

**REPORT ON THE BIENNIAL VALUATION
OF THE
CONNECTICUT MUNICIPAL EMPLOYEES
RETIREMENT SYSTEM
PREPARED AS OF JULY 1, 2012**

December 18, 2012

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

Members of the Commission:

We have the honor to submit the results of the biennial actuarial valuation of the Municipal Employees Retirement System prepared as of July 1, 2012 made in accordance with the provisions of the laws governing the operation of the System.

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

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

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

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

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

Respectfully submitted,



Philip Bonanno, FSA, EA, MAAA, FCA
Director, Consulting Actuary



Janet H. Cranna, FSA, EA, MAAA, FCA
Principal, Consulting Actuary

PB/JC/ss/az
Enclosure
VAL2012-MERSValReport-Final v2

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**REPORT ON THE BIENNIAL VALUATION OF THE
CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
PREPARED AS OF JULY 1, 2012**

SECTION I - SUMMARY OF PRINCIPAL RESULTS

- 1) This report, prepared as of July 1, 2012 presents the results of the biennial actuarial valuation of the System. For convenience of reference, the principal results of the valuation and a comparison with the preceding year's results are summarized below.

SUMMARY OF PRINCIPAL RESULTS

VALUATION DATE	07/01/2012	07/01/2011**
Active members included in valuation		
Number	8,711	8,579
Annual compensation	\$ 458,657,578	\$ 422,121,924
Retirees		
Number	6,095	5,705
Annual allowances	\$ 106,466,844	\$ 93,700,500
Accrued Liability	\$ 2,150,812,895	\$ 1,985,267,907
Assets		
Market related actuarial value	\$ 1,828,762,443	\$ 1,753,331,163
Market value	\$ 1,683,441,549	\$ 1,704,566,882
Market related actuarial value rate of return	6.16%	7.51%
Market value rate of return	0.62%	17.65%
Funded Percent based on market related actuarial value	85.03%	88.32%
Unfunded Accrued Liability	\$ 322,050,452	\$ 231,936,744
Present Value of Remaining Prior Service Amortization Payments	\$ 83,018,353	\$ 27,237,847
Net Unfunded Accrued Liability	\$ 239,032,099	\$ 204,698,897
Employer Contribution Rates *		
General Employees		
with Social Security	11.98%	11.79%
Without Social Security	13.00	11.73
Police and Fire		
with Social Security	16.96%	16.65%
Without Social Security	16.01	15.50

* The July 1, 2012 valuation produces the contribution rates for the year beginning July 1, 2013 and the July 1, 2011 roll forward measurement produces rates effective July 1, 2012.

** Data related items shown are as of the July 1, 2010 actuarial valuation. All other amounts reported were produced in the roll forward measurement as of July 1, 2011.

- 2) The valuation balance sheet showing the results of the valuation is given in Section III.
- 3) Comments on the valuation results are given in Section IV, comments on the experience and actuarial gains/losses during the valuation year are given in Section VII and the rates of contribution payable by employers are given in Section VIII.
- 4) Experience studies are performed periodically (typically every four years) and this valuation was prepared on the basis of the demographic assumptions that were determined from the February 2009 experience study and approved by the Retirement Commission at that month's meeting. These assumptions will remain in effect for valuation purposes until such time the Board adopts revised assumptions. The following economic assumptions for valuation purposes have been revised as requested at the December 4th Actuarial Sub-Committee meeting:
 - The valuation interest changed from 8.25% to 8.00%
 - The assumed annual rates of salary increase were reduced by 0.25% for all employees at all ages
 - The assumed increases in the Social Security Taxable Wage base were reduced from 3.75% to 3.50%
 - For members that retire after December 31, 2001, reduce the assumed future cost-of-living adjustments (COLAs) from 2.60% to 2.50%, which is the minimum COLA as defined in the statutes
 - For members that retired prior to January 1, 2002 and who have reached age 65, reduce the assumed COLA from 3.50% to 3.25%

Note that for members retired prior to January 1, 2002 and are less than age 65, the assumed COLA increases remain at 2.50% as that is the percentage defined in the statutes.

- 5) There were no changes in benefit provisions since the last valuation that affected the results.
- 6) Schedule A of this report presents the development of the actuarial value of assets. Schedule B details the actuarial assumptions and methods employed. Schedule C gives a summary of the benefit and contribution provisions of the plan.

- 7) The MERS Funding Method: In order to reduce fluctuations in contribution rates from year-to-year, the actuarial funding method was changed, effective with the July 1, 1992 valuation, to the entry age normal method with the portion of the accrued liability not covered by the future amortization payments of participating municipalities being amortized over a flexible time period. The initial application of this new funding method generated a net gain, and a stabilization reserve was created as of July 1, 1992 equal to that gain. Recent significant investment losses resulted in depletion of the stabilization reserve and the creation of an unfunded actuarial accrued liability. The unfunded liability is funded over a closed 30-year level dollar amortization basis, effective July 1, 2009.
- 8) Administrative expenses of \$115 for each active and retired member are required to be contributed for the July 1, 2012 – June 30, 2013 fiscal year. For the July 1, 2013 – June 30, 2014 fiscal year, the administrative expenses will increase to \$130 for each active and retired member.
- 9) The table on the following page provides a history of some pertinent figures.

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Comparative Schedule

Valuation Date June 30	Active Members				Retired Lives				Accrued Liability	Valuation Assets	UAAL
	Number	Payroll \$ Millions	Average Salary		Retired	Active/ Retired	Annual Benefits				
			\$	% Incr.			\$ Millions	% of Payroll			
2001	8,233	\$311.3	\$37,808	3.9%	4,572	1.8	\$53.9	17.3%	\$1,238.1	\$1,353.1	\$(115.0)
2002	8,426	321.8	38,190	1.0	4,741	1.8	58.0	18.0	1,319.7	1,403.4	(83.7)
2003	8,420	326.4	38,760	1.5	4,743	1.8	60.5	18.6	1,378.2	1,417.7	(39.5)
2004	8,403	332.6	39,584	2.1	4,876	1.7	64.2	19.3	1,393.4	1,434.3	(40.9)
2005	8,490	352.2	41,486	4.8	4,928	1.7	67.3	19.1	1,465.1	1,512.5	(47.4)
2006	8,505	366.3	43,072	3.8	5,112	1.7	73.1	20.0	1,549.5	1,587.7	(38.2)
2007	8,695	387.7	44,592	3.5	5,263	1.7	78.1	20.1	1,640.0	1,700.7	(60.7)
2008	8,805	411.9	46,784	4.9	5,455	1.6	83.8	20.3	1,721.8	1,779.1	(57.3)
2010	8,579	422.1	49,204	2.6	5,705	1.5	93.7	22.3	1,880.7	1,662.6	218.1
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

Results for 2009 and 2011 were based on a roll-forward methodology and not shown in the above table. The percent increases shown for 2010 and 2012 represent the increases on an annualized basis over a two-year period.

SECTION II - MEMBERSHIP DATA

Data regarding the membership of the System for use as a basis for the valuation were furnished by the System's office. The following tables summarize the membership of the system as of June 30, 2012 upon which the valuation was based. Detailed tabulations of the data are given in Schedule E.

Active Members

Employers	Number of Employers	Number	Payroll	Group Averages		
				Salary	Age	Service
General Employees with Social Security						
Men		2,001	\$111,216,632	\$55,581	49.8	12.3
Women		<u>2,619</u>	<u>100,067,663</u>	38,208	51.2	11.2
Total	142	4,620	\$211,284,295	\$45,733	50.6	11.7
General Employees without Social Security						
Men		1,040	\$60,061,117	\$57,751	48.4	12.2
Women		<u>1,628</u>	<u>64,863,518</u>	39,842	49.8	12.5
Total	9	2,668	\$124,924,635	\$46,823	49.3	12.4
Police and Fire with Social Security						
Men		389	\$34,541,334	\$88,795	42.2	12.4
Women		<u>32</u>	<u>2,515,081</u>	78,596	37.8	8.6
Total	24	421	\$37,056,415	\$88,020	41.9	12.1
Police and Fire without Social Security						
Men		937	\$80,130,629	\$85,518	42.4	14
Women		<u>65</u>	<u>5,261,604</u>	80,948	38.5	10
Total	16	1,002	\$85,392,233	\$85,222	42.1	13.7
Grand Total	191	8,711	\$458,657,578	\$52,653	48.8	12.1

The total number of active members is comprised of 6,460 vested members and 2,251 non-vested members.

The valuation also includes 206 inactive, non-vested members who are owed refunds of their accumulated contributions.

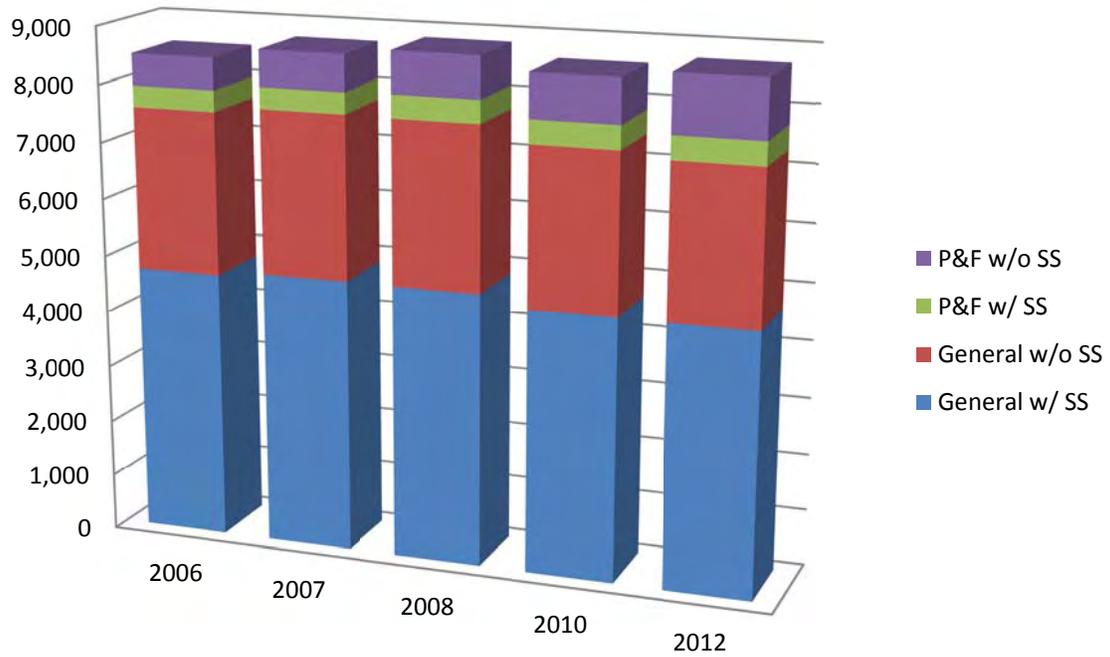
Retired Lives

Type of Benefit Payment	Number	Annual Benefits	Benefit	Group Averages	
				Age at Valuation Date*	Age at Retirement*
General Employees with Social Security					
Service	2,705	\$36,441,024	\$13,472	70.5	59.7
Disability	191	3,762,084	19,697	65.8	53.6
Beneficiary	<u>312</u>	<u>2,959,644</u>	9,486	69.9	61.6
Total	3,208	\$43,162,752	\$13,455	70.2	59.5
General Employees without Social Security					
Service	1,891	\$35,913,000	\$18,992	72.1	59.0
Disability	111	2,548,512	22,960	66.3	53.3
Beneficiary	<u>275</u>	<u>3,085,404</u>	11,220	74.7	62.6
Total	2,277	\$41,546,916	\$18,246	72.1	61.9
Police and Fire with Social Security					
Service	170	\$5,558,712	\$32,698	64.3	53.3
Disability	57	1,962,096	34,423	62.2	45.9
Beneficiary	<u>23</u>	<u>406,008</u>	17,653	66.3	56.5
Total	250	\$7,926,816	\$31,707	64.0	51.9
Police and Fire without Social Security					
Service	233	\$9,433,464	\$40,487	64.6	53.6
Disability	90	3,734,628	41,496	61.4	47.0
Beneficiary	<u>37</u>	<u>662,268</u>	17,899	74.7	62.0
Total	360	\$13,830,360	\$38,418	64.8	52.8
Grand Total	6,095	\$106,466,844	\$17,468	70.3	59.7

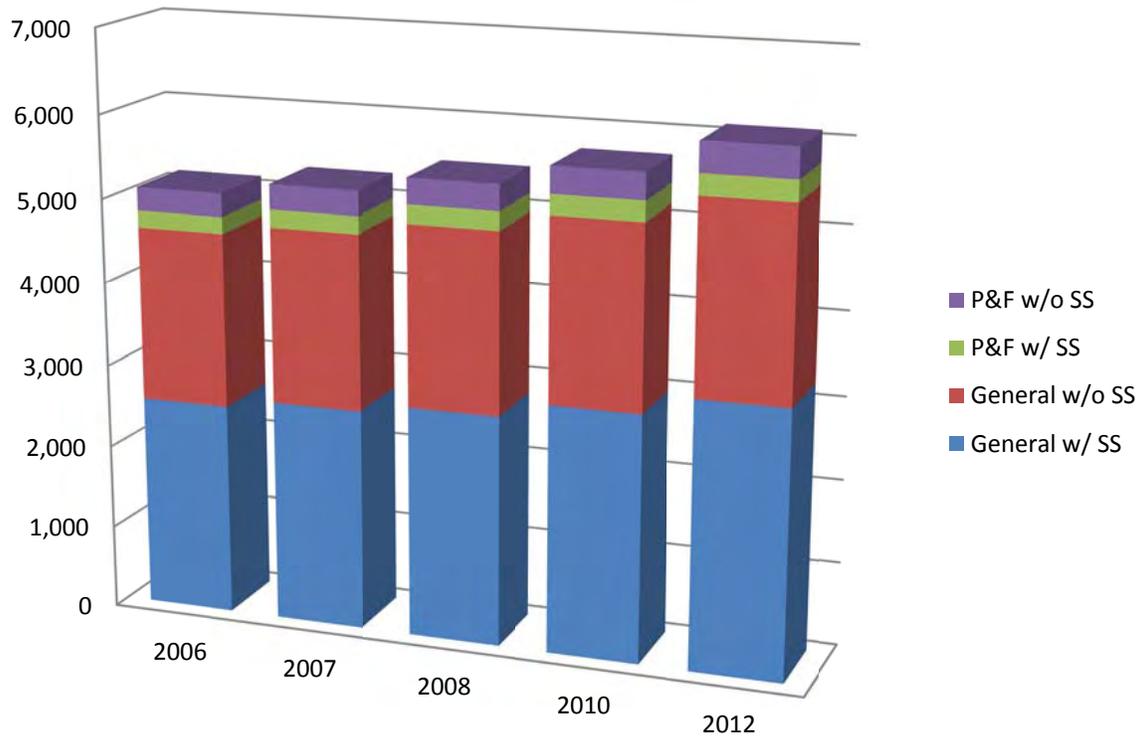
The valuation also includes 703 inactive, vested members with estimated deferred annual benefits of \$6,194,375.

*Years

Active Membership



Retiree Membership



SECTION III - VALUATION BALANCE SHEET

The following valuation balance sheet shows the assets and liabilities of the retirement system as of the current valuation date of July 1, 2012 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2010. The items shown in the balance sheet are present values actuarially determined as of the relevant valuation date. The development of the actuarial value of assets is presented in Schedule A.

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

ASSETS	JULY 1, 2012	JULY 1, 2010
Current actuarial value of assets	\$ 1,828,762,443	\$ 1,662,583,369
Future member contributions	134,247,593	123,923,840
Prospective employer contributions		
Normal contributions	\$ 329,312,556	\$ 297,863,544
Unfunded accrued liability contributions	<u>322,050,452</u>	<u>218,081,183</u>
Total prospective contributions	\$ 651,363,008	\$ 515,944,727
Total assets	\$ <u>2,614,373,044</u>	\$ <u>2,302,451,936</u>
LIABILITIES		
Present value of benefits payable on account of present retired members and beneficiaries	\$ 1,114,392,839	\$ 975,553,507
Present value of benefits payable on account of active members	1,447,442,722	1,275,320,563
Present value of benefits payable on account of inactive members for service rendered before the valuation date		
Vested	51,856,185	49,494,359
Non-vested	<u>681,298</u>	<u>2,083,507</u>
Total liabilities	\$ <u>2,614,373,044</u>	\$ <u>2,302,451,936</u>

SECTION IV - COMMENTS ON VALUATION

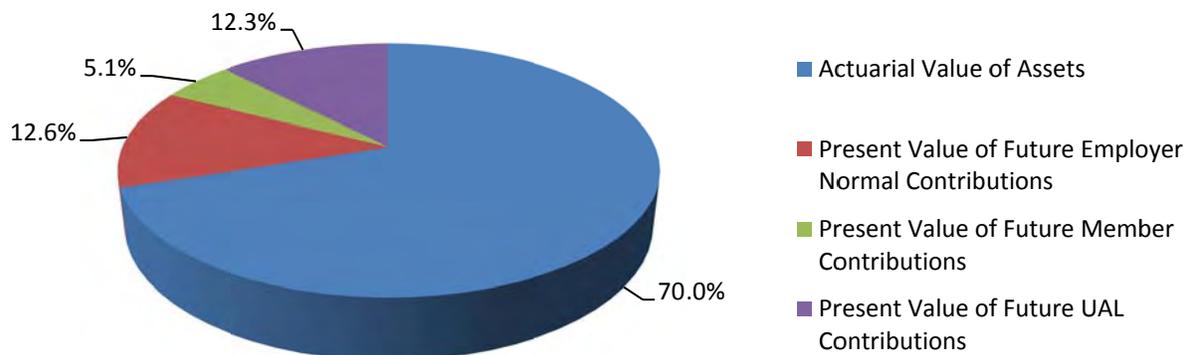
The valuation balance sheet gives the following information with respect to the funds of the System as of July 1, 2012.

Total Assets

Current actuarial assets as of the valuation date equaled \$1,828,762,443. Future member contributions were valued to be \$134,247,593. Employer contributions were calculated to be \$651,363,008, which represents \$329,312,556 attributable to service rendered after the valuation date (normal contributions) and \$322,050,452 attributable to service rendered before the valuation date (unfunded accrued liability contributions).

Therefore, the balance sheet shows the present value of current and future assets of the System to be \$2,614,373,044 as of July 1, 2012.

MERS Financing of Total Liabilities as of July 1, 2012



Total Liabilities

The present value of benefits payable on account of presently retired members and beneficiaries totaled \$1,114,392,839 as of the valuation date. The present value of future benefit payments on behalf of active members amounted to \$1,447,442,722. In addition, the present value of benefits for inactive members, due to service rendered before the valuation date, was calculated to be \$51,856,185 for vested and \$681,298 for non-vested members. Therefore, the balance sheet shows the present value for all prospective benefit payments under the System to be \$2,614,373,044 as of July 1, 2012.

SECTION V - SUMMARY OF NET UNFUNDED ACCRUED LIABILITY

The table below presents the unfunded accrued liability of the Retirement System as of July 1, 2012, along with comparative results from the previous year's measurement. The valuation results were based on the data and financial information provided by the Retirement System staff, and the actuarial assumptions and methods outlined in Schedule B.

	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, 2012	July 1, 2011	July 1, 2012	July 1, 2011	July 1, 2012	July 1, 2011	July 1, 2012	July 1, 2011	July 1, 2012	July 1, 2011
Accrued Liabilities:										
Active Members	376,845,431		298,022,163		79,689,757		229,325,222		\$ 983,882,573	
Non - Vested Inactive Members	240,411		309,550		11,818		119,519		681,298	
Vested Inactive Members	28,577,075		18,004,170		3,234,547		2,040,393		51,856,185	
Retired Members	440,375,309		414,840,582		94,958,789		164,218,159		1,114,392,839	
Total Accrued Liability	\$ 846,038,226	\$ 814,930,706	\$ 731,176,465	\$ 697,993,512	\$ 177,894,911	\$ 167,594,524	\$ 395,703,293	\$ 304,749,165	\$ 2,150,812,895	\$ 1,985,267,907
Actuarial Value of Assets	\$ 736,026,736	\$ 705,272,116	\$ 661,690,594	\$ 643,407,656	\$ 149,922,257	\$ 141,476,301	\$ 281,122,856	\$ 263,175,090	\$ 1,828,762,443	\$ 1,753,331,163
Unfunded Accrued Liability	\$ 110,011,490	\$ 109,658,590	\$ 69,485,871	\$ 54,585,856	\$ 27,972,654	\$ 26,118,223	\$ 114,580,437	\$ 41,574,075	\$ 322,050,452	\$ 231,936,744
Present Value of Remaining Prior Service Amortization Payments	\$ 13,226,525	\$ 14,978,189	\$ 889,946	\$ 1,006,847	\$ 5,175,052	\$ 6,089,039	\$ 63,726,830	\$ 5,163,772	\$ 83,018,353	\$ 27,237,847
Net Unfunded Accrued Liability	\$ 96,784,965	\$ 94,680,401	\$ 68,595,925	\$ 53,579,009	\$ 22,797,602	\$ 20,029,184	\$ 50,853,607	\$ 36,410,303	\$ 239,032,099	\$ 204,698,897

SECTION VI – PRIOR SERVICE AMORTIZATION PAYMENTS

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

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

For most municipalities, this re-established liability is to be amortized over 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, 2012 is the present value of the payment schedule established on July 1, 1991 plus the amounts for municipalities enrolling after that date, as shown below. These amounts were frozen and their present value will be reflected in each succeeding valuation. The remaining amortization payments are recalculated when there is a change in the assumed valuation interest rate.

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

Group	Present Value of Remaining Prior Service Amortization Payments
General Employees:	
with Social Security	\$13,226,525
without Social Security	<u>889,946</u>
Subtotal	\$ 14,116,471
Police and Fire:	
with Social Security	\$ 5,175,052
without Social Security	<u>63,726,830</u>
Subtotal	\$ 68,901,882
Total	\$ 83,018,353

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

General Employees with Social Security, all with effective dates of January 1, 2012:

- Chester Board of Education
- Deep River Board of Education
- Essex Board of Education
- Plainville-Southington Health District

Police/Fire without Social Security

- Bridgeport Fire Department, effective April 1, 2012

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

SECTION VII – DERIVATION OF EXPERIENCE GAINS AND LOSSES

Actual experience will never (except by coincidence) coincide exactly with assumed experience. It is assumed that gains and losses will be in balance over a period of years, but sizable year to year fluctuations are common. Detail on the derivation of the experience gain (loss) for the year ended June 30, 2012 is shown below.

	<u>\$ millions</u>
(1) UAAL* as of 6/30/2010	\$218.1
(2) Employer Normal Cost for fiscal year 2010-2011	36.7
(3) Actual employer contributions for fiscal year 2010-2011	51.1
(4) Interest accrual: $(1) \times .0825 + [(2) - (3)] \times .0404$	17.4
(5) Expected UAAL as of 6/30/2011: $(1) + (2) - (3) + (4)$	221.1
(6) Employer Normal Cost for fiscal year 2011-2012	38.9
(7) Actual employer contributions for fiscal year 2011-2012	59.3
(8) Interest accrual: $(5) \times .0825 + [(6) - (7)] \times .0404$	17.4
(9) Preliminary expected UAAL as of 6/30/2012: $(5) + (6) - (7) + (8)$	218.1
(10) UAAL of new entities	59.6
(11) Changes in economic assumptions	22.6
(12) Expected UAAL as of 6/30/2012: $(9) + (10) + (11)$	300.3
(13) Actual UAAL as of 6/30/2012	322.1
(14) Gain (loss) $(12) - (13)$	\$(21.8)
(15) Gain (loss) as percent of actuarial accrued liabilities as of July 1, 2010 (\$1,880.7 million)	(1.2)%

* Unfunded actuarial accrued liability.

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

Source	\$ Gain / (Loss)
Data changes and other causes	\$ 23.0
New members	(22.8)
Separation	2.2
Salary increases	13.3
Death after retirement	(1.0)
COLA increases	12.0
Investment income	(48.5)
Economic assumption changes	(22.6)
Net Gain (Loss)	\$ (44.4)

As can be seen, the overall loss of the System was \$44.4 million. Prior to reflecting the change in economic assumptions the loss was \$21.8 million.

SECTION VIII – EMPLOYER CONTRIBUTION RATES

The actuarial funding method utilized beginning with the July 1, 1992 valuation is the Entry Age Normal (EAN) method. Under EAN, a normal contribution rate is developed for each active member as a percent of payroll that would be sufficient, if paid from the age at which the member entered the System, to fully fund the member's benefits when due. The EAN normal contribution rate is calculated to remain level over the member's working lifetime and is the true future cost of the System. This normal rate is comprised of both employer and employee contributions. Pages 16 and 17 show the derivation of the required employer contribution rates for the General Employee and Police and Fire subgroups, respectively. In addition, the applicable rates for both employers and employees are shown.

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

The net unfunded accrued liability of the System is \$239.0 million as of June 30, 2012 and is to be amortized on a level dollar basis over 27 years.

The table below summarizes the 2013-14 fiscal year required employer contribution rates.

Group	Employer Normal Cost Rate	Amortization of Unfunded Accrued Liability	Total Employer Contribution Rate*
General Employees:			
With Social Security	7.79%	4.19%	11.98%
Without Social Security	7.98%	5.02%	13.00%
Police and Fire:			
With Social Security	11.33%	5.63%	16.96%
Without Social Security	10.56%	5.45%	16.01%

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

Development of Total Employer Contribution Rates

General Employees

Effective July 1, 2013

Contribution for	Contribution Expressed as Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	9.73%	12.29%
Disability benefits	0.06	0.06
Survivor benefits	<u>0.06</u>	<u>0.07</u>
Total	9.85%	12.42%
Member Contributions	2.28%	5.00%
Less future refunds		
Available for benefits	<u>(0.22)</u>	<u>(0.56)</u>
	2.06%	4.44%
Employer Normal Cost	7.79%	7.98%
27-Year Amortization of Unfunded Actuarial Accrued Liability (level dollar payment divided by payroll)	4.19	5.02
Total Employer Contribution Rate*	11.98%	13.00%

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

Development of Total Employer Contribution Rates

Police and Fire

Effective July 1, 2013

Contribution for	Contribution Expressed as Percent of Payroll	
	Members with Social Security	Members without Social Security
Normal Cost:		
Service Retirement benefits	10.71%	12.68%
Disability benefits	2.90	2.63
Survivor benefits	<u>0.06</u>	<u>0.06</u>
Total	13.67%	15.37%
Member Contributions	2.42%	5.00%
Less future refunds		
Available for benefits	<u>(0.08)</u>	<u>(0.19)</u>
	2.34%	4.81%
Employer Normal Cost	11.33%	10.56%
27-Year Amortization of Unfunded Actuarial Accrued Liability (level dollar payment divided by payroll)	5.63	5.45
Total Employer Contribution Rate*	16.96%	16.01%

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

SECTION IX - ACCOUNTING INFORMATION

Note that the information shown in this report follows the requirements under Statements No. 25 and No. 27 of the Governmental Accounting Standards Board (GASB). On June 25, 2012 GASB released Statement Nos. 67 and 68, which will supersede the requirements of Statement Nos. 25 and 27, respectively. The effective date for the financial reporting under Statement No. 67 is for the fiscal year commencing July 1, 2013 and for Statement No. 68 is for the fiscal year commencing July 1, 2014. None of the GASB 67 and 68 changes in requirements have been reflected in this report.

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

NUMBER OF ACTIVE AND RETIRED PARTICIPANTS

AS OF JUNE 30, 2012

GROUP	NUMBER
Retired participants and beneficiaries currently receiving benefits	6,095
Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits	
Vested	703
Non-vested	206
Active Participants	<u>8,711</u>
Total	15,715

- 2) Additional information as of July 1, 2012 follows.

ASSUMPTIONS AND METHODS

Valuation date	07/01/2012
Actuarial cost method	Entry Age Normal
Amortization Period of UAL	Level dollar basis over a 30-year period from July 1, 2009

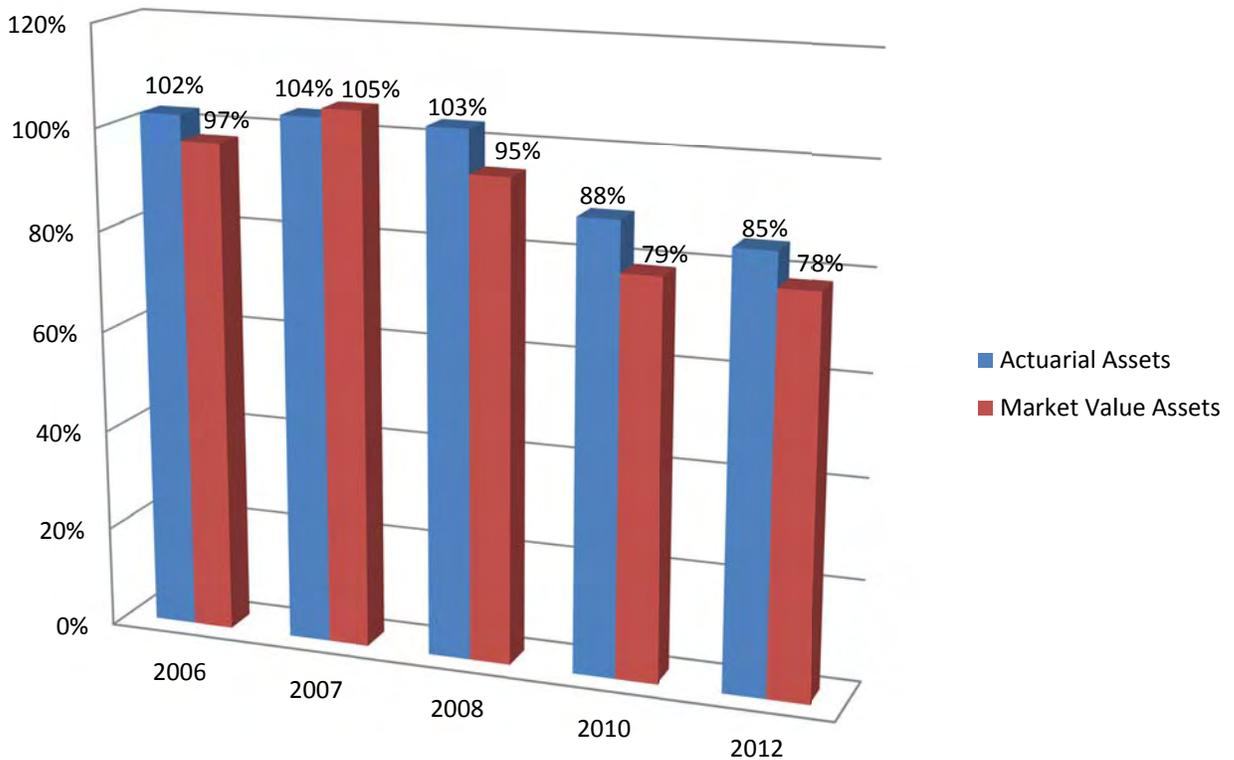
Asset valuation method	Smoothed market with 20% recognition of investment gains and losses
Actuarial assumptions:	
Investment rate of return*	8.00%
Projected salary increases*	4.25 - 11.00%
Cost-of-living adjustments	2.5% for those retiring on or after January 1, 2002; for retirements prior to January 1, 2002 2.5% up to age 65, 3.25% afterwards
* Includes inflation at	3.25%

3) The actuarial accrued liability of the System as of July 1, 2012 is as follows:

ACTUARIAL ACCRUED LIABILITY

Actuarial Accrued Liability:	
Actives	\$ 983,882,573
Retirees and beneficiaries currently receiving benefits	1,114,392,839
Terminated members not yet receiving benefits	
Vested	51,856,185
Non-vested	<u>681,298</u>
Total actuarial accrued liability	\$ 2,150,812,895
Actuarial Value of Assets	<u>1,828,762,443</u>
Unfunded Actuarial Accrued Liability	\$ <u>322,050,452</u>

History of Funded Ratio



SCHEDULE A
Development of Actuarial Value of Assets

Valuation Date June 30:	2008	2009	2010	2011	2012
A. Actuarial Value Beginning of Year	\$ 1,700,682,361	\$ 1,779,098,599	\$ 1,618,566,498	\$ 1,662,583,369	\$ 1,753,331,163
B. Market Value Beginning of Year	1,729,338,367	1,632,013,825	1,348,805,415	1,479,238,562	1,704,566,882
C. Cash Flow					
C1. Contributions	56,453,606	50,730,968	53,095,460	67,179,955	74,663,477
C2. Transfers	0	0	0	0	0
C3. Benefit Payments	(84,626,814)	(90,530,711)	(95,043,756)	(100,048,396)	(106,248,895)
C4. Net	(28,173,208)	(39,799,743)	(41,948,296)	(32,868,441)	(31,585,418)
D. Investment Income					
D1. Market Return	(69,151,334)	(243,408,667)	172,381,443	258,196,761	10,460,085
D2. Expected Actuarial Return	143,360,639	145,133,895	131,801,369	135,807,305	143,346,922
E. Expected Actuarial Value End of Year	1,815,869,792	1,884,432,751	1,708,419,571	1,765,522,233	1,865,092,667
F. Market Value End of Year (including receivables)	1,632,013,825	1,348,805,415	1,479,238,562	1,704,566,882	1,683,441,549
G. Phased-In Recognition of Investment Income					
G1. Difference between Market and Expected Actuarial Value	(183,855,967)	(535,627,336)	(229,181,009)	(60,955,351)	(181,651,118)
G2. 20% of Difference (0.2 * G1)	(36,771,193)	(107,125,467)	(45,836,202)	(12,191,070)	(36,330,224)
G3. Preliminary Actuarial Value End of Year	1,779,098,599	1,777,307,284	1,662,583,369	1,753,331,163	1,828,762,443
G4. Minimum = 80% of Market Value (0.8 * F)	1,305,611,060	1,079,044,332	1,183,390,850	1,363,653,506	1,346,753,239
G5. Maximum = 120% of Market Value (1.2 * F)	<u>1,958,416,590</u>	<u>1,618,566,498</u>	<u>1,775,086,274</u>	<u>2,045,480,258</u>	<u>2,020,129,859</u>
G6. Actuarial Value End of Year (G3, subject to G4 & G5)	\$ 1,779,098,599	\$ 1,618,566,498	\$ 1,662,583,369	\$ 1,753,331,163	\$ 1,828,762,443
H. Difference Between Market and Actuarial Values	\$ (147,084,774)	\$ (269,761,083)	\$ (183,344,807)	\$ (48,764,281)	\$ (145,320,894)
I. Recognized Rate of Return	6.32%	(6.86)%	5.38%	7.51%	6.16%
J. Market Value Rate of Return	(4.03)%	(15.10)%	12.98%	17.65%	0.62%

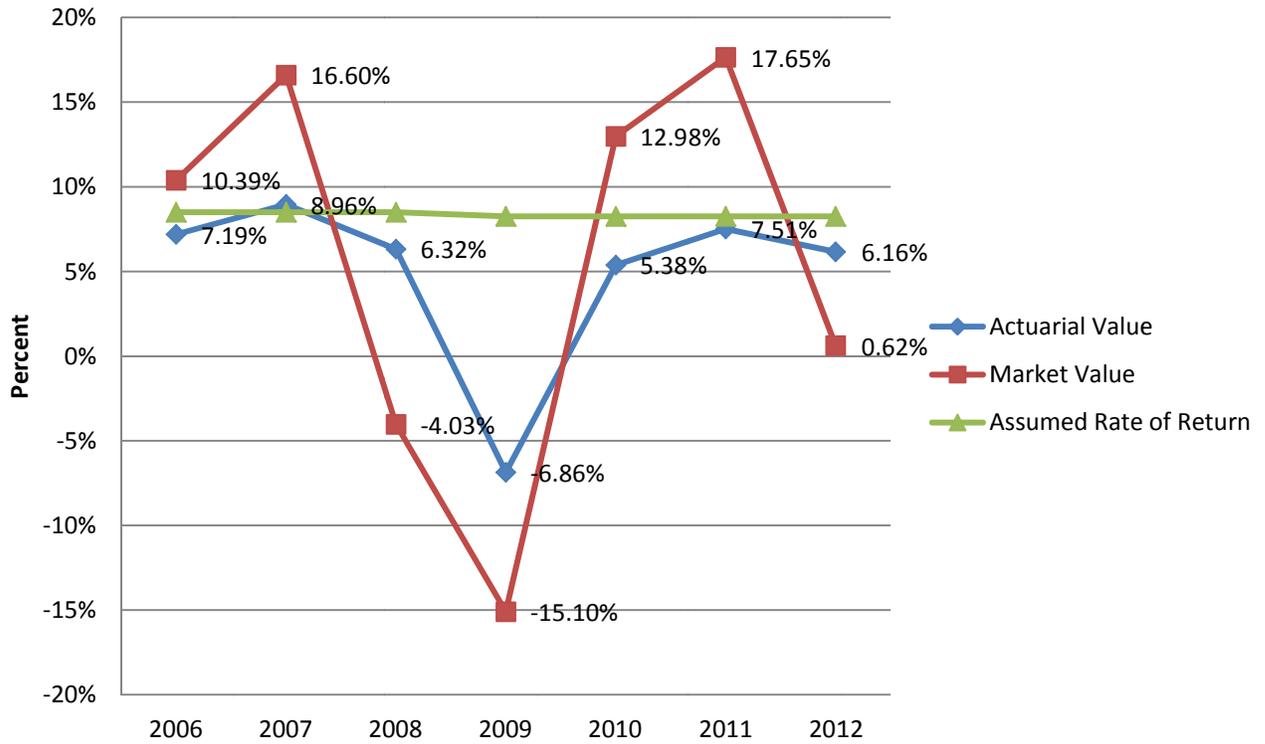
The Actuarial Value of Assets recognizes expected investment income (line D2) along with 20% of its difference (gain/loss) with the market return (line D1) in the valuation year, in addition to 20% of any prior years' unrecognized gains/losses. During periods when investment performance exceeds the assumed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

ASSET SUMMARY
AS OF JUNE 30, 2012

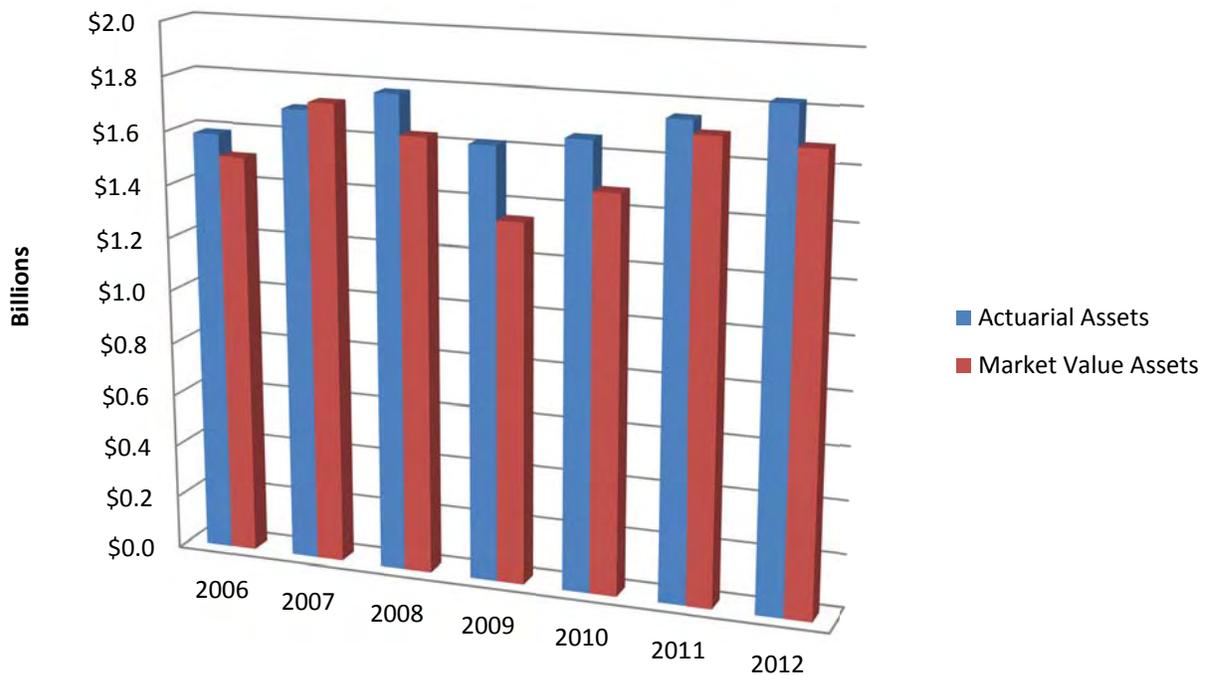
	Fiscal Year Ended		
	June 30, 2012	June 30, 2011	June 30, 2010
Beginning Asset Value:			
Book	\$ 1,210,646,585	\$ 1,180,207,639	\$ 1,131,863,361
Market *	1,698,321,886	1,470,490,518	1,344,010,521
Receipts:			
Employee Contributions	\$ 15,356,707	\$ 16,054,147	\$ 14,658,388
Municipal Contributions	59,306,770	51,125,809	38,437,073
Investment Income	47,199,720	56,079,976	40,418,910
Transfers	0	0	0
Disbursements:			
Benefit Payments	\$ (105,330,945)	\$ (98,924,120)	\$ (93,932,677)
Employee Refunds	(917,950)	(1,124,276)	(1,111,079)
Appreciation:			
Realized Gains (Losses)	\$ 26,780,984	\$ 7,227,411	\$ 49,873,664
Unrealized Gains (Losses)	(66,993,381)	197,392,422	78,135,718
Ending Asset Value:			
Book	\$ 1,253,041,870	\$ 1,210,646,585	\$ 1,180,207,640
Market *	1,673,723,790	1,698,321,886	1,470,490,518

* Market Value of Assets excludes receivables

Historical Rates of Return



Historical Comparison of Asset Values



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

VALUATION INTEREST RATE: 8% per annum, compounded annually.

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

GENERAL EMPLOYEES

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

POLICEMEN AND FIREMEN

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

* Service connected disability rates for general employees and non-service connected disability rates for police and fire are assumed to be zero at all ages.

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

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

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 2012 the breakpoint is \$61,600.

SOCIAL SECURITY TAXABLE WAGE BASE: The actual taxable wage base through 2012 projected at 3.50% per annum, compounded annually, thereafter.

COST-OF-LIVING INCREASES: Annually compounded increases are applied to disabled and non-disabled retirement benefits and vary based upon member age and date of retirement. For members that retired prior to January 1, 2002, increases of 3.25% 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.

DEATH AFTER RETIREMENT: According to the RP-2000 mortality tables. For service retirees and beneficiaries the male table is set forward one year and the female table is set back one year. For disabled retirees, the male table is set forward five years and the female table is set forward one year. No provision has been made for future improvements in mortality.

VALUATION METHOD: Entry Age Normal Cost Method. Gains and losses are recognized in the unfunded accrued liability and amortized over a closed period of 30 years from July 1, 2009.

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

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

SCHEDULE C

Summary of Main Benefit and Contribution Provisions

MEMBERSHIP

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

DEFINITIONS

Average Final Compensation	Average of the three highest paid years of service.
Normal Form of Benefit	Life annuity.
Year's Breakpoint	With respect to the calendar year in which a member terminates service, \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. For 2012, the breakpoint is \$61,600.

BENEFITS

Service Retirement Allowance

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

Non-Service Connected
Disability Retirement Allowance

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

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

Service Connected Disability

Condition for Allowance Totally and permanently disabled from engaging in any gainful employment in the service of the Municipality provided such disability has arisen out of and in the course of his/her employment with the Municipality. Disability due to hypertension or heart disease, in the case of firemen and policemen, is presumed to have been suffered in the line of duty.

Amount of Allowance Calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including Worker's Compensation benefits) of 50% of compensation at the time of the disability.

Vesting Retirement Allowance

Condition for Allowance 5 years of continuous or 15 years of active aggregate service.

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

Death Benefit

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

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

Return of Deductions

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

Optional Benefits

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

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

Cost-of-Living Adjustments

For those retired prior to January 1, 2002:

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

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

CONTRIBUTIONS

By Members

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

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

By Municipalities

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

SCHEDULE D

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE E
DETAILED TABULATIONS OF THE DATA

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Total Active Members as of June 30, 2012
Tabulated by Attained Ages and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	19							19	\$ 965,289
20-24	100	1						101	4,164,236
25-29	359	85						444	22,173,339
30-34	288	256	72	4				620	34,109,562
35-39	240	204	189	36				669	37,662,948
40-44	275	236	249	169	65			994	58,237,461
45-49	314	314	273	190	187	76	4	1,358	74,549,765
50-54	357	303	340	220	216	124	45	1,605	83,405,906
55-59	179	240	315	234	181	131	95	1,375	68,960,712
60	28	36	49	46	26	22	23	230	11,405,558
61	24	40	37	33	36	10	21	201	10,301,306
62	14	38	32	32	36	15	21	188	9,493,571
63	6	29	33	26	22	21	19	156	7,837,600
64	7	29	28	32	19	17	15	147	7,647,593
65	10	22	30	31	22	12	18	145	7,020,296
66	9	15	22	17	14	14	11	102	4,572,252
67	5	13	8	15	9	7	6	63	2,686,519
68	2	3	18	6	14	12	7	62	2,945,118
69	4	7	11	11	6	7	6	52	2,635,055
70 & Over	11	31	26	26	25	26	35	180	7,883,492
Totals	2,251	1,902	1,732	1,128	878	494	326	8,711	\$ 458,657,578

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

Age: 48.8 years
Service: 12.1 years
Annual Pay: \$52,653

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2012
General Employees with Social Security
Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation
									Payroll
Under 20	10							10	\$ 380,756
20-24	48	1						49	1,741,232
25-29	129	34						163	5,811,525
30-34	100	81	24	4				209	9,320,985
35-39	123	92	56	15				286	13,158,600
40-44	179	131	93	43	20			466	22,122,162
45-49	211	210	126	78	64	33	4	726	33,293,625
50-54	232	211	222	112	82	45	20	924	42,795,463
55-59	128	159	188	141	101	53	38	808	37,302,624
60	21	24	36	30	14	14	8	147	6,743,245
61	17	27	25	20	25	5	14	133	6,712,988
62	8	23	26	19	24	10	11	121	5,535,253
63	4	17	25	14	20	13	6	99	4,476,816
64	5	22	11	22	12	9	12	93	4,674,980
65	4	15	21	20	17	3	13	93	4,179,322
66	5	11	11	10	11	9	10	67	2,941,320
67	2	7	6	7	7	7	6	42	1,828,236
68	1	2	11	2	8	8	5	37	1,772,501
69	2	5	9	8	3	4	3	34	1,790,952
70 & Over	7	20	19	10	19	18	20	113	4,701,710
Totals	1,236	1,092	909	555	427	231	170	4,620	\$ 211,284,295

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

Age: 50.6 years

Service: 11.7 years

Annual Pay: \$45,733

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2012
General Employees without Social Security
Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	4							4	\$ 140,670
20-24	33							33	1,162,578
25-29	109	20						129	4,435,081
30-34	109	78	34					221	9,205,101
35-39	72	49	51	14				186	8,109,620
40-44	62	52	76	50	22			262	12,722,330
45-49	82	78	95	64	32	23		374	18,021,091
50-54	117	81	105	85	48	39	14	489	23,220,421
55-59	48	75	122	83	50	61	38	477	23,549,379
60	7	12	13	14	8	6	10	70	3,553,808
61	7	13	11	11	7	4	5	58	2,725,122
62	6	13	6	11	10	4	7	57	3,001,401
63	2	12	8	12	2	7	9	52	2,910,635
64	2	7	15	9	5	5	1	44	2,150,736
65	6	7	9	11	4	8	5	50	2,666,542
66	4	4	11	7	3	4	1	34	1,559,072
67	3	6	2	8	2			21	858,283
68	1	1	7	4	6	4	1	24	1,052,056
69	2	2	2	3	3	3	2	17	775,688
70 & Over	4	11	7	16	6	8	14	66	3,105,021
Totals	680	521	574	402	208	176	107	2,668	\$ 124,924,635

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

Age: 49.3 years

Service: 12.4 years

Annual Pay: \$46,823

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2012
Police and Firemen with Social Security
Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	2							2	\$ 169,259
20-24	7							7	436,034
25-29	47	8						55	4,349,063
30-34	24	25	2					51	4,316,825
35-39	10	18	22	1				51	4,490,022
40-44	16	14	25	21	7			83	7,308,016
45-49	8	12	14	13	19	5		71	6,593,754
50-54	7	6	4	8	14	13	4	56	5,184,950
55-59		5	3	3	4	7	5	27	2,500,381
60					2		3	5	465,934
61			1	1	1			3	270,728
62		2					2	4	385,497
63									
64			2				2	4	362,285
65						1		1	103,106
66									
67									
68							1	1	120,561
69									
70 & Over									
Totals	121	90	73	47	47	26	17	421	\$ 37,056,415

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

Age: 41.9 years

Service: 12.1 years

Annual Pay: \$88,020

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Active Members as of June 30, 2012
Police and Firemen without Social Security
Tabulated by Attained Ages and Years of Service**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 plus	No.	Valuation Payroll
Under 20	3							3	\$ 274,604
20-24	12							12	824,392
25-29	74	23						97	7,577,670
30-34	55	72	12					139	11,266,651
35-39	35	45	60	6				146	11,904,706
40-44	18	39	55	55	16			183	16,084,953
45-49	13	14	38	35	72	15		187	16,641,295
50-54	1	5	9	15	72	27	7	136	12,205,072
55-59	3	1	2	7	26	10	14	63	5,608,328
60				2	2	2	2	8	642,571
61				1	3	1	2	7	592,468
62				2	2	1	1	6	571,420
63						1	4	5	450,149
64				1	2	3		6	459,592
65					1			1	71,326
66						1		1	71,860
67									
68									
69							1	1	68,415
70 & Over							1	1	76,761
Totals	214	199	176	124	196	61	32	1,002	\$ 85,392,233

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

Age: 42.1 years

Service: 13.7 years

Annual Pay: \$85,222

Retirants & Beneficiaries as of June 30, 2012

Tabulated by Year of Retirement

Year of Retirement	No.	Total Annual Benefits	Average Monthly Benefit
2012	207	\$ 4,246,416	\$ 1,710
2011	420	7,880,304	1,564
2010	295	5,367,588	1,516
2009	323	6,084,252	1,570
2008	275	5,217,744	1,581
2007	294	5,284,044	1,498
2006	322	5,936,160	1,536
2005	294	5,285,220	1,498
2004	254	4,619,088	1,515
2003	271	4,874,268	1,499
2002	268	4,629,312	1,439
2001	208	3,977,316	1,593
2000	213	4,045,320	1,583
1999	197	3,348,516	1,416
1998	178	3,044,184	1,425
1997	214	3,782,712	1,473
1996	179	3,297,984	1,535
1995	122	2,401,260	1,640
1994	145	2,479,032	1,425
1993	134	2,314,620	1,439
1992	149	2,623,128	1,467
1991	156	2,839,152	1,517
1990	204	3,242,256	1,324
1989	124	2,095,920	1,409
1988	105	1,502,592	1,193
1987	96	1,316,172	1,143
1986	79	1,114,080	1,175
1985	67	795,012	989
1984	46	637,368	1,155
1983	31	253,992	683
1982	40	418,392	872
1981	41	367,524	747
1980	33	277,692	701
1979	30	222,708	619
1978	18	125,484	581
1977 & Prior	63	520,032	688
Total	6,095	\$ 106,466,844	\$1,456

Schedule Of Retired Members by Type of Benefit

Benefits Payable June 30, 2012

Amount of Monthly Benefit	Number of Rets.	Ret. Type 1*	Ret. Type 2*	Ret. Type 3*	Life	Option 1**	Option 2**	Option 3**
\$ 1-\$100	72	55	0	17	56	5	10	1
101-200	209	177	0	32	162	6	32	9
201-300	304	254	3	47	235	19	41	9
301-400	326	269	4	53	263	19	39	5
401-500	336	272	3	61	250	28	42	16
501-600	362	285	9	68	271	28	54	9
601-700	318	252	14	52	237	28	39	14
701-800	298	248	6	44	212	22	53	11
801-900	300	249	17	34	194	31	63	12
901-1,000	276	236	11	29	195	16	53	12
over 1,000	3,294	2,702	382	210	1,913	461	818	102
Totals	6,095	4,999	449	647	3,988	663	1,244	200

* Type of Retirement

- 1 - Retirement for Age & Service
- 2 - Disability Retirement
- 3 - Survivor Payment

** Option Selected

- Life - with return of contributions
- Opt. 1 - 100% Survivorship
- Opt. 2 - 50% Survivorship
- Opt. 3 - Years Certain & Life

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Total Retirants and Beneficiary Information June 30, 2012

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20			1	\$ 21,048	4	\$ 24,312	5	\$ 45,360
20-24					1	6,036	1	6,036
25-29					5	55,032	5	55,032
30-34			2	28,620	5	31,320	7	59,940
35-39			2	58,476	4	33,936	6	92,412
40-44	30	\$ 164,028	13	416,268	6	52,836	49	633,132
45-49	71	696,048	26	812,148	19	145,692	116	1,653,888
50-54	179	4,018,032	43	1,246,164	27	295,728	249	5,559,924
55-59	455	9,993,264	55	1,471,332	42	651,924	552	12,116,520
60-64	716	14,395,524	71	1,990,212	66	828,804	853	17,214,540
65-69	935	17,115,624	88	2,374,560	75	866,892	1,098	20,357,076
70-74	867	13,647,684	62	1,695,084	75	882,108	1,004	16,224,876
75-79	648	9,759,288	43	1,023,768	84	1,059,936	775	11,842,992
80-84	540	8,540,556	21	495,420	91	953,064	652	9,989,040
85-89	375	6,039,408	18	325,104	94	903,036	487	7,267,548
90-94	152	2,517,048	3	41,856	34	256,512	189	2,815,416
95	8	114,840			2	7,644	10	122,484
96	13	199,704	1	\$ 7,260	1	3,876	15	210,840
97	3	69,492			3	9,132	6	78,624
98	4	41,268			3	23,580	7	64,848
99	1	19,092			4	15,084	5	34,176
100 & Over	2	15,300			2	6,840	4	22,140
Totals	4,999	\$ 87,346,200	449	\$ 12,007,320	647	\$ 7,113,324	6,095	\$ 106,466,844

Average Age : 70.3 years

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Retirants and Beneficiary Information June 30, 2012
General Employees with Social Security
Tabulated by Attained Ages**

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20					1	\$ 9,672	1	\$ 9,672
20-24								
25-29					1	2,604	1	2,604
30-34			2	\$ 28,620	3	20,352	5	48,972
35-39					2	5,388	2	5,388
40-44	13	\$ 49,776	4	80,880	3	28,236	20	158,892
45-49	40	372,252	4	98,076	10	62,748	54	533,076
50-54	82	1,341,876	21	427,152	18	138,540	121	1,907,568
55-59	251	4,407,060	24	548,676	15	131,952	290	5,087,688
60-64	390	6,247,116	25	486,840	42	433,224	457	7,167,180
65-69	506	6,704,700	41	806,148	50	498,444	597	8,009,292
70-74	485	5,890,896	32	602,496	43	466,704	560	6,960,096
75-79	374	4,442,760	17	301,920	46	443,580	437	5,188,260
80-84	298	3,800,736	11	203,328	39	374,496	348	4,378,560
85-89	195	2,357,724	9	159,096	31	270,084	235	2,786,904
90-94	64	783,144	1	18,852	7	66,636	72	868,632
95								
96	4	16,608					4	16,608
97	1	4,224					1	4,224
98	1	11,472			1	6,984	2	18,456
99								
100 & Over	1	\$ 10,680					1	10,680
Totals	2,705	\$ 36,441,024	191	\$ 3,762,084	312	\$ 2,959,644	3,208	\$ 43,162,752

Average Age : 70.2 years

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Retirants and Beneficiary Information June 30, 2012
General Employees without Social Security
Tabulated by Attained Ages**

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20			1	\$ 21,048	3	\$ 14,640	4	\$ 35,688
20-24					1	6,036	1	6,036
25-29					3	21,636	3	21,636
30-34					2	10,968	2	10,968
35-39			1	26,544	2	28,548	3	55,092
40-44	7	\$ 22,212	2	35,856	1	8,724	10	66,792
45-49	19	142,620	8	179,592	9	82,944	36	405,156
50-54	52	1,023,780	7	184,452	8	122,412	67	1,330,644
55-59	140	2,549,844	12	252,480	17	228,696	169	3,031,020
60-64	268	5,677,500	13	324,000	17	245,124	298	6,246,624
65-69	337	6,868,164	22	539,076	21	294,972	380	7,702,212
70-74	317	5,634,900	13	290,736	24	304,344	354	6,229,980
75-79	247	4,322,928	15	329,100	31	486,000	293	5,138,028
80-84	226	4,333,752	7	197,388	43	437,004	276	4,968,144
85-89	168	3,259,560	8	155,940	57	572,220	233	3,987,720
90-94	88	1,733,904	1	5,040	24	178,320	113	1,917,264
95	8	114,840			2	7,644	10	122,484
96	7	110,220	1	7,260	1	3,876	9	121,356
97	2	65,268			3	9,132	5	74,400
98	3	29,796			1	3,876	4	33,672
99	1	19,092			3	11,448	4	30,540
100 & Over	1	4,620			2	6,840	3	11,460
Totals	1,891	\$ 35,913,000	111	\$ 2,548,512	275	\$ 3,085,404	2,277	\$ 41,546,916

Average Age : 72.1 years

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

**Retirants and Beneficiary Information June 30, 2012
Policemen and Firemen with Social Security
Tabulated by Attained Ages**

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24								
25-29								
30-34								
35-39								
40-44	2	\$ 6,756	3	\$ 127,800	2	\$ 15,876	7	\$ 150,432
45-49	4	20,220	6	190,536			10	210,756
50-54	19	617,316	3	110,508			22	727,824
55-59	32	1,274,064	9	259,716	4	111,852	45	1,645,632
60-64	26	973,032	13	450,996	6	106,248	45	1,530,276
65-69	38	1,459,908	10	349,152	1	20,652	49	1,829,712
70-74	29	758,664	8	351,216	5	80,136	42	1,190,016
75-79	10	260,568	2	58,248	1	24,504	13	343,320
80-84	9	160,512	2	45,960	3	32,316	14	238,788
85-89	1	27,672			1	14,424	2	42,096
90-94			1	17,964			1	17,964
95								
96								
97								
98								
99								
100 & Over								
Totals	170	\$ 5,558,712	57	\$ 1,962,096	23	\$ 406,008	250	\$ 7,926,816

Average Age : 64 years

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

Retirants and Beneficiary Information June 30, 2012

Policemen and Firemen without Social Security

Tabulated by Attained Ages

Attained Age	Service Retirement		Disability Retirement		Survivors and Beneficiaries		Totals	
	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits	No.	Annual Benefits
Under 20								
20-24								
25-29					1	\$ 30,792	1	\$ 30,792
30-34								
35-39			1	\$ 31,932			1	31,932
40-44	8	\$ 85,284	4	171,732			12	257,016
45-49	8	160,956	8	343,944			16	504,900
50-54	26	1,035,060	12	524,052	1	34,776	39	1,593,888
55-59	32	1,762,296	10	410,460	6	179,424	48	2,352,180
60-64	32	1,497,876	20	728,376	1	44,208	53	2,270,460
65-69	54	2,082,852	15	680,184	3	52,824	72	2,815,860
70-74	36	1,363,224	9	450,636	3	30,924	48	1,844,784
75-79	17	733,032	9	334,500	6	105,852	32	1,173,384
80-84	7	245,556	1	48,744	6	109,248	14	403,548
85-89	11	394,452	1	10,068	5	46,308	17	450,828
90-94					3	11,556	3	11,556
95								
96	2	72,876					2	72,876
97								
98					1	12,720	1	12,720
99					1	3,636	1	3,636
100 & Over								
Totals	233	\$ 9,433,464	90	\$ 3,734,628	37	\$ 662,268	360	\$ 13,830,360

Average Age : 64.8 years

SCHEDULE F
DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2010	2012	2010	2012	2010	2012	2010	2012
POLICE & FIRE WITHOUT SOCIAL SECURITY									
2 P	Ansonia Police	44	44	3,303,827	3,687,332	41.6	41.8	13.0	13.1
14 F	Branford Fire	34	35	3,067,397	3,316,223	40.0	42.5	12.1	14.5
15 F	Bridgeport Fire	-	263	-	18,654,018	-	47.7	-	18.2
44 F	East Haven Fire	45	44	4,058,701	4,784,278	46.9	47.4	17.9	18.9
44 P	East Haven Police	48	42	4,309,778	4,232,992	39.9	38.9	12.6	9.8
77 F	Manchester Fire	80	80	6,729,094	7,453,973	42.3	42.2	14.6	14.7
89 F	New Britain Fire	80	78	5,499,963	5,493,892	33.8	35.7	4.8	6.8
89 P	New Britain Police	77	70	6,594,309	6,187,751	32.5	34.5	5.2	7.3
95 P	New London Police	87	83	6,281,085	6,810,328	38.8	39.9	10.7	12.2
124 P	Seymour Police	41	37	3,425,567	3,306,194	44.8	43.6	12.7	13.3
126 P	Shelton Police	56	50	5,229,222	5,070,893	43.9	45.1	15.4	16.0
131 P	Southington Police	65	63	5,967,345	5,979,356	40.5	40.5	13.8	13.7
137 P	Stonington Police	35	34	2,923,656	2,948,600	41.4	41.0	15.8	15.2
164 P	Windsor Police	50	49	4,549,304	4,999,240	40.7	41.9	12.8	13.7
370 F	West Haven Fire	8	10	524,011	836,090	32.5	34.4	1.1	2.6
371 F	West Shore Firefighters	16	20	1,274,439	1,631,073	26.8	27.5	1.6	3.0
POLICE & FIRE WITH SOCIAL SECURITY									
6 P	Beacon Falls Police	2	4	165,830	327,002	48.0	48.8	13.1	10.7
33 P	Cromwell Police	26	24	2,300,153	2,175,156	42.5	42.0	13.8	13.3
37 P	Derby Police	31	31	2,675,758	3,023,137	39.8	41.1	12.3	12.6
46 P	Easton Police	15	14	1,196,531	1,304,984	46.1	46.9	15.4	15.9
62 P	Hamden Police	22	31	1,381,788	2,613,767	32.2	32.7	2.5	3.7
78 F	Mansfield Firefighters/EMT	11	11	818,286	857,911	41.5	43.9	8.0	9.7
82 P	Middlefield Police	2	2	142,268	152,404	42.5	44.5	21.7	23.7
85 P	Monroe Police	37	38	2,886,565	3,037,036	38.8	40.3	10.8	11.4
86 P	Montville Police	20	23	1,552,387	1,808,263	38.9	38.9	10.3	11.0
91 P	New Fairfield Police	5	6	426,163	515,499	51.2	54.2	9.3	9.7
108 P	Oxford Police	8	8	567,934	677,212	41.9	43.9	8.7	10.7
111 P	Plymouth Police	22	22	1,584,191	1,856,389	45.7	43.7	12.6	8.8
116 P	Putnam Police	14	15	1,007,811	1,135,207	40.5	41.4	8.4	9.8
117 P	Redding Police	15	15	1,286,772	1,471,318	41.9	40.5	14.0	13.0
131 F	Southington Fire	31	31	2,916,277	3,033,121	44.9	46.9	17.5	19.5
152 F	Waterford Fire	7	7	495,848	524,209	36.7	36.6	8.5	9.2
152 P	Waterford Police	46	46	3,740,662	3,990,603	40.0	40.4	12.2	13.2
157 P	Weston Police	14	13	1,592,304	1,666,243	40.1	41.2	13.3	13.9
162 P	Winchester Police	18	17	1,333,457	1,419,193	44.8	45.9	13.3	14.9
164 F	Windsor Dog Warden	1	1	59,002	74,054	49.0	51.0	22.8	24.8
165 P	Windsor Locks Police	24	22	2,139,447	2,212,425	44.0	45.1	11.8	12.8
167 P	Woodbridge Police	24	25	1,972,023	2,163,748	42.9	44.1	11.5	13.0
309 F	Cromwell Fire District	7	7	334,494	358,543	31.3	30.7	2.8	4.0
312 F	Easton Firefighters	8	8	572,098	658,991	41.1	44.9	13.1	14.9

SCHEDULE F
DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2010	2012	2010	2012	2010	2012	2010	2012
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY									
15 E	Bridgeport Education	874	885	28,302,827	30,096,063	48.3	48.1	9.8	11.0
15 H	Bridgeport H.D.A.	44	22	1,942,964	1,122,265	51.8	53.8	12.8	19.7
15 T	Bridgeport City	813	767	43,954,499	44,286,758	50.6	50.8	12.5	13.6
44 E	East Haven Education	81	62	3,632,833	3,107,224	55.7	55.5	12.1	14.1
44 T	East Haven Town & Public Works	93	82	5,014,185	4,872,053	50.6	50.7	13.3	13.7
89 E	New Britain Education	495	508	17,948,565	19,311,386	47.3	47.5	10.2	11.5
89 T	New Britain City	315	282	18,048,969	17,627,361	49.0	49.2	13.7	14.3
93 W	Greater New Haven Water Pollution Control Authc	34	33	2,514,678	2,658,349	51.4	53.8	3.2	6.1
753 D	Mattabassett District	30	27	1,812,279	1,843,177	44.3	47.1	12.6	11.8
GENERAL EMPLOYEES WITH SOCIAL SECURITY									
1 E	Andover Education	16	15	466,389	463,940	52.9	56.1	13.6	16.4
1 T	Andover Selectmen	11	11	411,053	436,897	49.7	53.9	8.9	10.7
2 A	Ansonia HA	17	15	924,784	759,545	51.8	52.5	12.3	12.3
2 B	Ansonia Clerical	41	42	1,988,243	2,086,371	52.3	54.0	12.0	15.5
2 T	Ansonia Town	29	27	1,665,461	1,700,228	47.1	49.0	14.8	15.9
6 S	Beacon Falls Town	13	12	376,465	376,021	55.9	63.1	10.2	12.6
6 T	Beacon Falls Public Works	11	8	619,434	500,126	54.6	51.8	16.5	17.3
8 T	Bethany Public Works	4	6	193,287	310,729	49.5	43.8	3.1	3.6
13 E	Bozrah Board of Education	8	7	255,592	250,001	45.5	45.9	7.2	9.1
13 T	Bozrah Town	9	10	277,276	357,273	50.9	52.0	6.7	7.5
14 E	Branford Education	211	210	6,222,396	6,227,044	50.6	48.7	8.6	9.0
14 T	Branford Selectman	123	127	6,548,436	7,061,487	50.7	51.4	12.8	12.6
15 A	Bridgeport HA	128	133	7,158,500	7,747,096	48.0	48.5	10.0	10.9
15 B	Bridgeport Port Authority	2	2	117,251	117,251	51.5	53.5	14.3	16.3
17 A	Bristol HA	28	27	1,411,149	1,471,291	44.8	45.2	9.0	9.6
22 T	Canterbury Town	10	10	424,916	464,626	46.7	48.4	7.2	9.1
23 A	Canton HA	-	-	-	-	-	-	-	-
26 L	Chester Board of Education	-	2	-	29,938	-	44.0	-	0.4
27 B	Clinton Secretarial	28	26	1,179,301	1,227,974	49.0	51.2	12.1	12.4
27 S	Clinton Supervisory	9	9	562,275	537,629	56.7	55.8	12.5	10.8
27 T	Clinton Town	12	12	633,669	695,182	43.6	43.8	12.5	10.2
28 A	Colchester HA	1	1	56,000	60,000	56.0	58.0	11.3	13.3
32 A	Coventry HA	2	2	91,756	97,176	51.0	53.0	8.0	10.0
34 A	Danbury HA	37	32	2,026,243	1,703,387	47.5	49.3	9.7	11.5
35 A	Darien HA	3	3	115,697	144,470	50.3	52.3	4.5	6.5
36 L	Deep River Board of Education	-	2	-	33,761	-	60.5	-	1.2
37 A	Derby HA	5	4	239,411	214,479	52.8	54.3	4.1	6.4
41 T	East Haddam Town	9	9	469,062	493,889	47.0	49.0	15.5	17.5
42 A	East Hampton HA	2	2	70,417	82,964	58.5	60.5	15.0	17.0
43 A	East Hartford HA	32	26	1,542,587	1,436,200	45.2	45.6	9.7	9.5
48 E	Ellington Education	98	99	2,888,132	3,057,206	51.8	52.4	10.9	11.3
48 L	Ellington Education	15	14	239,912	254,543	49.9	51.6	10.6	13.0
48 T	Ellington Highway	17	16	973,296	981,271	45.6	44.3	13.6	12.0
48 V	Ellington Van Drivers	7	6	104,182	94,790	55.4	61.5	10.2	12.2
49 A	Enfield HA	15	14	675,117	662,161	41.3	43.5	9.7	12.0

SCHEDULE F
DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2010	2012	2010	2012	2010	2012	2010	2012
50 L	Essex Board of Education	-	3	-	47,423	-	58.7	-	10.0
57 A	Greenwich HA	40	42	2,316,792	2,642,232	51.2	51.6	9.9	10.7
58 E	Griswold Education	110	112	3,264,450	3,355,870	48.1	49.9	10.1	10.3
58 T	Griswold Selectman	26	24	1,207,060	1,061,286	50.9	50.3	10.9	10.6
59 A	Groton Town HA	4	4	203,422	213,672	59.8	61.8	14.7	16.7
62 T	Hamden Town	30	37	312,085	1,956,286	39.6	47.9	1.8	2.4
64 A	Hartford HA	60	54	3,455,045	3,266,848	48.2	48.7	11.6	11.8
64 E	Hartford Local 566	277	272	9,925,156	9,798,499	52.6	52.6	13.6	14.1
64 T	Hartford Local 1716	276	284	12,094,827	12,896,067	48.3	47.0	12.9	11.7
71 B	Lebanon Town Hall	10	11	358,759	448,649	52.8	53.5	7.9	7.6
71 T	Lebanon Highway	9	8	435,959	414,485	53.8	56.6	17.8	21.8
73 T	Lisbon Town	10	10	337,485	349,919	56.4	50.7	10.5	8.1
77 A	Manchester HA	23	24	975,587	1,051,870	46.5	48.0	8.5	12.2
78 E	Mansfield Education	125	117	3,207,888	3,194,403	49.5	51.2	9.3	10.7
78 T	Mansfield Town	90	88	5,304,293	5,477,998	48.1	49.0	12.3	11.9
80 A	Meriden HA	22	23	1,147,481	1,333,673	46.9	46.4	8.7	10.3
82 T	Middlefield Town	11	10	593,584	561,018	54.6	57.4	17.2	20.7
83 A	Middletown HA	16	16	877,196	971,236	49.7	52.1	9.3	11.1
84 A	Milford HA	10	9	513,338	559,159	53.6	57.8	10.0	8.7
86 A	Montville HA	1	1	40,484	43,810	74.0	76.0	30.8	32.8
86 E	Montville Education	122	121	3,954,560	4,112,510	51.4	51.3	9.4	9.6
86 T	Montville Town	79	75	4,033,049	4,116,079	48.2	48.2	11.8	12.7
88 A	Naugatuck HA	9	8	470,918	429,831	53.7	54.4	12.2	11.7
89 A	New Britain HA	27	38	1,429,167	1,757,486	47.7	45.6	10.9	9.2
95 A	New London HA	17	17	649,264	700,568	45.2	45.8	5.3	7.3
103 A	Norwalk HA	17	18	1,253,369	1,240,447	50.5	52.1	11.5	11.5
108 E	Oxford Education	81	83	3,030,360	3,050,874	52.5	50.9	10.4	9.6
108 T	Oxford Town	41	43	2,128,972	2,195,658	51.8	53.4	13.0	14.0
110 H	Southington Health District	-	5	-	285,554	-	51.0	-	17.4
113 A	Portland HA	6	4	203,118	151,969	57.8	62.5	10.8	17.7
114 T	Preston Town	21	18	817,832	741,111	55.0	55.8	13.8	15.9
115 T	Prospect Public Works	7	7	363,124	419,595	49.1	50.1	15.1	14.6
116 A	Putnam HA	12	11	640,863	630,211	46.8	47.9	9.8	12.5
117 E	Redding Education	72	83	2,494,003	2,975,574	52.1	51.2	10.0	10.9
117 T	Redding Town	54	51	2,753,430	2,756,595	52.0	52.7	11.9	12.7
118 A	Ridgefield HA	5	-	253,060	-	55.4	-	7.1	-
124 A	Seymour HA	11	14	432,530	526,037	41.4	44.5	5.0	5.6
124 E	Seymour Education	103	97	3,204,917	3,323,055	50.6	52.5	9.8	10.8
124 T	Seymour Town & Pub Works	52	50	2,851,407	2,918,697	54.7	56.0	13.4	15.6
126 A	Shelton HA	1	1	48,551	53,344	59.0	61.0	4.2	6.2
131 A	Southington HA	5	5	192,684	207,400	45.6	47.6	11.7	13.7
131 D	Southington Dog Acct	2	2	123,583	136,742	36.5	43.0	12.4	11.2
131 E	Southington Education	280	285	9,052,371	9,587,484	51.3	51.6	11.5	11.7
131 L	Southington Lunch	23	23	434,654	492,861	56.4	57.0	19.1	18.6
131 S	Southington Sewer	13	12	879,060	898,889	51.8	53.1	18.3	19.8
131 T	Southington Town	140	136	7,708,630	7,902,748	49.7	49.5	13.1	12.9
131 W	Southington Water	21	22	1,217,487	1,378,202	48.5	49.6	15.4	14.8
135 A	Stamford HA	63	70	3,730,180	4,021,348	48.7	48.4	12.7	11.1
138 A	Stratford HA	23	22	1,241,210	1,229,490	49.1	48.6	9.1	10.2

SCHEDULE F
DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2010	2012	2010	2012	2010	2012	2010	2012
141 T	Thompson Town	36	37	1,542,377	1,619,761	52.6	53.2	10.3	11.3
142 M	Tolland County MAFS	10	10	565,924	613,050	38.2	40.7	9.8	11.6
143 A	Torrington HA	9	8	563,514	543,249	56.1	57.1	16.2	18.1
144 D	Trumbull Monroe Health District	5	5	273,451	303,248	51.2	52.8	4.1	6.9
146 A	Rockville HA	19	22	660,932	841,662	51.9	49.7	8.4	8.2
148 A	Wallingford HA	10	4	580,957	212,016	42.5	32.3	6.2	3.4
152 B	Waterford Local 1303	73	68	3,748,071	3,483,261	49.2	49.1	16.9	14.6
152 E	Waterford Cust & Main Asst	36	34	1,639,931	1,706,818	49.1	50.3	12.7	13.4
152 H	Waterford Local RI 161	27	21	869,906	727,285	55.9	56.0	13.1	13.5
152 L	Waterford Cafe RI-224	19	19	330,384	345,284	54.2	54.7	14.2	12.1
152 N	Waterford Paraprofessionals	63	61	1,200,274	1,262,931	45.9	47.6	9.0	9.7
152 S	Waterford Non-union Educ	27	27	1,334,594	1,552,095	50.9	52.3	9.4	12.0
152 T	Waterford Gen Gov Admin	22	22	1,425,461	1,600,258	47.6	49.1	12.3	13.8
152 W	Waterford Town	35	35	2,369,971	2,573,367	51.3	51.5	14.5	14.6
153 R	Watertown Golf Course	1	1	77,517	78,450	54.0	56.0	12.9	14.9
153 S	Watertown Town Hall Supervisors	8	7	546,667	505,441	53.9	54.6	15.1	14.7
153 T	Watertown Town	8	9	649,217	742,111	54.3	55.0	13.7	14.4
155 A	West Hartford HA	14	17	717,333	966,387	51.9	48.1	5.8	6.3
156 A	West Haven HA	27	30	1,565,857	1,838,450	50.2	52.9	13.6	14.2
157 E	Weston Education	118	121	4,252,826	4,568,230	51.5	50.3	8.8	9.0
157 H	Weston Highway	13	12	984,072	946,848	49.4	52.9	14.8	17.7
157 L	Weston Lunch	-	-	-	-	-	-	-	-
157 S	Weston Salary	16	16	1,136,404	1,267,881	52.0	52.5	7.1	8.8
157 T	Weston Town	41	41	2,331,850	2,456,242	58.3	57.7	12.1	12.0
159 A	Wethersfield HA	9	8	448,564	414,960	47.8	48.0	7.6	8.2
162 A	Winchester HA	4	4	219,150	236,548	60.8	63.0	11.4	10.3
165 A	Windsor Locks HA	5	5	225,295	216,824	42.2	42.4	6.2	3.9
165 E	Windsor Locks Education	43	42	2,106,167	2,123,513	50.7	49.3	10.6	8.8
165 N	Windsor Locks Paraprofessionals	43	42	894,066	847,408	51.0	51.9	8.2	10.2
165 T	Windsor Locks Town	55	54	3,010,452	3,009,779	50.4	51.5	11.4	12.9
167 E	Woodbridge Education	50	51	1,604,832	1,841,441	52.4	52.7	12.2	12.0
167 T	Woodbridge Town	55	59	2,931,240	3,175,569	53.3	54.2	12.1	12.6
169 E	Woodstock Education	13	13	516,894	531,087	54.0	54.8	12.0	12.7
169 T	Woodstock Town	23	23	1,096,551	1,153,314	48.7	49.4	11.8	13.2
170 A	Norwich Town HA	19	20	1,008,752	1,064,633	49.5	51.6	11.1	11.4
204 E	Regional Dist #4 Cust.	10	10	519,748	551,516	54.8	56.8	10.9	12.9
204 L	Regional Dist #4 Cafe	3	10	88,153	247,442	55.3	53.1	11.4	5.7
204 N	Regional Dist #4 Non-Cert	12	11	650,359	637,950	49.0	50.9	4.2	6.6
204 S	Regional Dist #4 Secretarial	12	11	504,520	470,664	55.8	57.7	9.7	12.4
219 E	Regional Dist #19	44	43	1,622,058	1,604,974	50.3	50.3	10.4	10.9
368 D	Watertown Fire District	6	6	378,126	361,405	39.5	39.5	8.4	6.8
401 D	Westport/Weston Health	10	9	688,494	645,401	52.7	55.2	7.7	10.2
403 D	East Shore Dist Health	5	6	296,203	380,305	43.4	46.5	5.6	6.8
405 D	Lower Naugatuck Valley	19	19	945,521	997,054	51.2	48.8	8.8	10.4
410 D	Quinnipiack Vall Health	10	9	577,722	520,070	46.9	47.9	13.2	14.0
413 D	Uncas Health District	6	8	333,498	427,538	43.7	46.1	5.5	4.9
503 A	Willimantic HA	24	26	1,199,076	1,317,121	52.1	51.7	14.6	15.4
606 W	Jewett City Highway/Elect Off.	4	4	208,782	207,772	48.3	49.0	11.7	7.6
715 D	Southeastern CT PLNG	7	8	519,760	584,971	56.0	56.9	24.8	23.6

SCHEDULE F
DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Actives		Salaries		Average Age		Average Continuous Service	
		2010	2012	2010	2012	2010	2012	2010	2012
750 D	Southeastern CT Water	7	7	395,278	422,222	44.4	46.4	13.4	15.4
751 D	South Norwalk Electric	16	14	1,355,890	1,352,306	49.0	52.1	20.6	24.3
752 D	Watertown Water & Sewer	-	-	-	-	-	-	-	-
755 D	Norwalk 1st Water	20	21	1,632,286	1,696,739	49.3	47.3	14.0	11.5
756 D	Norwalk 2nd Water	30	30	2,805,573	2,881,114	47.7	49.8	15.2	16.1
757 A	Connecticut HA	10	7	658,366	470,132	54.9	54.1	16.5	18.2
799 M	Southeastern CT Tourism Dist.	3	2	164,581	116,490	50.0	61.5	4.0	3.6
	Police & Fire w/o Soc. Sec	766	1,002	63,737,698	85,392,233	39.5	42.1	11.5	13.7
	Police & Fire w/ Soc. Sec.	410	421	33,148,049	37,056,415	41.8	41.9	12.3	12.1
	Gen. Emps. w/o Soc. Sec.	2,779	2,668	123,171,798	124,924,635	49.2	49.3	11.9	12.4
	Gen. Emps. w/ Soc. Sec.	4,624	4,620	202,064,379	211,284,295	50.9	50.6	12.4	11.7
	Total	8,579	8,711	422,121,924	458,657,578	48.9	48.8	12.1	12.1

SCHEDULE F

DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2010	2012	2010	2012	2010	2012

POLICE & FIRE WITHOUT SOCIAL SECURITY							
2 P	Ansonia Police	1	2	59.0	63.0	2,625	6,641
14 F	Branford Fire	14	14	67.2	69.2	32,483	34,394
44 F	East Haven Fire	37	39	68.4	69.1	90,728	99,107
44 P	East Haven Police	51	63	62.1	62.1	166,379	219,655
77 F	Manchester Fire	64	68	66.9	66.3	192,925	228,273
89 F	New Britain Fire	-	2	-	44.0	-	1,124
89 P	New Britain Police	-	-	-	-	-	-
95 P	New London Police	30	33	57.7	58.8	103,507	123,711
124 P	Seymour Police	21	26	68.9	70.3	52,432	69,291
126 P	Shelton Police	27	33	66.0	65.7	80,833	104,208
131 P	Southington Police	6	12	54.3	54.8	20,062	47,702
131 F	Southington Fire	-	-	-	-	-	-
137 P	Stonington Police	26	26	69.4	68.5	57,336	75,967
164 P	Windsor Police	40	42	62.9	63.3	136,022	142,457

POLICE & FIRE WITH SOCIAL SECURITY							
2 P	Ansonia Police	-	1	-	56.0	-	3,381
33 P	Cromwell Police	9	12	53.4	55.7	31,142	45,476
37 P	Derby Police	24	22	69.7	67.2	54,721	52,655
46 P	Easton Police	4	5	61.8	64.0	5,926	10,261
77 F	Manchester Fire	1	-	56.0	-	4,865	-
82 P	Middlefield Police	-	-	-	-	-	-
85 P	Monroe Police	27	28	63.9	65.3	70,210	75,682
86 P	Montville Police	10	10	56.5	58.5	13,871	14,273
91 P	New Fairfield Police	9	9	61.7	63.7	14,853	15,700
108 P	Oxford Police	-	-	-	-	-	-
111 P	Plymouth Police	14	19	65.8	65.6	34,629	49,225
116 P	Putnam Police	15	14	61.7	61.8	30,689	31,519
117 P	Redding Police	7	8	58.9	60.8	14,910	21,141
131 F	Southington Fire	11	10	66.9	67.5	33,048	35,267
152 F	Waterford Fire	6	6	61.0	63.0	15,394	16,298
152 P	Waterford Police	34	36	63.2	64.9	98,616	109,545
157 P	Weston Police	8	8	63.4	65.4	30,330	32,230
162 P	Winchester Police	21	21	62.7	64.0	41,758	48,236
164 F	Windsor Dog Warden	-	-	-	-	-	-
165 P	Windsor Locks Police	16	16	63.8	63.3	46,234	48,049
167 P	Woodbridge Police	21	19	64.2	63.8	49,549	49,566
	Fund A & Withdrawn Fund B	5	6	69.2	68.7	1,462	2,064

SCHEDULE F

DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2010	2012	2010	2012	2010	2012
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY							
15 E	Bridgeport Education	308	364	68.8	68.6	285,327	368,188
15 H	Bridgeport H.D.A.	44	45	69.8	69.4	61,571	68,573
15 T	Bridgeport City	1,156	1,164	73.5	73.4	1,697,241	1,846,561
44 E	East Haven Education	67	74	75.9	74.6	75,736	87,390
44 T	East Haven Town & Public Works	74	81	68.7	69.1	113,770	124,541
64 T	Hartford Local 1716	1	-	61.0	-	556	-
78 T	Mansfield Town	1	-	54.0	-	3,928	-
86 E	Montville Education	1	-	62.0	-	301	-
89 E	New Britain Education	196	206	74.2	73.1	213,497	240,981
89 T	New Britain City	303	317	72.5	71.3	600,338	673,648
93 W	Greater New Haven Water Pollution Control Authority	-	-	-	-	-	-
753 D	Mattabassett District	24	26	72.7	71.9	48,783	52,361
GENERAL EMPLOYEES WITH SOCIAL SECURITY							
1 E	Andover Education	7	6	71.3	71.7	3,441	3,012
1 T	Andover Selectmen	10	12	71.8	71.1	9,050	10,834
2 A	Ansonia HA	5	6	74.2	70.3	8,358	8,929
2 B	Ansonia Clerical	11	11	72.2	69.8	11,233	11,458
2 T	Ansonia Town	24	24	72.1	71.9	41,846	44,884
6 T	Beacon Falls Public Works	2	4	88.0	76.0	3,930	8,347
8 T	Bethany Public Works	-	-	-	-	-	-
13 E	Bozrah Board of Education	2	2	73.0	75.0	1,657	1,755
13 T	Bozrah Town	5	5	70.2	72.2	3,576	3,772
14 E	Branford Education	81	92	74.1	73.1	49,982	64,233
14 T	Branford Selectman	54	60	71.3	70.6	52,147	66,649
15 A	Bridgeport HA	115	118	69.2	70.4	154,013	158,455
15 B	Bridgeport Port Authority	1	1	58.0	60.0	2,988	3,139
15 E	Bridgeport Education	1	-	75.0	-	1,691	-
15 T	Bridgeport City	1	-	72.0	-	1,779	-
17 A	Bristol HA	19	19	69.4	70.6	15,378	16,775
22 T	Canterbury Town	5	5	60.2	62.2	5,012	5,301
23 A	Canton HA	1	1	61.0	63.0	1,034	855
27 B	Clinton Secretarial	7	9	70.6	72.1	5,927	9,544
27 S	Clinton Supervisory	9	9	74.4	75.4	12,203	13,114
27 T	Clinton Town	11	13	70.6	70.8	9,461	13,695
28 A	Colchester HA	-	-	-	-	-	-
32 A	Coventry HA	1	1	64.0	66.0	600	631
34 A	Danbury HA	32	34	64.8	65.6	33,121	36,578
35 A	Darien HA	3	3	72.7	74.7	2,527	2,741
37 A	Derby HA	3	4	70.0	73.0	5,141	6,285

SCHEDULE F

DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2010	2012	2010	2012	2010	2012
41 T	East Haddam Town	2	2	57.5	59.5	4,354	4,442
42 A	East Hampton HA	-	-	-	-	-	-
43 A	East Hartford HA	30	37	67.2	66.6	33,182	45,894
48 E	Ellington Education	42	45	74.6	72.6	26,789	34,628
48 L	Ellington Education	4	4	77.3	79.3	1,428	1,510
48 T	Ellington Highway	7	11	63.9	61.2	14,283	24,332
48 V	Ellington Van Drivers	2	3	69.0	64.7	455	624
49 A	Enfield HA	7	6	79.6	77.2	5,331	5,688
57 A	Greenwich HA	17	18	71.5	71.0	17,533	19,680
58 E	Griswold Education	45	54	68.9	68.3	25,451	34,360
58 T	Griswold Selectman	32	34	70.9	70.3	17,829	19,807
59 A	Groton Town HA	1	1	79.0	81.0	840	891
64 A	Hartford HA	134	135	70.4	70.8	206,973	220,417
64 E	Hartford Local 566	244	257	69.4	69.8	250,517	268,563
64 T	Hartford Local 1716	340	358	68.4	68.2	404,125	429,170
71 B	Lebanon Town Hall	8	10	71.3	71.6	6,540	7,566
71 T	Lebanon Highway	2	2	67.0	69.0	2,235	2,369
73 T	Lisbon Town	1	3	62.0	71.3	207	1,691
77 A	Manchester HA	17	19	71.9	69.8	17,724	22,758
78 E	Mansfield Education	61	68	71.2	71.2	33,741	37,590
78 T	Mansfield Town	57	69	67.6	67.2	93,722	118,613
80 A	Meriden HA	23	20	67.3	68.1	28,699	26,412
82 T	Middlefield Town	6	5	69.3	69.0	3,453	2,391
83 A	Middletown HA	21	22	69.6	71.0	27,638	30,534
84 A	Milford HA	11	13	67.5	68.7	10,931	13,405
86 A	Montville HA	-	-	-	-	-	-
86 E	Montville Education	93	103	69.9	70.6	55,943	61,111
86 T	Montville Town	49	56	65.8	66.2	42,245	48,827
88 A	Naugatuck HA	7	7	71.0	64.3	7,195	8,464
89 A	New Britain HA	37	36	71.3	71.7	57,541	57,524
89 T	New Britain City	-	-	-	-	-	-
95 A	New London HA	16	15	64.3	66.0	22,943	21,116
103 A	Norwalk HA	14	15	75.6	74.4	19,316	19,922
108 E	Oxford Education	16	21	70.9	71.7	12,551	19,593
108 T	Oxford Town	12	13	69.8	71.5	11,208	11,986
113 A	Portland HA	-	-	-	-	-	-
114 T	Preston Town	7	10	72.0	71.0	3,969	5,950
115 T	Prospect Public Works	-	1	-	56.0	-	2,353
116 A	Putnam HA	3	3	71.7	73.7	2,525	2,660
117 E	Redding Education	14	20	73.6	70.7	8,272	12,054
117 T	Redding Town	20	25	72.6	70.4	18,773	25,197
118 A	Ridgefield HA	3	5	69.3	70.2	2,414	5,827

SCHEDULE F

DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2010	2012	2010	2012	2010	2012
124 A	Seymour HA	1	-	82.0	-	1,078	-
124 E	Seymour Education	60	62	73.9	74.4	43,895	46,768
124 H	Seymour Education	2	2	59.5	61.5	1,325	1,386
124 L	Seymour Education	-	1	-	57.0	-	351
124 T	Seymour Town & Pub Works	32	31	70.4	71.8	34,857	35,165
126 A	Shelton HA	1	1	69.0	71.0	1,093	1,148
131 A	Southington HA	4	3	70.0	73.3	4,513	4,451
131 D	Southington Dog Acct	1	1	53.0	55.0	1,945	2,048
131 E	Southington Education	160	171	72.2	72.8	101,416	117,044
131 L	Southington Lunch	14	16	75.1	75.8	7,032	8,600
131 S	Southington Sewer	3	4	71.7	71.0	4,119	6,201
131 T	Southington Town	89	96	72.5	73.0	122,061	146,882
131 W	Southington Water	12	13	65.9	66.8	16,202	19,274
135 A	Stamford HA	75	79	69.2	69.5	86,107	105,502
138 A	Stratford HA	11	11	68.3	69.0	13,060	12,050
141 T	Thompson Town	31	34	68.9	70.1	20,512	22,785
142 M	Tolland County MAFS	-	-	-	-	-	-
143 A	Torrington HA	8	10	75.4	74.3	10,608	13,725
144 D	Trumbull Monroe Health District	2	2	67.5	69.5	536	558
146 A	Rockville HA	7	9	71.4	71.4	7,526	8,594
148 A	Wallingford HA	9	10	63.4	62.9	12,455	17,008
152 B	Waterford Local 1303	51	58	67.7	66.2	64,549	89,459
152 E	Waterford Cust & Main Asst	22	22	69.7	70.0	27,394	29,337
152 H	Waterford Local RI 161	21	26	70.8	71.3	14,742	19,077
152 L	Waterford Cafe RI-224	13	13	77.2	77.2	5,557	7,253
152 N	Waterford Paraprofessionals	17	21	73.2	69.5	6,371	8,382
152 S	Waterford Non-union Educ	13	13	70.0	72.0	11,360	11,138
152 T	Waterford Gen Gov Admin	23	24	65.3	65.9	42,841	50,752
152 W	Waterford Town	22	25	69.6	66.8	42,449	48,521
153 S	Watertown Town Hall Supervisors	-	1	-	65.0	-	2,546
153 T	Watertown Town	5	5	61.4	63.4	10,482	11,440
155 A	West Hartford HA	6	5	67.3	68.0	6,129	5,049
156 A	West Haven HA	14	12	66.1	67.3	18,130	18,894
157 E	Weston Education	37	46	67.6	67.7	22,408	29,978
157 H	Weston Highway	8	8	68.9	70.9	18,606	18,957
157 L	Weston Lunch	4	3	65.8	64.3	648	389
157 S	Weston Salary	4	4	71.8	73.8	5,345	5,664
157 T	Weston Town	24	28	71.4	72.7	32,330	40,925
159 A	Wethersfield HA	4	5	66.3	70.0	6,542	7,549
162 A	Winchester HA	5	6	71.2	71.3	3,987	4,765
165 A	Windsor Locks HA	4	5	61.8	62.8	2,622	5,067
165 E	Windsor Locks Education	24	28	76.6	74.5	21,947	27,521

SCHEDULE F

DATA BY INDIVIDUAL ENTITY

Town Code	Town Name	Number of Retirees		Average Age		Total Monthly Benefit in Effect July 1	
		2010	2012	2010	2012	2010	2012
165 N	Windsor Locks Paraprofessionals	9	11	70.2	69.5	3,101	3,739
165 T	Windsor Locks Town	26	25	69.1	69.4	29,492	29,173
167 E	Woodbridge Education	26	29	71.1	72.0	20,323	23,601
167 T	Woodbridge Town	39	41	72.7	73.1	39,950	43,554
169 E	Woodstock Education	5	6	62.8	65.0	5,644	6,762
169 T	Woodstock Town	13	12	73.7	74.4	14,900	13,413
170 A	Norwich Town HA	9	10	67.0	68.7	7,951	9,396
204 E	Regional Dist #4 Cust.	6	6	75.5	73.0	3,087	3,254
204 L	Regional Dist #4 Cafe	1	1	71.0	73.0	442	464
204 N	Regional Dist #4 Non-Cert	11	10	70.4	70.1	10,893	10,320
204 S	Regional Dist #4 Secretarial	7	7	77.4	79.4	6,690	7,090
219 E	Regional Dist #19	11	15	62.8	64.7	6,176	10,517
368 D	Watertown Fire District	12	13	69.0	70.1	13,309	15,710
401 D	Westport/Weston Health	15	15	77.1	79.1	11,248	11,879
403 D	East Shore Dist Health	4	4	56.0	58.8	4,554	4,666
405 D	Lower Naugatuck Valley	11	12	65.3	65.8	15,396	15,586
410 D	Quinnipiack Vall Health	6	8	71.2	69.8	7,282	10,198
503 A	Willimantic HA	10	8	67.8	69.3	10,068	8,214
606 W	Jewett City Highway/Elect Off.	6	7	66.2	66.7	7,662	11,286
715 D	Southeastern CT PLNG	4	4	74.3	76.3	4,228	4,474
750 D	Southeastern CT Water	2	2	77.0	79.0	4,280	4,560
751 D	South Norwalk Electric	26	25	73.1	74.5	46,341	44,590
752 D	Watertown Water & Sewer	4	4	70.5	72.5	9,793	10,707
753 D	Mattabassett District	-	1	-	40.0	-	488
755 D	Norwalk 1st Water	16	17	71.8	73.3	31,396	37,460
756 D	Norwalk 2nd Water	19	20	68.5	67.8	56,578	55,418
757 A	Connecticut HA	8	10	66.9	68.7	10,832	13,385
799 M	Southeastern CT Tourism Dist.	5	5	64.4	66.4	6,610	7,028
	Fund A & Withdrawn Fund B	2	1	81.5	74.0	1,813	856
	Police & Fire w/o Soc. Sec	317	360	64.9	64.8	935,332	1,152,530
	Police & Fire w/ Soc. Sec.	242	250	63.4	64.0	592,207	660,568
	Gen. Emps. w/o Soc. Sec.	2,175	2,277	72.6	72.1	3,101,048	3,462,243
	Gen. Emps. w/ Soc. Sec.	2,971	3,208	70.1	70.2	3,179,788	3,596,896
	Total	5,705	6,095	70.5	70.3	7,808,375	8,872,237

SCHEDULE G

**Present Value of Future Amortization Payments
as of June 30, 2012**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/12
POLICE & FIRE WITHOUT SOCIAL SECURITY			
2 P	Ansonia Police	-	-
14 F	Branford Fire	-	-
15 F	Bridgeport Fire	59,710,533	30
44 F	East Haven Fire	162,310	2
44 P	East Haven Police	260,619	2
77 F	Manchester Fire	603,681	2
89 F	New Britain Fire	-	-
89 P	New Britain Police	-	-
95 P	New London Police	-	-
124 P	Seymour Police	90,635	2
126 P	Shelton Police	251,876	2
131 P	Southington Police	2,026,702	5
137 P	Stonington Police	205,990	2
164 P	Windsor Police	357,611	2
370 F	West Haven Fire	27,765	28
371 F	West Shore Firefighters	29,108	25
POLICE & FIRE WITH SOCIAL SECURITY			
6 P	Beacon Falls Police	248,375	23
33 P	Cromwell Police	146,179	4
37 P	Derby Police	167,908	2
46 P	Easton Police	76,038	2
62 P	Hamden Police	278,435	26
78 F	Mansfield Firefighters/EMT	-	-
82 P	Middlefield Police	20,357	5
85 P	Monroe Police	238,378	2
86 P	Montville Police	37,144	2
91 P	New Fairfield Police	127,040	5
108 P	Oxford Police	11,485	10
111 P	Plymouth Police	108,940	2
116 P	Putnam Police	79,947	2
117 P	Redding Police	70,836	2
131 F	Southington Fire	152,072	2
152 F	Waterford Fire	-	-
152 P	Waterford Police	2,816,144	9
157 P	Weston Police	98,523	2
162 P	Winchester Police	147,320	2
164 F	Windsor Dog Warden	2,549	2
165 P	Windsor Locks Police	145,300	2
167 P	Woodbridge Police	132,387	2
309 F	Cromwell Fire District	69,695	24
312 F	Easton Firefighters	-	-

SCHEDULE G

**Present Value of Future Amortization Payments
as of June 30, 2012**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/12
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY			
15 E	Bridgeport Education	17,122	2
15 H	Bridgeport H.D.A.	9,280	10
15 T	Bridgeport City	152,141	2
44 E	East Haven Education	18,014	10
44 T	East Haven Town & Public Works	9,265	10
89 E	New Britain Education	49,652	10
89 T	New Britain City	61,228	2
93 W	Greater New Haven Water Pollution Control Authority	568,054	25
753 D	Mattabassett District	5,190	2
GENERAL EMPLOYEES WITH SOCIAL SECURITY			
1 E	Andover Education	-	-
1 T	Andover Selectmen	948	10
2 A	Ansonia HA	129	10
2 B	Ansonia Clerical	439,598	9
2 T	Ansonia Town	445,012	8
6 S	Beacon Falls Town	28,924	26
6 T	Beacon Falls Public Works	1,424,566	23
8 T	Bethany Public Works	-	-
13 E	Bozrah Board of Education	22,391	7
13 T	Bozrah Town	50,706	7
14 E	Branford Education	10,637	10
14 T	Branford Selectman	-	-
15 A	Bridgeport HA	17,949	10
15 B	Bridgeport Port Authority	146,561	18
17 A	Bristol HA	840	10
22 T	Canterbury Town	10,276	6
23 A	Canton HA	-	-
26 L	Chester Board of Education	(1,882)	30
27 B	Clinton Secretarial	76,006	4
27 S	Clinton Supervisory	47,030	5
27 T	Clinton Town	12,156	2
28 A	Colchester HA	14,538	18
32 A	Coventry HA	-	-
34 A	Danbury HA	2,399	10
35 A	Darien HA	-	-
36 L	Deep River Board of Education	(222)	30
37 A	Derby HA	-	-
41 T	East Haddam Town	67,808	8
42 A	East Hampton HA	-	-
43 A	East Hartford HA	42,216	2
48 E	Ellington Education	3,835	10

SCHEDULE G

**Present Value of Future Amortization Payments
as of June 30, 2012**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/12
48 L	Ellington Education	-	-
48 T	Ellington Highway	-	-
48 V	Ellington Van Drivers	23,199	10
49 A	Enfield HA	1,444	10
50 L	Essex Board of Education	(1,226)	30
57 A	Greenwich HA	424	10
58 E	Griswold Education	287	10
58 T	Griswold Selectman	2,582	2
59 A	Groton Town HA	-	-
62 T	Hamden Town	217,921	27
64 A	Hartford HA	8,342	2
64 E	Hartford Local 566	3,210,903	7
64 T	Hartford Local 1716	3,439,236	4
71 B	Lebanon Town Hall	45,389	6
71 T	Lebanon Highway	8,873	2
73 T	Lisbon Town	419,187	26
77 A	Manchester HA	1,034	10
78 E	Mansfield Education	3,548	10
78 T	Mansfield Town	4,101	10
80 A	Meriden HA	3,397	10
82 T	Middlefield Town	31,181	5
83 A	Middletown HA	2,270	10
84 A	Milford HA	-	-
86 A	Montville HA	740	10
86 E	Montville Education	-	-
86 T	Montville Town	26,539	2
88 A	Naugatuck HA	596	10
89 A	New Britain HA	5,327	2
95 A	New London HA	3,124	10
103 A	Norwalk HA	2,966	10
108 E	Oxford Education	281,818	10
108 T	Oxford Town	451,317	10
110 H	Southington Health District	(101,970)	30
113 A	Portland HA	-	-
114 T	Preston Town	87,743	8
115 T	Prospect Public Works	80,803	24
116 A	Putnam HA	294	10
117 E	Redding Education	1,264	10
117 T	Redding Town	4,288	10
118 A	Ridgefield HA	76,374	15
124 A	Seymour HA	2,280	2
124 E	Seymour Education	5,365	10
124 H	Seymour Education	-	-
124 L	Seymour Education	-	-
124 T	Seymour Town & Pub Works	2,076	10

SCHEDULE G

**Present Value of Future Amortization Payments
as of June 30, 2012**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/12
126 A	Shelton HA	144	10
131 A	Southington HA	-	-
131 D	Southington Dog Acct	177	2
131 E	Southington Education	12,232	10
131 L	Southington Lunch	889	2
131 S	Southington Sewer	1,293	10
131 T	Southington Town	7,613	10
131 W	Southington Water	1,365	10
135 A	Stamford HA	7,139	10
138 A	Stratford HA	19,954	2
141 T	Thompson Town	20,227	2
142 M	Tolland County MAFS	89,038	20
143 A	Torrington HA	452	10
144 D	Trumbull Monroe Health District	121,428	24
146 A	Rockville HA	855	10
148 A	Wallingford HA	4,377	2
152 B	Waterford Local 1303	24,748	6
152 E	Waterford Cust & Main Asst	1,508	10
152 H	Waterford Local RI 161	941	10
152 L	Waterford Cafe RI-224	891	10
152 N	Waterford Paraprofessionals	553	10
152 S	Waterford Non-union Educ	4,962	6
152 T	Waterford Gen Gov Admin	15,217	6
152 W	Waterford Town	22,302	5
153 R	Watertown Golf Course	-	-
153 S	Watertown Town Hall Supervisors	448,252	23
153 T	Watertown Town	208,515	16
155 A	West Hartford HA	2,559	2
156 A	West Haven HA	1,760	10
157 E	Weston Education	148,807	6
157 H	Weston Highway	101,478	4
157 L	Weston Lunch	-	-
157 S	Weston Salary	38,309	5
157 T	Weston Town	308,001	5
159 A	Wethersfield HA	2,178	2
162 A	Winchester HA	2,449	2
165 A	Windsor Locks HA	-	-
165 E	Windsor Locks Education	3,900	10
165 N	Windsor Locks Paraprofessionals	72,774	9
165 T	Windsor Locks Town	1,387	2
167 E	Woodbridge Education	2,198	10
167 T	Woodbridge Town	2,880	10
169 E	Woodstock Education	41,667	4
169 T	Woodstock Town	58,378	4
170 A	Norwich Town HA	16,891	2

SCHEDULE G

**Present Value of Future Amortization Payments
as of June 30, 2012**

Town Code	Town Name	Unfunded Accrued Liability	No. of Annual Amort. Payments Remaining as of 07/01/12
204 E	Regional Dist #4 Cust.	11,012	2
204 L	Regional Dist #4 Cafe	7,202	4
204 N	Regional Dist #4 Non-Cert	25,997	3
204 S	Regional Dist #4 Secretarial	17,568	2
368 D	Watertown Fire District	524	10
401 D	Westport/Weston Health	3,993	10
403 D	East Shore Dist Health	251	10
405 D	Lower Naugatuck Valley	136	10
410 D	Quinnipiack Vall Health	891	10
413 D	Uncas Health District	37,878	24
503 A	Willimantic HA	19,267	2
606 W	Jewett City Highway/Elect Off.	6,616	2
715 D	Southeastern CT PLNG	409	10
750 D	Southeastern CT Water	-	-
751 D	South Norwalk Electric	4,475	10
752 D	Watertown Water & Sewer	1,889	10
755 D	Norwalk 1st Water	7,427	10
756 D	Norwalk 2nd Water	6,148	10
757 A	Connecticut HA	38,697	4
799 M	Southeastern CT Tourism Dist.	-	-

	Police & Fire w/o Soc. Sec	63,726,830	
	Police & Fire w/ Soc. Sec.	5,175,052	
	Gen. Emps. w/o Soc. Sec.	889,946	
	Gen. Emps. w/ Soc. Sec.	13,226,525	

	Total	83,018,353	
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SCHEDULE H

ESTIMATED CONTRIBUTIONS

Town Code	Town Name	Estimated Payroll 2012 - 2013	Estimated Employer Contrib. 2012 - 2013	Amort. Payment 07/01/2012	Estimated Total Contrib. 2012 - 2013	2012 - 2013 Total as % Est. Payroll	Estimated Payroll 2013 - 2014	Estimated Employer Contrib. 2013 - 2014	Amort. Payment 07/01/2013	Estimated Total Contrib. 2013 - 2014	2013 - 2014 Total as % Est. Payroll
POLICE & FIRE WITHOUT SOCIAL SECURITY			15.50%							16.01%	
2 P	Ansonia Police	3,816,389	591,540	-	591,540	15.50%	3,949,962	632,389	-	632,389	16.01%
14 F	Branford Fire	3,432,291	532,005	-	532,005	15.50%	3,552,421	568,743	-	568,743	16.01%
15 F	Bridgeport Fire	19,306,909	2,992,571	5,015,735	8,008,306	41.48%	19,982,651	3,199,222	4,901,668	8,100,890	40.54%
44 F	East Haven Fire	4,951,728	767,518	84,370	851,888	17.20%	5,125,038	820,519	84,175	904,694	17.65%
44 P	East Haven Police	4,381,147	679,078	135,472	814,550	18.59%	4,534,487	725,971	135,159	861,130	18.99%
77 F	Manchester Fire	7,714,862	1,195,804	313,798	1,509,602	19.57%	7,984,882	1,278,380	313,074	1,591,454	19.93%
89 F	New Britain Fire	5,686,178	881,358	-	881,358	15.50%	5,885,194	942,220	-	942,220	16.01%
89 P	New Britain Police	6,404,322	992,670	-	992,670	15.50%	6,628,474	1,061,219	-	1,061,219	16.01%
95 P	New London Police	7,048,689	1,092,547	-	1,092,547	15.50%	7,295,394	1,167,993	-	1,167,993	16.01%
124 P	Seymour Police	3,421,911	530,396	47,113	577,509	16.88%	3,541,678	567,023	47,004	614,027	17.34%
126 P	Shelton Police	5,248,374	813,498	130,927	944,425	17.99%	5,432,067	869,674	130,625	1,000,299	18.41%
131 P	Southington Police	6,188,633	959,238	472,009	1,431,247	23.13%	6,405,236	1,025,478	469,394	1,494,872	23.34%
137 P	Stonington Police	3,051,801	473,029	107,075	580,104	19.01%	3,158,614	505,694	106,828	612,522	19.39%
164 P	Windsor Police	5,174,213	802,003	185,889	987,892	19.09%	5,355,311	857,385	185,460	1,042,845	19.47%
370 F	West Haven Fire	865,353	134,130	2,374	136,504	15.77%	895,641	143,392	2,322	145,714	16.27%
371 F	West Shore Firefighters	1,688,161	261,665	2,573	264,238	15.65%	1,747,246	279,734	2,520	282,254	16.15%
POLICE & FIRE WITH SOCIAL SECURITY			16.65%							16.96%	
6 P	Beacon Falls Police	338,447	56,351	22,575	78,926	23.32%	350,293	59,410	22,136	81,546	23.28%
33 P	Cromwell Police	2,251,286	374,839	40,998	415,837	18.47%	2,330,081	395,182	40,814	435,996	18.71%
37 P	Derby Police	3,128,947	520,970	87,280	608,250	19.44%	3,238,460	549,243	87,078	636,321	19.65%
46 P	Easton Police	1,350,658	224,885	39,525	264,410	19.58%	1,397,931	237,089	39,434	276,523	19.78%
62 P	Hamden Police	2,705,249	450,424	24,316	474,740	17.55%	2,799,933	474,869	23,806	498,675	17.81%
78 F	Mansfield Firefighters/EMT	887,938	147,842	-	147,842	16.65%	919,016	155,865	-	155,865	16.96%
82 P	Middlefield Police	157,738	26,263	4,741	31,004	19.66%	163,259	27,689	4,715	32,404	19.85%
85 P	Monroe Police	3,143,332	523,365	123,911	647,276	20.59%	3,253,349	551,768	123,624	675,392	20.76%
86 P	Montville Police	1,871,552	311,613	19,308	330,921	17.68%	1,937,057	328,525	19,263	347,788	17.95%
91 P	New Fairfield Police	533,541	88,835	29,587	118,422	22.20%	552,215	93,656	29,423	123,079	22.29%
108 P	Oxford Police	700,914	116,702	1,599	118,301	16.88%	725,446	123,036	1,583	124,619	17.18%
111 P	Plymouth Police	1,921,363	319,907	56,628	376,535	19.60%	1,988,610	337,268	56,497	393,765	19.80%
116 P	Putnam Police	1,174,939	195,627	41,557	237,184	20.19%	1,216,062	206,244	41,461	247,705	20.37%
117 P	Redding Police	1,522,814	253,549	36,821	290,370	19.07%	1,576,113	267,309	36,736	304,045	19.29%
131 F	Southington Fire	3,139,280	522,690	79,048	601,738	19.17%	3,249,155	551,057	78,866	629,923	19.39%
152 F	Waterford Fire	542,556	90,336	-	90,336	16.65%	561,546	95,238	-	95,238	16.96%
152 P	Waterford Police	4,130,274	687,691	420,790	1,108,481	26.84%	4,274,834	725,012	416,827	1,141,839	26.71%
157 P	Weston Police	1,724,562	287,139	51,213	338,352	19.62%	1,784,921	302,723	51,095	353,818	19.82%
162 P	Winchester Police	1,468,865	244,566	76,578	321,144	21.86%	1,520,275	257,839	76,401	334,240	21.99%
164 F	Windsor Dog Warden	76,646	12,762	1,325	14,087	18.38%	79,328	13,454	1,322	14,776	18.63%
165 P	Windsor Locks Police	2,289,860	381,262	75,528	456,790	19.95%	2,370,005	401,953	75,354	477,307	20.14%
167 P	Woodbridge Police	2,239,479	372,873	68,816	441,689	19.72%	2,317,861	393,109	68,657	461,766	19.92%
309 F	Cromwell Fire District	371,092	61,787	6,243	68,030	18.33%	384,080	65,140	6,118	71,258	18.55%
312 F	Easton Firefighters	682,056	113,562	-	113,562	16.65%	705,928	119,725	-	119,725	16.96%

SCHEDULE H

ESTIMATED CONTRIBUTIONS

Town Code	Town Name	Estimated Payroll 2012 - 2013	Estimated Employer Contrib. 2012 - 2013	Amort. Payment 07/01/2012	Estimated Total Contrib. 2012 - 2013	2012 - 2013 Total as % Est. Payroll	Estimated Payroll 2013 - 2014	Estimated Employer Contrib. 2013 - 2014	Amort. Payment 07/01/2013	Estimated Total Contrib. 2013 - 2014	2013 - 2014 Total as % Est. Payroll
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY			11.73%				13.00%				
15 E	Bridgeport Education	31,149,425	3,653,828	8,900	3,662,728	11.76%	32,239,655	4,191,155	8,880	4,200,035	13.03%
15 H	Bridgeport H.D.A.	1,161,544	136,249	1,292	137,541	11.84%	1,202,198	156,286	1,279	157,565	13.11%
15 T	Bridgeport City	45,836,795	5,376,656	79,084	5,455,740	11.90%	47,441,083	6,167,341	78,902	6,246,243	13.17%
44 E	East Haven Education	3,215,977	377,234	2,508	379,742	11.81%	3,328,536	432,710	2,482	435,192	13.07%
44 T	East Haven Town & Public Works	5,042,574	591,494	1,290	592,784	11.76%	5,219,065	678,478	1,277	679,755	13.02%
89 E	New Britain Education	19,987,284	2,344,508	6,913	2,351,421	11.76%	20,686,839	2,689,289	6,842	2,696,131	13.03%
89 T	New Britain City	18,244,319	2,140,059	31,827	2,171,886	11.90%	18,882,870	2,454,773	31,753	2,486,526	13.17%
93 W	Greater New Haven Water Pollution Control Authority	2,751,391	322,738	50,213	372,951	13.55%	2,847,690	370,200	49,183	419,383	14.73%
753 D	Mattabassett District	1,907,688	223,772	2,698	226,470	11.87%	1,974,457	256,679	2,691	259,370	13.14%
GENERAL EMPLOYEES WITH SOCIAL SECURITY			11.79%				11.98%				
1 E	Andover Education	480,178	56,613	-	56,613	11.79%	496,984	59,539	-	59,539	11.98%
1 T	Andover Selectmen	452,188	53,313	132	53,445	11.82%	468,015	56,068	131	56,199	12.01%
2 A	Ansonia HA	786,129	92,685	18	92,703	11.79%	813,644	97,475	18	97,493	11.98%
2 B	Ansonia Clerical	2,159,394	254,593	65,685	320,278	14.83%	2,234,973	267,750	65,066	332,816	14.89%
2 T	Ansonia Town	1,759,736	207,473	72,217	279,690	15.89%	1,821,327	218,195	71,604	289,799	15.91%
6 S	Beacon Falls Town	389,182	45,885	2,526	48,411	12.44%	402,803	48,256	2,473	50,729	12.59%
6 T	Beacon Falls Public Works	517,630	61,029	129,480	190,509	36.80%	535,747	64,183	126,960	191,143	35.68%
8 T	Bethany Public Works	321,605	37,917	-	37,917	11.79%	332,861	39,877	-	39,877	11.98%
13 E	Bozrah Board of Education	258,751	30,507	4,007	34,514	13.34%	267,807	32,083	3,977	36,060	13.46%
13 T	Bozrah Town	369,778	43,597	9,074	52,671	14.24%	382,720	45,850	9,006	54,856	14.33%
14 E	Branford Education	6,444,990	759,864	1,481	761,345	11.81%	6,670,565	799,134	1,466	800,600	12.00%
14 T	Branford Selectman	7,308,639	861,689	-	861,689	11.79%	7,564,441	906,220	-	906,220	11.98%
15 A	Bridgeport HA	8,018,244	945,351	2,499	947,850	11.82%	8,298,883	994,206	2,473	996,679	12.01%
15 B	Bridgeport Port Authority	121,355	14,308	14,698	29,006	23.90%	125,602	15,047	14,456	29,503	23.49%
17 A	Bristol HA	1,522,786	179,536	117	179,653	11.80%	1,576,084	188,815	116	188,931	11.99%
22 T	Canterbury Town	480,888	56,697	2,069	58,766	12.22%	497,719	59,627	2,055	61,682	12.39%
23 A	Canton HA	-	-	-	-	N/A	-	-	-	-	N/A
26 L	Chester Board of Education	30,986	3,653	(158)	3,495	11.28%	32,070	3,842	(155)	3,687	11.50%
27 B	Clinton Secretarial	1,270,953	149,845	21,317	171,162	13.47%	1,315,436	157,589	21,221	178,810	13.59%
27 S	Clinton Supervisory	556,446	65,605	10,953	76,558	13.76%	575,922	68,995	10,892	79,887	13.87%
27 T	Clinton Town	719,513	84,831	6,319	91,150	12.67%	744,696	89,215	6,304	95,519	12.83%
28 A	Colchester HA	62,100	7,322	1,458	8,780	14.14%	64,274	7,700	1,434	9,134	14.21%
32 A	Coventry HA	100,577	11,858	-	11,858	11.79%	104,097	12,471	-	12,471	11.98%
34 A	Danbury HA	1,763,006	207,858	334	208,192	11.81%	1,824,711	218,600	331	218,931	12.00%
35 A	Darien HA	149,526	17,629	-	17,629	11.79%	154,760	18,540	-	18,540	11.98%
36 L	Deep River Board of Education	34,943	4,120	(19)	4,101	11.74%	36,166	4,333	(18)	4,315	11.93%
37 A	Derby HA	221,986	26,172	-	26,172	11.79%	229,755	27,525	-	27,525	11.98%
41 T	East Haddam Town	511,175	60,268	11,004	71,272	13.94%	529,066	63,382	10,910	74,292	14.04%
42 A	East Hampton HA	85,868	10,124	-	10,124	11.79%	88,873	10,647	-	10,647	11.98%
43 A	East Hartford HA	1,486,467	175,254	21,944	197,198	13.27%	1,538,493	184,312	21,894	206,206	13.40%
48 E	Ellington Education	3,164,208	373,060	534	373,594	11.81%	3,274,955	392,340	528	392,868	12.00%

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ESTIMATED CONTRIBUTIONS

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48 L	Ellington Education	263,452	31,061	-	31,061	11.79%	272,673	32,666	-	32,666	11.98%
48 T	Ellington Highway	1,015,615	119,741	-	119,741	11.79%	1,051,162	125,929	-	125,929	11.98%
48 V	Ellington Van Drivers	98,108	11,567	3,230	14,797	15.08%	101,541	12,165	3,197	15,362	15.13%
49 A	Enfield HA	685,337	80,801	201	81,002	11.82%	709,323	84,977	199	85,176	12.01%
50 L	Essex Board of Education	49,083	5,787	(103)	5,684	11.58%	50,801	6,086	(101)	5,985	11.78%
57 A	Greenwich HA	2,734,710	322,422	59	322,481	11.79%	2,830,425	339,085	58	339,143	11.98%
58 E	Griswold Education	3,473,325	409,505	40	409,545	11.79%	3,594,892	430,668	40	430,708	11.98%
58 T	Griswold Selectman	1,098,431	129,505	1,342	130,847	11.91%	1,136,876	136,198	1,339	137,537	12.10%
59 A	Groton Town HA	221,151	26,074	-	26,074	11.79%	228,891	27,421	-	27,421	11.98%
62 T	Hamden Town	2,024,756	238,719	18,822	257,541	12.72%	2,095,622	251,056	18,418	269,474	12.86%
64 A	Hartford HA	3,381,188	398,642	4,336	402,978	11.92%	3,499,529	419,244	4,326	423,570	12.10%
64 E	Hartford Local 566	10,141,446	1,195,677	574,604	1,770,281	17.46%	10,496,397	1,257,468	570,272	1,827,740	17.41%
64 T	Hartford Local 1716	13,347,429	1,573,662	964,583	2,538,245	19.02%	13,814,589	1,654,988	960,248	2,615,236	18.93%
71 B	Lebanon Town Hall	464,352	54,747	9,139	63,886	13.76%	480,604	57,576	9,079	66,655	13.87%
71 T	Lebanon Highway	428,992	50,578	4,612	55,190	12.87%	444,007	53,192	4,602	57,794	13.02%
73 T	Lisbon Town	362,166	42,699	36,608	79,307	21.90%	374,842	44,906	35,840	80,746	21.54%
77 A	Manchester HA	1,088,685	128,356	144	128,500	11.80%	1,126,789	134,989	142	135,131	11.99%
78 E	Mansfield Education	3,306,208	389,802	494	390,296	11.80%	3,421,925	409,947	489	410,436	11.99%
78 T	Mansfield Town	5,669,728	668,461	571	669,032	11.80%	5,868,168	703,007	565	703,572	11.99%
80 A	Meriden HA	1,380,352	162,743	473	163,216	11.82%	1,428,664	171,154	468	171,622	12.01%
82 T	Middlefield Town	580,654	68,459	7,262	75,721	13.04%	600,977	71,997	7,222	79,219	13.18%
83 A	Middletown HA	1,005,229	118,517	316	118,833	11.82%	1,040,412	124,641	313	124,954	12.01%
84 A	Milford HA	578,730	68,232	-	68,232	11.79%	598,985	71,758	-	71,758	11.98%
86 A	Montville HA	45,343	5,346	103	5,449	12.02%	46,930	5,622	102	5,724	12.20%
86 E	Montville Education	4,256,448	501,835	-	501,835	11.79%	4,405,424	527,770	-	527,770	11.98%
86 T	Montville Town	4,260,142	502,271	13,795	516,066	12.11%	4,409,247	528,228	13,764	541,992	12.29%
88 A	Naugatuck HA	444,875	52,451	83	52,534	11.81%	460,446	55,161	82	55,243	12.00%
89 A	New Britain HA	1,818,998	214,460	2,769	217,229	11.94%	1,882,663	225,543	2,763	228,306	12.13%
95 A	New London HA	725,088	85,488	435	85,923	11.85%	750,466	89,906	430	90,336	12.04%
103 A	Norwalk HA	1,283,863	151,367	413	151,780	11.82%	1,328,798	159,190	409	159,599	12.01%
108 E	Oxford Education	3,157,655	372,287	39,237	411,524	13.03%	3,268,173	391,527	38,832	430,359	13.17%
108 T	Oxford Town	2,272,506	267,928	62,836	330,764	14.56%	2,352,044	281,775	62,188	343,963	14.62%
110 H	Southington Health District	295,549	34,845	(8,566)	26,279	8.89%	305,893	36,646	(8,371)	28,275	9.24%
113 A	Portland HA	157,288	18,544	-	18,544	11.79%	162,793	19,503	-	19,503	11.98%
114 T	Preston Town	767,050	90,435	14,239	104,674	13.65%	793,897	95,109	14,118	109,227	13.76%
115 T	Prospect Public Works	434,281	51,202	7,238	58,440	13.46%	449,481	53,848	7,093	60,941	13.56%
116 A	Putnam HA	652,268	76,902	41	76,943	11.80%	675,098	80,877	41	80,918	11.99%
117 E	Redding Education	3,079,719	363,099	176	363,275	11.80%	3,187,509	381,864	174	382,038	11.99%
117 T	Redding Town	2,853,076	336,378	597	336,975	11.81%	2,952,933	353,761	591	354,352	12.00%
118 A	Ridgefield HA	-	-	8,369	8,369	N/A	-	-	8,249	8,249	N/A
124 A	Seymour HA	544,448	64,190	1,185	65,375	12.01%	563,504	67,508	1,183	68,691	12.19%
124 E	Seymour Education	3,439,362	405,501	747	406,248	11.81%	3,559,740	426,457	739	427,196	12.00%
124 T	Seymour Town & Pub Works	3,020,851	356,158	289	356,447	11.80%	3,126,581	374,564	286	374,850	11.99%
126 A	Shelton HA	55,211	6,509	20	6,529	11.83%	57,143	6,846	20	6,866	12.02%
131 A	Southington HA	214,659	25,308	-	25,308	11.79%	222,172	26,616	-	26,616	11.98%

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131 D	Southington Dog Acct	141,528	16,686	92	16,778	11.85%	146,481	17,548	92	17,640	12.04%
131 E	Southington Education	9,923,046	1,169,927	1,703	1,171,630	11.81%	10,270,353	1,230,388	1,685	1,232,073	12.00%
131 L	Southington Lunch	510,111	60,142	462	60,604	11.88%	527,965	63,250	461	63,711	12.07%
131 S	Southington Sewer	109,688	109,688	180	109,868	11.81%	962,912	115,357	178	115,535	12.00%
131 T	Southington Town	8,179,344	964,345	1,060	965,405	11.80%	8,465,621	1,014,181	1,049	1,015,230	11.99%
131 W	Southington Water	1,426,439	168,177	190	168,367	11.80%	1,476,364	176,868	188	177,056	11.99%
135 A	Stamford HA	4,162,095	490,711	994	491,705	11.81%	4,307,768	516,071	984	517,055	12.00%
138 A	Stratford HA	1,272,522	150,030	10,372	160,402	12.61%	1,317,060	157,784	10,349	168,133	12.77%
141 T	Thompson Town	1,676,453	197,654	10,514	208,168	12.42%	1,735,128	207,868	10,490	218,358	12.58%
142 M	Tolland County MAFS	634,507	74,808	8,534	83,342	13.13%	656,714	78,674	8,383	87,057	13.26%
143 A	Torrington HA	562,263	66,291	63	66,354	11.80%	581,942	69,717	62	69,779	11.99%
144 D	Trumbull Monroe Health District	313,862	37,004	10,877	47,881	15.26%	324,847	38,917	10,660	49,577	15.26%
146 A	Rockville HA	871,120	102,705	119	102,824	11.80%	901,609	108,013	118	108,131	11.99%
148 A	Wallingford HA	219,437	25,872	2,275	28,147	12.83%	227,117	27,209	2,270	29,479	12.98%
152 B	Waterford Local 1303	3,605,175	425,050	4,983	430,033	11.93%	3,731,356	447,016	4,950	451,966	12.11%
152 E	Waterford Cust & Main Asst	1,766,557	208,277	210	208,487	11.80%	1,828,386	219,041	208	219,249	11.99%
152 H	Waterford Local RI 161	752,740	88,748	131	88,879	11.81%	779,086	93,334	130	93,464	12.00%
152 L	Waterford Cafe RI-224	357,369	42,134	124	42,258	11.82%	369,877	44,311	123	44,434	12.01%
152 N	Waterford Paraprofessionals	1,307,134	154,111	77	154,188	11.80%	1,352,883	162,075	76	162,151	11.99%
152 S	Waterford Non-union Educ	1,606,418	189,397	999	190,396	11.85%	1,662,643	199,185	993	200,178	12.04%
152 T	Waterford Gen Gov Admin	1,656,267	195,274	3,064	198,338	11.98%	1,714,236	205,366	3,044	208,410	12.16%
152 W	Waterford Town	2,663,435	314,019	5,194	319,213	11.99%	2,756,655	330,247	5,165	335,412	12.17%
153 R	Watertown Golf Course	81,196	9,573	-	9,573	11.79%	84,038	10,068	-	10,068	11.98%
153 S	Watertown Town Hall Supervisors	523,131	61,677	40,742	102,419	19.58%	541,441	64,865	39,949	104,814	19.36%
153 T	Watertown Town	768,085	90,557	22,111	112,668	14.67%	794,968	95,237	21,777	117,014	14.72%
155 A	West Hartford HA	1,000,211	117,925	1,330	119,255	11.92%	1,035,218	124,019	1,327	125,346	12.11%
156 A	West Haven HA	1,902,796	224,340	245	224,585	11.80%	1,969,394	235,933	243	236,176	11.99%
157 E	Weston Education	4,728,118	557,445	29,962	587,407	12.42%	4,893,602	586,254	29,765	616,019	12.59%
157 H	Weston Highway	979,988	115,541	28,461	144,002	14.69%	1,014,287	121,512	28,333	149,845	14.77%
157 L	Weston Lunch	-	-	-	-	N/A	-	-	-	-	N/A
157 S	Weston Salary	1,312,257	154,715	8,922	163,637	12.47%	1,358,186	162,711	8,873	171,584	12.63%
157 T	Weston Town	2,542,210	299,727	71,732	371,459	14.61%	2,631,188	315,216	71,335	386,551	14.69%
159 A	Wethersfield HA	429,484	50,636	1,132	51,768	12.05%	444,516	53,253	1,130	54,383	12.23%
162 A	Winchester HA	244,827	28,865	1,273	30,138	12.31%	253,396	30,357	1,270	31,627	12.48%
165 A	Windsor Locks HA	224,413	26,458	-	26,458	11.79%	232,267	27,826	-	27,826	11.98%
165 E	Windsor Locks Education	2,197,836	259,125	543	259,668	11.81%	2,274,760	272,516	537	273,053	12.00%
165 N	Windsor Locks Paraprofessionals	877,067	103,406	10,874	114,280	13.03%	907,765	108,750	10,772	119,522	13.17%
165 T	Windsor Locks Town	3,115,121	367,273	721	367,994	11.81%	3,224,151	386,253	719	386,972	12.00%
167 E	Woodbridge Education	1,905,891	224,705	306	225,011	11.81%	1,972,598	236,317	303	236,620	12.00%
167 T	Woodbridge Town	3,286,714	387,504	401	387,905	11.80%	3,401,749	407,530	397	407,927	11.99%
169 E	Woodstock Education	549,675	64,807	11,686	76,493	13.92%	568,914	68,156	11,634	79,790	14.02%
169 T	Woodstock Town	1,193,680	140,735	16,373	157,108	13.16%	1,235,459	148,008	16,299	164,307	13.30%
170 A	Norwich Town HA	1,101,895	129,913	8,780	138,693	12.59%	1,140,461	136,627	8,760	145,387	12.75%
204 E	Regional Dist #4 Cust.	570,819	67,300	5,724	73,024	12.79%	590,798	70,778	5,711	76,489	12.95%
204 L	Regional Dist #4 Cafe	256,102	30,194	2,020	32,214	12.58%	265,066	31,755	2,011	33,766	12.74%

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204 N	Regional Dist #4 Non-Cert	660,278	77,847	9,361	87,208	13.21%	683,388	81,870	9,329	91,199	13.35%
204 S	Regional Dist #4 Secretarial	487,137	57,433	9,132	66,565	13.66%	504,187	60,402	9,111	69,513	13.79%
219 E	Regional Dist #19	1,661,148	195,849	-	195,849	11.79%	1,719,288	205,971	-	205,971	11.98%
368 D	Watertown Fire District	374,054	44,101	73	44,174	11.81%	387,146	46,380	72	46,452	12.00%
401 D	Westport/Weston Health	667,990	78,756	556	79,312	11.87%	691,370	82,826	550	83,376	12.06%
403 D	East Shore Dist Health	393,616	46,407	35	46,442	11.80%	407,392	48,806	35	48,841	11.99%
405 D	Lower Naugatuck Valley	1,031,951	121,667	19	121,686	11.79%	1,068,069	127,955	19	127,974	11.98%
410 D	Quinnipiack Vall Health	538,272	63,462	124	63,586	11.81%	557,112	66,742	123	66,865	12.00%
413 D	Uncas Health District	442,502	52,171	3,393	55,564	12.56%	457,989	54,867	3,325	58,192	12.71%
503 A	Willimantic HA	1,363,220	160,724	10,015	170,739	12.52%	1,410,933	169,030	9,992	179,022	12.69%
606 W	Jewett City Highway/Elect Off.	215,044	25,354	3,439	28,793	13.39%	222,571	26,664	3,431	30,095	13.52%
715 D	Southeastern CT PLNG	605,445	71,382	57	71,439	11.80%	626,636	75,071	56	75,127	11.99%
750 D	Southeastern CT Water	437,000	51,522	-	51,522	11.79%	452,295	54,185	-	54,185	11.98%
751 D	South Norwalk Electric	1,399,637	165,017	623	165,640	11.83%	1,448,624	173,545	617	174,162	12.02%
752 D	Watertown Water & Sewer	-	-	263	263	N/A	-	-	260	260	N/A
755 D	Norwalk 1st Water	1,756,125	207,047	1,034	208,081	11.85%	1,817,589	217,747	1,023	218,770	12.04%
756 D	Norwalk 2nd Water	2,981,953	351,572	856	352,428	11.82%	3,086,321	369,741	847	370,588	12.01%
757 A	Connecticut HA	486,587	57,369	10,853	68,222	14.02%	503,617	60,333	10,804	71,137	14.13%
799 M	Southeastern CT Tourism Dist.	120,567	14,215	-	14,215	11.79%	124,787	14,949	-	14,949	11.98%

	Police & Fire w/o Soc. Sec	88,380,961	13,699,050	6,497,335	20,196,385	22.85%	91,474,295	14,645,036	6,378,229	21,023,265	22.98%
	Police & Fire w/ Soc. Sec.	38,353,390	6,385,840	1,308,387	7,694,227	20.06%	39,695,758	6,732,403	1,301,210	8,033,613	20.24%
	Gen. Emps. w/o Soc. Sec.	129,296,998	15,166,538	184,725	15,351,263	11.87%	133,822,393	17,396,911	183,289	17,580,200	13.14%
	Gen. Emps. w/ Soc. Sec.	218,679,245	25,782,283	2,523,816	28,306,099	12.94%	226,333,019	27,114,700	2,504,948	29,619,648	13.09%

	Total	474,710,594	61,033,711	10,514,263	71,547,974	15.07%	491,325,465	65,889,050	10,367,676	76,256,726	15.52%
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SCHEDULE I

AMORTIZATION PAYMENTS DUE

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
For Membership as of June 30, 2012

Town Code	Town Name	Amortization Payment Due 07/01/13	No. of Annual Amort. Payments Remaining as of 07/01/13 *

POLICE & FIRE WITHOUT SOCIAL SECURITY			
2 P	Ansonia Police	-	-
14 F	Branford Fire	-	-
15 F	Bridgeport Fire	4,901,668	29
44 F	East Haven Fire	84,175	1
44 P	East Haven Police	135,159	1
77 F	Manchester Fire	313,074	1
89 F	New Britain Fire	-	-
89 P	New Britain Police	-	-
95 P	New London Police	-	-
124 P	Seymour Police	47,004	1
126 P	Shelton Police	130,625	1
131 P	Southington Police	469,394	4
137 P	Stonington Police	106,828	1
164 P	Windsor Police	185,460	1
370 F	West Haven Fire	2,322	27
371 F	West Shore Firefighters	2,520	24

POLICE & FIRE WITH SOCIAL SECURITY			
6 P	Beacon Falls Police	22,136	22
33 P	Cromwell Police	40,814	3
37 P	Derby Police	87,078	1
46 P	Easton Police	39,434	1
62 P	Hamden Police	23,806	25
78 F	Mansfield Firefighters/EMT	-	-
82 P	Middlefield Police	4,715	4
85 P	Monroe Police	123,624	1
86 P	Montville Police	19,263	1
91 P	New Fairfield Police	29,423	4
108 P	Oxford Police	1,583	9
111 P	Plymouth Police	56,497	1
116 P	Putnam Police	41,461	1
117 P	Redding Police	36,736	1
131 F	Southington Fire	78,866	1
152 F	Waterford Fire	-	-
152 P	Waterford Police	416,827	8
157 P	Weston Police	51,095	1
162 P	Winchester Police	76,401	1
164 F	Windsor Dog Warden	1,322	1
165 P	Windsor Locks Police	75,354	1
167 P	Woodbridge Police	68,657	1
309 F	Cromwell Fire District	6,118	23
312 F	Easton Firefighters	-	-

SCHEDULE I

AMORTIZATION PAYMENTS DUE

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
For Membership as of June 30, 2012

Town Code	Town Name	Amortization Payment Due 07/01/13	No. of Annual Amort. Payments Remaining as of 07/01/13 *
GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY			
15 E	Bridgeport Education	8,880	1
15 H	Bridgeport H.D.A.	1,279	9
15 T	Bridgeport City	78,902	1
44 E	East Haven Education	2,482	9
44 T	East Haven Town & Public Works	1,277	9
89 E	New Britain Education	6,842	9
89 T	New Britain City	31,753	1
93 W	Greater New Haven Water Pollution Control Authority	49,183	24
753 D	Mattabassett District	2,691	1
GENERAL EMPLOYEES WITH SOCIAL SECURITY			
1 E	Andover Education	-	-
1 T	Andover Selectmen	131	9
2 A	Ansonia HA	18	9
2 B	Ansonia Clerical	65,066	8
2 T	Ansonia Town	71,604	7
6 S	Beacon Falls Town	2,473	25
6 T	Beacon Falls Public Works	126,960	22
8 T	Bethany Public Works	-	-
13 E	Bozrah Board of Education	3,977	6
13 T	Bozrah Town	9,006	6
14 E	Branford Education	1,466	9
14 T	Branford Selectman	-	-
15 A	Bridgeport HA	2,473	9
15 B	Bridgeport Port Authority	14,456	17
17 A	Bristol HA	116	9
22 T	Canterbury Town	2,055	5
23 A	Canton HA	-	-
26 L	Chester Board of Education	(155)	29
27 B	Clinton Secretarial	21,221	3
27 S	Clinton Supervisory	10,892	4
27 T	Clinton Town	6,304	1
28 A	Colchester HA	1,434	17
32 A	Coventry HA	-	-
34 A	Danbury HA	331	9
35 A	Darien HA	-	-
36 L	Deep River Board of Education	(18)	29
37 A	Derby HA	-	-
41 T	East Haddam Town	10,910	7
42 A	East Hampton HA	-	-
43 A	East Hartford HA	21,894	1
48 E	Ellington Education	528	

SCHEDULE I

AMORTIZATION PAYMENTS DUE

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
For Membership as of June 30, 2012

Town Code	Town Name	Amortization Payment Due 07/01/13	No. of Annual Amort. Payments Remaining as of 07/01/13 *
48 L	Ellington Education	-	-
48 T	Ellington Highway	-	-
48 V	Ellington Van Drivers	3,197	9
49 A	Enfield HA	199	9
50 L	Essex Board of Education	(101)	29
57 A	Greenwich HA	58	9
58 E	Griswold Education	40	9
58 T	Griswold Selectman	1,339	1
59 A	Groton Town HA	-	-
62 T	Hamden Town	18,418	26
64 A	Hartford HA	4,326	1
64 E	Hartford Local 566	570,272	6
64 T	Hartford Local 1716	960,248	3
71 B	Lebanon Town Hall	9,079	5
71 T	Lebanon Highway	4,602	1
73 T	Lisbon Town	35,840	25
77 A	Manchester HA	142	9
78 E	Mansfield Education	489	9
78 T	Mansfield Town	565	9
80 A	Meriden HA	468	9
82 T	Middlefield Town	7,222	4
83 A	Middletown HA	313	9
84 A	Milford HA	-	-
86 A	Montville HA	102	9
86 E	Montville Education	-	-
86 T	Montville Town	13,764	1
88 A	Naugatuck HA	82	9
89 A	New Britain HA	2,763	1
95 A	New London HA	430	9
103 A	Norwalk HA	409	9
108 E	Oxford Education	38,832	9
108 T	Oxford Town	62,188	9
110 H	Southington Health District	(8,371)	29
113 A	Portland HA	-	-
114 T	Preston Town	14,118	7
115 T	Prospect Public Works	7,093	23
116 A	Putnam HA	41	9
117 E	Redding Education	174	9
117 T	Redding Town	591	9
118 A	Ridgefield HA	8,249	14
124 A	Seymour HA	1,183	1
124 E	Seymour Education	739	9
124 H	Seymour Education	-	-
124 L	Seymour Education	-	-
124 T	Seymour Town & Pub Works	286	-

SCHEDULE I

AMORTIZATION PAYMENTS DUE

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
For Membership as of June 30, 2012

Town Code	Town Name	Amortization Payment Due 07/01/13	No. of Annual Amort. Payments Remaining as of 07/01/13 *
126 A	Shelton HA	20	9
131 A	Southington HA	-	-
131 D	Southington Dog Acct	92	1
131 E	Southington Education	1,685	9
131 L	Southington Lunch	461	1
131 S	Southington Sewer	178	9
131 T	Southington Town	1,049	9
131 W	Southington Water	188	9
135 A	Stamford HA	984	9
138 A	Stratford HA	10,349	1
141 T	Thompson Town	10,490	1
142 M	Tolland County MAFS	8,383	19
143 A	Torrington HA	62	9
144 D	Trumbull Monroe Health District	10,660	23
146 A	Rockville HA	118	9
148 A	Wallingford HA	2,270	1
152 B	Waterford Local 1303	4,950	5
152 E	Waterford Cust & Main Asst	208	9
152 H	Waterford Local RI 161	130	9
152 L	Waterford Cafe RI-224	123	9
152 N	Waterford Paraprofessionals	76	9
152 S	Waterford Non-union Educ	993	5
152 T	Waterford Gen Gov Admin	3,044	5
152 W	Waterford Town	5,165	4
153 R	Watertown Golf Course	-	-
153 S	Watertown Town Hall Supervisors	39,949	22
153 T	Watertown Town	21,777	15
155 A	West Hartford HA	1,327	1
156 A	West Haven HA	243	9
157 E	Weston Education	29,765	5
157 H	Weston Highway	28,333	3
157 L	Weston Lunch	-	-
157 S	Weston Salary	8,873	4
157 T	Weston Town	71,335	4
159 A	Wethersfield HA	1,130	1
162 A	Winchester HA	1,270	1
165 A	Windsor Locks HA	-	-
165 E	Windsor Locks Education	537	9
165 N	Windsor Locks Paraprofessionals	10,772	8
165 T	Windsor Locks Town	719	1
167 E	Woodbridge Education	303	9
167 T	Woodbridge Town	397	9
169 E	Woodstock Education	11,634	3
169 T	Woodstock Town	16,299	2
170 A	Norwich Town HA	8,760	

SCHEDULE I

AMORTIZATION PAYMENTS DUE

CONNECTICUT MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
For Membership as of June 30, 2012

Town Code	Town Name	Amortization Payment Due 07/01/13	No. of Annual Amort. Payments Remaining as of 07/01/13 *
204 E	Regional Dist #4 Cust.	5,711	1
204 L	Regional Dist #4 Cafe	2,011	3
204 N	Regional Dist #4 Non-Cert	9,329	2
204 S	Regional Dist #4 Secretarial	9,111	1
368 D	Watertown Fire District	72	9
401 D	Westport/Weston Health	550	9
403 D	East Shore Dist Health	35	9
405 D	Lower Naugatuck Valley	19	9
410 D	Quinnipiack Vall Health	123	9
413 D	Uncas Health District	3,325	23
503 A	Willimantic HA	9,992	1
606 W	Jewett City Highway/Elect Off.	3,431	1
715 D	Southeastern CT PLNG	56	9
750 D	Southeastern CT Water	-	-
751 D	South Norwalk Electric	617	9
752 D	Watertown Water & Sewer	260	9
755 D	Norwalk 1st Water	1,023	9
756 D	Norwalk 2nd Water	847	9
757 A	Connecticut HA	10,804	3
799 M	Southeastern CT Tourism Dist.	-	-
	Police & Fire w/o Soc. Sec	6,378,229	
	Police & Fire w/ Soc. Sec.	1,301,210	
	Gen. Emps. w/o Soc. Sec.	183,289	
	Gen. Emps. w/ Soc. Sec.	2,504,948	
	Total	10,367,676	

* Includes payment due on July 1, 2013