11.80%
95 T	New London Public Works	4,514,787	530,036	0	530,036	11.74%
103 A	Norwalk HA	1,992,690	233,942	409	234,351	11.76%
108 E	Oxford Education	3,741,466	439,248	38,832	478,080	12.78%
108 T	Oxford Town	2,542,692	298,512	62,188	360,700	14.19%
110 H	Southington Health District	278,462	32,691	(8,371)	24,320	8.73%
113 A	Portland HA	153,646	18,038	0	18,038	11.74%
114 T	Preston Town	851,682	99,987	14,118	114,105	13.40%
115 T	Prospect Public Works	425,717	49,979	7,093	57,072	13.41%
116 A	Putnam HA	558,547	65,573	41	65,614	11.75%
117 E	Redding Education	2,661,682	312,481	174	312,655	11.75%
117 T	Redding Town	2,671,887	313,680	591	314,271	11.76%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	678,372	79,641	0	79,641	11.74%
124 E	Seymour Education	3,791,176	445,084	739	445,823	11.76%
124 H	Seymour Education	0	0	0	0	0.00%
124 L	Seymour Education	0	0	0	0	0.00%

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124 T	Seymour Town & Pub Works	3,413,957	400,799	286	401,085	11.75%
126 A	Shelton HA	69,227	8,127	20	8,147	11.77%
131 A	Southington HA	252,705	29,668	0	29,668	11.74%
131 D	Southington Dog Acct	111,033	13,035	0	13,035	11.74%
131 E	Southington Education	12,075,349	1,417,646	1,685	1,419,331	11.75%
131 L	Southington Lunch	489,268	57,440	0	57,440	11.74%
131 S	Southington Sewer	905,176	106,268	178	106,446	11.76%
131 T	Southington Town	9,443,334	1,108,647	1,049	1,109,696	11.75%
131 W	Southington Water	1,811,905	212,718	188	212,906	11.75%
135 A	Stamford HA	4,033,491	473,532	984	474,516	11.76%
138 A	Stratford HA	1,369,670	160,799	0	160,799	11.74%
141 T	Thompson Town	1,096,527	128,732	0	128,732	11.74%
142 M	Tolland County MAFS	672,624	78,966	8,383	87,349	12.99%
143 A	Torrington HA	674,463	79,182	62	79,244	11.75%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	904,916	106,237	118	106,355	11.75%
148 A	Wallingford HA	414,607	48,675	0	48,675	11.74%
152 B	Waterford Local 1303	3,715,846	436,240	4,952	441,192	11.87%
152 E	Waterford Cust & Main Asst	1,962,963	230,452	208	230,660	11.75%
152 H	Water Local RI 161	778,636	91,412	130	91,542	11.76%
152 L	Waterford Café RI0224	378,444	44,429	123	44,552	11.77%
152 N	Waterford Paraprofessionals	1,467,170	172,246	76	172,322	11.75%
152 S	Waterford Non0union Educ	1,759,737	206,593	990	207,583	11.80%
152 T	Waterford Gen Gov Admin	1,770,449	207,851	3,042	210,893	11.91%
152 W	Waterford Town	2,792,889	327,885	0	327,885	11.74%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	520,164	61,067	39,949	101,016	19.42%
153 T	Watertown Town	598,365	70,248	21,777	92,025	15.38%
155 A	West Hartford HA	1,265,190	148,533	0	148,533	11.74%
156 A	West Haven HA	1,894,475	222,411	243	222,654	11.75%
157 E	Weston Education	5,357,442	628,964	29,768	658,732	12.30%
157 H	Weston Highway	1,244,539	146,109	0	146,109	11.74%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,828,525	214,669	0	214,669	11.74%
157 T	Weston Town	2,824,281	331,571	0	331,571	11.74%
159 A	Wethersfield HA	493,411	57,926	0	57,926	11.74%
162 A	Winchester HA	74,990	8,804	0	8,804	11.74%
165 A	Windsor Locks HA	236,004	27,707	0	27,707	11.74%
165 E	Windsor Locks Education	2,809,276	329,809	537	330,346	11.76%
165 N	Windsor Locks Paraprofessionals	1,214,102	142,536	10,772	153,308	12.63%
165 T	Windsor Locks Town	3,429,636	402,639	0	402,639	11.74%
167 E	Woodbridge Education	2,129,437	249,996	303	250,299	11.75%
167 T	Woodbridge Town	3,473,337	407,770	397	408,167	11.75%
169 E	Woodstock Education	657,990	77,248	0	77,248	11.74%
169 T	Woodstock Town	1,310,706	153,877	0	153,877	11.74%
170 A	Norwich Town HA	1,240,960	145,689	0	145,689	11.74%
204 E	Regional Dist #4 Cust	630,225	73,988	0	73,988	11.74%
204 L	Regional Dist #4 Café	221,761	26,035	0	26,035	11.74%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated		Amort. Payment 07/01/2017	Estimated Total Contrib. 2017 - 2018	2017 - 2018 Total as % Est. Payroll
		Payroll 2017 - 2018	Estimated Employer Contrib. 2017 - 2018			
204 N	Regional Dist #4 Non0Cert	826,399	97,019	0	97,019	11.74%
204 S	Regional Dist #4 Secretarial	544,309	63,902	0	63,902	11.74%
216 B	Regional Dist #16	142,229	16,698	462	17,160	12.07%
219 E	Regional Dist #19	2,022,233	237,410	0	237,410	11.74%
368 D	Watertown Fire District	414,556	48,669	72	48,741	11.76%
401 D	Westport/Weston Health	804,865	94,491	550	95,041	11.81%
403 D	East Shore Dist Health	527,011	61,871	35	61,906	11.75%
405 D	Lower Naugatuck Valley	1,053,894	123,727	19	123,746	11.74%
410 D	Quinnipiack Vall health	642,157	75,389	123	75,512	11.76%
413 D	Uncas Health District	599,336	70,362	0	70,362	11.74%
503 A	Willimantic HA	1,311,949	154,023	0	154,023	11.74%
606 W	Jewett City Highway/Elect Off.	277,792	32,613	0	32,613	11.74%
715 D	Southeastern CT PLNG	572,181	67,174	56	67,230	11.75%
750 D	Southeastern CT Water	472,362	55,455	0	55,455	11.74%
751 D	South Norwalk Electric	994,032	116,699	617	117,316	11.80%
752 D	Watertown Water & Sewer	0	0	260	260	0.00%
755 D	Norwalk 1st Water	1,942,368	228,034	1,023	229,057	11.79%
756 D	Norwalk 2nd Water	2,998,647	352,041	847	352,888	11.77%
757 A	Connecticut HA	126,030	14,796	0	14,796	11.74%
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	197,692 0	23,209 0	0 0	23,209 0	11.74% 0.00%
Police & Fire w/o Soc. Sec.		163,773,931	27,726,928	2,930,116	30,657,044	18.72%
Police & Fire w/Soc. Sec.		49,606,721	8,497,635	470,470	8,968,105	18.08%
Gen. Emps. w/o Soc. Sec.		138,185,263	16,789,510	61,063	16,850,573	12.19%
Gen. Emps. w/ Soc. Sec.		255,001,541	29,937,178	1,235,027	31,172,205	12.22%
Total		606,567,456	82,951,251	4,696,676	87,647,927	14.45%

Schedule H - Data by Municipality



Town Code	Town Name	Amortization Payment Due 07/01/17	No. of Annual Amort. Payments Remaining as of 07/01/17
<u>Police & Fire Without Social Security</u>			
2 P	Ansonia Police	0	0
14 F	Branford Fire	0	0
15 F	Bridgeport Fire	900,955	25
15 P	Bridgeport Police	1,692,451	26
44 F	East Haven Fire	0	0
44 P	East Haven Police	0	0
77 F	Manchester Fire	0	0
89 F	New Britain Fire	0	0
89 P	New Britain Police	0	0
95 F	New London Fire	331,868	28
95 S	New London Fire Chief	0	0
95 P	New London Police	0	0
124 P	Seymour Police	0	0
126 P	Shelton Police	0	0
131 P	Southington Police	0	0
137 P	Stonington Police	0	0
164 P	Windsor Police	0	0
370 F	West Haven Fire	2,322	23
371 F	West Shore Firefighters	2,520	20

<u>Police & Fire With Social Security</u>			
6 P	Beacon Falls Police	22,136	18
33 P	Cromwell Police	0	0
37 P	Derby Police	0	0
46 P	Easton Police	0	0
62 P	Hamden Police	23,806	21
78 F	Mansfield Firefighters/EMT	0	0
82 P	Middlefield Police	0	0
85 P	Monroe Police	0	0
86 P	Montville Police	0	0
91 P	New Fairfield Police	0	0
108 P	Oxford Police	1,583	5
111 P	Plymouth Police	0	0
116 P	Putnam Police	0	0
117 P	Redding Police	0	0
131 F	Southington Fire	0	0
152 F	Waterford Fire	0	0
152 P	Waterford Police	416,827	4
157 P	Weston Police	0	0
162 P	Winchester Police	0	0
164 F	Windsor Dog Warden	0	0
165 P	Windsor Locks Police	0	0
167 P	Woodbridge Police	0	0
309 F	Cromwell Fire Distrcit	6,118	19
312 F	Easton Firefighters	0	0
	Fund A & Withdrawn Fund B		

Schedule H - Data by Municipality



Town Code	Town Name	Amortization Payment Due 07/01/17	No. of Annual Amort. Payments Remaining as of 07/01/17
<u>General Employees Without Social Security</u>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	1,279	5
15 T	Bridgeport City	0	0
44 E	East Haven Education	2,482	5
44 T	East Haven Town & Public Works	1,277	5
89 E	New Britain Education	6,842	5
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Control Authority	49,183	20
753 D	Mattabassett District	0	0
<u>General Employees With Social Security</u>			
1 E	Andover Education	0	0
1 T	Andover Selectment	131	5
2 A	Ansonia HA	18	5
2 B	Ansonia Clerical	65,066	4
2 T	Ansonia Town	71,604	3
6 S	Beacon Falls Town	2,473	21
6 T	Beacon Falls Public Works	126,960	18
8 T	Bethany Public Works	0	0
10 T	Bethlehem Public Works	0	0
13 E	Bozrah Board of Education	36,393	29
13 T	Bozrah Town	9,006	2
14 E	Branford Education	0	0
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	2,473	5
15 B	Bridgeport Port Authority	14,456	13
17 A	Bristol HA	116	5
22 T	Canterbury Town	2,058	1
23 A	Canton HA	0	0
26 L	Chester Board of Education	(155)	25
27 B	Clinton Secretarial	0	0
27 S	Clinton Supervisory	0	0
27 T	Clinton Town	0	0
28 A	Colchester HA	1,434	13
32 A	Coventry HA	0	0
34 A	Danbury HA	331	5
35 A	Darien HA	0	0
36 L	Deep River Board of Education	(18)	25
37 A	Derby HA	0	0
41 T	East Haddam Town	10,910	3
42 A	East Hampton HA	0	0
43 A	East Hartford HA	0	0
48 E	Ellington Education	528	5
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Amortization Payment Due 07/01/17	No. of Annual Amort. Payments Remaining as of 07/01/17
48 V	Ellington Van Drivers	3,197	5
49 A	Enfield HA	199	5
50 L	Essex Board of Education	(101)	25
57 A	Greenwich Ha	58	5
58 E	Griswold Education	40	5
58 T	Griswold Selectman	0	0
59 A	Groton Town HA	0	0
62 B	Hamden Education	0	0
62 E	Hamden Board of Education	2,072	25
62 S	Hamden Schools	0	0
62 T	Hamden Town	18,418	22
64 A	Hartford HA	0	0
64 E	Hartford Local 566	570,272	2
64 S	Hartford Union Local 818	(1,309)	26
64 T	Hartford Local 1716	0	0
71 B	Lebanon Town Hall	9,080	1
71 T	Lebanon Highway	0	0
73 S	Lisbon School District Central Office	(3,461)	27
73 T	Lisbon Town	35,840	21
77 A	Manchester HA	142	5
78 E	Mansfield Education	489	5
78 T	Mansfield Town	565	5
80 A	Meriden HA	468	5
82 T	Middlefield Town	0	0
83 A	Middletown HA	313	5
84 A	Milford HA	0	0
86 A	Montville HA	102	5
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	82	5
89 A	New Britain HA	0	0
95 A	New London HA	430	5
95 T	New London Public Works	0	0
103 A	Norwalk HA	409	5
108 E	Oxford Education	38,832	5
108 T	Oxford Town	62,188	5
110 H	Southington Health District	(8,371)	25
113 A	Portland HA	0	0
114 T	Preston Town	14,118	3
115 T	Prospect Public Works	7,093	19
116 A	Putnam HA	41	5
117 E	Redding Education	174	5
117 T	Redding Town	591	5
118 A	Ridgefield HA	8,249	10
124 A	Seymour HA	0	0
124 E	Seymour Education	739	5
124 H	Seymour Education	0	0
124 L	Seymour Education	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Amortization Payment Due 07/01/17	No. of Annual Amort. Payments Remaining as of 07/01/17
124 T	Seymour Town & Pub Works	286	5
126 A	Shelton HA	20	5
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	1,685	5
131 L	Southington Lunch	0	0
131 S	Southington Sewer	178	5
131 T	Southington Town	1,049	5
131 W	Southington Water	188	5
135 A	Stamford HA	984	5
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	8,383	15
143 A	Torrington HA	62	5
144 D	Trumbull Monroe Health District	0	0
146 A	Rockville HA	118	5
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	4,952	1
152 E	Waterford Cust & Main Asst	208	5
152 H	Water Local RI 161	130	5
152 L	Waterford Café RI0224	123	5
152 N	Waterford Paraprofessionals	76	5
152 S	Waterford Non0union Educ	990	1
152 T	Waterford Gen Gov Admin	3,042	1
152 W	Waterford Town	0	0
153 R	Watertown Golf Course	0	0
153 S	Watertown Town Hall Supervisors	39,949	18
153 T	Watertown Town	21,777	11
155 A	West Hartford HA	0	0
156 A	West Haven HA	243	5
157 E	Weston Education	29,768	1
157 H	Weston Highway	0	0
157 L	Weston Lunch	0	0
157 S	Weston Salary	0	0
157 T	Weston Town	0	0
159 A	Wethersfield HA	0	0
162 A	Winchester HA	0	0
165 A	Windsor Locks HA	0	0
165 E	Windsor Locks Education	537	5
165 N	Windsor Locks Paraprofessionals	10,772	4
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	303	5
167 T	Woodbridge Town	397	5
169 E	Woodstock Education	0	0
169 T	Woodstock Town	0	0
170 A	Norwich Town HA	0	0
204 E	Regional Dist #4 Cust	0	0
204 L	Regional Dist #4 Café	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Amortization Payment Due 07/01/17	No. of Annual Amort. Payments Remaining as of 07/01/17
204 N	Regional Dist #4 Non0Cert	0	0
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	462	27
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	72	5
401 D	Westport/Weston Health	550	5
403 D	East Shore Dist Health	35	5
405 D	Lower Naugatuck Valley	19	5
410 D	Quinnipiack Vall health	123	5
413 D	Uncas Health District	0	0
503 A	Willimantic HA	0	0
606 W	Jewett City Highway/Elect Off.	0	0
715 D	Southeastern CT PLNG	56	5
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	617	5
752 D	Watertown Water & Sewer	260	5
755 D	Norwalk 1st Water	1,023	5
756 D	Norwalk 2nd Water	847	5
757 A	Connecticut HA	0	0
799 M	Southeastern CT Tourism Dist. Fund A & Withdrawn Fund B	0	0
	Police & Fire w/o Soc. Sec.	2,930,116	
	Police & Fire w/Soc. Sec.	470,470	
	Gen. Emps. w/o Soc. Sec.	61,063	
	Gen. Emps. w/ Soc. Sec.	1,235,027	
	Total	4,696,676	