

Hampshire County Retirement System

FY 14 Appropriation Estimates – December 4, 2012

Hampshire County Retirement System Funding Schedule for FY 14 & FY 15

Funding Schedule: 1/1/2012 actuarial valuation

FY 14 & 15 Appropriations Years

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Fiscal Year Ended June 30	Employer Normal Cost	Unfunded Liability	Funding Amortization of UAL	Net 3(8)(c) Payments	Beginning of Year Schedule Contributions	Adjusted Payments
2013	\$ 4,664,894	\$ 145,252,508	\$ 9,900,565	*not reported separately	\$ 14,865,324	\$ 15,154,106
2014	\$ 4,193,078	\$ 172,900,952	\$ 11,235,153	\$ 633,850	\$ 16,062,081	\$ 16,366,433
2015	\$ 4,371,284	\$ 174,396,980	\$ 12,341,914	\$ 633,850	\$ 17,347,048	\$ 17,675,748
2016	\$ 4,557,063	\$ 174,816,903	\$ 12,850,016	\$ 633,850	\$ 18,040,930	\$ 18,382,778
2017	\$ 4,750,739	\$ 174,721,779	\$ 13,377,978	\$ 633,850	\$ 18,762,567	\$ 19,118,089
2018	\$ 4,952,645	\$ 174,049,625	\$ 13,926,575	\$ 633,850	\$ 19,513,070	\$ 19,882,813
2019	\$ 5,163,132	\$ 172,732,741	\$ 14,496,610	\$ 633,850	\$ 20,293,593	\$ 20,678,125
2020	\$ 5,382,565	\$ 170,697,226	\$ 15,088,921	\$ 633,850	\$ 21,105,336	\$ 21,505,250
2021	\$ 5,611,325	\$ 167,862,459	\$ 15,704,375	\$ 633,850	\$ 21,949,550	\$ 22,365,460
2022	\$ 5,849,806	\$ 164,140,534	\$ 16,343,876	\$ 633,850	\$ 22,827,532	\$ 23,260,079
2023	\$ 6,098,423	\$ 159,435,645	\$ 17,008,360	\$ 633,850	\$ 23,740,633	\$ 24,190,482
2024	\$ 6,357,606	\$ 153,643,433	\$ 17,698,803	\$ 633,850	\$ 24,690,258	\$ 25,158,101
2025	\$ 6,627,804	\$ 146,650,270	\$ 18,416,215	\$ 633,850	\$ 25,677,869	\$ 26,164,425
2026	\$ 6,909,485	\$ 138,332,487	\$ 19,161,648	\$ 633,850	\$ 26,704,983	\$ 27,211,002
2027	\$ 7,203,139	\$ 128,555,543	\$ 19,936,194	\$ 633,850	\$ 27,773,183	\$ 28,299,442
2028	\$ 7,509,272	\$ 117,173,123	\$ 20,740,988	\$ 633,850	\$ 28,884,110	\$ 29,431,420
2029	\$ 7,828,416	\$ 104,026,166	\$ 21,577,208	\$ 633,850	\$ 30,039,474	\$ 30,608,677
2030	\$ 8,161,124	\$ 88,941,813	\$ 22,446,080	\$ 633,850	\$ 31,241,053	\$ 31,833,024
2031	\$ 8,507,971	\$ 71,732,273	\$ 23,348,874	\$ 633,850	\$ 32,490,696	\$ 33,106,345
2032	\$ 8,869,560	\$ 52,193,591	\$ 24,286,913	\$ 633,850	\$ 33,790,323	\$ 34,430,598
2033	\$ 9,246,517	\$ 30,104,329	\$ 25,261,570	\$ 633,850	\$ 35,141,936	\$ 35,807,822
2034	\$ 9,639,493	\$ 5,224,127	\$ 5,224,127	\$ 633,850	\$ 15,497,471	\$ 15,791,124
2035	\$ 10,049,172		\$ -	\$ 633,850	\$ 10,683,022	\$ 10,885,449
2036	\$ 10,476,262		\$ -	\$ 633,850	\$ 11,110,112	\$ 11,320,632
2014-2015 ERI breakout - Amortization of Unfunded Liability as of July 1, 2013						
ERI 2002	n/a	\$ 2,593,331	\$ 278,720	n/a	\$ 278,720	\$ 284,001
ERI 2003	n/a	\$ 2,744,556	\$ 294,973	n/a	\$ 294,973	\$ 300,562
Total ERI 2014/2015		\$ 5,337,887	\$ 573,693		\$ 573,693	\$ 584,563
Year	Type	Original Amort. Amount- Beginning of Year	Percentage Increasing	Original # of Years	Current Amort. Amount	Years Remaining
2005	ERI 2002	\$ 278,720	0.00%	24	\$ 278,720	15
2006	ERI 2003	\$ 294,973	0.00%	23	\$ 294,973	15

Hampshire County Retirement System FY 14 Appropriation Data

2002 & 2003 Early Retirement Incentive (ERI) Appropriations

Unit	2002 ERI (FY14, 15)	2003 ERI (FY14, 15)	Total ERI (FY 14, 15)
Total ERI Appropriations	\$ 284,001	\$ 300,562	\$ 584,563
Hampshire County			\$ -
Town of Amherst	\$ 42,234	\$ 191,760	\$ 233,994
Amherst Housing Authority			\$ -
Amherst-Pelham Regional School District		\$ 14,973	\$ 14,973
Town of Belchertown	\$ 91,934	\$ 16,246	\$ 108,180
Belchertown Housing Authority			\$ -
Belchertown Water District			\$ -
Town of Chesterfield			\$ -
Chesterfield/Goshen Regional School District			\$ -
Town of Cummington			\$ -
Foothills Health District			\$ -
Gateway Regional School District			\$ -
Town of Goshen			\$ -
Town of Granby	\$ 55,182		\$ 55,182
Granby Housing Authority			\$ -
Town of Hadley		\$ 19,693	\$ 19,693
Hadley Housing Authority			\$ -
Hampshire County Regional Housing Authority			\$ -
Hampshire Regional School District	\$ 33,444		\$ 33,444
Town of Hatfield			\$ -
Hatfield Housing Authority			\$ -
Town of Huntington			\$ -
Town of Middlefield			\$ -
Town of Pelham			\$ -
Town of Plainfield			\$ -
Quabbin Health District	\$ 5,202		\$ 5,202
South Hadley Fire District #1			\$ -
South Hadley Fire District #2			\$ -
Town of South Hadley		\$ 37,547	\$ 37,547
South Hadley Housing Authority			\$ -
*South Hadley-Granby-Easthampton Veterans District			\$ -
Town of Southamptton	\$ 3,929	\$ 8,746	\$ 12,675
Town of Ware	\$ 38,165	\$ 11,597	\$ 49,762
Ware Housing Authority	\$ 3,608		\$ 3,608
Town of Westhampton			\$ -
Town of Williamsburg	\$ 3,959		\$ 3,959
Town of Worthington	\$ 6,344		\$ 6,344
Total ERI Appropriation	\$ 284,001	\$ 300,562	\$ 584,563

**Hampshire County Retirement System FY 14 Appropriation Data
September 2012 Aggregate Salary Report**

Unit	Sept 2012 Aggregate Salary Report		
	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Hampshire Council of Governments	20	\$ 1,013,230	1.41%
Town of Amherst	425	\$ 19,370,322	26.90%
Amherst Housing Authority	12	\$ 548,468	0.76%
Amherst-Pelham Regional School District	152	\$ 4,398,737	6.11%
Town of Belchertown	268	\$ 9,049,986	12.57%
Belchertown Housing Authority	2	\$ 84,501	0.12%
Belchertown Water District	7	\$ 130,792	0.18%
Town of Chesterfield	19	\$ 308,337	0.43%
Chesterfield/Goshen Regional School District	10	\$ 271,283	0.38%
Town of Cummington	7	\$ 155,645	0.22%
Foothills Health District	1	\$ 28,938	0.04%
Gateway Regional School District	80	\$ 2,276,443	3.16%
Town of Goshen	13	\$ 222,456	0.31%
Town of Granby *	106	\$ 3,213,008	4.46%
Granby Housing Authority	2	\$ 65,253	0.09%
Town of Hadley	125	\$ 3,373,954	4.68%
Hadley Housing Authority	1	\$ 27,623	0.04%
Hampshire County Regional Housing Authority	1	\$ 23,407	0.03%
Hampshire Regional School District	43	\$ 1,519,525	2.11%
Town of Hatfield	82	\$ 1,757,720	2.44%
Hatfield Housing Authority	2	\$ 38,513	0.05%
Town of Huntington	23	\$ 400,124	0.55%
Town of Middlefield	7	\$ 152,800	0.21%
Town of Pelham	50	\$ 698,096	0.97%
Town of Plainfield	5	\$ 177,387	0.25%
Quabbin Health District	5	\$ 168,461	0.23%
South Hadley Fire District #1	46	\$ 1,969,322	2.73%
South Hadley Fire District #2	40	\$ 750,677	1.04%
Town of South Hadley	267	\$ 9,246,872	12.84%
South Hadley Housing Authority	4	\$ 177,664	0.25%
So Hadley-Granby-Easthampton Veterans District	1	\$ 48,441	0.07%
Town of Southampton	69	\$ 2,243,310	3.12%
Town of Ware	184	\$ 6,180,474	8.58%
Ware Housing Authority	3	\$ 134,363	0.19%
Town of Westhampton	27	\$ 636,106	0.88%
Town of Williamsburg	51	\$ 892,893	1.24%
Town of Worthington	27	\$ 256,253	0.36%
Total	2187	\$ 72,011,384	100.00%

Hampshire County Retirement System FY 14 Appropriation Data
FY 14 UNIT APPROPRIATION DISTRIBUTION - Estimate

		\$ 15,781,870	\$ 584,563	\$ 16,366,433.00	0.98140395		
Unit_Employer	Percent of Fund	Pension Appropriation	ERI Add'l Appropriations	Appropriation Estimate Total	semi-annual payment due 7/1/13 & 1/1/14	Optional Single payment due 7/1/13	Savings with Single Payment Option
Hampshire Council of Governments	1.41%	\$ 222,524	\$ -	\$ 222,524.00	\$ 111,262.00	\$ 218,386.00	\$ 4,138.00
Town of Amherst	26.90%	\$ 4,245,323	\$ 233,994	\$ 4,479,317.00	\$ 2,239,658.50	\$ 4,396,019.00	\$ 83,298.00
Amherst Housing Authority	0.76%	\$ 119,942	\$ -	\$ 119,942.00	\$ 59,971.00	\$ 117,712.00	\$ 2,230.00
Amherst-Pelham Regional School District	6.11%	\$ 964,272	\$ 14,973	\$ 979,245.00	\$ 489,622.50	\$ 961,035.00	\$ 18,210.00
Town of Belchertown	12.57%	\$ 1,983,781	\$ 108,180	\$ 2,091,961.00	\$ 1,045,980.50	\$ 2,053,059.00	\$ 38,902.00
Belchertown Housing Authority	0.12%	\$ 18,938	\$ -	\$ 18,938.00	\$ 9,469.00	\$ 18,586.00	\$ 352.00
Belchertown Water District	0.18%	\$ 28,407	\$ -	\$ 28,407.00	\$ 14,203.50	\$ 27,879.00	\$ 528.00
Town of Chesterfield	0.43%	\$ 67,862	\$ -	\$ 67,862.00	\$ 33,931.00	\$ 66,600.00	\$ 1,262.00
Chesterfield/Goshen Regional School District	0.38%	\$ 59,971	\$ -	\$ 59,971.00	\$ 29,985.50	\$ 58,856.00	\$ 1,115.00
Town of Cummington	0.22%	\$ 34,720	\$ -	\$ 34,720.00	\$ 17,360.00	\$ 34,074.00	\$ 646.00
Foothills Health District	0.04%	\$ 6,313	\$ -	\$ 6,313.00	\$ 3,156.50	\$ 6,196.00	\$ 117.00
Gateway Regional School District	3.16%	\$ 498,707	\$ -	\$ 498,707.00	\$ 249,353.50	\$ 489,433.00	\$ 9,274.00
Town of Goshen	0.31%	\$ 48,924	\$ -	\$ 48,924.00	\$ 24,462.00	\$ 48,014.00	\$ 910.00
Town of Granby	4.46%	\$ 703,871	\$ 55,182	\$ 759,053.00	\$ 379,526.50	\$ 744,938.00	\$ 14,115.00
Granby Housing Authority	0.09%	\$ 14,204	\$ -	\$ 14,204.00	\$ 7,102.00	\$ 13,940.00	\$ 264.00
Town of Hadley	4.68%	\$ 738,592	\$ 19,693	\$ 758,285.00	\$ 379,142.50	\$ 744,184.00	\$ 14,101.00
Hadley Housing Authority	0.04%	\$ 6,313	\$ -	\$ 6,313.00	\$ 3,156.50	\$ 6,196.00	\$ 117.00
Hampshire County Regional Housing Authority	0.03%	\$ 4,735	\$ -	\$ 4,735.00	\$ 2,367.50	\$ 4,647.00	\$ 88.00
Hampshire Regional School District	2.11%	\$ 332,997	\$ 33,444	\$ 366,441.00	\$ 183,220.50	\$ 359,627.00	\$ 6,814.00
Town of Hatfield	2.44%	\$ 385,078	\$ -	\$ 385,078.00	\$ 192,539.00	\$ 377,917.00	\$ 7,161.00
Hatfield Housing Authority	0.05%	\$ 7,891	\$ -	\$ 7,891.00	\$ 3,945.50	\$ 7,744.00	\$ 147.00
Town of Huntington	0.55%	\$ 86,800	\$ -	\$ 86,800.00	\$ 43,400.00	\$ 85,186.00	\$ 1,614.00
Town of Middlefield	0.21%	\$ 33,142	\$ -	\$ 33,142.00	\$ 16,571.00	\$ 32,526.00	\$ 616.00
Town of Pelham	0.97%	\$ 153,084	\$ -	\$ 153,084.00	\$ 76,542.00	\$ 150,237.00	\$ 2,847.00
Town of Plainfield	0.25%	\$ 39,455	\$ -	\$ 39,455.00	\$ 19,727.50	\$ 38,721.00	\$ 734.00
Quabbin Health District	0.23%	\$ 36,298	\$ 5,202	\$ 41,500.00	\$ 20,750.00	\$ 40,728.00	\$ 772.00
South Hadley Fire District #1	2.73%	\$ 430,845	\$ -	\$ 430,845.00	\$ 215,422.50	\$ 422,833.00	\$ 8,012.00
South Hadley Fire District #2	1.04%	\$ 164,131	\$ -	\$ 164,131.00	\$ 82,065.50	\$ 161,079.00	\$ 3,052.00
Town of South Hadley	12.84%	\$ 2,026,392	\$ 37,547	\$ 2,063,939.00	\$ 1,031,969.50	\$ 2,025,558.00	\$ 38,381.00
South Hadley Housing Authority	0.25%	\$ 39,455	\$ -	\$ 39,455.00	\$ 19,727.50	\$ 38,721.00	\$ 734.00
South Hadley-Granby-Easthampton Veterans District	0.07%	\$ 11,047	\$ -	\$ 11,047.00	\$ 5,523.50	\$ 10,842.00	\$ 205.00
Town of Southampton	3.12%	\$ 492,394	\$ 12,675	\$ 505,069.00	\$ 252,534.50	\$ 495,677.00	\$ 9,392.00
Town of Ware	8.58%	\$ 1,354,084	\$ 49,762	\$ 1,403,846.00	\$ 701,923.00	\$ 1,377,740.00	\$ 26,106.00
Ware Housing Authority	0.19%	\$ 29,986	\$ 3,608	\$ 33,594.00	\$ 16,797.00	\$ 32,969.00	\$ 625.00
Town of Westhampton	0.88%	\$ 138,881	\$ -	\$ 138,881.00	\$ 69,440.50	\$ 136,298.00	\$ 2,583.00
Town of Williamsburg	1.24%	\$ 195,695	\$ 3,959	\$ 199,654.00	\$ 99,827.00	\$ 195,941.00	\$ 3,713.00
Town of Worthington	0.36%	\$ 56,815	\$ 6,344	\$ 63,159.00	\$ 31,579.50	\$ 61,984.00	\$ 1,175.00
Total Fund Appropriation	100.00%	\$ 15,781,869	\$ 584,563	\$ 16,366,432.00	\$ 8,183,216.00	\$ 16,062,082.00	\$ 304,350.00

*minor discrepancies may exist due to rounding

Hampshire County Retirement System - FY 14 Appropriation Data

Estimated 11/6/2012

9/2012 Aggregate Salaries and FY 14
Appropriation by Unit Employer

Unit	Sept 2012 Aggregate Salary Report			FY14 Pension Appropriation Estimate		
	Total Employees	Aggregate Salaries	Est. Percent of Total	Pension + Pension Reserve	ERI	TOTAL APPROPRIATION
	2,187	\$72,011,384	100%	\$15,781,869	\$584,563	\$16,366,432
Hampshire Council of Governments	20	1,013,230	1.41%	\$ 222,524	\$ -	\$ 222,524
Town of Amherst	425	19,370,322	26.90%	\$ 4,245,323	\$ 233,994	\$ 4,479,317
Amherst Housing Authority	12	548,468	0.76%	\$ 119,942	\$ -	\$ 119,942
Amherst-Pelham Regional School District	152	4,398,737	6.11%	\$ 964,272	\$ 14,973	\$ 979,245
Town of Belchertown	268	9,049,986	12.57%	\$ 1,983,781	\$ 108,180	\$ 2,091,961
Belchertown Housing Authority	2	84,501	0.12%	\$ 18,938	\$ -	\$ 18,938
Belchertown Water District	7	130,792	0.18%	\$ 28,407	\$ -	\$ 28,407
Town of Chesterfield	19	308,337	0.43%	\$ 67,862	\$ -	\$ 67,862
Chesterfield/Goshen Regional School District	10	271,283	0.38%	\$ 59,971	\$ -	\$ 59,971
Town of Cummington	7	155,645	0.22%	\$ 34,720	\$ -	\$ 34,720
Foothills Health District	1	28,938	0.04%	\$ 6,313	\$ -	\$ 6,313
Gateway Regional School District	80	2,276,443	3.16%	\$ 498,707	\$ -	\$ 498,707
Town of Goshen	13	222,456	0.31%	\$ 48,924	\$ -	\$ 48,924
Town of Granby	106	3,213,008	4.46%	\$ 703,871	\$ 55,182	\$ 759,053
Granby Housing Authority	2	65,253	0.09%	\$ 14,204	\$ -	\$ 14,204
Town of Hadley	125	3,373,954	4.68%	\$ 738,592	\$ 19,693	\$ 758,285
Hadley Housing Authority	1	27,623	0.04%	\$ 6,313	\$ -	\$ 6,313
Hampshire County Regional Housing Authority	1	23,407	0.03%	\$ 4,735	\$ -	\$ 4,735
Hampshire Regional School District	43	1,519,525	2.11%	\$ 332,997	\$ 33,444	\$ 366,441
Town of Hatfield	82	1,757,720	2.44%	\$ 385,078	\$ -	\$ 385,078
Hatfield Housing Authority	2	38,513	0.05%	\$ 7,891	\$ -	\$ 7,891
Town of Huntington	23	400,124	0.55%	\$ 86,800	\$ -	\$ 86,800
Town of Middlefield	7	152,800	0.21%	\$ 33,142	\$ -	\$ 33,142
Town of Pelham	50	698,096	0.97%	\$ 153,084	\$ -	\$ 153,084
Town of Plainfield	5	177,387	0.25%	\$ 39,455	\$ -	\$ 39,455
Quabbin Health District	5	168,461	0.23%	\$ 36,298	\$ 5,202	\$ 41,500
South Hadley Fire District #1	46	1,969,322	2.73%	\$ 430,845	\$ -	\$ 430,845
South Hadley Fire District #2	40	750,677	1.04%	\$ 164,131	\$ -	\$ 164,131
Town of South Hadley	267	9,246,872	12.84%	\$ 2,026,392	\$ 37,547	\$ 2,063,939
South Hadley Housing Authority	4	177,664	0.25%	\$ 39,455	\$ -	\$ 39,455
So Hadley-Granby-Easthampton Veterans District	1	48,441	0.07%	\$ 11,047	\$ -	\$ 11,047
Town of Southamptton	69	2,243,310	3.12%	\$ 492,394	\$ 12,675	\$ 505,069
Town of Ware	184	6,180,474	8.58%	\$ 1,354,084	\$ 49,762	\$ 1,403,846
Ware Housing Authority	3	134,363	0.19%	\$ 29,986	\$ 3,608	\$ 33,594
Town of Westhampton	27	636,106	0.88%	\$ 138,881	\$ -	\$ 138,881
Town of Williamsburg	51	892,893	1.24%	\$ 195,695	\$ 3,959	\$ 199,654
Town of Worthington	27	256,253	0.36%	\$ 56,815	\$ 6,344	\$ 63,159
Total Aggregate Salaries	2,187	\$ 72,011,384	100%	\$ 15,781,869	\$ 584,563	\$ 16,366,432

*minor discrepancies may exist due to rounding

21.92% aggregate salary = pension

Hampshire County Retirement System FY 14 Appropriation Data
Aggregate Salary Comparison - Sept. 2012 (FY14) - Sept. 2011 (FY13)

Unit	Sept 2012 Aggregate Salary Report			Sept 2011 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				Change in Distribution (Percent of Total)
	9/30/12 Total Employees	9/30/12 Aggregate Salaries	9/30/12 Percent of Total (Distribution)	9/30/11 Total Employees	9/30/11 Aggregate Salaries	9/30/11 Percent of Total (Distribution)	## Change Staffing	Unit %Change in # Employees	\$\$ Change Total Payroll	%Change Total Payroll	
Hampshire Council of Governments	20	1,013,230.00	1.41%	18	944,016.04	1.36%	2	11.11%	\$69,213.96	7.33%	0.05%
Town of Amherst	425	19,370,322.00	26.90%	407	17,831,847.18	25.61%	18	4.42%	\$1,538,474.82	8.63%	1.29%
Amherst Housing Authority	12	548,468.00	0.76%	12	515,221.00	0.74%	0	0.00%	\$33,247.00	6.45%	0.02%
Amherst-Pelham Regional School District	152	4,398,737.00	6.11%	146	4,098,714.00	5.89%	6	4.11%	\$300,023.00	7.32%	0.22%
Town of Belchertown	268	9,049,986.00	12.57%	263	8,778,107.42	12.61%	5	1.90%	\$271,878.58	3.10%	(0.04)%
Belchertown Housing Authority	2	84,501.00	0.12%	2	82,879.28	0.12%	0	0.00%	\$1,621.72	1.96%	0.00%
Belchertown Water District	7	130,792.00	0.18%	7	124,176.60	0.18%	0	0.00%	\$6,615.40	5.33%	0.00%
Town of Chesterfield	19	308,337.00	0.43%	20	301,105.96	0.43%	(1)	(5.00)%	\$7,231.04	2.40%	0.00%
Chesterfield/Goshen Regional School District	10	271,283.00	0.38%	10	267,743.00	0.38%	0	0.00%	\$3,540.00	1.32%	0.00%
Town of Cummington	7	155,645.00	0.22%	7	155,278.80	0.22%	0	0.00%	\$366.20	0.24%	0.00%
Foothills Health District	1	28,938.00	0.04%	1	30,071.08	0.04%	0	0.00%	(\$1,133.08)	(3.77)%	0.00%
Gateway Regional School District	80	2,276,443.00	3.16%	83	2,245,656.00	3.24%	(3)	(3.61)%	\$30,787.00	1.37%	(0.08)%
Town of Goshen	13	222,456.00	0.31%	15	216,604.48	0.31%	(2)	(13.33)%	\$5,851.52	2.70%	0.00%
Town of Granby	106	3,213,008.00	4.46%	112	3,142,495.38	4.51%	(6)	(5.36)%	\$70,512.62	2.24%	(0.05)%
Granby Housing Authority	2	65,253.00	0.09%	2	61,894.56	0.09%	0	0.00%	\$3,358.44	5.43%	0.00%
Town of Hadley	125	3,373,954.00	4.68%	129	3,338,952.00	4.80%	(4)	(3.10)%	\$35,002.00	1.05%	(0.12)%
Hadley Housing Authority	1	27,623.00	0.04%	2	64,530.00	0.09%	(1)	(50.00)%	(\$36,907.00)	(57.19)%	(0.05)%
Hampshire County Regional Housing Authority	1	23,407.00	0.03%	1	22,725.04	0.03%	0	0.00%	\$681.96	3.00%	0.00%
Hampshire Regional School District	43	1,519,525.00	2.11%	47	1,569,508.00	2.25%	(4)	(8.51)%	(\$49,983.00)	(3.18)%	(0.14)%
Town of Hatfield	82	1,757,720.00	2.44%	102	1,823,514.00	2.62%	(20)	(19.61)%	(\$65,794.00)	(3.61)%	(0.18)%
Hatfield Housing Authority	2	38,513.00	0.05%	2	37,796.52	0.05%	0	0.00%	\$716.48	1.90%	0.00%
Town of Huntington	23	400,124.00	0.55%	26	415,817.00	0.60%	(3)	(11.54)%	(\$15,693.00)	(3.77)%	(0.05)%
Town of Middlefield	7	152,800.00	0.21%	7	148,328.00	0.21%	0	0.00%	\$4,472.00	3.01%	0.00%
Town of Pelham	50	698,096.00	0.97%	47	670,177.00	0.96%	3	6.38%	\$27,919.00	4.17%	0.01%
Town of Plainfield	5	177,387.00	0.25%	5	176,392.40	0.25%	0	0.00%	\$994.60	0.56%	0.00%
Quabbin Health District	5	168,461.00	0.23%	5	163,911.80	0.24%	0	0.00%	\$4,549.20	2.78%	(0.01)%
South Hadley Fire District #1	46	1,969,322.00	2.73%	50	1,952,898.97	2.80%	(4)	(8.00)%	\$16,423.03	0.84%	(0.07)%
South Hadley Fire District #2	40	750,677.00	1.04%	42	885,690.28	1.27%	(2)	(4.76)%	(\$135,013.28)	(15.24)%	(0.23)%
Town of South Hadley	267	9,246,872.00	12.84%	269	9,379,828.65	13.47%	(2)	(0.74)%	(\$132,956.65)	(1.42)%	(0.63)%
South Hadley Housing Authority	4	177,664.00	0.25%	6	229,730.80	0.33%	(2)	(33.33)%	(\$52,066.80)	(22.66)%	(0.08)%
So Hadley-Granby-Easthampton Veterans District	1	48,441.00	0.07%	1	47,069.00	0.07%	0	0.00%	\$1,372.00	2.91%	0.00%
Town of Southhampton	69	2,243,310.00	3.12%	71	2,342,165.62	3.36%	(2)	(2.82)%	(\$98,855.62)	(4.22)%	(0.24)%
Town of Ware	184	6,180,474.00	8.58%	180	5,745,035.60	8.25%	4	2.22%	\$435,438.40	7.58%	0.33%
Ware Housing Authority	3	134,363.00	0.19%	3	125,004.36	0.18%	0	0.00%	\$9,358.64	7.49%	0.01%
Town of Westhampton	27	636,106.00	0.88%	29	621,103.00	0.89%	(2)	(6.90)%	\$15,003.00	2.42%	(0.01)%
Town of Williamsburg	51	892,893.00	1.24%	52	840,074.06	1.21%	(1)	(1.92)%	\$52,818.94	6.29%	0.03%
Town of Worthington	27	256,253.00	0.36%	29	234,898.05	0.34%	(2)	(6.90)%	\$21,354.95	9.09%	0.02%
Total Aggregate Salaries	2,186	72,005,720.00	100.00%	2,210	69,630,960.93	100.00%	(23)	(1.04)%	\$2,380,423.07	3.42%	0.00%

Hampshire County Retirement System FY 14 Appropriation Data

FY 14 - FY 13 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 14 APPROPRIATION				FY 13 APPROPRIATION				Change FY 13 to FY 14			
	FY 14 Percent of Total	FY 14 Pension	ERI	FY 14 TOTAL Appropriation	FY 13 Percent of Total	FY 13 Pension	ERI	FY 13 TOTAL Appropriation	Aggregate Salary Increase/Decrease	% change in Total Payroll	Appropriation Increase/Decrease	% change in Appropriation (ex ERI)
Hampshire County	1.41%	222,524	\$ -	222,524	1.36%	198,090	-	198,090	69,214	7.33%	24,434	12.33%
Town of Amherst	26.90%	4,245,323	\$ 233,994	4,479,317	25.61%	3,730,214	235,628	3,965,842	1,538,475	8.63%	515,109	13.81%
Amherst Housing Authority	0.76%	119,942	\$ -	119,942	0.74%	107,784	-	107,784	33,247	6.45%	12,158	11.28%
Amherst-Pelham Regional School District	6.11%	964,272	\$ 14,973	979,245	5.89%	857,906	15,078	872,984	300,023	7.32%	106,366	12.40%
Town of Belchertown	12.57%	1,983,781	\$ 108,180	2,091,961	12.61%	1,836,704	108,937	1,945,641	271,879	3.10%	147,077	8.01%
Belchertown Housing Authority	0.12%	18,938	\$ -	18,938	0.12%	17,479	-	17,479	1,622	1.96%	1,459	8.35%
Belchertown Water District	0.18%	28,407	\$ -	28,407	0.18%	26,218	-	26,218	6,615	5.33%	2,189	8.35%
Town of Chesterfield	0.43%	67,862	\$ -	67,862	0.43%	62,631	-	62,631	7,231	2.40%	5,231	8.35%
Chesterfield/Goshen Regional School District	0.38%	59,971	\$ -	59,971	0.38%	55,349	-	55,349	3,540	1.32%	4,622	8.35%
Town of Cummington	0.22%	34,720	\$ -	34,720	0.22%	32,044	-	32,044	366	0.24%	2,676	8.35%
Foothills Health District	0.04%	6,313	\$ -	6,313	0.04%	5,826	-	5,826	(1,133)	(3.77)%	487	8.36%
Gateway Regional School District	3.16%	498,707	\$ -	498,707	3.24%	471,921	-	471,921	30,787	1.37%	26,786	5.68%
Town of Goshen	0.31%	48,924	\$ -	48,924	0.31%	45,153	-	45,153	5,852	2.70%	3,771	8.35%
Town of Granby	4.46%	703,871	\$ 55,182	759,053	4.51%	656,902	55,568	712,470	70,513	2.24%	46,969	7.15%
Granby Housing Authority	0.09%	14,204	\$ -	14,204	0.09%	13,109	-	13,109	3,358	5.43%	1,095	8.35%
Town of Hadley	4.68%	738,592	\$ 19,693	758,285	4.80%	699,142	19,831	718,973	35,002	1.05%	39,450	5.64%
Hadley Housing Authority	0.04%	6,313	\$ -	6,313	0.09%	13,109	-	13,109	(36,907)	(57.19)%	(6,796)	(51.84)%
Hampshire County Regional Housing Authority	0.03%	4,735	\$ -	4,735	0.03%	4,370	-	4,370	682	3.00%	365	8.35%
Hampshire Regional School District	2.11%	332,997	\$ 33,444	366,441	2.25%	327,723	33,678	361,401	(49,983)	(3.18)%	5,274	1.61%
Town of Hatfield	2.44%	385,078	\$ -	385,078	2.62%	381,615	-	381,615	(65,794)	(3.61)%	3,463	0.91%
Hatfield Housing Authority	0.05%	7,891	\$ -	7,891	0.05%	7,283	-	7,283	716	1.90%	608	8.35%
Town of Huntington	0.55%	86,800	\$ -	86,800	0.60%	87,393	-	87,393	(15,693)	(3.77)%	(593)	(0.68)%
Town of Middlefield	0.21%	33,142	\$ -	33,142	0.21%	30,587	-	30,587	4,472	3.01%	2,555	8.35%
Town of Pelham	0.97%	153,084	\$ -	153,084	0.96%	139,828	-	139,828	22,255	3.32%	13,256	9.48%
Town of Plainfield	0.25%	39,455	\$ -	39,455	0.25%	36,414	-	36,414	995	0.56%	3,041	8.35%
Quabbin Health District	0.23%	36,298	\$ 5,202	41,500	0.24%	34,957	5,238	40,195	4,549	2.78%	1,341	3.84%
South Hadley Fire District #1	2.73%	430,845	\$ -	430,845	2.80%	407,833	-	407,833	16,423	0.84%	23,012	5.64%
South Hadley Fire District #2	1.04%	164,131	\$ -	164,131	1.27%	184,981	-	184,981	(135,013)	(15.24)%	(20,850)	(11.27)%
Town of South Hadley	12.84%	2,026,392	\$ 37,547	2,063,939	13.47%	1,961,967	37,808	1,999,775	(132,957)	(1.42)%	64,425	3.28%
South Hadley Housing Authority	0.25%	39,455	\$ -	39,455	0.33%	48,066	-	48,066	(52,067)	(22.66)%	(8,611)	(17.91)%
So Hadley-Granby-Easthampton Veterans District	0.07%	11,047	\$ -	11,047	0.07%	10,196	-	10,196	1,372	2.91%	851	8.35%
Town of Southampton	3.12%	492,394	\$ 12,675	505,069	3.36%	489,399	12,763	502,162	(98,856)	(4.22)%	2,995	0.61%
Town of Ware	8.58%	1,354,084	\$ 49,762	1,403,846	8.25%	1,201,650	50,110	1,251,760	435,438	7.58%	152,434	12.69%
Ware Housing Authority	0.19%	29,986	\$ 3,608	33,594	0.18%	26,218	3,633	29,851	9,359	7.49%	3,768	14.37%
Town of Westhampton	0.88%	138,881	\$ -	138,881	0.89%	129,634	-	129,634	15,003	2.42%	9,247	7.13%
Town of Williamsburg	1.24%	195,695	\$ 3,959	199,654	1.21%	176,242	3,987	180,229	52,819	6.29%	19,453	11.04%
Town of Worthington	0.36%	56,815	\$ 6,344	63,159	0.34%	49,523	6,388	55,911	21,355	9.09%	7,292	14.72%
Total	100.00%	\$ 15,781,869	\$ 584,563	\$ 16,366,432	100.00%	\$ 14,565,459	\$ 588,647	\$ 15,154,106	2,374,759	-7.02%	\$ 1,216,409	8.35%

NOTE: Percent change is individual unit change from FY11 (9/09) to FY12 (9/10). Size of change is directly related to size of unit.

Hampshire County Retirement System FY 14 Appropriation Data

FY 14 UNIT APPROPRIATION Single Payment Discount - Estimated

		\$ 16,366,432.00	\$ 16,062,082.00	\$ 304,350.00
Unit_Employer	Appropriation Total	2 equal payments due 7/1/13 & 1/1/14	Single Payment Option 7/1/13	Single payment Savings
Hampshire Council of Governments	\$ 222,524.00	\$ 111,262.00	\$ 218,386.00	\$ 4,138.00
Town of Amherst	\$ 4,479,317.00	\$ 2,239,658.50	\$ 4,396,019.00	\$ 83,298.00
Amherst Housing Authority	\$ 119,942.00	\$ 59,971.00	\$ 117,712.00	\$ 2,230.00
Amherst-Pelham Regional School District	\$ 979,245.00	\$ 489,622.50	\$ 961,035.00	\$ 18,210.00
Town of Belchertown	\$ 2,091,961.00	\$ 1,045,980.50	\$ 2,053,059.00	\$ 38,902.00
Belchertown Housing Authority	\$ 18,938.00	\$ 9,469.00	\$ 18,586.00	\$ 352.00
Belchertown Water District	\$ 28,407.00	\$ 14,203.50	\$ 27,879.00	\$ 528.00
Town of Chesterfield	\$ 67,862.00	\$ 33,931.00	\$ 66,600.00	\$ 1,262.00
Chesterfield/Goshen Regional School District	\$ 59,971.00	\$ 29,985.50	\$ 58,856.00	\$ 1,115.00
Town of Cummington	\$ 34,720.00	\$ 17,360.00	\$ 34,074.00	\$ 646.00
Foothills Health District	\$ 6,313.00	\$ 3,156.50	\$ 6,196.00	\$ 117.00
Gateway Regional School District	\$ 498,707.00	\$ 249,353.50	\$ 489,433.00	\$ 9,274.00
Town of Goshen	\$ 48,924.00	\$ 24,462.00	\$ 48,014.00	\$ 910.00
Town of Granby	\$ 759,053.00	\$ 379,526.50	\$ 744,938.00	\$ 14,115.00
Granby Housing Authority	\$ 14,204.00	\$ 7,102.00	\$ 13,940.00	\$ 264.00
Town of Hadley	\$ 758,285.00	\$ 379,142.50	\$ 744,184.00	\$ 14,101.00
Hadley Housing Authority	\$ 6,313.00	\$ 3,156.50	\$ 6,196.00	\$ 117.00
Hampshire County Regional Housing Authority	\$ 4,735.00	\$ 2,367.50	\$ 4,647.00	\$ 88.00
Hampshire Regional School District	\$ 366,441.00	\$ 183,220.50	\$ 359,627.00	\$ 6,814.00
Town of Hatfield	\$ 385,078.00	\$ 192,539.00	\$ 377,917.00	\$ 7,161.00
Hatfield Housing Authority	\$ 7,891.00	\$ 3,945.50	\$ 7,744.00	\$ 147.00
Town of Huntington	\$ 86,800.00	\$ 43,400.00	\$ 85,186.00	\$ 1,614.00
Town of Middlefield	\$ 33,142.00	\$ 16,571.00	\$ 32,526.00	\$ 616.00
Town of Pelham	\$ 153,084.00	\$ 76,542.00	\$ 150,237.00	\$ 2,847.00
Town of Plainfield	\$ 39,455.00	\$ 19,727.50	\$ 38,721.00	\$ 734.00
Quabbin Health District	\$ 41,500.00	\$ 20,750.00	\$ 40,728.00	\$ 772.00
South Hadley Fire District #1	\$ 430,845.00	\$ 215,422.50	\$ 422,833.00	\$ 8,012.00
South Hadley Fire District #2	\$ 164,131.00	\$ 82,065.50	\$ 161,079.00	\$ 3,052.00
Town of South Hadley	\$ 2,063,939.00	\$ 1,031,969.50	\$ 2,025,558.00	\$ 38,381.00
South Hadley Housing Authority	\$ 39,455.00	\$ 19,727.50	\$ 38,721.00	\$ 734.00
South Hadley-Granby-Easthampton Veterans District	\$ 11,047.00	\$ 5,523.50	\$ 10,842.00	\$ 205.00
Town of Southamptton	\$ 505,069.00	\$ 252,534.50	\$ 495,677.00	\$ 9,392.00
Town of Ware	\$ 1,403,846.00	\$ 701,923.00	\$ 1,377,740.00	\$ 26,106.00
Ware Housing Authority	\$ 33,594.00	\$ 16,797.00	\$ 32,969.00	\$ 625.00
Town of Westhampton	\$ 138,881.00	\$ 69,440.50	\$ 136,298.00	\$ 2,583.00
Town of Williamsburg	\$ 199,654.00	\$ 99,827.00	\$ 195,941.00	\$ 3,713.00
Town of Worthington	\$ 63,159.00	\$ 31,579.50	\$ 61,984.00	\$ 1,175.00
Total Fund	\$16,366,432.00	\$ 8,183,216.00	\$ 16,062,082.00	\$ 304,350.00
<i>*minor discrepancies may exist due to rounding</i>				