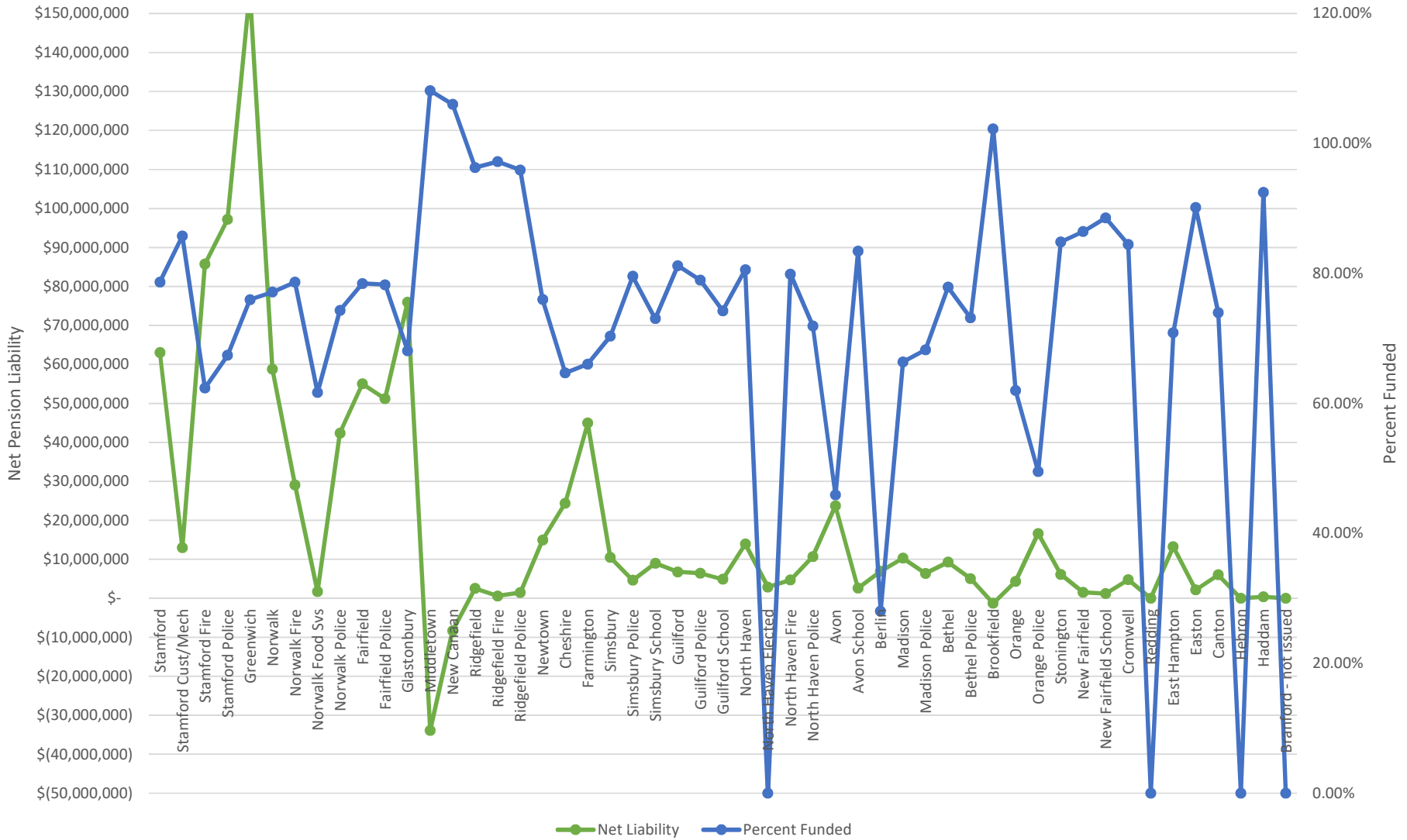


Triple A Communities YE 2020

| | | Pension | | | | | | |
|-------------------|----------------|-----------------|----------------|-----------------|----------------|------------------|-----------------|-------------|
| | Revenue | Total Liability | Net Position | Net Liability | Percent Funded | Projected LT ROR | Actual 1 yr ROR | Notes |
| Stamford | \$ 643,226,007 | \$ 295,622,794 | \$ 232,577,627 | \$ 63,045,167 | 78.67% | 7.05% | 6.29% | |
| Stamford Cust/t | \$ 643,226,007 | \$ 90,995,977 | \$ 78,047,000 | \$ 12,948,977 | 85.77% | 7.05% | 6.25% | |
| Stamford Fire | \$ 643,226,007 | \$ 227,959,726 | \$ 142,201,335 | \$ 85,758,391 | 62.38% | 7.05% | -1.68% | |
| Stamford Police | \$ 643,226,007 | \$ 298,128,032 | \$ 200,922,498 | \$ 97,205,534 | 67.39% | 7.05% | -3.18% | |
| Greenwich | \$ 451,156,187 | \$ 648,235,974 | \$ 492,413,033 | \$ 155,822,941 | 75.96% | 6.50% | 1.10% | Closed |
| Norwalk | \$ 393,902,274 | \$ 257,046,181 | \$ 198,291,301 | \$ 58,754,880 | 77.14% | 7.00% | 2.11% | |
| Norwalk Fire | \$ 393,902,274 | \$ 136,208,635 | \$ 107,128,495 | \$ 29,080,140 | 78.65% | 7.00% | 2.15% | |
| Norwalk Food S | \$ 393,902,274 | \$ 4,423,505 | \$ 2,727,765 | \$ 1,695,740 | 61.67% | 7.00% | 1.67% | |
| Norwalk Police | \$ 393,902,274 | \$ 165,040,996 | \$ 122,658,328 | \$ 42,382,668 | 74.32% | 7.00% | 1.93% | |
| Fairfield | \$ 342,892,000 | \$ 255,273,000 | \$ 200,244,000 | \$ 55,029,000 | 78.44% | 7.00% | 0.60% | Closed |
| Fairfield Police | \$ 342,892,000 | \$ 235,360,000 | \$ 184,175,000 | \$ 51,185,000 | 78.25% | 7.00% | 1.00% | |
| Glastonbury | \$ 184,647,106 | \$ 237,990,783 | \$ 162,025,392 | \$ 75,965,391 | 68.08% | 6.50% | 5.75% | Closed |
| Middletown | \$ 179,096,000 | \$ 416,312,000 | \$ 450,184,000 | \$ (33,872,000) | 108.14% | 7.00% | 6.67% | |
| New Canaan | \$ 162,442,808 | \$ 138,469,322 | \$ 146,816,943 | \$ (8,347,621) | 106.03% | 6.75% | 5.95% | Part Closed |
| Ridgefield | \$ 160,741,832 | \$ 68,417,166 | \$ 65,874,304 | \$ 2,542,862 | 96.28% | 6.63% | 3.60% | |
| Ridgefield Fire | \$ 160,741,832 | \$ 21,432,255 | \$ 20,833,997 | \$ 598,258 | 97.21% | 6.63% | 3.60% | |
| Ridgefield Police | \$ 160,741,832 | \$ 35,538,216 | \$ 34,091,650 | \$ 1,446,566 | 95.93% | 6.63% | 3.60% | |
| Newtown | \$ 132,552,181 | \$ 62,361,251 | \$ 47,382,891 | \$ 14,978,360 | 75.98% | 7.00% | 4.26% | |
| Cheshire | \$ 124,265,878 | \$ 69,040,000 | \$ 44,658,000 | \$ 24,382,000 | 64.68% | 6.90% | 0.43% | Closed |
| Farmington | \$ 120,877,929 | \$ 132,364,080 | \$ 87,418,754 | \$ 44,945,326 | 66.04% | 7.00% | 2.36% | Part Closed |
| Simsbury | \$ 112,800,005 | \$ 35,415,809 | \$ 24,914,721 | \$ 10,501,088 | 70.35% | 6.75% | 3.04% | Part Closed |
| Simsbury Police | \$ 112,800,005 | \$ 22,666,124 | \$ 18,037,159 | \$ 4,628,965 | 79.58% | 6.75% | 3.07% | |
| Simsbury Schoo | \$ 112,800,005 | \$ 33,363,994 | \$ 24,372,129 | \$ 8,991,865 | 73.05% | 6.75% | 3.08% | |
| Guilford | \$ 112,327,104 | \$ 36,010,670 | \$ 29,237,937 | \$ 6,772,733 | 81.19% | 6.25% | 6.25% | |
| Guilford Police | \$ 112,327,104 | \$ 30,549,848 | \$ 24,118,730 | \$ 6,431,118 | 78.95% | 6.25% | 6.25% | |
| Guilford School | \$ 112,327,104 | \$ 19,004,677 | \$ 14,109,993 | \$ 4,894,684 | 74.24% | 6.25% | 6.25% | |
| North Haven | \$ 108,510,020 | \$ 71,690,598 | \$ 57,769,863 | \$ 13,920,735 | 80.58% | 7.00% | 1.58% | |
| North Haven Ele | \$ 108,510,020 | \$ 2,879,132 | \$ - | \$ 2,879,132 | 0.00% | 0.00% | 0.00% | |
| North Haven Fir | \$ 108,510,020 | \$ 23,427,555 | \$ 18,717,576 | \$ 4,709,979 | 79.90% | 7.00% | 0.41% | Closed |
| North Haven Po | \$ 108,510,020 | \$ 38,084,549 | \$ 27,389,337 | \$ 10,695,212 | 71.92% | 7.00% | 0.41% | Closed |
| Avon | \$ 100,742,079 | \$ 43,812,469 | \$ 20,112,806 | \$ 23,699,663 | 45.91% | 6.25% | 6.87% | Closed |
| Avon School | \$ 100,742,079 | \$ 15,650,619 | \$ 13,060,610 | \$ 2,590,009 | 83.45% | 6.25% | 7.64% | |
| Berlin | \$ 97,646,539 | \$ 9,626,100 | \$ 2,698,250 | \$ 6,927,850 | 28.03% | 3.50% | 2.80% | Closed |

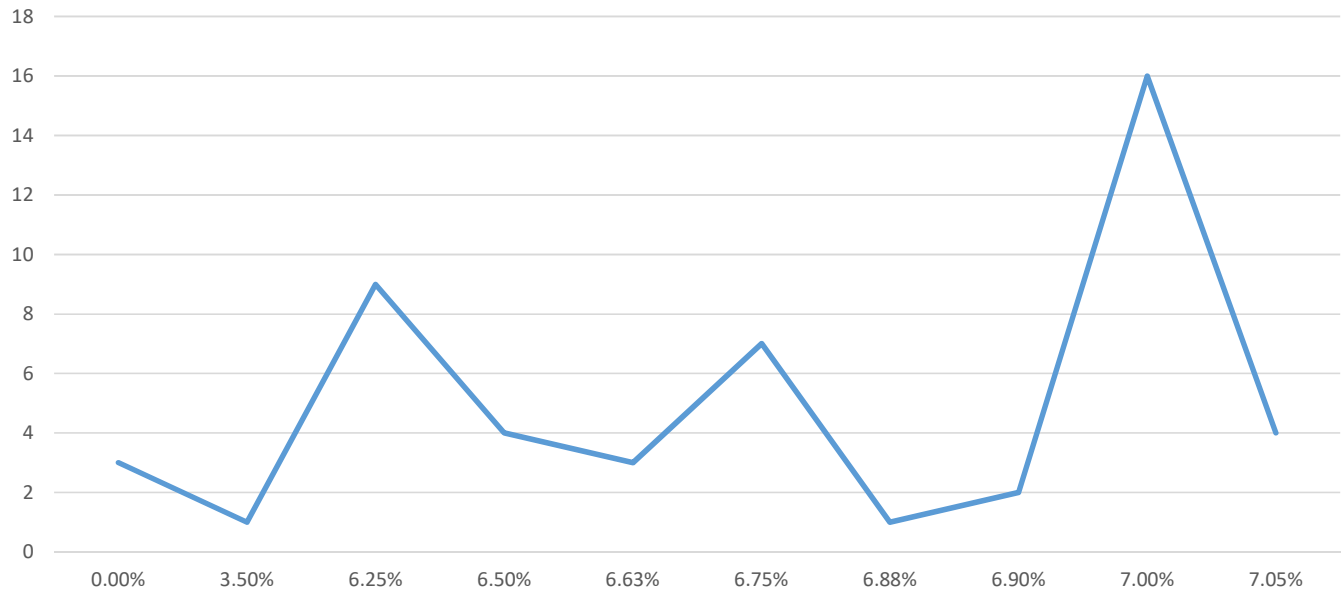
| | | | | | | | | | | | |
|-------------------|----|------------|----|------------|----|------------|----|-------------|---------|-------|--------------|
| Madison | \$ | 96,719,584 | \$ | 30,564,415 | \$ | 20,286,759 | \$ | 10,277,656 | 66.37% | 7.00% | 3.29% |
| Madison Police | \$ | 96,719,584 | \$ | 20,116,352 | \$ | 13,726,322 | \$ | 6,390,030 | 68.23% | 7.00% | 2.56% |
| Bethel | \$ | 86,643,144 | \$ | 42,061,704 | \$ | 32,769,339 | \$ | 9,292,365 | 77.91% | 6.75% | 0.37% Closed |
| Bethel Police | \$ | 86,643,144 | \$ | 18,854,659 | \$ | 13,795,254 | \$ | 5,059,405 | 73.17% | 6.75% | 0.61% |
| Brookfield | \$ | 77,334,677 | \$ | 58,138,509 | \$ | 59,436,856 | \$ | (1,298,347) | 102.23% | 6.50% | 4.72% |
| Orange | \$ | 77,324,126 | \$ | 11,315,877 | \$ | 7,015,801 | \$ | 4,300,076 | 62.00% | 6.25% | 2.41% Closed |
| Orange Police | \$ | 77,324,126 | \$ | 32,920,400 | \$ | 16,302,631 | \$ | 16,617,769 | 49.52% | 6.25% | 2.62% |
| Stonington | \$ | 76,379,343 | \$ | 40,301,965 | \$ | 34,188,229 | \$ | 6,113,736 | 84.83% | 7.00% | Closed |
| New Fairfield | \$ | 62,234,922 | \$ | 11,276,570 | \$ | 9,747,943 | \$ | 1,528,627 | 86.44% | 6.75% | 3.80% |
| New Fairfield Sc | \$ | 62,234,922 | \$ | 10,454,203 | \$ | 9,257,703 | \$ | 1,196,500 | 88.55% | 6.25% | 4.79% |
| Cromwell | \$ | 56,776,578 | \$ | 30,591,016 | \$ | 25,832,889 | \$ | 4,758,127 | 84.45% | 6.90% | 5.29% |
| Redding | \$ | 54,462,882 | \$ | - | \$ | - | \$ | - | #DIV/0! | 0.00% | 0.00% MERS |
| East Hampton | \$ | 51,773,674 | \$ | 45,427,668 | \$ | 32,191,345 | \$ | 13,236,323 | 70.86% | 6.88% | 2.18% Closed |
| Easton | \$ | 44,809,270 | \$ | 21,674,146 | \$ | 19,536,878 | \$ | 2,137,268 | 90.14% | 7.00% | 2.35% Closed |
| Canton | \$ | 44,138,740 | \$ | 23,112,316 | \$ | 17,095,558 | \$ | 6,016,758 | 73.97% | 6.25% | 3.50% Closed |
| Hebron | \$ | 38,016,455 | \$ | - | \$ | - | \$ | - | #DIV/0! | 0.00% | 0.00% No DB |
| Haddam | \$ | 32,963,329 | \$ | 5,065,356 | \$ | 4,684,243 | \$ | 381,113 | 92.48% | 6.50% | 1.85% Closed |
| Branford - not is | \$ | - | | | \$ | | \$ | - | #DIV/0! | | |

Pension Comparison of AAA Municipalities Sorted by General Fund Revenue



Count of LT ROR

Pension Comparison of the Rate of Return Used
Average of Funded 6.74%; Brookfield Uses 6.5%



LT ROR

Triple A Communities YE 2020

OPEB

| | Revenue | Total Liability | Net Position | Net Liability | Percent Funded | Projected LT ROR | Actual 1 yr ROR | Notes |
|-------------------|----------------|-----------------|----------------|----------------|----------------|------------------|-----------------|----------|
| Stamford | \$ 643,226,007 | \$ 454,092,998 | \$ 167,672,853 | \$ 286,420,145 | 36.92% | 7.05% | 6.55% | |
| Greenwich | \$ 451,156,187 | \$ 55,581,903 | \$ 29,316,148 | \$ 26,265,755 | 52.74% | 7.00% | Not avail | |
| Norwalk | \$ 393,902,274 | \$ 136,842,039 | \$ 107,451,401 | \$ 29,390,638 | 78.52% | 6.50% | 2.69% | |
| Fairfield | \$ 342,892,000 | \$ 66,711,000 | \$ 27,073,000 | \$ 39,638,000 | 40.58% | 7.00% | 4.14% | |
| Fairfield Police | \$ 342,892,000 | \$ 81,172,000 | \$ 29,225,000 | \$ 51,947,000 | 36.00% | 7.00% | 4.15% | |
| Glastonbury | \$ 184,647,106 | \$ 21,212,423 | \$ 6,888,134 | \$ 14,324,289 | 32.47% | 6.50% | 5.01% | |
| Middletown | \$ 179,096,000 | \$ 338,231,000 | \$ 18,225,000 | \$ 320,006,000 | 5.39% | 2.72% | 2.57% | |
| New Canaan | \$ 162,442,808 | \$ 23,711,784 | \$ 15,425,925 | \$ 8,285,859 | 65.06% | 6.75% | 6.01% | |
| Ridgefield | \$ 160,741,832 | \$ 32,108,837 | \$ 5,984,417 | \$ 26,124,420 | 18.64% | 6.63% | 3.81% | |
| Newtown | \$ 132,552,181 | \$ 8,301,466 | \$ 3,109,880 | \$ 5,191,586 | 37.46% | 7.00% | 3.46% | |
| Cheshire | \$ 124,265,878 | \$ 20,514,000 | \$ 638,000 | \$ 19,876,000 | 3.11% | 3.50% | -0.71% | |
| Farmington | \$ 120,877,929 | \$ 52,727,921 | \$ - | \$ 52,727,921 | 0.00% | 0.00% | 0.00% | No Trust |
| Simsbury | \$ 112,800,005 | \$ 26,059,834 | \$ 17,721,117 | \$ 8,338,717 | 68.00% | 6.75% | 3.59% | |
| Guilford | \$ 112,327,104 | \$ 36,029,655 | \$ - | \$ 36,029,655 | 0.00% | 0.00% | 0.00% | No Trust |
| North Haven | \$ 108,510,020 | \$ 88,539,528 | \$ 277,696 | \$ 88,261,832 | 0.31% | 0.00% | 0.00% | No Trust |
| Avon | \$ 100,742,079 | \$ 31,951,410 | \$ 9,223,795 | \$ 22,727,615 | 28.87% | 6.50% | 1.07% | Town |
| Avon School | \$ 100,742,079 | \$ 8,326,757 | \$ 2,963,928 | \$ 5,362,829 | 35.60% | 6.50% | 5.78% | |
| Berlin | \$ 97,646,539 | \$ 8,909,489 | \$ - | \$ 8,909,489 | 0.00% | 0.00% | 0.00% | No Trust |
| Madison | \$ 96,719,584 | \$ 28,147,634 | \$ - | \$ 28,147,634 | 0.00% | 2.21% | 0.00% | No Trust |
| Bethel | \$ 86,643,144 | \$ 19,509,315 | \$ - | \$ 19,509,315 | 0.00% | 0.00% | 0.00% | No Trust |
| Brookfield | \$ 77,334,677 | \$ 13,394,531 | \$ 1,278,560 | \$ 12,115,971 | 9.55% | 6.50% | 5.27% | |
| Orange | \$ 77,324,126 | \$ 41,267,594 | \$ - | \$ 41,267,594 | 0.00% | 2.21% | 0.00% | No Trust |
| Stonington | \$ 76,379,343 | \$ 4,915,239 | \$ 1,818,757 | \$ 3,096,482 | 37.00% | 7.00% | 2.91% | |
| New Fairfield | \$ 62,234,922 | \$ 5,254,737 | \$ 3,502,884 | \$ 1,751,853 | 66.66% | 6.25% | 3.71% | |
| Cromwell | \$ 56,776,578 | \$ 4,266,983 | \$ 1,661,160 | \$ 2,605,823 | 38.93% | 7.00% | -2.17% | |
| Redding | \$ 54,462,882 | \$ 3,917,582 | \$ - | \$ 3,917,582 | 0.00% | 0.00% | 0.00% | No Trust |
| East Hampton | \$ 51,773,674 | \$ 4,337,410 | \$ - | \$ 4,337,410 | 0.00% | 0.00% | 0.00% | No Trust |
| Easton | \$ 44,809,270 | \$ 2,803,667 | \$ - | \$ 2,803,667 | 0.00% | 0.00% | 0.00% | No Trust |
| Canton | \$ 44,138,740 | \$ 1,214,417 | \$ 1,115,487 | \$ 98,930 | 91.85% | 3.50% | 5.16% | |
| Hebron | \$ 38,016,455 | \$ 1,233,181 | \$ - | \$ 1,233,181 | 0.00% | 0.00% | 0.00% | No Trust |
| Haddam | \$ 32,963,329 | \$ - | \$ - | \$ - | #DIV/0! | 0.00% | 0.00% | No Liab |
| Branford - not is | \$ - | \$ - | \$ - | \$ - | #DIV/0! | | | |

OPEB Comparison of AAA Municipalities
Sorted by General Fund Revenue

