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**CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM**

**REPORT OF THE ACTUARY ON THE VALUATION
PREPARED AS OF JUNE 30, 2021**





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

February 8, 2022

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 are pleased to submit the report giving the results of the actuarial valuation of the Retirement System prepared as of June 30, 2021.

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 extent to which the data may contain inaccuracies, the future actuarial measures may vary.

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 and will be sufficient to fully fund the liabilities of the System over a reasonable funding period. The valuation method used is the entry age normal method. Gains and losses are reflected in the unfunded actuarial accrued liability which is being amortized as a level dollar within a 18-year period. This period is based on the funding policy of MERS that amortizes the unfunded actuarial accrued liability over a declining period of years, starting with 30 years as of July 1, 2009.

There were no changes in the actuarial assumptions or methods from the previous valuation. The valuation results do reflect the legislation that was adopted in 2019 to increase the employee contribution rate by 0.50% of compensation each year for six years beginning July 1, 2019.



Members of the Commission
February 8, 2022
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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.

In order to prepare the results in this report, we have utilized appropriate actuarial models that were developed for this purpose. These models use assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.

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; data inaccuracies; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; 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.

We note that as we are preparing this report, the world is in the midst of a pandemic. We have considered available information, but do not believe that there is yet sufficient data to warrant the modification of any of our assumptions prior to the upcoming experience study.

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
Chief Executive Officer



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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, 2021	June 30, 2020
Number of active members	9,612	9,459
Annual compensation	\$ 643,203,254	\$ 604,611,056
Retired members and beneficiaries:		
Number	8,227	7,933
Annual allowances	\$ 208,822,738	\$ 192,947,894
Assets:		
Market Value	\$ 3,354,417,556	\$ 2,734,354,911
Actuarial Value	\$ 3,154,059,106	\$ 2,951,955,488
Unfunded actuarial accrued liability	\$ 923,744,431	\$ 909,645,015
Present Value of Remaining Prior Service Amortization Payments	\$ 7,682,114	\$ 8,207,870
Net unfunded actuarial accrued liability	\$ 916,062,317	\$ 901,437,145
Amortization Period in Years	18	19
Funded Ratio	77.3%	76.4%
For Fiscal Years Ending	June 30, 2023*	June 30, 2022
Employer Contribution Rates		
General Employees		
With Social Security	17.55%	16.44%
Without Social Security	21.58%	19.02%
Police and Fire		
With Social Security	23.11%	22.45%
Without Social Security	24.82%	23.59%

* Employer Contribution Rates for fiscal year ending June 30, 2023 shown above reflect the 4th year of the 5-year contribution rate smoothing and are anticipated to increase as a percentage of payroll each year until the full funding rates are achieved by FYE 2024.





Section I – Summary of Principal Results

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 D of the report presents the development of the actuarial assumptions and methods employed. There have been no changes since the previous valuation.
5. 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.
6. Administrative expenses continuing at \$130 for each active and retired member are required to be contributed for each fiscal year.
7. 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 reports will be prepared for the Commission. We have provided some supplemental disclosure information and tables in Section VI.
8. As shown in the Summary of Principal Results, the funded 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.
9. The table on the following page provides a history of some pertinent figures.





Section I – Summary of Principal Results

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
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	2,445.4	394.9
2018	10,096	628.0	62,198	1.5	7,448	1.4	170.3	27.1	3,622.7	2,779.6	843.1
2019	9,759	606.9	62,193	0.0	7,824	1.2	187.6	30.9	3,780.8	2,867.8	913.0
2020	9,459	604.6	63,919	2.8	7,933	1.2	192.9	31.9	3,861.6	2,952.0	909.6
2021	9,612	643.2	66,917	4.7	8,227	1.2	208.8	32.5	4,077.8	3,154.1	923.7

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

*Results for 2013, 2015 and 2017 were based on roll-forward methodology and not shown in the above table.

*The percent increase represent the increases on an annualized basis over a two-year period for years prior to 2019.





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, 2021 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		2,175	\$141,000,205	\$64,828	48.8	10.7
Women		<u>2,874</u>	<u>129,781,875</u>	45,157	50.3	9.4
Total	137	5,049	\$270,782,080	\$53,631	49.6	10.0
Without Social Security						
Men		1,065	\$74,323,118	\$69,787	48.1	11.3
Women		<u>1,364</u>	<u>68,664,507</u>	50,341	50.8	13.2
Total	9	2,429	\$142,987,625	\$58,867	49.6	12.3
Police and Fire						
With Social Security						
Men		410	\$44,612,201	\$108,810	43.0	11.2
Women		<u>33</u>	<u>3,077,209</u>	93,249	39.1	11.4
Total	22	443	\$47,689,410	\$107,651	42.7	11.2
Without Social Security						
Men		1,524	\$165,066,647	\$108,311	41.6	12.7
Women		<u>167</u>	<u>16,677,492</u>	99,865	39.0	9.8
Total	19	1,691	\$181,744,139	\$107,477	41.3	12.4
Total	187	9,612	\$643,203,254	\$66,917	47.8	11.1

*Years

Of the 9,612 active members, 6,253 are vested and 3,359 are non-vested.

The valuation also includes 3,781 inactive non-vested members who are owed refunds of their accumulated contributions.





Section II – Membership

Retired Lives

Group	Number	Total Annual Benefits	Average Annual Benefit	Average Age at Valuation Date*	Average Age at Retirement*
General Employees					
With Social Security					
Service	3,832	\$68,885,000	\$17,976	71.4	60.3
Disability	170	4,475,790	26,328	69.0	53.2
Beneficiary	<u>431</u>	<u>5,924,207</u>	13,745	72.7	54.8
Total	4,433	\$79,284,997	\$17,885	71.5	59.5
Without Social Security					
Service	2,177	\$55,088,111	\$25,305	71.7	58.9
Disability	100	2,964,219	29,642	69.5	52.7
Beneficiary	<u>315</u>	<u>5,505,477</u>	17,478	74.3	53.5
Total	2,592	\$63,557,807	\$24,521	71.9	58.0
Police and Fire					
With Social Security					
Service	266	\$12,902,659	\$48,506	65.1	53.9
Disability	53	2,497,319	47,119	62.5	44.2
Beneficiary	<u>37</u>	<u>1,101,908</u>	29,781	68.9	49.7
Total	356	\$16,501,886	\$46,354	65.1	52.1
Without Social Security					
Service	648	\$39,981,660	\$61,700	63.1	55.0
Disability	132	7,363,093	55,781	61.8	47.0
Beneficiary	<u>66</u>	<u>2,133,295</u>	32,323	66.3	48.7
Total	846	\$49,478,048	\$58,485	63.1	53.3
Total	8,227	\$208,822,738	\$25,383	70.5	58.1

*Years

This valuation also includes 1,546 deferred vested members with estimated annual benefits of \$15,516,381.





Section III – Assets

1. As of June 30, 2021, the total market value of assets amounted to \$3,354,417,556 as reported by the Comptroller's Office. The actuarial value of assets used for the current valuation was \$3,154,059,106. Schedule B shows the development of the actuarial value of assets as of June 30, 2021.
2. In addition, the plan has future payments due from certain employers that established an initial liability upon entering MERS for prior earned service. This present value of the remaining prior service amortization payments is \$7,682,114 as of June 30, 2021.
3. Schedule C shows receipts and disbursements of the System for the year 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, 2021. 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 \$4,890,130,479, of which \$2,584,204,961 is for the benefits payable on account of present retired members, beneficiaries of deceased members, and inactive members entitled to deferred vested benefits, and \$2,305,925,518 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 \$3,154,059,106 as of June 30, 2021. When this amount is deducted from the total liabilities of \$4,890,130,479 there remains \$1,736,071,373 as the present value contributions to be made in the future.
3. Prospective normal employer and employee contributions have a present value of \$812,326,942. When this amount is subtracted from \$1,736,071,373, which is the present value of the total future contributions to be made by the employer, there remains \$923,744,431 as the amount of future unfunded actuarial accrued liability contributions. A breakdown of unfunded accrued liabilities by group is provided in Section V on the next page.
4. Employer contribution rates apply a contribution rate smoothing method for the employer contributions and are anticipated to increase per year until the full funding rates are achieved by fiscal year ending (FYE) 2024. The experience of the System for this valuation year has resulted in small changes in the contribution requirements for the FYE 2023 and the forecast of future expected employer contribution rates compared to the previous valuation. The contribution rates for FYE 2023 and the expected rates for years FYE 2024 through 2025 are provided on page 12 of this report.





Section V – Summary of Net Unfunded Actuarial Accrued Liability

The table below presents the unfunded actuarial accrued liability of the Retirement System as of July 1, 2021, 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, 2021	July 1, 2020	July 1, 2021	July 1, 2020	July 1, 2021	July 1, 2020	July 1, 2021	July 1, 2020	July 1, 2021	July 1, 2020
Accrued Liabilities:										
Active Members	\$471,426,144	\$464,120,378	\$382,252,455	\$364,117,264	\$98,579,314	\$94,526,206	\$541,340,663	\$520,477,363	\$1,493,598,576	\$1,443,241,211
Non-Vested Inactive Members	3,413,913	3,277,821	2,533,840	2,538,037	134,734	145,775	462,631	456,986	6,545,118	6,418,619
Vested Inactive Members	73,742,932	83,346,210	48,352,044	46,513,692	5,000,484	6,540,040	12,594,620	22,239,427	139,690,080	158,639,369
Retired Members	<u>868,720,463</u>	<u>812,570,389</u>	<u>696,129,428</u>	<u>668,238,744</u>	<u>206,199,717</u>	<u>192,260,103</u>	<u>666,920,155</u>	<u>580,232,068</u>	<u>2,437,969,763</u>	<u>2,253,301,304</u>
Total Accrued Liability	\$1,417,303,452	\$1,363,314,798	\$1,129,267,767	\$1,081,407,737	\$309,914,249	\$293,472,124	\$1,221,318,069	\$1,123,405,844	\$4,077,803,537	\$3,861,600,503
Actuarial Value of Assets	\$1,105,534,278	\$1,043,082,144	\$884,909,770	\$844,424,272	\$243,634,992	\$226,655,687	\$919,980,066	\$837,793,385	\$3,154,059,106	\$2,951,955,488
Unfunded Actuarial Accrued Liability	\$311,769,174	\$320,232,654	\$244,357,997	\$236,983,465	\$66,279,257	\$66,816,437	\$301,338,003	\$285,612,459	\$923,744,431	\$909,645,015
Present Value of Remaining Prior Service Amortization Payments	\$3,114,283	\$2,898,980	\$505,258	\$536,781	\$268,348	\$697,456	\$3,794,225	\$4,074,653	\$7,682,114	\$8,207,870
Net Unfunded Actuarial Accrued Liability	\$308,654,891	\$317,333,674	\$243,852,739	\$236,446,684	\$66,010,909	\$66,118,981	\$297,543,778	\$281,537,806	\$916,062,317	\$901,437,145





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, 2021 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.





Section VI – Prior Amortization Payments

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	\$ 3,114,283
Without Social Security	<u>505,258</u>
Subtotal	\$ 3,619,541
Police and Fire:	
With Social Security	\$ 268,348
Without Social Security	<u>3,794,225</u>
Subtotal	\$ 4,062,573
Total	\$ 7,682,114

There were no new entities joining MERS during this plan year that joined with prior service accruals.





Section VII – Contributions Payable By Employer

The actuarial funding method utilized beginning with the July 1, 1992 valuation is the Entry Age Normal (EAN) method. Under EAN, a normal contribution rate is developed for each active member as a percent of payroll that would be sufficient, if paid from the age at which the member entered the System, to fully fund the member's benefits when due. The EAN normal contribution rate is calculated to remain level over the member's working lifetime and is the true future cost of the System. This normal rate is comprised of both employer and employee contributions. Pages 13 and 14 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 are amortized over a closed 30-year period on a 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 compared to the use of the System's market value of assets in determining required contributions.





Section VII – Contributions Payable By Employer

The net unfunded actuarial accrued liability (UAAL) of the System is \$916.1 million as of June 30, 2021 and is to be amortized on a level dollar basis over 18 years.

The table below summarizes the 2022-2023 fiscal year required employer contribution rates.

Group	Employer Normal Cost Rate	Amortization of Unfunded Accrued Liability	Total Employer Contribution Rate*	Employer Contribution Rate for FYE 2023 Using Rate Smoothing*
General Employees:				
With Social Security	7.25%	11.00%	18.25%	17.55%
Without Social Security	7.32%	16.46%	23.78%	21.58%
Police and Fire:				
With Social Security	10.60%	13.36%	23.96%	23.11%
Without Social Security	10.33%	15.80%	26.13%	24.82%

* Note that the Total Employer Contribution Rates shown in the table above do not reflect future increases in member contribution rates nor include the annual prior service amortization payments required.

Smoothing into the higher ultimate contribution requirements through FYE 2024 will result in additional future amortization costs. The forecast of future expected employer contributions rates, which reflect future increases in member contribution rates, are as follows:

	2021 Valuation Rates for FYE 2023	Expected Rates for FYE 2024*	Expected Rates for FYE 2025
General Employees with Social Security	17.55%	18.02%	17.57%
General Employees without Social Security	21.58%	23.69%	23.24%
Police and Fire with Social Security	23.11%	23.32%	22.87%
Police and Fire without Social Security	24.82%	25.61%	25.16%

* End of Rate Smoothing





Section VII – Contributions Payable By Employer

Development of Total Employer Contribution Rates

General Employees

Effective July 1, 2022

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	10.97%	13.42%
Disability benefits	0.03	0.04
Survivor benefits	<u>0.22</u>	<u>0.28</u>
Total	11.22%	13.74%
Member Contributions	4.25%	7.00%
Less future refunds	<u>(0.28)</u>	<u>(0.58)</u>
Available for benefits	3.97%	6.42%
Employer Normal Cost	7.25%	7.32%
18-Year Amortization of Unfunded Actuarial Accrued Liability (percentage of payroll under level dollar method)	11.00%	16.46%
Total Employer Contribution Rate*	18.25%	23.78%
Employer Contribution Rate for FYE 2023 Using Rate Smoothing*	17.55%	21.58%

* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required, if any.





Section VII – Contributions Payable By Employer

Development of Total Employer Contribution Rates

Police and Fire

Effective July 1, 2022

Contributions for	Contributions Expressed as a Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	12.58%	15.16%
Disability benefits	1.88	1.65
Survivor benefits	<u>0.29</u>	<u>0.36</u>
Total	14.75%	17.17%
Member Contributions	4.25%	7.00%
Less future refunds	<u>(0.10)</u>	<u>(0.16)</u>
Available for benefits	4.15%	6.84%
Employer Normal Cost	10.60%	10.33%
18-Year Amortization of Unfunded Actuarial Accrued Liability (percentage of payroll under level dollar method)	13.36%	15.80%
Total Employer Contribution Rate*	23.96%	26.13%
Employer Contribution Rate for FYE 2023 Using Rate Smoothing*	23.11%	24.82%

* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required, if any.





Section VIII – Accounting Information

The information required under Government Accounting Standards Board (GASB) Statements No. 67 and 68 will be issued in separate reports. The following information is provided for informational purposes only.

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, 2021**

GROUP	NUMBER
Retirees and beneficiaries currently receiving benefits	8,227
Terminated employees entitled to benefits but not yet receiving benefits	
Vested	1,546
Non-vested	3,781
Active plan members	<u>9,612</u>
Total	23,166





Section VIII – Accounting Information

2. Additional information as of July 1, 2021 follows.

ASSUMPTIONS AND METHODS

Valuation date	7/1/2021
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	18 years
Asset valuation method	Smoothed market with 20% recognition of investment gains and losses
Actuarial assumptions:	
Investment rate return*	7.00%, net of investment related expenses
Projected salary increases*	3.50-10.00%
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	3.00%
* Includes inflation at	2.50%

3. The actuarial accrued liability of the System as of July 1, 2021 is as follows:

ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 1,493,598,576
Retirees and beneficiaries currently receiving benefits	2,437,969,763
Terminated members not yet receiving benefits	
Vested	139,690,080
Non-vested	<u>6,545,118</u>
Total actuarial accrued liability	\$ 4,077,803,537
Actuarial Value of Assets	<u>3,154,059,106</u>
Unfunded Actuarial Accrued Liability	<u>\$ 923,744,431</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, 2021 is shown below.

	<u>\$ millions</u>
(1) Unfunded actuarial accrued liability (UAAL) as of 6/30/2020:	\$ 909.6
(2) Total Normal Cost for fiscal year 2020-2021:	81.9
(3) Total contributions for fiscal year 2020-2021:	148.9
(4) Interest accrual: $[(1) + (2)] \times .07 - [(3) \times .0344]$	<u>64.2</u>
(5) Expected UAAL as of 6/30/2021: (1) + (2) - (3) + (4)	\$906.9
(6) UAAL of new entities as of 6/30/2021:	0.0
(7) Changes in assumptions:	<u>0.0</u>
(8) Expected UAAL as of 6/30/2021: (5) + (6) + (7)	\$906.9
(9) Actual UAAL as of 6/30/2021:	\$923.7
(10) Gain/(loss): (8) - (9)	\$(16.8)
(11) Gain/(loss) as percent of actuarial accrued liabilities as of July 1, 2020: (\$3,861.6 million)	(0.4)%

Gain/(Loss) by primary source (\$ millions)

Investment Return	\$50.1
Post-Retirement Mortality	5.9
Cost-of-Living Adjustments	(29.9)
Salary Increases	(13.1)
Other Demographic Experience	(6.6)
<u>New Entrants</u>	<u>(23.2)</u>
Net Experience Gain/(Loss)	\$(16.8)





Section X – Risk Assessment

Overview

Actuarial Standards of Practice (ASOP) No. 51, issued by the Actuarial Standards Board, provides guidance on assessing and disclosing risks related to pension plan funding. This guidance is binding on all credentialed actuaries practicing in the United States. This standard was issued as final in September 2017 with application to measurement dates on or after November 1, 2018.

The term “risk” frequently has a negative connotation, but from an actuarial perspective, it may be thought of as simply the fact that what actually happens in the real world will not always match what was expected, based on actuarial assumptions. Of course, when actual experience is better than expected, the favorable risk is easily absorbed. The risk of unfavorable experience will likely be unpleasant, and so there is an understandable focus on aspects of risk that are negative.

Risk usually can be reduced or eliminated at some cost. Consumers, for example, buy auto and home insurance to reduce the risk of accidents or catastrophes. Another way to express this concept, however, is that there is generally some reward for assuming risk. Thus, retirement plans invest not just in US Treasury bonds which have almost no risk, but also in equities which are considerably riskier – because they have an expected reward of a higher return that justifies the risk.

Under ASOP 51, the actuary is called on to identify the significant risks to the pension plan and provide information to help those sponsoring and administering the plan understand the implications of these risks. In this section, we identify some of the key risks for the System and provide information to help interested parties better understand these risks.





Section X – Risk Assessment

Investment Risk

The investment return on assets is the most obvious risk – and usually the largest risk – to funding a pension plan. To illustrate the magnitude of this risk, please review the following chart showing the Asset Volatility Ratio (AVR), defined as the market value of assets divided by covered payroll.

(\$ in thousands)

Valuation Date June 30	Market Value of Assets	Covered Payroll	Asset Volatility Ratio
2018	\$2,646,912	\$627,953	4.22
2019	2,731,182	606,943	4.50
2020	2,734,355	604,611	4.52
2021	3,354,418	643,203	5.22

The asset volatility ratio is especially useful to compare across plans or through time. It is also frequently useful to consider how the AVR translates into changes in the Required Contribution Rate (actuarially determined employer contribution rate). For example, the following table demonstrates that with an AVR of 5.00, if the market value return is 10% below assumed for the 2022 fiscal year, or -3.00% for the System, there will be an increase in the Required Contribution Rate of 0.99% payroll in the first year. Without asset smoothing or without returns above the expected return in the next five years, the impact on the Required Contribution Rate would be 4.95%. A higher AVR would produce more volatility in the Required Contribution Rate.

AVR	Unsmoothed Amortization	Smoothed Amortization
4.00	3.96%	0.79%
5.00	4.95%	0.99%
6.00	5.94%	1.19%





Section X – Risk Assessment

Sensitivity Measures

Valuations are generally performed with a single set of assumptions that reflects the best estimate of future conditions, in the opinion of the actuary and typically the governing board. Note that under actuarial standards of practice, the set of economic assumptions used for funding must be consistent. To enhance the understanding of the importance of an assumption, a sensitivity test can be performed where the valuation results are recalculated using a different assumption or set of assumptions.

The following tables contains the key measures for the System using the valuation assumption for investment return of 7.00%, along with the results if the assumption were 6.00% or 8.00%. In this analysis, only the investment return assumption is changed. Consequently, there may be inconsistencies between the investment return and other economic assumptions such as inflation or payroll increases. In addition, simply because the valuation results under alternative assumptions are shown here, it should not be implied that CMC believes that either assumption (6.00% or 8.00%) would comply with actuarial standards of practice.

(\$ in thousands)

As of June 30, 2023	-1% Discount Rate (6.00%)	Current Discount Rate (7.00%)	+1 Discount Rate (8.00%)
Accrued Liability	\$4,565,073	\$4,077,804	\$3,655,599
Unfunded Liability	\$1,411,014	\$923,744	\$501,540
Funded Ratio (AVA)	69.1%	77.3%	86.3%





Section X – Risk Assessment

Mortality Risk

The mortality assumption is a significant assumption for valuation results, second only to the investment assumption in most situations. The System's mortality assumption utilizes a mortality table (with separate rates for males and females, as well as different rates by status) and a projection scale for how the mortality table is expected to improve through time.

The future, however, is not known, and actual mortality improvements may occur at a faster rate than expected, or at a slower rate than expected (or even decline). Although changes in mortality will affect the benefits paid, this assumption is carefully studied during the regular experience studies that the System conducts so that incremental changes can be made to smoothly reflect unfolding experience.

Contribution Risk

The System is primarily funded by member and employer contributions to the trust fund, together with the earnings on those accumulated contributions. Each year in the valuation, the Required Contribution Rate is determined, based on the System's funding policy. This rate is the sum of the rates for the normal cost for the plan, the amortization of the UAAL, and the administrative expenses. Since the System is obligated to make 100% of the Required Contribution Rate by statute, there is no contribution risk.





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, 2021 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2020. 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, 2021	June 30, 2020
ASSETS		
Current actuarial value of assets	\$ 3,154,059,106	\$ 2,951,955,488
Future member contributions	\$ 326,592,562	\$ 272,231,582
Prospective employer contributions:		
Normal contributions	\$ 485,734,380	\$ 446,295,475
Unfunded actuarial accrued liability contributions	<u>923,744,431</u>	<u>909,645,015</u>
Total prospective contributions	\$ 1,409,478,811	\$ 1,355,940,490
Total assets	\$ 4,890,130,479	\$ 4,580,127,560
LIABILITIES		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 2,437,969,763	\$ 2,253,301,304
Present value of benefits payable on account of active members	\$ 2,305,925,518	\$ 2,161,768,268
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	\$ 139,690,080	\$ 158,639,369
Non-vested	<u>6,545,118</u>	<u>6,418,619</u>
Total liabilities	\$ 4,890,130,479	\$ 4,580,127,560





Schedule B – Development of Actuarial Value of Assets

	June 30, 2021	June 30, 2020
(1) Actuarial Value Beginning of Year*	\$2,951,955,488	\$2,867,837,999
(2) Market Value End of Year*	3,354,417,556	2,734,354,911
(3) Market Value Beginning of Year	2,734,354,911	2,731,182,007
(4) Cash Flow		
(a) Contributions	148,925,780	130,094,392
(b) Disbursements	(206,235,825)	(190,797,811)
(c) Other	<u>4,534,317</u>	<u>576,823</u>
(d) Net: (4)(a) + (4)(b) + (4)(c)	(52,775,728)	(60,126,596)
(5) Investment Income		
(a) Market Total: (2) – (3) – (4)(d)	672,838,373	63,299,500
(b) Assumed Rate	7.00%	7.00%
(c) Amount for Immediate Recognition: [(1) x (5)(b)] + [(4)(d)] x (5)(b) x 0.5	204,789,734	198,644,229
(6) Expected Actuarial Value End of Year: (1) + (4)(d) + (5)(c)	\$3,103,969,494	\$3,006,355,632
(7) Phased-In Recognition of Investment Income		
(a) Difference between Market & Expected Actuarial Value: (2) – (6)	250,448,062	(272,000,721)
(b) 20% of Difference: 0.2 x (7)(a)	50,089,612	(54,400,144)
(8) Preliminary Actuarial Value End of Year: (6) + (7)(b)	3,154,059,106	2,951,955,488
(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)	3,154,059,106	2,951,955,488
(10) Difference Between Market & Actuarial Value: (2) – (9)	\$200,358,450	\$(217,600,577)
(11) Rate of Return on Actuarial Value	8.71%	5.08%

* Before corridor constraints, if applicable.





Schedule C – Summary of Receipts and Disbursements

(Market Value)

	YEAR ENDING	
	June 30, 2021	June 30, 2020
<u>Receipts for the Year</u>		
Contributions:		
Members	\$ 32,661,758	\$ 27,415,851
Municipal	<u>116,264,022</u>	<u>102,678,541</u>
Subtotal	\$ 148,925,780	\$ 130,094,392
Investment Earnings (net of expenses)	672,838,373	63,299,500
Other	<u>4,534,317</u>	<u>576,823</u>
TOTAL	\$ 826,298,470	\$ 193,970,715
<u>Disbursements for the Year</u>		
Benefit Payments	\$ 200,471,330	\$ 188,550,062
Refunds to Members	1,520,498	1,515,640
Other	<u>4,243,997</u>	<u>732,109</u>
Total	\$ 206,235,825	\$ 190,797,811
<u>Excess of Receipts over Disbursements</u>	\$ 620,062,645	\$ 3,172,904
<u>Reconciliation of Asset Balances</u>		
Asset Balance as of the Beginning of Year	\$ 2,734,354,911	\$ 2,731,182,007
Beginning of Year Audit Adjustment	0	0
Excess of Receipts over Disbursements	<u>620,062,645</u>	<u>3,172,904</u>
Asset Balance as of the End of Year	\$ 3,354,417,556	\$ 2,734,354,911
Rate of Return	24.85%	2.34%





Schedule D – Outline of Actuarial Assumptions and Methods

Adopted or reaffirmed by the Commission for the June 30, 2018 and later valuations based on the experience investigation report for the five-year period ending June 30, 2017 which can be found at on the Office of the State Comptroller - Retirement Services Division website.

VALUATION INTEREST RATE: 7.00% per annum, compounded annually, net of expenses.

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

Service	Annual Rates of				
	Merit & Seniority		Base (Economy)	Increase Next Year	
	General Employees	Firemen & Policemen		General Employees	Firemen & Policemen
0	3.50%	7.00%	3.00%	6.50%	10.00%
5	2.40%	3.50%	3.00%	5.40%	6.50%
10	1.70%	1.90%	3.00%	4.70%	4.90%
15	1.35%	1.50%	3.00%	4.35%	4.50%
20	1.10%	1.38%	3.00%	4.10%	4.38%
25	0.85%	1.12%	3.00%	3.85%	4.12%
30	0.60%	0.70%	3.00%	3.60%	3.70%
35	0.50%	0.50%	3.00%	3.50%	3.50%
40	0.50%	0.50%	3.00%	3.50%	3.50%

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.





Schedule D – Outline of Actuarial Assumptions and Methods

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				Non-Service Related Disability*	Death		Service Retirement
	Male		Female			Male	Female	
	0 – 4 years	5 – 24 years	0 – 4 years	5 – 24 years				
20	16.00%	12.00%	24.00%	18.00%	0.02%	0.05%	0.02%	
25	16.00	12.00	19.00	18.00	0.02	0.06	0.02	
30	12.50	10.00	16.00	12.00	0.02	0.06	0.03	
35	10.00	8.00	12.00	10.00	0.03	0.07	0.04	
40	9.50	5.75	10.00	8.00	0.04	0.09	0.05	
45	8.50	5.00	9.00	6.00	0.06	0.12	0.08	13.00%
50	8.50	4.50	9.00	4.50	0.09	0.21	0.14	13.00
55	6.50	0.00	8.00	0.00	0.40	0.35	0.21	7.50
60	6.50	0.00	8.00	0.00	1.00	0.56	0.31	9.50
65	6.00	0.00	8.00	0.00	1.60	0.95	0.44	18.00
70	6.00	0.00	8.00	0.00	2.50	1.50	0.71	18.00
75								100.00

POLICEMEN AND FIREMEN

Age	Withdrawal and Vesting		Service Related Disability*	Death		Service Retirement
	0 – 4 years	5 – 24 years		Male	Female	
20	6.50%	5.00%	0.10%	0.06%	0.02%	
25	6.50	5.00	0.10	0.08	0.03	
30	5.75	4.00	0.10	0.08	0.03	
35	3.50	2.50	0.14	0.09	0.04	
40	3.50	2.00	0.22	0.10	0.06	
45	3.50	1.50	0.30	0.15	0.09	25.00%
50	3.50	0.00	0.64	0.25	0.14	15.00
55	3.50	0.00	2.40	0.41	0.24	13.00
60	3.50	0.00	4.80	0.67	0.34	15.00
65	0.00	0.00				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.





Schedule D – Outline of Actuarial Assumptions and Methods

DEATHS AFTER RETIREMENT: The RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB is used by General Employees for the period after retirement and for dependent beneficiaries. The RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB is used by Police and Fire for the period after retirement and for dependent beneficiaries. Representative values of the assumed annual rates of mortality are as follows:

Age	General Employees		Policemen and Firemen	
	Male	Female	Male	Female
40	0.085%	0.054%	0.101%	0.060%
45	0.124	0.083	0.148	0.092
50	0.541	0.398	0.568	0.406
55	0.710	0.472	0.745	0.505
60	0.922	0.604	0.987	0.657
65	1.238	0.835	1.370	0.908
70	1.789	1.302	1.996	1.405
75	2.841	2.155	3.149	2.316
80	4.720	3.623	5.174	3.862
85	8.058	6.323	8.632	6.650

For disabled retirees, the RP-2014 Disabled Retiree Mortality Table projected to 2020 by Scale BB is used.

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 investment rate of return (currently 7.00%). 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 unfunded actuarial 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 actuarial 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 unfunded actuarial accrued liability contribution amortizes the balance of the unfunded actuarial accrued liability over a period of years from the valuation date.

Direct rate smoothing has been utilized to grade-in the impact of higher UAAL amortization rates attributable to the decrease in the assumed rate of investment return from 8.0% to 7.0% in the 2018 valuation. Amortization rates are increased by at least 1% per year until the amortization rates required to fully amortize the UAAL within the remainder of the amortization period is achieved but not more than 3 years.





Schedule F – Summary of Main Benefit and Contribution Provision

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 2020 valuation, the breakpoint is \$104,300.

BENEFITS

Service Retirement Allowance

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





Schedule F – Summary of Main Benefit and Contribution Provision

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.





Schedule F – Summary of Main Benefit and Contribution Provision

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%.





Schedule F – Summary of Main Benefit and Contribution Provision

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.

Effective July 1, 2019, member contribution rates are set to increase by 0.50% of compensation each year for six years.

By Municipalities

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

Employer Contribution Rates for fiscal year ending June 30, 2020 apply a 5-year contribution rate smoothing and are anticipated to increase by at least 1.0% of payroll per year until the full funding rates are achieved in fiscal year 2024.





Schedule G – Detailed Tabulation of the Data

Total Active Members as of June 30, 2021
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	208	5						213	\$ 9,193,379
25 to 29	573	102	2					677	40,597,500
30 to 34	496	355	62	1				914	65,000,214
35 to 39	412	291	235	47				985	69,981,022
40 to 44	335	216	195	176	53	1		976	70,152,641
45 to 49	358	209	162	152	172	21	1	1,075	75,927,980
50 to 54	396	268	209	187	245	113	42	1,460	103,121,109
55 to 59	303	269	216	206	211	102	109	1,416	93,980,292
60 to 64	190	177	155	187	198	97	132	1,136	70,338,060
65 to 69	58	81	80	107	74	40	81	521	30,714,275
70 & Up	30	27	28	44	32	32	46	239	14,196,782
Total	3,359	2,000	1,344	1,107	985	406	411	9,612	\$ 643,203,254

Average Age: 47.8 years
Average Service: 11.1 years

Average Pay: \$66,917





Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2021
Tabulated by Attained Ages and Years of Service

General Employees with Social Security

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	110	2						112	\$ 3,653,297
25 to 29	261	30	2					293	12,238,351
30 to 34	239	101	18	1				359	18,129,688
35 to 39	230	105	55	13				403	21,810,923
40 to 44	218	117	46	49	18	1		449	24,860,698
45 to 49	265	137	65	67	33	11	1	579	31,117,989
50 to 54	295	189	139	91	66	25	15	820	45,053,349
55 to 59	221	192	124	124	97	36	46	840	47,021,721
60 to 64	151	129	103	119	130	49	61	742	42,415,800
65 to 69	43	60	45	62	41	21	43	315	16,763,933
70 & Up	19	17	11	25	19	16	30	137	7,716,331
Total	2,052	1,079	608	551	404	159	196	5,049	\$ 270,782,080

Average Age: 49.6 years

Average Service: 10.0 years

Average Pay: \$53,631





Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2021
Tabulated by Attained Ages and Years of Service

General Employees without Social Security

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	38	2						40	\$ 1,604,102
25 to 29	103	29						132	6,225,154
30 to 34	105	67	13					185	9,641,608
35 to 39	98	89	63	9				259	14,209,468
40 to 44	79	60	66	48	16			269	15,474,724
45 to 49	67	53	47	27	39	3		236	14,478,398
50 to 54	60	52	48	54	62	36	14	326	20,746,225
55 to 59	64	57	72	61	63	33	19	369	22,850,581
60 to 64	37	48	48	63	59	43	32	330	20,428,721
65 to 69	15	20	33	42	30	18	24	182	10,999,599
70 & Up	11	9	17	19	13	16	16	101	6,329,045
Total	677	486	407	323	282	149	105	2,429	\$ 142,987,625

:
Average Age: 49.6 years
Average Service: 12.3 years

Average Pay: \$58,867





Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2021
Tabulated by Attained Ages and Years of Service

Police and Firemen with Social Security

Age	Years of Service							Total	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 30	30 & Up	No.	Payroll
Under 25	8							8	\$ 532,283
25 to 29	42	12						54	4,810,574
30 to 34	17	33	4					54	5,276,778
35 to 39	19	22	28	6				75	7,822,155
40 to 44	5	9	10	20	4			48	5,620,360
45 to 49	9	5	9	16	20	1		60	6,745,080
50 to 54	21	11	3	10	14	10	3	72	8,468,464
55 to 59	10	13	8	7	6	6	6	56	6,520,724
60 to 64	1		1	2	3		5	12	1,492,938
65 to 69			1	1			2	4	400,054
70 & Up								0	0
Total	132	105	64	62	47	17	16	443	\$ 47,689,410

Average Age: 42.7 years

Average Service: 11.2 years

Average Pay: \$107,651





Schedule G – Detailed Tabulation of the Data

Active Members as of June 30, 2021
Tabulated by Attained Ages and Years of Service

Police and Firemen without Social Security

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	52	1						53	\$ 3,403,697
25 to 29	167	31						198	17,323,421
30 to 34	135	154	27					316	31,952,140
35 to 39	65	75	89	19				248	26,138,476
40 to 44	33	30	73	59	15			210	24,196,859
45 to 49	17	14	41	42	80	6		200	23,586,513
50 to 54	20	16	19	32	103	42	10	242	28,853,071
55 to 59	8	7	12	14	45	27	38	151	17,587,266
60 to 64	1		3	3	6	5	34	52	6,000,601
65 to 69		1	1	2	3	1	12	20	2,550,689
70 & Up		1						1	151,406
Total	498	330	265	171	252	81	94	1,691	\$ 181,744,139

Average Age: 41.3 years

Average Service: 12.4 years

Average Pay: \$107,477





Schedule G – Detailed Tabulation of the Data

Retirants & Beneficiaries as of June 30, 2021

Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2021	190	\$ 5,242,924	\$ 2,300
2020	436	12,741,299	2,435
2019	412	10,419,812	2,108
2018	470	14,140,669	2,507
2017	410	11,696,131	2,377
2016	491	13,165,467	2,234
2015	434	12,233,167	2,349
2014	380	11,376,948	2,495
2013	346	9,539,600	2,298
2012	415	9,781,358	1,964
2011	354	8,402,018	1,978
2010	239	5,588,658	1,949
2009	256	6,459,936	2,103
2008	225	5,539,271	2,052
2007	234	5,709,389	2,033
2006	267	6,645,874	2,074
2005	237	5,696,238	2,003
2004	198	4,772,735	2,009
2003	213	5,163,317	2,020
2002	222	5,070,596	1,903
2001	157	4,076,759	2,164
2000	175	4,451,988	2,120
1999	150	3,510,328	1,950
1998	136	3,199,701	1,961
1997	161	4,005,921	2,073
1996	126	3,181,985	2,104
1995	89	2,344,665	2,195
1994	85	1,921,031	1,883
1993	83	1,925,710	1,933
1992	80	1,812,813	1,888
1991	79	1,866,450	1,969
1990	117	2,198,594	1,566
1989	58	1,115,656	1,603
1988	54	1,012,735	1,563
1987	43	534,597	1,036
1986	35	420,024	1,000
1985	24	392,802	1,364
1984	19	245,332	1,076
1983 & Prior	127	1,220,240	801
Total	8,227	\$ 208,822,738	\$ 2,115





Schedule G – Detailed Tabulation of the Data

Schedule of Retired Members by Type of Benefit

Benefits Payable June 30, 2021

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	484	411	0	73	353	44	66	21
301 – 600	1,011	865	8	138	763	116	98	34
601 – 900	1,014	845	21	148	710	116	144	44
901 – 1,200	837	703	26	108	562	115	126	34
1,201 – 1,500	722	613	19	90	478	102	113	29
1,501 – 1,800	632	530	28	74	403	97	109	23
1,801 – 2,100	483	405	33	45	302	58	107	16
2,101 – 2,400	495	419	32	44	292	66	124	13
2,401 – 2,700	362	301	36	25	203	63	85	11
2,701 – 3,000	314	253	42	19	176	45	80	13
Over \$3,000	1,873	1,578	210	85	840	401	578	54
Totals	8,227	6,923	455	849	5,082	1,223	1,630	292

* 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





Schedule G – Detailed Tabulation of the Data

Total Retirants and Beneficiary Information June 30, 2021

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					3	\$ 65,986	3	\$ 65,986
20-24					5	71,232	5	71,232
25-29					8	137,096	8	137,096
30-34			3	\$ 93,748	5	44,435	8	138,183
35-39			4	182,668	9	100,199	13	282,867
40-44	66	\$ 390,450	11	371,757	13	170,323	90	932,530
45-49	65	1,030,715	17	743,502	13	234,123	95	2,008,340
50-54	229	8,362,834	37	1,655,273	24	448,470	290	10,466,577
55-59	552	18,552,571	55	2,185,250	42	652,853	649	21,390,674
60-64	1,013	29,485,394	74	2,622,504	79	1,397,546	1,166	33,505,444
65-69	1,342	35,740,824	65	2,574,210	99	1,788,561	1,506	40,103,595
70-74	1,350	34,127,638	67	2,758,628	134	2,363,746	1,551	39,250,012
75-79	1,012	23,009,010	64	2,261,175	132	2,571,480	1,208	27,841,665
80-84	643	12,588,485	34	1,222,289	103	1,717,352	780	15,528,126
85-89	392	7,922,543	16	425,535	99	1,772,658	507	10,120,736
90-94	188	4,235,185	7	181,753	56	812,530	251	5,229,468
95-99	65	1,229,846	1	22,129	23	288,840	89	1,540,815
100 & Over	6	181,935			2	27,457	8	209,392
Totals	6,923	\$176,857,430	455	\$17,300,421	849	\$14,664,887	8,227	\$208,822,738

Average Age: 70.5 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2021

Tabulated by Attained Ages

General Employees with Social Security

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	\$ 2,425	1	\$ 2,425
25-29					3	31,513	3	31,513
30-34					3	8,838	3	8,838
35-39					5	59,044	5	59,044
40-44	14	\$ 73,367	3	\$ 75,368	9	78,675	26	227,410
45-49	24	292,095	3	70,754	3	10,774	30	373,623
50-54	71	1,483,457	8	271,938	9	107,507	88	1,862,902
55-59	263	5,556,815	15	386,184	22	265,575	300	6,208,574
60-64	517	9,566,125	31	837,313	46	530,888	594	10,934,326
65-69	773	14,122,354	29	701,920	48	739,111	850	15,563,385
70-74	806	15,267,652	24	650,943	76	1,119,493	906	17,038,088
75-79	602	10,507,638	31	878,498	68	1,075,670	701	12,461,806
80-84	396	5,963,071	14	346,457	58	809,795	468	7,119,323
85-89	227	3,756,494	8	183,501	46	652,311	281	4,592,306
90-94	102	1,765,532	3	50,785	23	334,155	128	2,150,472
95-99	37	530,400	1	22,129	10	88,303	48	640,832
100 & Over					1	10,130	1	10,130
Totals	3,832	\$68,885,000	170	\$4,475,790	431	\$5,924,207	4,433	\$79,284,997

Average Age: 71.5 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2021

Tabulated by Attained Ages

General Employees without Social Security

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	\$ 28,240	2	\$ 28,240
25-29					3	47,993	3	47,993
30-34					2	35,597	2	35,597
35-39					4	41,155	4	41,155
40-44	27	\$ 100,158	2	\$ 62,712	1	19,706	30	182,576
45-49	22	178,838	1	42,251	8	177,876	31	398,965
50-54	54	1,047,286	4	77,066	7	154,023	65	1,278,375
55-59	121	2,962,653	15	391,647	15	226,127	151	3,580,427
60-64	296	7,710,217	18	515,804	19	285,605	333	8,511,626
65-69	406	10,587,753	10	321,106	42	755,678	458	11,664,537
70-74	438	12,389,669	11	375,478	44	740,886	493	13,506,033
75-79	333	8,331,399	17	513,884	45	811,056	395	9,656,339
80-84	212	5,040,387	13	433,276	36	662,957	261	6,136,620
85-89	153	3,604,710	5	100,027	46	908,423	204	4,613,160
90-94	83	2,344,952	4	130,968	28	400,901	115	2,876,821
95-99	26	608,154			12	191,927	38	800,081
100 & Over	6	181,935			1	17,327	7	199,262
Totals	2,177	\$55,088,111	100	\$2,964,219	315	\$5,505,477	2,592	\$63,557,807

Average Age: 71.9 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2021

Tabulated by Attained Ages

Policeman and Firemen with Social Security

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	\$ 7,573	1	\$ 7,573
25-29			1	\$ 4,915			1	4,915
30-34			1	60,759			1	60,759
35-39								
40-44	4	\$ 25,020	1	23,777	1	27,475	6	76,272
45-49	4	180,588	3	154,169			7	334,757
50-54	24	1,154,947	8	421,524	3	33,865	35	1,610,336
55-59	46	2,359,617	7	325,789	2	72,720	55	2,758,126
60-64	58	2,769,857	6	275,875	6	210,697	70	3,256,429
65-69	48	2,592,445	9	418,671	3	119,779	60	3,130,895
70-74	37	1,826,101	10	467,976	9	277,959	56	2,572,036
75-79	25	1,355,977	5	272,514	5	200,298	35	1,828,789
80-84	15	508,585	1	34,624	4	83,685	20	626,894
85-89	5	129,522	1	36,726	1	32,936	7	199,184
90-94					2	34,921	2	34,921
95-99								
100 & Over								
Totals	266	\$12,902,659	53	\$2,497,319	37	\$1,101,908	356	\$16,501,886

Average Age: 65.1 years





Schedule G – Detailed Tabulation of the Data

Retirants and Beneficiary Information June 30, 2021

Tabulated by Attained Ages

Policemen and Firemen without Social Security

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					3	\$ 65,986	3	\$ 65,986
20-24					2	40,567	2	40,567
25-29					1	50,017	1	50,017
30-34			2	\$ 88,833			2	88,833
35-39			3	121,909			3	121,909
40-44	21	\$ 191,905	5	209,900	2	44,467	28	446,272
45-49	15	379,194	10	476,328	2	45,473	27	900,995
50-54	80	4,677,144	17	884,745	5	153,075	102	5,714,964
55-59	122	7,673,486	18	1,081,630	3	88,431	143	8,843,547
60-64	142	9,439,195	19	993,512	8	370,356	169	10,803,063
65-69	115	8,438,272	17	1,132,513	6	173,993	138	9,744,778
70-74	69	4,644,216	22	1,264,231	5	225,408	96	6,133,855
75-79	52	2,813,996	11	596,279	14	484,456	77	3,894,731
80-84	20	1,076,442	6	407,932	5	160,915	31	1,645,289
85-89	7	431,817	2	105,281	6	178,988	15	716,086
90-94	3	124,701			3	42,553	6	167,254
95-99	2	91,292			1	8,610	3	99,902
100 & Over								
Totals	648	\$39,981,660	132	\$7,363,093	66	\$2,133,295	846	\$49,478,048

Average Age: 63.1 years



Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2020	2021	2020	2021	2020	2021	2020	2021
<u>Police & Fire Without Social Security</u>									
2 P	Ansonia Police	41	41	4,316,128	4,392,366	41.6	42.2	12.9	13.6
14 F	Branford Fire	42	41	4,347,131	4,610,518	38.8	39.5	11.2	11.9
15 F	Bridgeport Fire	287	283	27,573,817	29,866,091	44.4	44.9	15.1	15.5
15 P	Bridgeport Police	361	359	38,348,186	40,551,681	44.3	44.3	14.2	14.2
44 F	East Haven Fire	48	44	5,246,346	4,523,653	43.3	37.0	15.2	8.9
44 P	East Haven Police	53	62	5,514,469	6,412,156	34.4	34.5	8.3	7.5
62 P	Hamden Police & Fire	80	82	8,658,704	9,960,615	36.9	37.3	6.9	7.7
77 F	Manchester Fire	83	79	8,236,025	8,630,666	42.9	42.1	14.3	13.5
89 F	New Britain Fire	98	101	9,672,627	10,380,044	39.8	40.8	11.5	12.3
89 P	New Britain Police	145	155	14,495,233	15,340,783	36.4	35.6	8.8	8.5
95 F	New London Fire	63	65	5,490,375	6,287,467	42.3	42.9	15.7	15.5
95 S	New London Fire Chief	0	0	0	0	0.0	0.0	0.0	0.0
95 P	New London Police	72	74	7,031,519	7,422,252	42.3	41.7	13.3	12.3
124 P	Seymour Police	39	39	3,529,213	4,003,140	40.1	41.0	10.7	11.2
126 P	Shelton Police	48	51	5,598,181	5,644,365	46.1	45.0	16.5	14.3
131 P	Southington Police	68	72	8,340,845	9,153,849	42.0	41.8	13.5	13.5
137 P	Stonington Police	38	38	4,164,606	3,916,036	42.2	40.8	15.2	14.2
164 P	Windsor Police	52	50	4,542,301	5,414,320	36.8	36.7	9.7	9.0
370 F	West Haven Fire	23	27	2,120,865	2,595,182	36.6	35.4	5.2	5.3
371 F	West Shore Firefighters	30	28	2,637,847	2,638,955	36.1	37.1	7.8	8.9

<u>Police & Fire With Social Security</u>									
6 P	Beacon Falls Police	3	2	298,279	214,765	47.0	45.0	5.0	8.0
33 P	Cromwell Police	28	28	2,750,078	2,813,768	37.6	38.6	10.4	10.1
37 P	Derby Police	34	34	3,811,928	3,984,385	40.9	41.0	14.7	15.0
46 P	Easton Police	15	15	1,699,863	1,743,487	51.1	52.2	13.7	14.4
78 F	Mansfield Firefighters/EMT	16	16	1,550,935	1,617,746	41.3	42.3	6.4	7.4
82 P	Middlefield Police	0	0	0	0	0.0	0.0	0.0	0.0
85 P	Monroe Police	38	35	3,482,952	3,763,368	39.2	39.3	11.2	10.8
86 F	Montville Fire	0	13	0	959,382	0.0	38.4	0.0	0.9
86 P	Montville Police	25	26	2,450,717	2,450,561	35.5	36.2	8.6	9.1
91 P	New Fairfield Police	4	5	436,190	563,911	56.3	53.4	7.8	5.2
108 P	Oxford Police	14	17	1,271,056	1,653,382	49.7	50.5	6.8	6.5
111 P	Plymouth Police	21	23	2,501,919	2,782,167	44.7	43.5	11.4	10.1
116 P	Putnam Police	14	15	1,486,571	1,548,950	44.1	45.1	9.9	9.2
117 P	Redding Police	16	15	1,868,949	1,913,931	44.1	43.7	13.6	14.2
131 F	Southington Fire	32	34	3,390,594	3,598,124	43.4	42.4	12.3	12.6
152 F	Waterford Fire	9	10	1,009,349	1,248,597	42.9	43.0	14.1	14.4
152 P	Waterford Police	47	48	4,741,815	4,995,803	38.8	38.4	11.8	10.9
157 P	Weston Police	17	16	2,189,527	2,415,109	44.2	45.9	13.2	14.6
162 P	Winchester Police	21	21	2,081,009	2,304,093	44.8	44.5	13.3	13.1
164 F	Windsor Dog Warden	1	0	70,444	0	59.0	0.0	33.0	0.0
165 P	Windsor Locks Police	27	28	3,104,920	3,322,252	51.4	50.5	11.8	11.6
167 P	Woodbridge Police	24	22	2,730,609	2,331,745	45.3	44.9	15.3	16.2
309 F	Cromwell Fire Distrcit	14	13	798,410	717,580	35.7	36.7	3.6	4.6
312 F	Easton Firefighters	8	7	760,425	746,304	48.3	49.0	18.9	18.1

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2020	2021	2020	2021	2020	2021	2020	2021
<u>General Employees Without Social Security</u>									
15 E	Bridgeport Education	867	842	39,491,307	39,725,957	51.1	51.4	13.6	13.9
15 H	Bridgeport H.D.A	5	5	268,875	313,878	57.0	48.8	18.0	12.0
15 T	Bridgeport City	519	556	35,848,446	40,121,038	50.0	50.2	11.9	11.5
44 E	East Haven Education	68	69	3,804,209	4,018,471	51.8	52.2	9.6	10.0
44 T	East Haven Town & Public Works	76	81	5,028,772	5,418,392	47.7	47.7	12.2	10.5
89 E	New Britain Education	467	490	20,627,263	22,331,632	47.4	46.3	12.2	11.2
89 T	New Britain City	274	289	20,167,900	21,781,600	48.5	48.0	13.4	13.0
93 W	Greater New Haven Water Pollution Control Authority	63	62	6,098,172	6,297,267	53.2	54.1	8.5	9.4
753 D	Mattabassett District	34	35	2,855,706	2,979,390	48.2	49.1	11.9	12.5

<u>General Employees With Social Security</u>									
1 E	Andover Education	15	13	530,415	518,467	53.5	56.7	7.5	9.3
1 T	Andover Selectment	12	13	583,046	616,509	55.9	49.9	11.8	7.5
2 A	Ansonia HA	12	11	732,388	690,991	54.7	50.4	12.7	10.9
2 B	Ansonia Clerical	42	39	2,658,610	2,562,908	52.4	52.9	12.4	13.0
2 T	Ansonia Town	29	29	2,043,113	2,113,424	50.7	51.7	14.1	15.1
6 S	Beacon Falls Town	12	13	469,073	542,196	53.5	53.4	7.9	7.2
6 T	Beacon Falls Public Works	9	9	681,832	710,154	44.6	45.6	10.7	11.7
8 T	Bethany Public Works	7	8	513,582	588,067	43.0	42.6	8.4	7.0
10 T	Bethlehem Public Works	5	5	254,427	303,090	51.6	52.6	3.2	4.2
13 E	Bozrah Board of Education	21	18	707,379	549,387	49.5	49.7	11.6	10.5
13 T	Bozrah Town	10	9	485,581	448,404	56.8	57.0	10.2	11.8
14 E	Branford Education	240	230	7,597,375	7,440,576	46.8	47.2	7.5	7.8
14 T	Branford Selectman	123	125	8,027,064	8,478,204	50.5	50.7	13.2	12.9
15 A	Bridgeport HA	97	90	6,265,567	5,768,824	49.5	50.3	11.2	10.4
15 B	Bridgeport Port Authority	2	2	121,761	117,251	61.5	62.5	24.5	25.5
17 A	Bristol HA	28	28	1,749,007	1,709,211	50.3	49.4	11.9	8.7
22 T	Canterbury Town	12	10	490,072	513,109	49.4	52.0	7.0	7.8
23 A	Canton HA	0	0	0	0	0.0	0.0	0.0	0.0
26 L	Chester Board of Education	2	2	36,784	40,693	48.5	52.5	7.5	6.5
27 B	Clinton Secretarial	27	26	1,410,441	1,358,541	54.3	55.4	9.7	10.7
27 S	Clinton Supervisory	11	12	901,494	973,275	59.3	59.6	9.6	9.9
27 T	Clinton Town	13	13	874,178	925,786	46.8	48.9	10.6	11.4
28 A	Colchester HA	1	1	66,000	66,000	66.0	67.0	21.0	22.0
32 A	Coventry HA	4	4	224,310	260,835	59.8	60.8	9.5	10.5
34 A	Danbury HA	34	37	2,392,758	2,572,555	51.5	49.9	12.0	11.7
35 A	Darien HA	1	0	56,701	0	44.0	0.0	12.0	0.0
36 L	Deep River Board of Education	4	3	70,857	57,602	58.3	67.0	3.3	4.0
37 A	Derby HA	3	4	135,151	160,368	62.3	58.3	6.3	5.5
41 T	East Haddam Town	4	3	256,399	211,991	58.8	57.7	22.0	19.0
42 A	East Hampton HA	2	2	92,961	131,725	55.5	56.5	7.0	8.0
43 A	East Hartford HA	23	23	1,415,641	1,429,960	45.4	46.1	11.0	11.0
48 E	Ellington Education	141	142	4,908,080	4,953,934	47.1	46.0	7.5	7.2
48 L	Ellington Lunch	8	7	155,473	139,448	57.6	59.1	18.1	14.3
48 T	Ellington Highway	10	8	739,317	592,849	47.0	46.9	15.3	15.5
48 V	Ellington Van Drivers	3	3	58,106	52,825	62.3	62.7	14.0	17.7

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2020	2021	2020	2021	2020	2021	2020	2021
49 A	Enfield HA	15	15	882,636	788,933	50.7	47.1	11.2	9.3
50 L	Essex Board of Education	3	2	54,066	34,846	47.0	43.5	7.0	6.5
57 A	Greenwich Ha	40	42	3,100,018	3,505,529	54.9	55.1	14.1	14.5
58 E	Griswold Education	133	140	4,470,831	4,945,747	48.7	48.2	10.1	9.6
58 T	Griswold Selectman	23	26	1,227,276	1,371,346	55.0	52.3	9.9	8.7
59 A	Groton Town HA	0	0	0	0	0.0	0.0	0.0	0.0
62 B	Hamden Education	39	42	2,118,882	3,070,793	51.6	51.7	5.1	5.7
62 E	Hamden Board of Education	126	128	4,911,271	5,153,856	45.7	47.1	5.5	6.2
62 S	Hamden Schools	32	26	1,310,865	1,200,868	45.0	47.2	5.4	6.5
62 T	Hamden Town	111	118	7,061,287	8,522,200	45.6	45.8	6.0	6.3
64 A	Hartford HA	49	56	3,147,654	3,626,536	50.5	50.4	8.1	6.4
64 E	Hartford Local 566	289	295	11,336,513	12,364,060	50.5	50.4	11.6	11.5
64 S	Hartford Union Local 818	3	3	201,661	222,181	51.7	52.7	12.3	13.3
64 T	Hartford Local 1716	233	236	12,182,238	13,189,038	46.8	46.9	9.9	9.7
71 B	Lebanon Town Hall	15	17	834,036	945,454	47.5	49.2	6.3	6.6
71 T	Lebanon Highway	9	7	527,288	494,400	47.4	47.9	12.0	10.3
73 S	Lisbon School District Central Office	3	3	185,329	198,984	54.3	55.3	6.3	7.3
73 T	Lisbon Town	11	10	454,440	487,020	51.8	53.5	5.3	6.1
77 A	Manchester HA	21	21	1,192,328	1,264,336	52.5	52.9	11.1	11.3
78 E	Mansfield Education	113	120	3,724,618	4,279,876	52.0	50.1	10.4	9.2
78 T	Mansfield Town	97	100	6,906,572	7,306,867	47.5	47.9	10.9	10.3
80 A	Meriden HA	16	18	975,749	1,045,048	46.7	47.4	12.6	12.7
82 T	Middlefield Town	7	8	420,392	549,108	52.9	52.5	14.9	12.4
83 A	Middletown HA	15	16	1,045,063	1,112,178	52.6	54.0	11.4	11.6
84 A	Milford HA	8	7	591,606	584,372	59.8	62.4	8.8	11.0
86 A	Montville HA	0	0	0	0	0.0	0.0	0.0	0.0
86 E	Montville Education	98	94	3,991,812	3,971,438	53.4	51.6	10.2	9.6
86 T	Montville Town	77	75	4,882,188	4,943,917	51.3	51.7	14.4	14.2
88 A	Naugatuck HA	9	10	538,217	645,646	43.6	40.7	11.4	7.5
89 A	New Britain HA	27	31	1,520,865	1,649,291	49.5	47.2	7.0	5.1
95 A	New London HA	4	3	210,561	164,682	50.0	50.7	3.5	4.7
95 T	New London Public Works	72	70	5,095,578	4,746,883	50.2	49.1	14.2	13.5
103 A	Norwalk HA	18	21	1,497,583	1,954,494	50.4	50.0	8.3	7.7
108 E	Oxford Education	91	92	3,746,329	4,022,469	51.5	50.8	9.2	8.5
108 T	Oxford Town	43	44	2,906,661	2,933,678	53.0	52.2	14.3	12.3
110 H	Southington Health District	3	5	228,285	339,682	47.7	42.6	12.3	10.6
113 A	Portland HA	4	4	224,314	276,840	52.0	53.0	4.5	5.5
114 T	Preston Town	21	20	720,127	1,039,927	55.5	54.5	12.7	12.8
115 T	Prospect Public Works	8	8	546,503	583,617	49.1	50.1	7.8	8.8
116 A	Putnam HA	10	10	706,225	752,064	50.0	51.0	17.5	18.5
117 E	Redding Education	71	77	2,622,369	2,740,708	54.9	53.4	10.4	8.2
117 T	Redding Town	36	35	2,514,884	2,583,861	56.2	55.2	17.1	16.7
118 A	Ridgefield HA	0	0	0	0	0.0	0.0	0.0	0.0
124 A	Seymour HA	14	11	593,743	553,561	48.3	49.6	7.6	9.9
124 E	Seymour Education	103	92	4,130,116	4,075,683	51.5	48.9	10.4	9.7
124 H	Seymour Education	0	0	0	0	0.0	0.0	0.0	0.0
124 L	Seymour Education	0	0	0	0	0.0	0.0	0.0	0.0
124 T	Seymour Town & Pub Works	53	50	3,434,987	3,351,669	47.5	47.9	10.5	10.5
126 A	Shelton HA	1	1	68,803	70,007	69.0	70.0	14.0	15.0

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2020	2021	2020	2021	2020	2021	2020	2021
131 A	Southington HA	3	0	165,251	0	42.3	0.0	13.0	0.0
131 D	Southington Dog Acct	1	2	100,837	165,026	43.0	36.0	8.0	5.0
131 E	Southington Education	393	421	13,682,927	14,624,200	49.3	48.5	8.6	8.2
131 L	Southington Lunch	13	14	438,379	509,282	57.2	56.7	15.7	13.7
131 S	Southington Sewer	13	14	1,095,857	1,004,540	51.8	47.1	9.7	7.1
131 T	Southington Town	135	135	9,315,348	9,721,110	49.0	48.9	12.0	12.3
131 W	Southington Water	26	24	1,991,933	1,766,973	46.1	45.5	13.3	12.6
135 A	Stamford HA	64	64	4,427,770	5,000,595	47.5	47.5	9.8	9.8
138 A	Stratford HA	21	21	1,360,836	1,383,596	53.2	54.7	12.1	13.0
141 T	Thompson Town	32	34	1,527,461	1,783,669	52.6	52.5	10.9	9.9
142 M	Tolland County MAFS	10	10	810,145	840,603	40.9	42.2	12.2	10.1
143 A	Torrington HA	7	7	566,601	620,763	57.3	58.3	17.0	18.0
144 D	Trumbull Monroe Health District	0	0	0	0	0.0	0.0	0.0	0.0
146 A	Rockville HA	14	15	694,367	692,071	49.4	52.5	6.6	3.9
148 A	Wallingford HA	10	11	583,439	680,821	34.0	35.3	6.4	6.6
152 B	Waterford Local 1303	67	69	3,833,630	4,013,065	49.5	49.1	13.5	13.3
152 E	Waterford Cust & Main Asst	32	33	1,971,870	2,046,550	51.0	51.9	14.6	15.2
152 H	Water Local RI 161	19	21	750,016	797,344	54.3	51.1	11.8	10.1
152 L	Waterford Café RI0224	14	15	306,696	348,061	56.9	56.0	10.4	8.4
152 N	Waterford Paraprofessionals	82	78	1,726,766	1,768,988	47.8	48.6	6.8	6.3
152 S	Waterford NonUnion Educ	26	28	1,838,410	1,976,582	52.0	53.4	14.9	15.3
152 T	Waterford Gen Gov Admin	21	21	1,740,222	1,769,567	54.8	55.0	14.7	15.6
152 W	Waterford Town	33	35	2,714,207	2,654,113	53.2	52.9	13.0	11.6
153 R	Watertown Golf Course	0	0	0	0	0.0	0.0	0.0	0.0
153 S	Watertown Town Hall Supervisors	1	1	85,226	86,719	53.0	54.0	28.0	29.0
153 T	Watertown Town	6	5	588,566	479,418	61.0	61.4	29.7	33.2
155 A	West Hartford HA	20	22	1,460,630	1,654,703	51.0	51.1	7.1	6.8
156 A	West Haven HA	31	32	2,264,356	2,509,111	47.8	47.0	9.3	9.6
157 E	Weston Education	106	105	5,044,303	5,077,104	51.4	50.9	9.9	9.7
157 H	Weston Highway	10	10	807,695	1,011,546	49.2	49.0	14.5	14.1
157 L	Weston Lunch	0	0	0	0	0.0	0.0	0.0	0.0
157 S	Weston Salary	22	20	1,768,976	1,755,513	48.6	48.5	7.1	7.7
157 T	Weston Town	40	40	2,749,109	2,969,248	54.8	55.2	11.8	12.3
159 A	Wethersfield HA	7	7	460,706	473,195	56.0	57.0	12.1	13.1
162 A	Winchester HA	1	1	87,709	87,528	62.0	63.0	11.0	12.0
165 A	Windsor Locks HA	2	3	157,556	194,098	48.5	40.7	12.0	8.7
165 E	Windsor Locks Education	46	46	2,794,196	2,921,791	50.9	50.6	10.4	10.1
165 N	Windsor Locks Paraprofessionals	60	59	1,424,363	1,390,423	46.8	46.1	9.1	8.6
165 T	Windsor Locks Town	62	60	3,908,650	3,840,384	53.1	52.1	12.3	11.7
167 E	Woodbridge Education	52	51	2,058,389	1,895,636	50.9	48.4	11.9	11.0
167 T	Woodbridge Town	54	55	3,460,029	3,664,634	54.8	53.8	13.4	12.7
169 E	Woodstock Education	16	16	774,958	808,947	56.6	57.6	8.9	9.9
169 T	Woodstock Town	17	17	981,982	1,022,839	51.8	51.2	12.0	11.2
170 A	Norwich Town HA	22	23	1,397,127	1,573,306	51.7	50.4	12.6	11.9
204 E	Regional Dist #4 Cust	10	10	623,581	551,274	57.5	58.4	7.7	8.4
204 L	Regional Dist #4 Café	9	10	196,131	270,125	54.1	55.2	6.2	7.7
204 N	Regional Dist #4 NonOCert	10	12	705,064	895,297	58.1	51.8	10.7	8.8
204 S	Regional Dist #4 Secretarial	9	8	437,867	420,247	56.2	56.5	10.1	10.8

Schedule H - Data by Municipality



Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Service	
		2020	2021	2020	2021	2020	2021	2020	2021
216 B	Regional Dist #16	1	1	115,000	140,000	37.0	38.0	1.0	2.0
219 E	Regional Dist #19	42	37	1,851,222	1,718,672	51.1	51.2	10.9	11.4
368 D	Watertown Fire District	5	6	398,367	440,748	44.0	42.0	11.0	10.7
401 D	Westport/Weston Health	9	10	663,654	793,899	47.9	47.2	10.2	10.2
403 D	East Shore Dist Health	13	16	807,292	923,162	48.6	44.9	8.1	5.4
405 D	Lower Naugatuck Valley	14	16	875,726	1,069,623	46.2	43.6	11.9	9.8
410 D	Quinnipiack Vall health	8	13	491,241	848,340	48.8	42.4	15.8	10.6
413 D	Uncas Health District	9	10	603,861	719,826	48.2	49.1	8.4	8.6
503 A	Willimantic HA	21	20	1,087,275	1,236,364	46.7	47.3	12.2	12.0
606 W	Jewett City Highway/Elect Off.	2	2	163,073	163,094	60.0	61.0	17.0	18.0
715 D	Southeastern CT PLNG	7	8	477,123	638,560	41.4	45.6	8.3	11.0
750 D	Southeastern CT Water	7	7	469,984	489,038	47.0	48.0	11.1	12.1
751 D	South Norwalk Electric	7	7	908,784	877,350	51.4	52.4	17.0	18.0
752 D	Watertown Water & Sewer	0	0	0	0	0.0	0.0	0.0	0.0
755 D	Norwalk 1st Water	22	24	1,895,084	2,375,646	49.7	50.0	11.4	11.4
756 D	Norwalk 2nd Water	29	35	2,571,433	3,300,957	44.6	45.1	9.5	7.7
757 A	Connecticut HA	1	1	62,481	63,344	51.0	52.0	27.0	28.0
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.0	0.0	0.0	0.0
	Police & Fire w/o Soc. Sec.	1,671	1,691	169,864,418	181,744,139	41.5	41.3	12.7	12.4
	Police & Fire w/Soc. Sec.	428	443	44,486,539	47,689,410	42.7	42.7	11.6	11.2
	Gen. Emps. w/o Soc. Sec.	2,373	2,429	134,190,650	142,987,625	49.7	49.6	12.6	12.3
	Gen. Emps. w/ Soc. Sec.	4,987	5,049	256,069,449	270,782,080	49.9	49.6	10.3	10.0
	Total	9,459	9,612	604,611,056	643,203,254	48.1	47.9	11.4	11.1

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2020	2021	2020	2021	2020	2021
<u>Police & Fire Without Social Security</u>							
2 P	Ansonia Police	20	22	57.5	57.3	76,809	81,947
14 F	Branford Fire	19	20	66.1	65.4	74,504	79,283
15 F	Bridgeport Fire	81	100	63.3	63.3	416,236	543,367
15 P	Bridgeport Police	147	170	60.2	60.8	856,834	1,014,565
44 F	East Haven Fire	49	59	68.2	66.9	216,571	280,860
44 P	East Haven Police	76	73	63.6	63.3	327,758	338,914
62 P	Hamden Police & Fire	4	6	42.0	41.0	10,356	19,210
77 F	Manchester Fire	81	90	70.5	69.5	360,509	406,745
89 F	New Britain Fire	10	10	44.5	45.5	11,891	14,357
89 P	New Britain Police	12	14	45.7	47.0	14,478	20,891
95 F	New London Fire	17	20	59.7	60.3	78,895	90,881
95 S	New London Fire Chief	1	1	68.0	69.0	6,651	6,897
95 P	New London Police	54	57	62.7	62.5	247,859	266,404
124 P	Seymour Police	33	33	69.0	69.0	140,021	144,236
126 P	Shelton Police	38	39	66.6	65.6	171,547	182,648
131 P	Southington Police	33	35	53.6	54.3	148,726	161,292
137 P	Stonington Police	30	33	70.9	70.3	127,104	143,480
164 P	Windsor Police	62	64	63.5	64.2	309,379	327,194
370 F	West Haven Fire	0	0	0.0	0.0	0	0
371 F	West Shore Firefighters	0	0	0.0	0.0	0	0
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<u>Police & Fire With Social Security</u>							
6 P	Beacon Falls Police	2	3	58.0	57.3	6,225	7,962
33 P	Cromwell Police	19	20	61.4	62.2	84,028	94,454
37 P	Derby Police	23	24	66.9	65.9	85,899	91,491
46 P	Easton Police	8	9	66.4	66.0	29,389	30,524
78 F	Mansfield Firefighters/EMT	3	3	63.0	64.0	6,101	6,327
82 P	Middlefield Police	2	2	52.5	53.5	8,188	8,490
85 P	Monroe Police	36	38	68.2	68.6	129,692	139,378
86 P	Montville Police	17	17	60.2	61.2	45,974	47,591
91 P	New Fairfield Police	12	14	66.0	64.1	31,033	34,746
108 P	Oxford Police	4	4	48.0	48.0	8,054	9,308
111 P	Plymouth Police	21	22	66.3	66.5	64,022	69,143
116 P	Putnam Police	20	21	65.3	64.8	55,526	56,405
117 P	Redding Police	14	14	63.4	63.9	51,323	53,492
131 F	Southington Fire	23	23	67.0	66.6	119,264	129,076
152 F	Waterford Fire	7	7	62.9	63.9	26,596	27,449
152 P	Waterford Police	46	47	67.9	66.9	189,479	205,647
157 P	Weston Police	11	12	68.0	66.0	67,806	71,224
162 P	Winchester Police	23	24	69.0	69.5	71,447	77,505
164 F	Windsor Dog Warden	0	1	0.0	60.0	0	2,079
165 P	Windsor Locks Police	22	23	63.4	63.8	87,087	92,451
167 P	Woodbridge Police	25	25	62.8	62.5	103,544	108,234
309 F	Cromwell Fire Distrcit	0	0	0.0	0.0	0	0
312 F	Easton Firefighters	2	3	57.0	55.7	7,114	12,181

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2020	2021	2020	2021	2020	2021
<u>General Employees Without Social Security</u>							
15 E	Bridgeport Education	574	604	69.0	69.0	818,699	903,548
15 H	Bridgeport H.D.A	55	53	71.1	71.1	108,277	103,511
15 T	Bridgeport City	1,095	1,075	73.5	73.6	2,324,096	2,385,687
44 E	East Haven Education	85	86	73.6	74.4	131,969	139,125
44 T	East Haven Town & Public Works	104	109	69.7	69.7	228,211	251,680
89 E	New Britain Education	280	295	71.7	71.7	415,630	454,357
89 T	New Britain City	337	338	72.2	72.4	943,577	975,630
93 W	Greater New Haven Water Pollution Control Authority	8	9	73.0	72.9	11,740	14,058
753 D	Mattabasset District	23	23	71.5	72.2	69,838	68,888

<u>General Employees With Social Security</u>							
1 E	Andover Education	15	15	72.4	72.1	10,935	11,606
1 T	Andover Selectment	13	12	74.9	73.6	11,101	11,192
2 A	Ansonia HA	14	16	70.1	70.8	26,561	31,464
2 B	Ansonia Clerical	22	22	72.8	73.3	38,514	40,587
2 T	Ansonia Town	28	26	71.9	72.3	69,106	65,889
6 S	Beacon Falls Town	6	8	70.0	73.6	2,555	3,756
6 T	Beacon Falls Public Works	8	8	70.1	71.4	16,574	17,187
8 T	Bethany Public Works	3	3	62.0	63.0	4,216	4,356
10 T	Bethlehem Public Works	0	0	0.0	0.0	0	0
13 E	Bozrah Board of Education	4	5	70.5	70.0	3,263	6,301
13 T	Bozrah Town	6	6	76.8	77.8	5,549	5,741
14 E	Branford Education	145	145	73.0	73.7	126,104	135,175
14 T	Branford Selectman	87	92	70.7	70.8	140,404	155,173
15 A	Bridgeport HA	146	153	70.6	70.9	252,231	278,277
15 B	Bridgeport Port Authority	1	1	68.0	69.0	3,605	3,739
17 A	Bristol HA	18	21	73.7	72.4	22,474	27,232
22 T	Canterbury Town	10	10	67.4	68.4	11,224	11,640
23 A	Canton HA	1	1	71.0	72.0	1,067	1,107
26 L	Chester Board of Education	0	0	0.0	0.0	0	0
27 B	Clinton Secretarial	13	13	72.2	73.2	16,914	17,539
27 S	Clinton Supervisory	10	11	70.8	71.6	17,737	20,087
27 T	Clinton Town	11	11	74.4	75.4	17,571	18,206
28 A	Colchester HA	0	0	0.0	0.0	0	0
32 A	Coventry HA	1	1	74.0	75.0	788	817
34 A	Danbury HA	38	40	67.2	67.4	47,940	54,748
35 A	Darien HA	4	4	71.5	72.5	4,116	4,269
36 L	Deep River Board of Education	2	2	64.0	65.0	338	351
37 A	Derby HA	6	6	73.8	74.8	10,682	10,576
41 T	East Haddam Town	7	8	61.3	62.4	14,626	18,967
42 A	East Hampton HA	1	1	77.0	78.0	2,979	3,089
43 A	East Hartford HA	32	33	70.1	70.6	54,199	59,724
48 E	Ellington Education	78	83	70.2	70.8	79,713	86,610
48 L	Ellington Lunch	6	7	67.5	67.7	3,781	4,306
48 T	Ellington Highway	16	15	65.2	68.1	47,753	47,541
48 V	Ellington Van Drivers	4	5	68.8	69.0	1,203	1,825

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2020	2021	2020	2021	2020	2021
49 A	Enfield HA	9	9	70.6	68.4	13,061	17,640
50 L	Essex Board of Education	1	1	68.0	69.0	310	322
57 A	Greenwich Ha	22	24	73.6	74.5	27,852	31,684
58 E	Griswold Education	76	76	69.6	70.0	61,643	62,500
58 T	Griswold Selectman	43	44	72.6	72.6	37,297	40,179
59 A	Groton Town HA	4	4	76.3	77.3	7,312	7,575
62 B	Hamden Education	1	1	63.0	64.0	297	308
62 E	Hamden Board of Education	2	2	66.5	67.5	1,021	1,059
62 S	Hamden Schools	1	1	59.0	60.0	2,219	2,301
62 T	Hamden Town	8	9	62.6	64.6	7,186	8,977
64 A	Hartford HA	117	119	71.3	71.1	235,756	250,374
64 E	Hartford Local 566	318	327	71.9	72.3	377,740	400,484
64 S	Hartford Union Local 818	0	0	0.0	0.0	0	0
64 T	Hartford Local 1716	379	366	70.2	70.3	564,526	554,761
71 B	Lebanon Town Hall	12	12	75.0	76.0	15,182	15,713
71 T	Lebanon Highway	9	9	70.1	70.0	14,313	15,893
73 S	Lisbon School District Central Office	0	0	0.0	0.0	0	0
73 T	Lisbon Town	7	8	70.1	69.8	6,360	6,794
77 A	Manchester HA	20	19	72.2	72.6	27,123	27,979
78 E	Mansfield Education	106	115	70.1	70.4	83,311	91,366
78 T	Mansfield Town	97	101	70.7	70.7	199,232	215,077
80 A	Meriden HA	26	25	66.6	66.5	40,230	41,429
82 T	Middlefield Town	11	12	71.5	70.9	16,232	18,462
83 A	Middletown HA	23	23	71.0	72.3	39,666	40,936
84 A	Milford HA	16	16	74.4	75.1	18,965	19,630
86 A	Montville HA	1	1	84.0	85.0	1,394	1,446
86 E	Montville Education	133	135	72.2	72.5	113,475	118,156
86 T	Montville Town	67	69	66.6	66.9	84,582	92,912
88 A	Naugatuck HA	10	10	69.4	70.4	13,227	13,470
89 A	New Britain HA	40	43	71.2	71.6	82,363	89,301
95 A	New London HA	17	15	70.2	70.1	30,648	27,933
95 T	New London Public Works	11	13	64.0	64.6	31,168	37,733
103 A	Norwalk HA	19	22	74.8	74.2	45,936	51,714
108 E	Oxford Education	38	42	72.2	72.4	50,446	52,650
108 T	Oxford Town	23	31	76.4	74.5	32,356	46,904
110 H	Southington Health District	1	1	56.0	57.0	4,208	4,363
113 A	Portland HA	5	5	70.6	71.6	8,249	8,554
114 T	Preston Town	12	12	70.6	70.2	14,419	15,434
115 T	Prospect Public Works	4	4	62.0	63.0	5,610	6,963
116 A	Putnam HA	3	3	78.7	79.7	3,327	3,445
117 E	Redding Education	40	49	72.2	72.2	32,147	46,963
117 T	Redding Town	37	39	73.6	73.7	54,456	60,742
118 A	Ridgefield HA	5	4	78.2	77.8	6,777	5,399
124 A	Seymour HA	3	3	63.0	64.0	958	994
124 E	Seymour Education	73	80	73.2	72.7	62,104	68,140
124 H	Seymour Education	4	4	66.0	67.0	3,549	3,454
124 L	Seymour Education	1	1	65.0	66.0	344	357
124 T	Seymour Town & Pub Works	54	57	72.9	73.1	93,921	101,413
126 A	Shelton HA	1	1	79.0	80.0	1,434	1,487

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2020	2021	2020	2021	2020	2021
131 A	Southington HA	4	4	71.5	72.5	8,286	8,575
131 D	Southington Dog Acct	2	2	61.0	62.0	6,770	7,021
131 E	Southington Education	234	251	73.0	72.9	222,734	252,500
131 L	Southington Lunch	21	23	76.6	76.5	15,621	18,005
131 S	Southington Sewer	11	14	65.7	65.9	29,275	37,667
131 T	Southington Town	129	135	72.5	72.9	248,100	262,448
131 W	Southington Water	19	21	67.8	68.6	45,488	57,169
135 A	Stamford HA	87	88	72.7	73.2	164,457	174,858
138 A	Stratford HA	14	15	70.0	70.6	27,012	29,837
141 T	Thompson Town	41	41	73.4	74.4	38,137	42,179
142 M	Tolland County MAFS	2	3	62.5	55.7	3,153	4,206
143 A	Torrington HA	11	11	73.4	74.4	21,175	21,920
144 D	Trumbull Monroe Health District	5	5	69.8	70.8	5,308	5,504
146 A	Rockville HA	11	13	75.8	75.6	16,661	18,780
148 A	Wallingford HA	11	11	66.9	67.9	20,687	21,553
152 B	Waterford Local 1303	69	68	67.0	67.3	137,166	145,652
152 E	Waterford Cust & Main Asst	27	26	71.0	71.7	45,549	45,705
152 H	Water Local RI 161	31	32	74.0	73.7	30,220	30,388
152 L	Waterford Café RI0224	19	20	72.2	70.3	11,649	11,534
152 N	Waterford Paraprofessionals	34	39	70.9	68.6	19,941	24,494
152 S	Waterford NonUnion Educ	20	19	74.2	74.3	25,615	24,379
152 T	Waterford Gen Gov Admin	28	27	68.9	69.2	72,331	72,929
152 W	Waterford Town	34	38	70.3	69.8	76,953	94,048
153 R	Watertown Golf Course	1	1	64.0	65.0	2,228	2,310
153 S	Watertown Town Hall Supervisors	6	6	64.5	65.5	13,513	14,013
153 T	Watertown Town	11	12	68.7	69.3	28,275	31,648
155 A	West Hartford HA	7	8	69.6	70.5	14,850	14,519
156 A	West Haven HA	28	29	69.6	70.5	57,256	60,664
157 E	Weston Education	86	87	71.4	72.2	74,146	76,975
157 H	Weston Highway	14	14	71.2	69.1	45,973	47,221
157 L	Weston Lunch	3	4	66.7	63.3	608	1,604
157 S	Weston Salary	13	14	70.4	70.3	21,467	23,226
157 T	Weston Town	35	36	73.7	74.3	70,160	71,982
159 A	Wethersfield HA	5	6	76.0	73.7	10,252	11,442
162 A	Winchester HA	8	8	78.4	79.4	9,804	10,131
165 A	Windsor Locks HA	5	6	70.8	69.0	6,212	7,002
165 E	Windsor Locks Education	36	40	71.7	70.6	45,875	52,318
165 N	Windsor Locks Paraprofessionals	21	24	72.4	72.6	10,714	12,917
165 T	Windsor Locks Town	41	49	70.5	66.9	59,024	73,622
167 E	Woodbridge Education	42	45	73.8	74.0	45,219	50,808
167 T	Woodbridge Town	54	58	72.8	73.2	78,810	88,963
169 E	Woodstock Education	11	11	72.1	73.1	17,334	17,956
169 T	Woodstock Town	19	20	67.4	67.8	25,704	27,621
170 A	Norwich Town HA	17	19	72.1	71.6	20,675	24,008
204 E	Regional Dist #4 Cust	11	11	72.3	73.3	12,917	13,395
204 L	Regional Dist #4 Café	2	2	77.5	78.5	758	786
204 N	Regional Dist #4 NonOCert	8	9	77.4	77.8	8,965	10,456
204 S	Regional Dist #4 Secretarial	13	13	76.5	76.2	15,872	15,789

Schedule H - Data by Municipality



Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2020	2021	2020	2021	2020	2021
216 B	Regional Dist #16	1	1	63.0	64.0	1,156	1,199
219 E	Regional Dist #19	26	29	69.4	69.7	26,544	29,742
368 D	Watertown Fire District	11	11	72.7	73.7	15,271	15,759
401 D	Westport/Weston Health	13	13	80.6	80.5	15,744	17,883
403 D	East Shore Dist Health	7	7	64.9	65.9	9,357	9,695
405 D	Lower Naugatuck Valley	19	19	70.5	71.5	30,067	31,136
410 D	Quinnipiack Vall health	12	12	70.8	71.8	19,779	20,507
413 D	Uncas Health District	0	0	0.0	0.0	0	0
503 A	Willimantic HA	20	23	68.9	68.5	31,847	35,813
606 W	Jewett City Highway/Elect Off.	5	5	71.2	72.2	11,222	11,594
715 D	Southeastern CT PLNG	6	6	77.8	78.8	17,174	17,777
750 D	Southeastern CT Water	4	3	71.3	65.7	12,342	8,824
751 D	South Norwalk Electric	29	30	73.7	74.1	84,668	89,023
752 D	Watertown Water & Sewer	4	4	78.5	79.5	12,630	13,053
755 D	Norwalk 1st Water	21	21	70.4	71.4	57,725	59,425
756 D	Norwalk 2nd Water	35	34	66.1	66.1	137,541	137,120
757 A	Connecticut HA	16	17	69.8	69.9	29,649	33,269
799 M	Southeastern CT Tourism Dist.	8	8	71.8	72.8	10,548	10,939
	Fund A & Withdrawn Fund B	1	1	82.0	83.0	1,117	1,151
	Police & Fire w/o Soc. Sec.	767	846	63.3	63.1	3,596,128	4,123,171
	Police & Fire w/Soc. Sec.	340	356	65.3	65.1	1,277,791	1,375,157
	Gen. Emps. w/o Soc. Sec.	2,561	2,592	71.9	71.9	5,052,037	5,296,484
	Gen. Emps. w/ Soc. Sec.	4,265	4,433	71.3	71.5	6,153,035	6,607,083
	Total	7,933	8,227	70.5	70.5	16,078,991	17,401,895

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2021	No. of Annual Amort. Payments Remaining as of 07/01/21
<u>Police & Fire Without Social Security</u>			
2 P	Ansonia Police	0	0
14 F	Branford Fire	0	0
15 F	Bridgeport Fire	0	0
15 P	Bridgeport Police	0	0
44 F	East Haven Fire	0	0
44 P	East Haven Police	0	0
62 P	Hamden Police & Fire	248,694	17
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	3,494,381	24
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	25,679	19
371 F	West Shore Firefighters	25,471	16
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<u>Police & Fire With Social Security</u>			
6 P	Beacon Falls Police	207,141	14
33 P	Cromwell Police	0	0
37 P	Derby Police	0	0
46 P	Easton Police	0	0
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	1
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	0	0
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	59,624	15
312 F	Easton Firefighters	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2021	No. of Annual Amort. Payments Remaining as of 07/01/21
<u>General Employees Without Social Security</u>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	0	0
15 T	Bridgeport City	0	0
44 E	East Haven Education	0	0
44 T	East Haven Town & Public Works	1,278	1
89 E	New Britain Education	6,842	1
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Control Authority	497,138	16
753 D	Mattabassett District	0	0
<u>General Employees With Social Security</u>			
1 E	Andover Education	0	0
1 T	Andover Selectment	132	1
2 A	Ansonia HA	0	0
2 B	Ansonia Clerical	0	0
2 T	Ansonia Town	0	0
6 S	Beacon Falls Town	25,834	17
6 T	Beacon Falls Public Works	1,188,048	14
8 T	Bethany Public Works	0	0
10 T	Bethlehem Public Works	0	0
13 E	Bozrah Board of Education	404,205	25
13 T	Bozrah Town	0	0
14 E	Branford Education	0	0
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	2,473	1
15 B	Bridgeport Port Authority	100,777	9
17 A	Bristol HA	0	0
22 T	Canterbury Town	0	0
23 A	Canton HA	0	0
26 L	Chester Board of Education	(1,797)	21
27 B	Clinton Secretarial	0	0
27 S	Clinton Supervisory	0	0
27 T	Clinton Town	0	0
28 A	Colchester HA	9,997	9
32 A	Coventry HA	0	0
34 A	Danbury HA	331	1
35 A	Darien HA	0	0
36 L	Deep River Board of Education	(209)	21
37 A	Derby HA	0	0
41 T	East Haddam Town	0	0
42 A	East Hampton HA	0	0
43 A	East Hartford HA	0	0
48 E	Ellington Education	529	1
48 L	Ellington Lunch	0	0
48 T	Ellington Highway	0	0
48 V	Ellington Van Drivers	3,197	1

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2021	No. of Annual Amort. Payments Remaining as of 07/01/21
49 A	Enfield HA	0	0
50 L	Essex Board of Education	(1,171)	21
57 A	Greenwich Ha	0	0
58 E	Griswold Education	40	1
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	24,023	21
62 S	Hamden Schools	0	0
62 T	Hamden Town	198,237	18
64 A	Hartford HA	522,102	20
64 E	Hartford Local 566	0	0
64 S	Hartford Union Local 818	(15,493)	22
64 T	Hartford Local 1716	0	0
71 B	Lebanon Town Hall	0	0
71 T	Lebanon Highway	0	0
73 S	Lisbon School District Central Office	(41,744)	23
73 T	Lisbon Town	0	0
77 A	Manchester HA	0	0
78 E	Mansfield Education	489	1
78 T	Mansfield Town	566	1
80 A	Meriden HA	468	1
82 T	Middlefield Town	0	0
83 A	Middletown HA	0	0
84 A	Milford HA	0	0
86 A	Montville HA	102	1
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	0	0
89 A	New Britain HA	0	0
95 A	New London HA	429	1
95 T	New London Public Works	0	0
103 A	Norwalk HA	0	0
108 E	Oxford Education	38,832	1
108 T	Oxford Town	62,188	1
110 H	Southington Health District	(97,054)	21
113 A	Portland HA	0	0
114 T	Preston Town	0	0
115 T	Prospect Public Works	69,124	15
116 A	Putnam HA	41	1
117 E	Redding Education	174	1
117 T	Redding Town	0	0
118 A	Ridgefield HA	42,071	6
124 A	Seymour HA	0	0
124 E	Seymour Education	739	1
124 H	Seymour Education	0	0
124 L	Seymour Education	0	0
124 T	Seymour Town & Pub Works	286	1
126 A	Shelton HA	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2021	No. of Annual Amort. Payments Remaining as of 07/01/21
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	0	0
131 L	Southington Lunch	0	0
131 S	Southington Sewer	179	1
131 T	Southington Town	1,050	1
131 W	Southington Water	0	0
135 A	Stamford HA	984	1
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	67,262	11
143 A	Torrington HA	0	0
144 D	Trumbull Monroe Health District	0	0
146 A	Rockville HA	0	0
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	0	0
152 E	Waterford Cust & Main Asst	208	1
152 H	Water Local RI 161	129	1
152 L	Waterford Café RI0224	123	1
152 N	Waterford Paraprofessionals	76	1
152 S	Waterford NonUnion Educ	0	0
152 T	Waterford Gen Gov Admin	0	0
152 W	Waterford Town	0	0
153 R	Watertown Golf Course	0	0
153 S	Watertown Town Hall Supervisors	373,829	14
153 T	Watertown Town	125,578	7
155 A	West Hartford HA	0	0
156 A	West Haven HA	243	1
157 E	Weston Education	0	0
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	0	0
165 N	Windsor Locks Paraprofessionals	0	0
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	303	1
167 T	Woodbridge Town	397	1
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
204 N	Regional Dist #4 NonOCert	0	0
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	5,573	23

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2021	No. of Annual Amort. Payments Remaining as of 07/01/21
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	0	0
401 D	Westport/Weston Health	0	0
403 D	East Shore Dist Health	0	0
405 D	Lower Naugatuck Valley	0	0
410 D	Quinnipiack Vall health	123	1
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	0	0
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	0	0
752 D	Watertown Water & Sewer	260	1
755 D	Norwalk 1st Water	0	0
756 D	Norwalk 2nd Water	0	0
757 A	Connecticut HA	0	0
799 M	Southeastern CT Tourism Dist.	0	0
	Police & Fire w/o Soc. Sec.	3,794,225	
	Police & Fire w/Soc. Sec.	268,348	
	Gen. Emps. w/o Soc. Sec.	505,258	
	Gen. Emps. w/ Soc. Sec.	3,114,283	
	Total	7,682,114	

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2021-2022	Estimated Employer Contrib. 2021-2022	Amort. Payment 07/01/2021	Estimated Total Contrib. 2021-2022	2021-2022 Total as % Est. Payroll
<u>Police & Fire Without Social Security</u>			23.59%			
2 P	Ansonia Police	4,524,137	1,067,244	0	1,067,244	23.59%
14 F	Branford Fire	4,748,834	1,120,250	0	1,120,250	23.59%
15 F	Bridgeport Fire	30,762,074	7,256,773	0	7,256,773	23.59%
15 P	Bridgeport Police	41,768,232	9,853,126	0	9,853,126	23.59%
44 F	East Haven Fire	4,659,363	1,099,144	0	1,099,144	23.59%
44 P	East Haven Police	6,604,521	1,558,007	0	1,558,007	23.59%
62 P	Hamden Police & Fire	10,259,433	2,420,200	23,806	2,444,006	23.82%
77 F	Manchester Fire	8,889,586	2,097,053	0	2,097,053	23.59%
89 F	New Britain Fire	10,691,445	2,522,112	0	2,522,112	23.59%
89 P	New Britain Police	15,801,006	3,727,457	0	3,727,457	23.59%
95 F	New London Fire	6,476,091	1,527,710	284,740	1,812,450	27.99%
95 S	New London Fire Chief	0	0	0	0	0.00%
95 P	New London Police	7,644,920	1,803,437	0	1,803,437	23.59%
124 P	Seymour Police	4,123,234	972,671	0	972,671	23.59%
126 P	Shelton Police	5,813,696	1,371,451	0	1,371,451	23.59%
131 P	Southington Police	9,428,464	2,224,175	0	2,224,175	23.59%
137 P	Stonington Police	4,033,517	951,507	0	951,507	23.59%
164 P	Windsor Police	5,576,750	1,315,555	0	1,315,555	23.59%
370 F	West Haven Fire	2,673,037	630,569	2,322	632,891	23.68%
371 F	West Shore Firefighters	2,718,124	641,205	2,520	643,725	23.68%
<u>Police & Fire With Social Security</u>			22.45%			
6 P	Beacon Falls Police	221,208	49,661	22,136	71,797	32.46%
33 P	Cromwell Police	2,898,181	650,642	0	650,642	22.45%
37 P	Derby Police	4,103,917	921,329	0	921,329	22.45%
46 P	Easton Police	1,795,792	403,155	0	403,155	22.45%
78 F	Mansfield Firefighters/EMT	1,666,278	374,079	0	374,079	22.45%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	3,876,268	870,222	0	870,222	22.45%
86 F	Montville Fire	988,163	221,843	0	221,843	22.45%
86 P	Montville Police	2,524,078	566,656	0	566,656	22.45%
91 P	New Fairfield Police	580,828	130,396	0	130,396	22.45%
108 P	Oxford Police	1,702,983	382,320	1,583	383,903	22.54%
111 P	Plymouth Police	2,865,632	643,334	0	643,334	22.45%
116 P	Putnam Police	1,595,419	358,172	0	358,172	22.45%
117 P	Redding Police	1,971,349	442,568	0	442,568	22.45%
131 F	Southington Fire	3,706,068	832,012	0	832,012	22.45%
152 F	Waterford Fire	1,286,055	288,719	0	288,719	22.45%
152 P	Waterford Police	5,145,676	1,155,204	0	1,155,204	22.45%
157 P	Weston Police	2,487,562	558,458	0	558,458	22.45%
162 P	Winchester Police	2,373,216	532,787	0	532,787	22.45%
164 F	Windsor Dog Warden	0	0	0	0	0.00%
165 P	Windsor Locks Police	3,421,920	768,221	0	768,221	22.45%
167 P	Woodbridge Police	2,401,697	539,181	0	539,181	22.45%
309 F	Cromwell Fire Distrcit	739,107	165,930	6,118	172,048	23.28%
312 F	Easton Firefighters	768,693	172,572	0	172,572	22.45%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2021-2022	Estimated Employer Contrib. 2021-2022	Amort. Payment 07/01/2021	Estimated Total Contrib. 2021-2022	2021-2022 Total as % Est. Payroll
General Employees Without Social Security			19.02%			
15 E	Bridgeport Education	40,917,736	7,782,553	0	7,782,553	19.02%
15 H	Bridgeport H.D.A	323,294	61,491	0	61,491	19.02%
15 T	Bridgeport City	41,324,669	7,859,952	0	7,859,952	19.02%
44 E	East Haven Education	4,139,025	787,243	0	787,243	19.02%
44 T	East Haven Town & Public Works	5,580,944	1,061,496	1,278	1,062,774	19.04%
89 E	New Britain Education	23,001,581	4,374,901	6,842	4,381,743	19.05%
89 T	New Britain City	22,435,048	4,267,146	0	4,267,146	19.02%
93 W	Greater New Haven Water Pollution Control Authority	6,486,185	1,233,672	49,183	1,282,855	19.78%
753 D	Mattabasset District	3,068,772	583,680	0	583,680	19.02%
General Employees With Social Security			16.44%			
1 E	Andover Education	534,021	87,793	0	87,793	16.44%
1 T	Andover Selectment	635,004	104,395	132	104,527	16.46%
2 A	Ansonia HA	711,721	117,007	0	117,007	16.44%
2 B	Ansonia Clerical	2,639,795	433,982	0	433,982	16.44%
2 T	Ansonia Town	2,176,827	357,870	0	357,870	16.44%
6 S	Beacon Falls Town	558,462	91,811	2,473	94,284	16.88%
6 T	Beacon Falls Public Works	731,459	120,252	126,960	247,212	33.80%
8 T	Bethany Public Works	605,709	99,579	0	99,579	16.44%
10 T	Bethlehem Public Works	312,183	51,323	0	51,323	16.44%
13 E	Bozrah Board of Education	565,869	93,029	32,416	125,445	22.17%
13 T	Bozrah Town	461,856	75,929	0	75,929	16.44%
14 E	Branford Education	7,663,793	1,259,928	0	1,259,928	16.44%
14 T	Branford Selectman	8,732,551	1,435,631	0	1,435,631	16.44%
15 A	Bridgeport HA	5,941,889	976,847	2,473	979,320	16.48%
15 B	Bridgeport Port Authority	120,769	19,854	14,456	34,310	28.41%
17 A	Bristol HA	1,760,487	289,424	0	289,424	16.44%
22 T	Canterbury Town	528,502	86,886	0	86,886	16.44%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	41,914	6,891	(155)	6,736	16.07%
27 B	Clinton Secretarial	1,399,297	230,044	0	230,044	16.44%
27 S	Clinton Supervisory	1,002,473	164,807	0	164,807	16.44%
27 T	Clinton Town	953,560	156,765	0	156,765	16.44%
28 A	Colchester HA	67,980	11,176	1,434	12,610	18.55%
32 A	Coventry HA	268,660	44,168	0	44,168	16.44%
34 A	Danbury HA	2,649,732	435,616	331	435,947	16.45%
35 A	Darien HA	0	0	0	0	0.00%
36 L	Deep River Board of Education	59,330	9,754	(18)	9,736	16.41%
37 A	Derby HA	165,179	27,155	0	27,155	16.44%
41 T	East Haddam Town	218,351	35,897	0	35,897	16.44%
42 A	East Hampton HA	135,677	22,305	0	22,305	16.44%
43 A	East Hartford HA	1,472,859	242,138	0	242,138	16.44%
48 E	Ellington Education	5,102,552	838,860	529	839,389	16.45%
48 L	Ellington Lunch	143,631	23,613	0	23,613	16.44%
48 T	Ellington Highway	610,634	100,388	0	100,388	16.44%
48 V	Ellington Van Drivers	54,410	8,945	3,197	12,142	22.32%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll	Estimated Employer	Amort. Payment	Estimated Total	2021-2022 Total
		2021-2022	Contrib. 2021-2022	07/01/2021	Contrib. 2021-2022	as % Est. Payroll
49 A	Enfield HA	812,601	133,592	0	133,592	16.44%
50 L	Essex Board of Education	35,891	5,900	(101)	5,799	16.16%
57 A	Greenwich Ha	3,610,695	593,598	0	593,598	16.44%
58 E	Griswold Education	5,094,119	837,473	40	837,513	16.44%
58 T	Griswold Selectman	1,412,486	232,213	0	232,213	16.44%
59 A	Groton Town HA	0	0	0	0	0.00%
62 B	Hamden Education	3,162,917	519,984	0	519,984	16.44%
62 E	Hamden Board of Education	5,308,472	872,713	2,072	874,785	16.48%
62 S	Hamden Schools	1,236,894	203,345	0	203,345	16.44%
62 T	Hamden Town	8,777,867	1,443,081	18,418	1,461,499	16.65%
64 A	Hartford HA	3,735,332	614,089	46,059	660,148	17.67%
64 E	Hartford Local 566	12,734,983	2,093,631	0	2,093,631	16.44%
64 S	Hartford Union Local 818	228,846	37,622	(1,309)	36,313	15.87%
64 T	Hartford Local 1716	13,584,710	2,233,326	0	2,233,326	16.44%
71 B	Lebanon Town Hall	973,818	160,096	0	160,096	16.44%
71 T	Lebanon Highway	509,232	83,718	0	83,718	16.44%
73 S	Lisbon School District Central Office	204,954	33,694	(3,461)	30,233	14.75%
73 T	Lisbon Town	501,631	82,468	0	82,468	16.44%
77 A	Manchester HA	1,302,266	214,093	0	214,093	16.44%
78 E	Mansfield Education	4,408,272	724,720	489	725,209	16.45%
78 T	Mansfield Town	7,526,073	1,237,286	566	1,237,852	16.45%
80 A	Meriden HA	1,076,399	176,960	468	177,428	16.48%
82 T	Middlefield Town	565,581	92,982	0	92,982	16.44%
83 A	Middletown HA	1,145,543	188,327	0	188,327	16.44%
84 A	Milford HA	601,903	98,953	0	98,953	16.44%
86 A	Montville HA	0	0	102	102	0.00%
86 E	Montville Education	4,090,581	672,492	0	672,492	16.44%
86 T	Montville Town	5,092,235	837,163	0	837,163	16.44%
88 A	Naugatuck HA	665,015	109,328	0	109,328	16.44%
89 A	New Britain HA	1,698,770	279,278	0	279,278	16.44%
95 A	New London HA	169,622	27,886	429	28,315	16.69%
95 T	New London Public Works	4,889,289	803,799	0	803,799	16.44%
103 A	Norwalk HA	2,013,129	330,958	0	330,958	16.44%
108 E	Oxford Education	4,143,143	681,133	38,832	719,965	17.38%
108 T	Oxford Town	3,021,688	496,766	62,188	558,954	18.50%
110 H	Southington Health District	349,872	57,519	(8,371)	49,148	14.05%
113 A	Portland HA	285,145	46,878	0	46,878	16.44%
114 T	Preston Town	1,071,125	176,093	0	176,093	16.44%
115 T	Prospect Public Works	601,126	98,825	7,093	105,918	17.62%
116 A	Putnam HA	774,626	127,349	41	127,390	16.45%
117 E	Redding Education	2,822,929	464,090	174	464,264	16.45%
117 T	Redding Town	2,661,377	437,530	0	437,530	16.44%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	570,168	93,736	0	93,736	16.44%
124 E	Seymour Education	4,197,953	690,143	739	690,882	16.46%
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 Payroll	Estimated Employer	Amort. Payment	Estimated Total	2021-2022 Total
		2021-2022	Contrib. 2021-2022	07/01/2021	Contrib. 2021-2022	as % Est. Payroll
124 T	Seymour Town & Pub Works	3,452,219	567,545	286	567,831	16.45%
126 A	Shelton HA	72,107	11,854	0	11,854	16.44%
131 A	Southington HA	0	0	0	0	0.00%
131 D	Southington Dog Acct	169,977	27,944	0	27,944	16.44%
131 E	Southington Education	15,062,927	2,476,345	0	2,476,345	16.44%
131 L	Southington Lunch	524,560	86,238	0	86,238	16.44%
131 S	Southington Sewer	1,034,676	170,101	179	170,280	16.46%
131 T	Southington Town	10,012,744	1,646,095	1,050	1,647,145	16.45%
131 W	Southington Water	1,819,982	299,205	0	299,205	16.44%
135 A	Stamford HA	5,150,613	846,761	984	847,745	16.46%
138 A	Stratford HA	1,425,104	234,287	0	234,287	16.44%
141 T	Thompson Town	1,837,179	302,032	0	302,032	16.44%
142 M	Tolland County MAFS	865,821	142,341	8,383	150,724	17.41%
143 A	Torrington HA	639,386	105,115	0	105,115	16.44%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	712,833	117,190	0	117,190	16.44%
148 A	Wallingford HA	701,246	115,285	0	115,285	16.44%
152 B	Waterford Local 1303	4,133,457	679,540	0	679,540	16.44%
152 E	Waterford Cust & Main Asst	2,107,947	346,546	208	346,754	16.45%
152 H	Water Local RI 161	821,264	135,016	129	135,145	16.46%
152 L	Waterford Café RI0224	358,503	58,938	123	59,061	16.47%
152 N	Waterford Paraprofessionals	1,822,058	299,546	76	299,622	16.44%
152 S	Waterford NonUnion Educ	2,035,879	334,699	0	334,699	16.44%
152 T	Waterford Gen Gov Admin	1,822,654	299,644	0	299,644	16.44%
152 W	Waterford Town	2,733,736	449,426	0	449,426	16.44%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	89,321	14,684	39,949	54,633	61.16%
153 T	Watertown Town	493,801	81,181	21,777	102,958	20.85%
155 A	West Hartford HA	1,704,344	280,194	0	280,194	16.44%
156 A	West Haven HA	2,584,384	424,873	243	425,116	16.45%
157 E	Weston Education	5,229,417	859,716	0	859,716	16.44%
157 H	Weston Highway	1,041,892	171,287	0	171,287	16.44%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,808,178	297,264	0	297,264	16.44%
157 T	Weston Town	3,058,325	502,789	0	502,789	16.44%
159 A	Wethersfield HA	487,391	80,127	0	80,127	16.44%
162 A	Winchester HA	90,154	14,821	0	14,821	0.00%
165 A	Windsor Locks HA	199,921	32,867	0	32,867	16.44%
165 E	Windsor Locks Education	3,009,445	494,753	0	494,753	16.44%
165 N	Windsor Locks Paraprofessionals	1,432,136	235,443	0	235,443	16.44%
165 T	Windsor Locks Town	3,955,596	650,300	0	650,300	16.44%
167 E	Woodbridge Education	1,952,505	320,992	303	321,295	16.46%
167 T	Woodbridge Town	3,774,573	620,540	397	620,937	16.45%
169 E	Woodstock Education	833,215	136,981	0	136,981	16.44%
169 T	Woodstock Town	1,053,524	173,199	0	173,199	16.44%
170 A	Norwich Town HA	1,620,505	266,411	0	266,411	16.44%
204 E	Regional Dist #4 Cust	567,812	93,348	0	93,348	16.44%
204 L	Regional Dist #4 Café	278,229	45,741	0	45,741	16.44%

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Town Code	Town Name	Estimated Payroll	Estimated Employer	Amort. Payment	Estimated Total	2021-2022 Total
		2021-2022	Contrib. 2021-2022	07/01/2021	Contrib. 2021-2022	as % Est. Payroll
204 N	Regional Dist #4 NonOCert	922,156	151,602	0	151,602	16.44%
204 S	Regional Dist #4 Secretarial	432,854	71,161	0	71,161	16.44%
216 B	Regional Dist #16	144,200	23,706	462	24,168	16.76%
219 E	Regional Dist #19	1,770,232	291,026	0	291,026	16.44%
368 D	Watertown Fire District	453,970	74,633	0	74,633	16.44%
401 D	Westport/Weston Health	817,716	134,433	0	134,433	16.44%
403 D	East Shore Dist Health	950,857	156,321	0	156,321	16.44%
405 D	Lower Naugatuck Valley	1,101,712	181,121	0	181,121	16.44%
410 D	Quinnipiack Vall health	873,790	143,651	123	143,774	16.45%
413 D	Uncas Health District	741,421	121,890	0	121,890	16.44%
503 A	Willimantic HA	1,273,455	209,356	0	209,356	16.44%
606 W	Jewett City Highway/Elect Off.	167,987	27,617	0	27,617	16.44%
715 D	Southeastern CT PLNG	657,717	108,129	0	108,129	16.44%
750 D	Southeastern CT Water	503,709	82,810	0	82,810	16.44%
751 D	South Norwalk Electric	903,671	148,564	0	148,564	16.44%
752 D	Watertown Water & Sewer	0	0	260	260	0.00%
755 D	Norwalk 1st Water	2,446,915	402,273	0	402,273	16.44%
756 D	Norwalk 2nd Water	3,399,986	558,958	0	558,958	16.44%
757 A	Connecticut HA	65,244	10,726	0	10,726	16.44%
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.00%
	Police & Fire w/o Soc. Sec.	187,196,464	44,159,646	313,388	44,473,034	23.76%
	Police & Fire w/Soc. Sec.	49,120,090	11,027,461	29,837	11,057,298	22.51%
	Gen. Emps. w/o Soc. Sec.	147,277,254	28,012,134	57,303	28,069,437	19.06%
	Gen. Emps. w/ Soc. Sec.	278,905,546	45,852,073	431,877	46,283,950	16.59%
	Total	662,499,354	129,051,314	832,405	129,883,719	19.61%

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Town Code	Town Name	Estimated Payroll 2022-2023	Estimated Employer Contrib. 2022-2023	Amort. Payment 07/01/2022	Estimated Total Contrib. 2022-2023	2022-2023 Total as % Est. Payroll
Police & Fire Without Social Security			24.82%			
2 P	Ansonia Police	4,659,861	1,156,578	0	1,156,578	24.82%
14 F	Branford Fire	4,891,299	1,214,020	0	1,214,020	24.82%
15 F	Bridgeport Fire	31,684,936	7,864,201	0	7,864,201	24.82%
15 P	Bridgeport Police	43,021,279	10,677,881	0	10,677,881	24.82%
44 F	East Haven Fire	4,799,144	1,191,148	0	1,191,148	24.82%
44 P	East Haven Police	6,802,657	1,688,419	0	1,688,419	24.82%
62 P	Hamden Police & Fire	10,567,216	2,622,783	23,806	2,646,589	25.05%
77 F	Manchester Fire	9,156,274	2,272,587	0	2,272,587	24.82%
89 F	New Britain Fire	11,012,188	2,733,225	0	2,733,225	24.82%
89 P	New Britain Police	16,275,036	4,039,464	0	4,039,464	24.82%
95 F	New London Fire	6,670,374	1,655,587	284,740	1,940,327	29.09%
95 S	New London Fire Chief	0	0	0	0	0.00%
95 P	New London Police	7,874,268	1,954,393	0	1,954,393	24.82%
124 P	Seymour Police	4,246,931	1,054,088	0	1,054,088	24.82%
126 P	Shelton Police	5,988,107	1,486,248	0	1,486,248	24.82%
131 P	Southington Police	9,711,318	2,410,349	0	2,410,349	24.82%
137 P	Stonington Police	4,154,523	1,031,153	0	1,031,153	24.82%
164 P	Windsor Police	5,744,053	1,425,674	0	1,425,674	24.82%
370 F	West Haven Fire	2,753,228	683,351	2,322	685,673	24.90%
371 F	West Shore Firefighters	2,799,668	694,878	2,520	697,398	24.91%
Police & Fire With Social Security			23.11%			
6 P	Beacon Falls Police	227,844	52,655	22,136	74,791	32.83%
33 P	Cromwell Police	2,985,126	689,863	0	689,863	23.11%
37 P	Derby Police	4,227,035	976,868	0	976,868	23.11%
46 P	Easton Police	1,849,666	427,458	0	427,458	23.11%
78 F	Mansfield Firefighters/EMT	1,716,266	396,629	0	396,629	23.11%
82 P	Middlefield Police	0	0	0	0	0.00%
85 P	Monroe Police	3,992,556	922,680	0	922,680	23.11%
86 F	Montville Fire	1,017,808	235,215	0	235,215	23.11%
86 P	Montville Police	2,599,800	600,814	0	600,814	23.11%
91 P	New Fairfield Police	598,253	138,256	0	138,256	23.11%
108 P	Oxford Police	1,754,072	405,366	0	405,366	23.11%
111 P	Plymouth Police	2,951,601	682,115	0	682,115	23.11%
116 P	Putnam Police	1,643,282	379,762	0	379,762	23.11%
117 P	Redding Police	2,030,489	469,246	0	469,246	23.11%
131 F	Southington Fire	3,817,250	882,166	0	882,166	23.11%
152 F	Waterford Fire	1,324,637	306,124	0	306,124	23.11%
152 P	Waterford Police	5,300,046	1,224,841	0	1,224,841	23.11%
157 P	Weston Police	2,562,189	592,122	0	592,122	23.11%
162 P	Winchester Police	2,444,412	564,904	0	564,904	23.11%
164 F	Windsor Dog Warden	0	0	0	0	0.00%
165 P	Windsor Locks Police	3,524,578	814,530	0	814,530	23.11%
167 P	Woodbridge Police	2,473,748	571,683	0	571,683	23.11%
309 F	Cromwell Fire Distrcit	761,280	175,932	6,118	182,050	23.91%
312 F	Easton Firefighters	791,754	182,974	0	182,974	23.11%

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Town Code	Town Name	Estimated Payroll 2022-2023	Estimated Employer Contrib. 2022-2023	Amort. Payment 07/01/2022	Estimated Total Contrib. 2022-2023	2022-2023 Total as % Est. Payroll
General Employees Without Social Security			21.58%			
15 E	Bridgeport Education	42,145,268	9,094,949	0	9,094,949	21.58%
15 H	Bridgeport H.D.A	332,993	71,860	0	71,860	21.58%
15 T	Bridgeport City	42,564,409	9,185,399	0	9,185,399	21.58%
44 E	East Haven Education	4,263,196	919,998	0	919,998	21.58%
44 T	East Haven Town & Public Works	5,748,372	1,240,499	0	1,240,499	21.58%
89 E	New Britain Education	23,691,628	5,112,653	0	5,112,653	21.58%
89 T	New Britain City	23,108,099	4,986,728	0	4,986,728	21.58%
93 W	Greater New Haven Water Pollution Control Authority	6,680,771	1,441,710	49,183	1,490,893	22.32%
753 D	Mattabasset District	3,160,835	682,108	0	682,108	21.58%
General Employees With Social Security			17.55%			
1 E	Andover Education	550,042	96,532	0	96,532	17.55%
1 T	Andover Selectment	654,054	114,786	0	114,786	17.55%
2 A	Ansonia HA	733,073	128,654	0	128,654	17.55%
2 B	Ansonia Clerical	2,718,989	477,183	0	477,183	17.55%
2 T	Ansonia Town	2,242,132	393,494	0	393,494	17.55%
6 S	Beacon Falls Town	575,216	100,950	2,473	103,423	17.98%
6 T	Beacon Falls Public Works	753,403	132,222	126,960	259,182	34.40%
8 T	Bethany Public Works	623,880	109,491	0	109,491	17.55%
10 T	Bethlehem Public Works	321,548	56,432	0	56,432	17.55%
13 E	Bozrah Board of Education	582,845	102,289	32,416	134,705	23.11%
13 T	Bozrah Town	475,712	83,487	0	83,487	17.55%
14 E	Branford Education	7,893,707	1,385,346	0	1,385,346	17.55%
14 T	Branford Selectman	8,994,528	1,578,540	0	1,578,540	17.55%
15 A	Bridgeport HA	6,120,146	1,074,086	0	1,074,086	17.55%
15 B	Bridgeport Port Authority	124,392	21,831	14,456	36,287	29.17%
17 A	Bristol HA	1,813,302	318,235	0	318,235	17.55%
22 T	Canterbury Town	544,357	95,535	0	95,535	17.55%
23 A	Canton HA	0	0	0	0	0.00%
26 L	Chester Board of Education	43,171	7,577	(155)	7,422	17.19%
27 B	Clinton Secretarial	1,441,276	252,944	0	252,944	17.55%
27 S	Clinton Supervisory	1,032,547	181,212	0	181,212	17.55%
27 T	Clinton Town	982,167	172,370	0	172,370	17.55%
28 A	Colchester HA	70,019	12,288	1,434	13,722	19.60%
32 A	Coventry HA	276,720	48,564	0	48,564	17.55%
34 A	Danbury HA	2,729,224	478,979	0	478,979	17.55%
35 A	Darien HA	0	0	0	0	0.00%
36 L	Deep River Board of Education	61,110	10,725	(18)	10,707	17.52%
37 A	Derby HA	170,134	29,859	0	29,859	17.55%
41 T	East Haddam Town	224,902	39,470	0	39,470	17.55%
42 A	East Hampton HA	139,747	24,526	0	24,526	17.55%
43 A	East Hartford HA	1,517,045	266,241	0	266,241	17.55%
48 E	Ellington Education	5,255,629	922,363	0	922,363	17.55%
48 L	Ellington Lunch	147,940	25,963	0	25,963	17.55%
48 T	Ellington Highway	628,953	110,381	0	110,381	17.55%
48 V	Ellington Van Drivers	56,042	9,835	0	9,835	17.55%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll	Estimated Employer	Amort. Payment	Estimated Total	2022-2023 Total
		2022-2023	Contrib. 2022-2023	07/01/2022	Contrib. 2022-2023	as % Est. Payroll
49 A	Enfield HA	836,979	146,890	0	146,890	17.55%
50 L	Essex Board of Education	36,968	6,488	(101)	6,387	17.28%
57 A	Greenwich Ha	3,719,016	652,687	0	652,687	17.55%
58 E	Griswold Education	5,246,943	920,838	0	920,838	17.55%
58 T	Griswold Selectman	1,454,861	255,328	0	255,328	17.55%
59 A	Groton Town HA	0	0	0	0	0.00%
62 B	Hamden Education	3,257,805	571,745	0	571,745	17.55%
62 E	Hamden Board of Education	5,467,726	959,586	2,072	961,658	17.59%
62 S	Hamden Schools	1,274,001	223,587	0	223,587	17.55%
62 T	Hamden Town	9,041,203	1,586,731	18,418	1,605,149	17.75%
64 A	Hartford HA	3,847,392	675,217	46,059	721,276	18.75%
64 E	Hartford Local 566	13,117,032	2,302,039	0	2,302,039	17.55%
64 S	Hartford Union Local 818	235,711	41,367	(1,309)	40,058	16.99%
64 T	Hartford Local 1716	13,992,251	2,455,640	0	2,455,640	17.55%
71 B	Lebanon Town Hall	1,003,033	176,032	0	176,032	17.55%
71 T	Lebanon Highway	524,509	92,051	0	92,051	17.55%
73 S	Lisbon School District Central Office	211,103	37,049	(3,461)	33,588	15.91%
73 T	Lisbon Town	516,680	90,677	0	90,677	17.55%
77 A	Manchester HA	1,341,334	235,404	0	235,404	17.55%
78 E	Mansfield Education	4,540,520	796,861	0	796,861	17.55%
78 T	Mansfield Town	7,751,855	1,360,451	0	1,360,451	17.55%
80 A	Meriden HA	1,108,691	194,575	0	194,575	17.55%
82 T	Middlefield Town	582,548	102,237	0	102,237	17.55%
83 A	Middletown HA	1,179,909	207,074	0	207,074	17.55%
84 A	Milford HA	619,960	108,803	0	108,803	17.55%
86 A	Montville HA	0	0	0	0	0.00%
86 E	Montville Education	4,213,298	739,434	0	739,434	17.55%
86 T	Montville Town	5,245,002	920,498	0	920,498	17.55%
88 A	Naugatuck HA	684,965	120,211	0	120,211	17.55%
89 A	New Britain HA	1,749,733	307,078	0	307,078	17.55%
95 A	New London HA	174,711	30,662	0	30,662	17.55%
95 T	New London Public Works	5,035,968	883,812	0	883,812	17.55%
103 A	Norwalk HA	2,073,523	363,903	0	363,903	17.55%
108 E	Oxford Education	4,267,437	748,935	0	748,935	17.55%
108 T	Oxford Town	3,112,339	546,215	0	546,215	17.55%
110 H	Southington Health District	360,368	63,245	(8,371)	54,874	15.23%
113 A	Portland HA	293,699	51,544	0	51,544	17.55%
114 T	Preston Town	1,103,259	193,622	0	193,622	17.55%
115 T	Prospect Public Works	619,160	108,663	7,093	115,756	18.70%
116 A	Putnam HA	797,865	140,025	0	140,025	17.55%
117 E	Redding Education	2,907,617	510,287	0	510,287	17.55%
117 T	Redding Town	2,741,218	481,084	0	481,084	17.55%
118 A	Ridgefield HA	0	0	8,249	8,249	0.00%
124 A	Seymour HA	587,273	103,066	0	103,066	17.55%
124 E	Seymour Education	4,323,892	758,843	0	758,843	17.55%
124 H	Seymour Education	0	0	0	0	0.00%
124 L	Seymour Education	0	0	0	0	0.00%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll	Estimated Employer	Amort. Payment	Estimated Total	2022-2023 Total
		2022-2023	Contrib. 2022-2023	07/01/2022	Contrib. 2022-2023	as % Est. Payroll
124 T	Seymour Town & Pub Works	3,555,786	624,040	0	624,040	17.55%
126 A	Shelton HA	74,270	13,034	0	13,034	17.55%
131 A	Southington HA	0	0	0	0	0.00%
131 D	Southington Dog Acct	175,076	30,726	0	30,726	17.55%
131 E	Southington Education	15,514,815	2,722,850	0	2,722,850	17.55%
131 L	Southington Lunch	540,297	94,822	0	94,822	17.55%
131 S	Southington Sewer	1,065,716	187,033	0	187,033	17.55%
131 T	Southington Town	10,313,126	1,809,954	0	1,809,954	17.55%
131 W	Southington Water	1,874,581	328,989	0	328,989	17.55%
135 A	Stamford HA	5,305,131	931,050	0	931,050	17.55%
138 A	Stratford HA	1,467,857	257,609	0	257,609	17.55%
141 T	Thompson Town	1,892,294	332,098	0	332,098	17.55%
142 M	Tolland County MAFS	891,796	156,510	8,383	164,893	18.49%
143 A	Torrington HA	658,568	115,579	0	115,579	17.55%
144 D	Trumbull Monroe Health District	0	0	0	0	0.00%
146 A	Rockville HA	734,218	128,855	0	128,855	17.55%
148 A	Wallingford HA	722,283	126,761	0	126,761	17.55%
152 B	Waterford Local 1303	4,257,461	747,184	0	747,184	17.55%
152 E	Waterford Cust & Main Asst	2,171,185	381,043	0	381,043	17.55%
152 H	Water Local RI 161	845,902	148,456	0	148,456	17.55%
152 L	Waterford Café RI0224	369,258	64,805	0	64,805	17.55%
152 N	Waterford Paraprofessionals	1,876,720	329,364	0	329,364	17.55%
152 S	Waterford NonUnion Educ	2,096,955	368,016	0	368,016	17.55%
152 T	Waterford Gen Gov Admin	1,877,334	329,472	0	329,472	17.55%
152 W	Waterford Town	2,815,748	494,164	0	494,164	17.55%
153 R	Watertown Golf Course	0	0	0	0	0.00%
153 S	Watertown Town Hall Supervisors	92,001	16,146	39,949	56,095	60.97%
153 T	Watertown Town	508,615	89,262	21,777	111,039	21.83%
155 A	West Hartford HA	1,755,474	308,086	0	308,086	17.55%
156 A	West Haven HA	2,661,916	467,166	0	467,166	17.55%
157 E	Weston Education	5,386,300	945,296	0	945,296	17.55%
157 H	Weston Highway	1,073,149	188,338	0	188,338	17.55%
157 L	Weston Lunch	0	0	0	0	0.00%
157 S	Weston Salary	1,862,423	326,855	0	326,855	17.55%
157 T	Weston Town	3,150,075	552,838	0	552,838	17.55%
159 A	Wethersfield HA	502,013	88,103	0	88,103	17.55%
162 A	Winchester HA	92,859	16,297	0	16,297	0.00%
165 A	Windsor Locks HA	205,919	36,139	0	36,139	17.55%
165 E	Windsor Locks Education	3,099,728	544,002	0	544,002	17.55%
165 N	Windsor Locks Paraprofessionals	1,475,100	258,880	0	258,880	17.55%
165 T	Windsor Locks Town	4,074,264	715,033	0	715,033	17.55%
167 E	Woodbridge Education	2,011,080	352,945	0	352,945	17.55%
167 T	Woodbridge Town	3,887,810	682,311	0	682,311	17.55%
169 E	Woodstock Education	858,211	150,616	0	150,616	17.55%
169 T	Woodstock Town	1,085,130	190,440	0	190,440	17.55%
170 A	Norwich Town HA	1,669,120	292,931	0	292,931	17.55%
204 E	Regional Dist #4 Cust	584,846	102,640	0	102,640	17.55%
204 L	Regional Dist #4 Café	286,576	50,294	0	50,294	17.55%

Schedule H - Data by Municipality



Town Code	Town Name	Estimated Payroll 2022-2023	Estimated Employer Contrib. 2022-2023	Amort. Payment 07/01/2022	Estimated Total Contrib. 2022-2023	2022-2023 Total as % Est. Payroll
204 N	Regional Dist #4 NonOCert	949,821	166,694	0	166,694	17.55%
204 S	Regional Dist #4 Secretarial	445,840	78,245	0	78,245	17.55%
216 B	Regional Dist #16	148,526	26,066	462	26,528	17.86%
219 E	Regional Dist #19	1,823,339	319,996	0	319,996	17.55%
368 D	Watertown Fire District	467,589	82,062	0	82,062	17.55%
401 D	Westport/Weston Health	842,247	147,814	0	147,814	17.55%
403 D	East Shore Dist Health	979,383	171,882	0	171,882	17.55%
405 D	Lower Naugatuck Valley	1,134,763	199,151	0	199,151	17.55%
410 D	Quinnipiack Vall health	900,004	157,951	0	157,951	17.55%
413 D	Uncas Health District	763,664	134,023	0	134,023	17.55%
503 A	Willimantic HA	1,311,659	230,196	0	230,196	17.55%
606 W	Jewett City Highway/Elect Off.	173,027	30,366	0	30,366	17.55%
715 D	Southeastern CT PLNG	677,449	118,892	0	118,892	17.55%
750 D	Southeastern CT Water	518,820	91,053	0	91,053	17.55%
751 D	South Norwalk Electric	930,781	163,352	0	163,352	17.55%
752 D	Watertown Water & Sewer	0	0	0	0	0.00%
755 D	Norwalk 1st Water	2,520,322	442,317	0	442,317	17.55%
756 D	Norwalk 2nd Water	3,501,986	614,599	0	614,599	17.55%
757 A	Connecticut HA	67,201	11,794	0	11,794	17.55%
799 M	Southeastern CT Tourism Dist.	0	0	0	0	0.00%
	Police & Fire w/o Soc. Sec.	192,812,360	47,856,027	313,388	48,169,415	24.98%
	Police & Fire w/Soc. Sec.	50,593,692	11,692,203	28,254	11,720,457	23.17%
	Gen. Emps. w/o Soc. Sec.	151,695,571	32,735,904	49,183	32,785,087	21.61%
	Gen. Emps. w/ Soc. Sec.	287,272,716	50,416,359	316,786	50,733,145	17.66%
	Total	682,374,339	142,700,493	707,611	143,408,104	21.02%

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2022	No. of Annual Amort. Payments Remaining as of 07/01/22
<u>Police & Fire Without Social Security</u>			
2 P	Ansonia Police	0	0
14 F	Branford Fire	0	0
15 F	Bridgeport Fire	0	0
15 P	Bridgeport Police	0	0
44 F	East Haven Fire	0	0
44 P	East Haven Police	0	0
62 P	Hamden Police & Fire	240,630	16
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	3,434,316	23
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	24,992	18
371 F	West Shore Firefighters	24,558	15
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<u>Police & Fire With Social Security</u>			
6 P	Beacon Falls Police	197,955	13
33 P	Cromwell Police	0	0
37 P	Derby Police	0	0
46 P	Easton Police	0	0
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	0	0
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	0	0
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	57,251	14
312 F	Easton Firefighters	0	0

Schedule H - Data by Municipality



Town Code	Town Name	Unfunded Accrued Liability as of June 30, 2022	No. of Annual Amort. Payments Remaining as of 07/01/22
<u>General Employees Without Social Security</u>			
15 E	Bridgeport Education	0	0
15 H	Bridgeport H.D.A	0	0
15 T	Bridgeport City	0	0
44 E	East Haven Education	0	0
44 T	East Haven Town & Public Works	0	0
89 E	New Britain Education	0	0
89 T	New Britain City	0	0
93 W	Greater New Haven Water Pollution Control Authority	479,312	15
753 D	Mattabassett District	0	0
<u>General Employees With Social Security</u>			
1 E	Andover Education	0	0
1 T	Andover Selectment	0	0
2 A	Ansonia HA	0	0
2 B	Ansonia Clerical	0	0
2 T	Ansonia Town	0	0
6 S	Beacon Falls Town	24,996	16
6 T	Beacon Falls Public Works	1,135,364	13
8 T	Bethany Public Works	0	0
10 T	Bethlehem Public Works	0	0
13 E	Bozrah Board of Education	397,814	24
13 T	Bozrah Town	0	0
14 E	Branford Education	0	0
14 T	Branford Selectman	0	0
15 A	Bridgeport HA	0	0
15 B	Bridgeport Port Authority	92,363	8
17 A	Bristol HA	0	0
22 T	Canterbury Town	0	0
23 A	Canton HA	0	0
26 L	Chester Board of Education	(1,757)	20
27 B	Clinton Secretarial	0	0
27 S	Clinton Supervisory	0	0
27 T	Clinton Town	0	0
28 A	Colchester HA	9,162	8
32 A	Coventry HA	0	0
34 A	Danbury HA	0	0
35 A	Darien HA	0	0
36 L	Deep River Board of Education	(204)	20
37 A	Derby HA	0	0
41 T	East Haddam Town	0	0
42 A	East Hampton HA	0	0
43 A	East Hartford HA	0	0
48 E	Ellington Education	0	0
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, 2022	No. of Annual Amort. Payments Remaining as of 07/01/22
48 V	Ellington Van Drivers	0	0
49 A	Enfield HA	0	0
50 L	Essex Board of Education	(1,145)	20
57 A	Greenwich Ha	0	0
58 E	Griswold Education	0	0
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	23,488	20
62 S	Hamden Schools	0	0
62 T	Hamden Town	192,406	17
64 A	Hartford HA	509,366	19
64 E	Hartford Local 566	0	0
64 S	Hartford Union Local 818	(15,177)	21
64 T	Hartford Local 1716	0	0
71 B	Lebanon Town Hall	0	0
71 T	Lebanon Highway	0	0
73 S	Lisbon School District Central Office	(40,963)	22
73 T	Lisbon Town	0	0
77 A	Manchester HA	0	0
78 E	Mansfield Education	0	0
78 T	Mansfield Town	0	0
80 A	Meriden HA	0	0
82 T	Middlefield Town	0	0
83 A	Middletown HA	0	0
84 A	Milford HA	0	0
86 A	Montville HA	0	0
86 E	Montville Education	0	0
86 T	Montville Town	0	0
88 A	Naugatuck HA	0	0
89 A	New Britain HA	0	0
95 A	New London HA	0	0
95 T	New London Public Works	0	0
103 A	Norwalk HA	0	0
108 E	Oxford Education	0	0
108 T	Oxford Town	0	0
110 H	Southington Health District	(94,891)	20
113 A	Portland HA	0	0
114 T	Preston Town	0	0
115 T	Prospect Public Works	66,373	14
116 A	Putnam HA	0	0
117 E	Redding Education	0	0
117 T	Redding Town	0	0
118 A	Ridgefield HA	36,190	5
124 A	Seymour HA	0	0
124 E	Seymour Education	0	0
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, 2022	No. of Annual Amort. Payments Remaining as of 07/01/22
124 T	Seymour Town & Pub Works	0	0
126 A	Shelton HA	0	0
131 A	Southington HA	0	0
131 D	Southington Dog Acct	0	0
131 E	Southington Education	0	0
131 L	Southington Lunch	0	0
131 S	Southington Sewer	0	0
131 T	Southington Town	0	0
131 W	Southington Water	0	0
135 A	Stamford HA	0	0
138 A	Stratford HA	0	0
141 T	Thompson Town	0	0
142 M	Tolland County MAFS	63,001	10
143 A	Torrington HA	0	0
144 D	Trumbull Monroe Health District	0	0
146 A	Rockville HA	0	0
148 A	Wallingford HA	0	0
152 B	Waterford Local 1303	0	0
152 E	Waterford Cust & Main Asst	0	0
152 H	Water Local RI 161	0	0
152 L	Waterford Café RI0224	0	0
152 N	Waterford Paraprofessionals	0	0
152 S	Waterford NonUnion Educ	0	0
152 T	Waterford Gen Gov Admin	0	0
152 W	Waterford Town	0	0
153 R	Watertown Golf Course	0	0
153 S	Watertown Town Hall Supervisors	357,252	13
153 T	Watertown Town	111,067	6
155 A	West Hartford HA	0	0
156 A	West Haven HA	0	0
157 E	Weston Education	0	0
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	0	0
165 N	Windsor Locks Paraprofessionals	0	0
165 T	Windsor Locks Town	0	0
167 E	Woodbridge Education	0	0
167 T	Woodbridge Town	0	0
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	Unfunded Accrued Liability as of June 30, 2022	No. of Annual Amort. Payments Remaining as of 07/01/22
204 N	Regional Dist #4 NonOCert	0	0
204 S	Regional Dist #4 Secretarial	0	0
216 B	Regional Dist #16	5,469	22
219 E	Regional Dist #19	0	0
368 D	Watertown Fire District	0	0
401 D	Westport/Weston Health	0	0
403 D	East Shore Dist Health	0	0
405 D	Lower Naugatuck Valley	0	0
410 D	Quinnipiack Vall health	0	0
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	0	0
750 D	Southeastern CT Water	0	0
751 D	South Norwalk Electric	0	0
752 D	Watertown Water & Sewer	0	0
755 D	Norwalk 1st Water	0	0
756 D	Norwalk 2nd Water	0	0
757 A	Connecticut HA	0	0
799 M	Southeastern CT Tourism Dist.	0	0
	Police & Fire w/o Soc. Sec.	3,724,496	
	Police & Fire w/Soc. Sec.	255,206	
	Gen. Emps. w/o Soc. Sec.	479,312	
	Gen. Emps. w/ Soc. Sec.	2,870,174	
	Total	7,329,188	