

# Hampshire County Retirement System

## FY 16 Funding Schedule and Unit Appropriations



## **Hampshire County Retirement System FY 16 Appropriation Data**

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## Hampshire County Retirement System Funding Schedule for FY 16 & FY 17 Appropriation Years Actuarial Valuation as of January 1, 2014

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year Ended June 30th	Employer Normal Cost	Unfunded Liability	Funding Amortization of UAL	ERI Liability	ERI amortization	Net 3(8)(c) Payments	Calendar Year Schedule Contributions	Fiscal Year Adjusted Payments
2015	\$ 4,371,284	\$ 169,059,092	\$ 11,768,221	\$ 5,337,888	\$ 573,693	\$ 633,850	\$ 17,347,048	\$ 17,675,748
<b>2016</b>	<b>\$ 4,485,073</b>	<b>\$ 185,536,021</b>	<b>\$ 12,591,996</b>	<b>\$ 4,925,229</b>	<b>\$ 573,693</b>	<b>\$ 967,191</b>	<b>\$ 18,617,953</b>	<b>\$ 18,970,735</b>
2017	\$ 4,675,689	\$ 186,563,367	\$ 13,473,436	\$ 4,694,220	\$ 573,693	\$ 967,191	\$ 19,690,008	\$ 20,063,104
2018	\$ 4,874,405	\$ 186,720,763	\$ 14,416,577	\$ 4,445,018	\$ 573,693	\$ 967,191	\$ 20,831,866	\$ 21,226,598
2019	\$ 5,081,568	\$ 185,873,141	\$ 15,069,368	\$ 4,176,192	\$ 573,693	\$ 967,191	\$ 21,691,819	\$ 22,102,846
2020	\$ 5,297,534	\$ 184,254,570	\$ 15,672,143	\$ 3,886,196	\$ 573,693	\$ 967,191	\$ 22,510,561	\$ 22,937,101
2021	\$ 5,522,679	\$ 181,858,294	\$ 16,299,028	\$ 3,573,363	\$ 573,693	\$ 967,191	\$ 23,362,592	\$ 23,805,277
2022	\$ 5,757,393	\$ 178,597,058	\$ 16,950,989	\$ 3,235,894	\$ 573,693	\$ 967,191	\$ 24,249,267	\$ 24,708,753
2023	\$ 6,002,083	\$ 174,375,696	\$ 17,629,029	\$ 2,871,849	\$ 573,693	\$ 967,191	\$ 25,171,995	\$ 25,648,966
2024	\$ 6,257,171	\$ 169,090,467	\$ 18,334,190	\$ 2,479,136	\$ 573,693	\$ 967,191	\$ 26,132,245	\$ 26,627,411
2025	\$ 6,523,101	\$ 162,628,334	\$ 19,067,558	\$ 2,055,497	\$ 573,693	\$ 967,191	\$ 27,131,542	\$ 27,645,644
2026	\$ 6,800,333	\$ 154,866,187	\$ 19,830,260	\$ 1,598,496	\$ 573,693	\$ 967,191	\$ 28,171,477	\$ 28,705,283
2027	\$ 7,089,347	\$ 145,670,006	\$ 20,623,471	\$ 1,105,506	\$ 573,693	\$ 967,191	\$ 29,253,701	\$ 29,808,014
2028	\$ 7,390,644	\$ 134,893,950	\$ 21,448,409	\$ 573,693	\$ 573,693	\$ 967,191	\$ 30,379,937	\$ 30,955,591
2029	\$ 7,704,746	\$ 122,378,377	\$ 22,306,346			\$ 967,191	\$ 30,978,283	\$ 31,565,274
2030	\$ 8,032,198	\$ 107,953,783	\$ 23,198,600			\$ 967,191	\$ 32,197,988	\$ 32,808,091
2031	\$ 8,373,566	\$ 91,429,654	\$ 24,126,544			\$ 967,191	\$ 33,467,301	\$ 34,101,455
2032	\$ 8,729,443	\$ 72,603,230	\$ 25,091,605			\$ 967,191	\$ 34,788,239	\$ 35,447,423
2033	\$ 9,100,444	\$ 51,253,165	\$ 26,095,269			\$ 967,191	\$ 36,162,905	\$ 36,848,136
2034	\$ 9,487,213	\$ 27,139,080	\$ 27,139,080			\$ 967,191	\$ 37,593,484	\$ 38,305,823
2035	\$ 9,890,420		\$ -			\$ 967,191	\$ 10,587,611	\$ 11,063,346

\*Fresh Start amortization is set to be 7% higher than the previous year for 3 years with 4% amortization increases thereafter for 16 years

\*\* Fresh Start unfunded liability is equal to the total unfunded actuarial liability minus the ERI liability.

**Hampshire County Retirement System FY 16 Appropriation Data  
September 2014 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Hampshire Council of Governments	17	\$ 845,058	1.11%
Town of Amherst	419	\$ 20,395,951	26.75%
Amherst Housing Authority	13	\$ 628,770	0.82%
Amherst-Pelham Regional School District	150	\$ 4,582,249	6.01%
Town of Belchertown	249	\$ 9,466,109	12.41%
Belchertown Housing Authority	3	\$ 97,106	0.13%
Belchertown Water District	7	\$ 144,844	0.19%
Town of Chesterfield	16	\$ 276,068	0.36%
Chesterfield/Goshen Regional School District	13	\$ 306,659	0.40%
Town of Cummington	7	\$ 157,077	0.21%
Foothills Health District	1	\$ 38,870	0.05%
Gateway Regional School District	75	\$ 2,210,980	2.90%
Town of Goshen	13	\$ 227,374	0.30%
Town of Granby *	102	\$ 3,277,369	4.30%
Granby Housing Authority	3	\$ 96,413	0.13%
Town of Hadley	117	\$ 3,794,380	4.98%
Hadley Housing Authority	2	\$ 31,649	0.04%
Hampshire County Regional Housing Authority	1	\$ 24,978	0.03%
Hampshire Regional School District	44	\$ 1,638,135	2.15%
Town of Hatfield	77	\$ 1,881,472	2.47%
Hatfield Housing Authority	2	\$ 41,066	0.05%
Town of Huntington	19	\$ 427,401	0.56%
Town of Middlefield	8	\$ 162,560	0.21%
Town of Pelham	50	\$ 715,284	0.94%
Town of Plainfield	6	\$ 227,825	0.30%
Quabbin Health District	5	\$ 174,374	0.23%
South Hadley Fire District #1	41	\$ 2,040,414	2.67%
South Hadley Fire District #2	34	\$ 792,767	1.04%
Town of South Hadley	258	\$ 10,423,643	13.67%
South Hadley Housing Authority	4	\$ 183,859	0.24%
So Hadley-Granby-Easthampton Veterans District	1	\$ 52,598	0.07%
Town of Southampton	68	\$ 2,513,715	3.30%
Town of Ware	177	\$ 6,328,476	8.30%
Ware Housing Authority	4	\$ 170,113	0.22%
Town of Westhampton	27	\$ 725,431	0.95%
Town of Williamsburg	45	\$ 905,191	1.19%
Town of Worthington	21	\$ 247,216	0.32%
<b>Total</b>	<b>2099</b>	<b>\$ 76,253,444</b>	<b>100.00%</b>

**Hampshire County Retirement System FY 16 Appropriation Data**  
**Aggregate Salary Comparison - Sept. 2014 (FY16) - Sept. 2013 (FY15)**

Unit	Sept 2014 Aggregate Salary Report			Sept 2013 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/14 *Employees	9/30/14 *Salaries	9/30/14 *of Total (Distribution)	9/30/13 *Employees	9/30/13 *Salaries	9/30/13 *of Total (Distribution)	## Change Staffing	Unit %Change in # Employees	\$\$ Change Total Payroll	%Change Total Payroll	Change in Distribution (Percent of Total)
Hampshire Council of Governments	17	\$ 845,058	1.11%	19	\$ 927,705	1.26%	(2)	(10.53)%	(\$82,647)	(8.91)%	(0.15)
Town of Amherst	419	\$ 20,395,951	26.75%	419	\$ 19,576,081	26.63%	0	0.00%	\$819,870	4.19%	0.15
Amherst Housing Authority	13	\$ 628,770	0.82%	13	\$ 608,816	0.83%	0	0.00%	\$19,954	3.28%	(0.01)
Amherst-Pelham Regional School District	150	\$ 4,582,249	6.01%	152	\$ 4,439,572	6.04%	(2)	(1.32)%	\$142,677	3.21%	(0.03)
Town of Belchertown	249	\$ 9,466,109	12.41%	263	\$ 9,367,736	12.74%	(14)	(5.32)%	\$98,373	1.05%	(0.33)
Belchertown Housing Authority	3	\$ 97,106	0.13%	1	\$ 47,840	0.07%	2	200.00%	\$49,266	102.98%	0.00
Belchertown Water District	7	\$ 144,844	0.19%	7	\$ 137,264	0.19%	0	0.00%	\$7,580	5.52%	0.00
Town of Chesterfield	16	\$ 276,068	0.36%	19	\$ 319,511	0.43%	(3)	(15.79)%	(\$43,443)	(13.60)%	(0.07)
Chesterfield/Goshen Regional School District	13	\$ 306,659	0.40%	10	\$ 283,222	0.39%	3	30.00%	\$23,437	8.28%	0.00
Town of Cummington	7	\$ 157,077	0.21%	7	\$ 159,435	0.22%	0	0.00%	(\$2,358)	(1.48)%	(0.01)
Foothills Health District	1	\$ 38,870	0.05%	1	\$ 29,379	0.04%	0	0.00%	\$9,491	32.31%	0.00
Gateway Regional School District	75	\$ 2,210,980	2.90%	78	\$ 2,240,583	3.05%	(3)	(3.85)%	(\$29,603)	(1.32)%	(0.15)
Town of Goshen	13	\$ 227,374	0.30%	13	\$ 226,211	0.31%	0	0.00%	\$1,163	0.51%	(0.01)
Town of Granby	102	\$ 3,277,369	4.30%	103	\$ 3,271,026	4.45%	(1)	(0.97)%	\$6,343	0.19%	(0.15)
Granby Housing Authority	3	\$ 96,413	0.13%	3	\$ 94,908	0.13%	0	0.00%	\$1,505	1.59%	0.00
Town of Hadley	117	\$ 3,794,380	4.98%	122	\$ 3,546,467	4.82%	(5)	(4.10)%	\$247,913	6.99%	0.15
Hadley Housing Authority	2	\$ 31,649	0.04%	1	\$ 27,623	0.04%	1	100.00%	\$4,026	14.57%	0.00
Hampshire County Regional Housing Authority	1	\$ 24,978	0.03%	1	\$ 24,250	0.03%	0	0.00%	\$728	3.00%	0.00
Hampshire Regional School District	44	\$ 1,638,135	2.15%	44	\$ 1,545,386	2.10%	0	0.00%	\$92,749	6.00%	0.00
Town of Hatfield	77	\$ 1,881,472	2.47%	80	\$ 1,753,086	2.38%	(3)	(3.75)%	\$128,386	7.32%	0.00
Hatfield Housing Authority	2	\$ 41,066	0.05%	2	\$ 39,985	0.05%	0	0.00%	\$1,081	2.70%	0.00
Town of Huntington	19	\$ 427,401	0.56%	19	\$ 379,957	0.52%	0	0.00%	\$47,444	12.49%	0.00
Town of Middlefield	8	\$ 162,560	0.21%	7	\$ 159,340	0.22%	1	14.29%	\$3,220	2.02%	(0.01)
Town of Pelham	50	\$ 715,284	0.94%	54	\$ 673,815	0.92%	(4)	(7.41)%	\$41,469	6.15%	0.00
Town of Plainfield	6	\$ 227,825	0.30%	5	\$ 184,479	0.25%	1	20.00%	\$43,346	23.50%	0.00
Quabbin Health District	5	\$ 174,374	0.23%	5	\$ 168,194	0.23%	0	0.00%	\$6,180	3.67%	0.00
South Hadley Fire District #1	41	\$ 2,040,414	2.67%	43	\$ 1,980,296	2.69%	(2)	(4.65)%	\$60,118	3.04%	(0.02)
South Hadley Fire District #2	34	\$ 792,767	1.04%	37	\$ 859,213	1.17%	(3)	(8.11)%	(\$66,446)	(7.73)%	(0.13)
Town of South Hadley	258	\$ 10,423,643	13.67%	262	\$ 9,367,873	12.74%	(4)	(1.53)%	\$1,055,770	11.27%	0.95
South Hadley Housing Authority	4	\$ 183,859	0.24%	4	\$ 187,197	0.25%	0	0.00%	(\$3,338)	(1.78)%	(0.01)
So Hadley-Granby-Easthampton Veterans District	1	\$ 52,598	0.07%	1	\$ 49,148	0.07%	0	0.00%	\$3,450	7.02%	0.00
Town of Southhampton	68	\$ 2,513,715	3.30%	68	\$ 2,456,657	3.34%	0	0.00%	\$57,058	2.32%	(0.04)
Town of Ware	177	\$ 6,328,476	8.30%	183	\$ 6,354,777	8.64%	(6)	(3.28)%	(\$26,301)	(0.41)%	(0.34)
Ware Housing Authority	4	\$ 170,113	0.22%	3	\$ 117,156	0.16%	1	33.33%	\$52,957	45.20%	0.00
Town of Westhampton	27	\$ 725,431	0.95%	27	\$ 679,843	0.92%	0	0.00%	\$45,588	6.71%	0.00
Town of Williamsburg	45	\$ 905,191	1.19%	50	\$ 978,064	1.33%	(5)	(10.00)%	(\$72,873)	(7.45)%	(0.14)
Town of Worthington	21	\$ 247,216	0.32%	25	\$ 254,905	0.35%	(4)	(16.00)%	(\$7,689)	(3.02)%	(0.03)
<b>Total Aggregate Salaries</b>	<b>2,099</b>	<b>\$ 76,253,444</b>	<b>100.00%</b>	<b>2,151</b>	<b>\$ 73,517,000</b>	<b>100.00%</b>	<b>(52)</b>	<b>(2.42)%</b>	<b>\$2,736,444</b>	<b>3.72%</b>	<b>(0.00)</b>

## Hampshire County Retirement System FY 16 Appropriation Data

### 2002 & 2003 Early Retirement Incentive (ERI) Appropriations by Unit

Unit	2002 ERI (FY16, 17)	2004 ERI (FY16, 17)	Total ERI (FY 16, 17)
<b>Total ERI Appropriations</b>	\$ 284,001	\$ 300,562	\$ 584,563
Hampshire Council of Governments			\$ -
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 Southampton	\$ 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
<b>Total ERI Appropriation</b>	<b>\$ 284,001</b>	<b>\$ 300,562</b>	<b>\$ 584,563</b>



**Hampshire County Retirement System FY 16 Appropriation Data**  
**FY 16 APPROPRIATION - DISTRIBUTION BY UNIT**

		\$ 18,386,172	\$ 584,563	\$ 18,970,735
Unit_Employer	Percent of Fund (pg 2)	Pension Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Hampshire Council of Governments	1.11%	\$ 204,087	\$ -	\$ 204,087
Town of Amherst	26.75%	\$ 4,918,301	\$ 233,994	\$ 5,152,295
Amherst Housing Authority	0.82%	\$ 150,767	\$ -	\$ 150,767
Amherst-Pelham Regional School District	6.01%	\$ 1,105,009	\$ 14,973	\$ 1,119,982
Town of Belchertown	12.41%	\$ 2,281,724	\$ 108,180	\$ 2,389,904
Belchertown Housing Authority	0.13%	\$ 23,902	\$ -	\$ 23,902
Belchertown Water District	0.19%	\$ 34,934	\$ -	\$ 34,934
Town of Chesterfield	0.36%	\$ 66,190	\$ -	\$ 66,190
Chesterfield/Goshen Regional School District	0.40%	\$ 73,545	\$ -	\$ 73,545
Town of Cummington	0.21%	\$ 38,611	\$ -	\$ 38,611
Foothills Health District	0.05%	\$ 9,193	\$ -	\$ 9,193
Gateway Regional School District	2.90%	\$ 533,199	\$ -	\$ 533,199
Town of Goshen	0.30%	\$ 55,158	\$ -	\$ 55,158
Town of Granby	4.30%	\$ 790,605	\$ 55,182	\$ 845,787
Granby Housing Authority	0.13%	\$ 23,902	\$ -	\$ 23,902
Town of Hadley	4.98%	\$ 915,631	\$ 19,693	\$ 935,324
Hadley Housing Authority	0.04%	\$ 7,354	\$ -	\$ 7,354
Hampshire County Regional Housing Authority	0.03%	\$ 5,516	\$ -	\$ 5,516
Hampshire Regional School District	2.15%	\$ 395,303	\$ 33,444	\$ 428,747
Town of Hatfield	2.47%	\$ 454,138	\$ -	\$ 454,138
Hatfield Housing Authority	0.05%	\$ 9,193	\$ -	\$ 9,193
Town of Huntington	0.56%	\$ 102,963	\$ -	\$ 102,963
Town of Middlefield	0.21%	\$ 38,611	\$ -	\$ 38,611
Town of Pelham	0.94%	\$ 172,830	\$ -	\$ 172,830
Town of Plainfield	0.30%	\$ 55,158	\$ -	\$ 55,158
Quabbin Health District	0.23%	\$ 42,288	\$ 5,202	\$ 47,490
South Hadley Fire District #1	2.67%	\$ 490,911	\$ -	\$ 490,911
South Hadley Fire District #2	1.04%	\$ 191,216	\$ -	\$ 191,216
Town of South Hadley	13.67%	\$ 2,513,390	\$ 37,547	\$ 2,550,937
South Hadley Housing Authority	0.24%	\$ 44,127	\$ -	\$ 44,127
South Hadley-Granby-Easthampton Veterans District	0.07%	\$ 12,870	\$ -	\$ 12,870
Town of Southhampton	3.30%	\$ 606,744	\$ 12,675	\$ 619,419
Town of Ware	8.30%	\$ 1,526,052	\$ 49,762	\$ 1,575,814
Ware Housing Authority	0.22%	\$ 40,450	\$ 3,608	\$ 44,058
Town of Westhampton	0.95%	\$ 174,669	\$ -	\$ 174,669
Town of Williamsburg	1.19%	\$ 218,795	\$ 3,959	\$ 222,754
Town of Worthington	0.32%	\$ 58,836	\$ 6,344	\$ 65,180
<b>Total Fund Appropriation</b>	<b>100%</b>	<b>\$ 18,386,172</b>	<b>\$ 584,563</b>	<b>\$ 18,970,735</b>

**Hampshire County Retirement System - FY 16 Appropriation Data**

9/2014 Aggregate Salaries and FY 16 Appropriation Distribution	Sept 2014 Aggregate Salaries (pg 2)			FY16 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension Appropriation	ERI Appropriation	TOTAL APPROPRIATION
	2,099	\$76,253,444	100%	\$18,386,172	\$584,563	\$18,970,735
Unit						
Hampshire Council of Governments	17	845,058	1.11%	\$ 204,087	\$ -	\$ 204,087
Town of Amherst	419	20,395,951	26.75%	\$ 4,918,301	\$ 233,994	\$ 5,152,295
Amherst Housing Authority	13	628,770	0.82%	\$ 150,767	\$ -	\$ 150,767
Amherst-Pelham Regional School District	150	4,582,249	6.01%	\$ 1,105,009	\$ 14,973	\$ 1,119,982
Town of Belchertown	249	9,466,109	12.41%	\$ 2,281,724	\$ 108,180	\$ 2,389,904
Belchertown Housing Authority	3	97,106	0.13%	\$ 23,902	\$ -	\$ 23,902
Belchertown Water District	7	144,844	0.19%	\$ 34,934	\$ -	\$ 34,934
Town of Chesterfield	16	276,068	0.36%	\$ 66,190	\$ -	\$ 66,190
Chesterfield/Goshen Regional School District	13	306,659	0.40%	\$ 73,545	\$ -	\$ 73,545
Town of Cummington	7	157,077	0.21%	\$ 38,611	\$ -	\$ 38,611
Foothills Health District	1	38,870	0.05%	\$ 9,193	\$ -	\$ 9,193
Gateway Regional School District	75	2,210,980	2.90%	\$ 533,199	\$ -	\$ 533,199
Town of Goshen	13	227,374	0.30%	\$ 55,158	\$ -	\$ 55,158
Town of Granby	102	3,277,369	4.30%	\$ 790,605	\$ 55,182	\$ 845,787
Granby Housing Authority	3	96,413	0.13%	\$ 23,902	\$ -	\$ 23,902
Town of Hadley	117	3,794,380	4.98%	\$ 915,631	\$ 19,693	\$ 935,324
Hadley Housing Authority	2	31,649	0.04%	\$ 7,354	\$ -	\$ 7,354
Hampshire County Regional Housing Authority	1	24,978	0.03%	\$ 5,516	\$ -	\$ 5,516
Hampshire Regional School District	44	1,638,135	2.15%	\$ 395,303	\$ 33,444	\$ 428,747
Town of Hatfield	77	1,881,472	2.47%	\$ 454,138	\$ -	\$ 454,138
Hatfield Housing Authority	2	41,066	0.05%	\$ 9,193	\$ -	\$ 9,193
Town of Huntington	19	427,401	0.56%	\$ 102,963	\$ -	\$ 102,963
Town of Middlefield	8	162,560	0.21%	\$ 38,611	\$ -	\$ 38,611
Town of Pelham	50	715,284	0.94%	\$ 172,830	\$ -	\$ 172,830
Town of Plainfield	6	227,825	0.30%	\$ 55,158	\$ -	\$ 55,158
Quabbin Health District	5	174,374	0.23%	\$ 42,288	\$ 5,202	\$ 47,490
South Hadley Fire District #1	41	2,040,414	2.67%	\$ 490,911	\$ -	\$ 490,911
South Hadley Fire District #2	34	792,767	1.04%	\$ 191,216	\$ -	\$ 191,216
Town of South Hadley	258	10,423,643	13.67%	\$ 2,513,390	\$ 37,547	\$ 2,550,937
South Hadley Housing Authority	4	183,859	0.24%	\$ 44,127	\$ -	\$ 44,127
So Hadley-Granby-Easthampton Veterans District	1	52,598	0.07%	\$ 12,870	\$ -	\$ 12,870
Town of Southampton	68	2,513,715	3.30%	\$ 606,744	\$ 12,675	\$ 619,419
Town of Ware	177	6,328,476	8.30%	\$ 1,526,052	\$ 49,762	\$ 1,575,814
Ware Housing Authority	4	170,113	0.22%	\$ 40,450	\$ 3,608	\$ 44,058
Town of Westhampton	27	725,431	0.95%	\$ 174,669	\$ -	\$ 174,669
Town of Williamsburg	45	905,191	1.19%	\$ 218,795	\$ 3,959	\$ 222,754
Town of Worthington	21	247,216	0.32%	\$ 58,836	\$ 6,344	\$ 65,180
<b>Total Aggregate Salaries</b>	<b>2,099</b>	<b>\$ 76,253,444</b>	<b>100%</b>	<b>\$ 18,386,172</b>	<b>\$ 584,563</b>	<b>\$ 18,970,735</b>

24.11% aggregate salary = pension appropriation  
plus ERI = Total appropriation



**Hampshire County Retirement System FY 16 Appropriation Data**  
**FY 16 - FY 15 Comparison - Changes in pension appropriation and aggregate salaries**

Unit	FY 16 APPROPRIATION (pg 5)				FY 15 APPROPRIATION				Change FY 15 to FY 16			
	FY 16 - Percent of Total	FY 16 - Pension (ex-ERI)	FY 16 - ERI	FY 16 TOTAL Appropriation	FY 15 - Percent of Total	FY 15 - Pension (ex-ERI)	FY 15 - ERI	FY 15 TOTAL Appropriation	Aggregate Salary Increase/Decrease (pg 3)	% change in Total Payroll (pg 3)	Appropriation Increase/Decrease	% change in Pension (ex ERI)
Hampshire Council of Governments	1.11%	204,087	\$ -	204,087	1.26%	215,349	-	215,349	(85,525)	(8.44)%	(11,262)	(5.23)%
Town of Amherst	26.75%	4,918,301	\$ 233,994	5,152,295	26.63%	4,551,383	233,994	4,785,377	205,759	1.06%	366,918	8.06%
Amherst Housing Authority	0.82%	150,767	\$ -	150,767	0.83%	141,857	-	141,857	60,348	11.00%	8,910	6.28%
Amherst-Pelham Regional School District	6.01%	1,105,009	\$ 14,973	1,119,982	6.04%	1,032,308	14,973	1,047,281	40,835	0.93%	72,701	7.04%
Town of Belchertown	12.41%	2,281,724	\$ 108,180	2,389,904	12.74%	2,177,417	108,180	2,285,597	317,750	3.51%	104,307	4.79%
Belchertown Housing Authority	0.13%	23,902	\$ -	23,902	0.07%	11,964	-	11,964	(36,661)	(43.39)%	11,938	99.78%
Belchertown Water District	0.19%	34,934	\$ -	34,934	0.19%	32,473	-	32,473	6,472	4.95%	2,461	7.58%
Town of Chesterfield	0.36%	66,190	\$ -	66,190	0.43%	73,492	-	73,492	11,174	3.62%	(7,302)	(9.94)%
Chesterfield/Goshen Regional School District	0.40%	73,545	\$ -	73,545	0.39%	66,656	-	66,656	11,939	4.40%	6,889	10.34%
Town of Cummington	0.21%	38,611	\$ -	38,611	0.22%	37,601	-	37,601	3,790	2.44%	1,010	2.69%
Foothills Health District	0.05%	9,193	\$ -	9,193	0.04%	6,835	-	6,835	441	1.52%	2,358	34.50%
Gateway Regional School District	2.90%	533,199	\$ -	533,199	3.05%	521,281	-	521,281	(35,860)	(1.58)%	11,918	2.29%
Town of Goshen	0.30%	55,158	\$ -	55,158	0.31%	52,983	-	52,983	3,755	1.69%	2,175	4.11%
Town of Granby	4.30%	790,605	\$ 55,182	845,787	4.45%	760,558	55,182	815,740	58,018	1.81%	30,047	3.95%
Granby Housing Authority	0.13%	23,902	\$ -	23,902	0.13%	22,218	-	22,218	29,655	45.45%	1,684	7.58%
Town of Hadley	4.98%	915,631	\$ 19,693	935,324	4.82%	823,795	19,693	843,488	172,513	5.11%	91,836	11.15%
Hadley Housing Authority	0.04%	7,354	\$ -	7,354	0.04%	6,836	-	6,836	0	0.00%	518	7.58%
Hampshire County Regional Housing Authority	0.03%	5,516	\$ -	5,516	0.03%	5,127	-	5,127	843	3.60%	389	7.59%
Hampshire Regional School District	2.15%	395,303	\$ 33,444	428,747	2.10%	358,915	33,444	392,359	25,861	1.70%	36,388	10.14%
Town of Hatfield	2.47%	454,138	\$ -	454,138	2.38%	406,770	-	406,770	(4,634)	(0.26)%	47,368	11.64%
Hatfield Housing Authority	0.05%	9,193	\$ -	9,193	0.05%	8,545	-	8,545	1,472	3.82%	648	7.58%
Town of Huntington	0.56%	102,963	\$ -	102,963	0.52%	88,874	-	88,874	(20,167)	(5.04)%	14,089	15.85%
Town of Middlefield	0.21%	38,611	\$ -	38,611	0.22%	37,601	-	37,601	6,540	4.28%	1,010	2.69%
Town of Pelham	0.94%	172,830	\$ -	172,830	0.92%	157,239	-	157,239	(24,281)	(3.48)%	15,591	9.92%
Town of Plainfield	0.30%	55,158	\$ -	55,158	0.25%	42,728	-	42,728	7,092	4.00%	12,430	29.09%
Quabbin Health District	0.23%	42,288	\$ 5,202	47,490	0.23%	39,310	5,202	44,512	(267)	(0.16)%	2,978	7.58%
South Hadley Fire District #1	2.67%	490,911	\$ -	490,911	2.69%	459,753	-	459,753	10,974	0.56%	31,158	6.78%
South Hadley Fire District #2	1.04%	191,216	\$ -	191,216	1.17%	199,967	-	199,967	108,536	14.46%	(8,751)	(4.38)%
Town of South Hadley	13.67%	2,513,390	\$ 37,547	2,550,937	12.74%	2,177,417	37,547	2,214,964	121,001	1.31%	335,973	15.43%
South Hadley Housing Authority	0.24%	44,127	\$ -	44,127	0.25%	42,727	-	42,727	9,533	5.37%	1,400	3.28%
So Hadley-Granby-Easthampton Veterans District	0.07%	12,870	\$ -	12,870	0.07%	11,964	-	11,964	707	1.46%	906	7.57%
Town of Southampton	3.30%	606,744	\$ 12,675	619,419	3.34%	570,846	12,675	583,521	213,347	9.51%	35,898	6.29%
Town of Ware	8.30%	1,526,052	\$ 49,762	1,575,814	8.64%	1,476,678	49,762	1,526,440	174,303	2.82%	49,374	3.34%
Ware Housing Authority	0.22%	40,450	\$ 3,608	44,058	0.16%	27,346	3,608	30,954	(17,207)	(12.81)%	13,104	47.92%
Town of Westhampton	0.95%	174,669	\$ -	174,669	0.92%	157,240	-	157,240	43,737	6.88%	17,429	11.08%
Town of Williamsburg	1.19%	218,795	\$ 3,959	222,754	1.33%	227,313	3,959	231,272	85,171	9.54%	(8,518)	(3.75)%
Town of Worthington	0.32%	58,836	\$ 6,344	65,180	0.35%	59,819	6,344	66,163	(1,348)	(0.53)%	(983)	(1.64)%
<b>Total</b>	<b>100.00%</b>	<b>\$ 18,386,172</b>	<b>\$ 584,563</b>	<b>\$ 18,970,735</b>	<b>100.00%</b>	<b>\$ 17,091,185</b>	<b>\$ 584,563</b>	<b>\$ 17,675,748</b>	<b>1,505,616</b>	<b>3.72%</b>	<b>\$ 1,294,987</b>	<b>7.58%</b>

NOTE: Percent change is individual unit change from FY15 (9/13) to FY16 (9/14). Size of change is directly related to size of unit.

## Hampshire County Retirement System FY 16 Appropriation Data

### FY 16 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment

98.140395%

1.859605%

	\$ 18,970,735.00	\$ 18,970,735.00	\$ 18,617,955.00	\$ 352,780.00
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/15 & 1/1/16	Single Payment Option 7/1/15	Single payment Savings
Hampshire Council of Governments	\$ 204,087.00	\$ 102,043.50	\$ 200,292.00	\$ 3,795.00
Town of Amherst	\$ 5,152,295.00	\$ 2,576,147.50	\$ 5,056,483.00	\$ 95,812.00
Amherst Housing Authority	\$ 150,767.00	\$ 75,383.50	\$ 147,963.00	\$ 2,804.00
Amherst-Pelham Regional School District	\$ 1,119,982.00	\$ 559,991.00	\$ 1,099,155.00	\$ 20,827.00
Town of Belchertown	\$ 2,389,904.00	\$ 1,194,952.00	\$ 2,345,461.00	\$ 44,443.00
Belchertown Housing Authority	\$ 23,902.00	\$ 11,951.00	\$ 23,458.00	\$ 444.00
Belchertown Water District	\$ 34,934.00	\$ 17,467.00	\$ 34,284.00	\$ 650.00
Town of Chesterfield	\$ 66,190.00	\$ 33,095.00	\$ 64,959.00	\$ 1,231.00
Chesterfield/Goshen Regional School District	\$ 73,545.00	\$ 36,772.50	\$ 72,177.00	\$ 1,368.00
Town of Cummington	\$ 38,611.00	\$ 19,305.50	\$ 37,893.00	\$ 718.00
Foothills Health District	\$ 9,193.00	\$ 4,596.50	\$ 9,022.00	\$ 171.00
Gateway Regional School District	\$ 533,199.00	\$ 266,599.50	\$ 523,284.00	\$ 9,915.00
Town of Goshen	\$ 55,158.00	\$ 27,579.00	\$ 54,132.00	\$ 1,026.00
Town of Granby	\$ 845,787.00	\$ 422,893.50	\$ 830,059.00	\$ 15,728.00
Granby Housing Authority	\$ 23,902.00	\$ 11,951.00	\$ 23,458.00	\$ 444.00
Town of Hadley	\$ 935,324.00	\$ 467,662.00	\$ 917,931.00	\$ 17,393.00
Hadley Housing Authority	\$ 7,354.00	\$ 3,677.00	\$ 7,217.00	\$ 137.00
Hampshire County Regional Housing Authority	\$ 5,516.00	\$ 2,758.00	\$ 5,413.00	\$ 103.00
Hampshire Regional School District	\$ 428,747.00	\$ 214,373.50	\$ 420,774.00	\$ 7,973.00
Town of Hatfield	\$ 454,138.00	\$ 227,069.00	\$ 445,693.00	\$ 8,445.00
Hatfield Housing Authority	\$ 9,193.00	\$ 4,596.50	\$ 9,022.00	\$ 171.00
Town of Huntington	\$ 102,963.00	\$ 51,481.50	\$ 101,048.00	\$ 1,915.00
Town of Middlefield	\$ 38,611.00	\$ 19,305.50	\$ 37,893.00	\$ 718.00
Town of Pelham	\$ 172,830.00	\$ 86,415.00	\$ 169,616.00	\$ 3,214.00
Town of Plainfield	\$ 55,158.00	\$ 27,579.00	\$ 54,132.00	\$ 1,026.00
Quabbin Health District	\$ 47,490.00	\$ 23,745.00	\$ 46,607.00	\$ 883.00
South Hadley Fire District #1	\$ 490,911.00	\$ 245,455.50	\$ 481,782.00	\$ 9,129.00
South Hadley Fire District #2	\$ 191,216.00	\$ 95,608.00	\$ 187,660.00	\$ 3,556.00
Town of South Hadley	\$ 2,550,937.00	\$ 1,275,468.50	\$ 2,503,500.00	\$ 47,437.00
South Hadley Housing Authority	\$ 44,127.00	\$ 22,063.50	\$ 43,306.00	\$ 821.00
South Hadley-Granby-Easthampton Veterans District	\$ 12,870.00	\$ 6,435.00	\$ 12,631.00	\$ 239.00
Town of Southampton	\$ 619,419.00	\$ 309,709.50	\$ 607,900.00	\$ 11,519.00
Town of Ware	\$ 1,575,814.00	\$ 787,907.00	\$ 1,546,510.00	\$ 29,304.00
Ware Housing Authority	\$ 44,058.00	\$ 22,029.00	\$ 43,239.00	\$ 819.00
Town of Westhampton	\$ 174,669.00	\$ 87,334.50	\$ 171,421.00	\$ 3,248.00
Town of Williamsburg	\$ 222,754.00	\$ 111,377.00	\$ 218,612.00	\$ 4,142.00
Town of Worthington	\$ 65,180.00	\$ 32,590.00	\$ 63,968.00	\$ 1,212.00
<b>Total Fund</b>	<b>\$ 18,970,735.00</b>	<b>\$ 9,485,367.50</b>	<b>\$ 18,617,955.00</b>	<b>\$ 352,780.00</b>

*\*minor discrepancies may exist due to rounding*

**Hampshire County Retirement System FY 16 Appropriation Data  
FY 16 APPROPRIATION - PERAC DISTRIBUTION BY UNIT**

		\$ 18,386,172	\$ 584,563	\$ 18,970,735
Unit_Employer	Percent of Fund (pg 2)	Pension Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Hampshire Council of Governments	1.11%	\$ 204,087	\$ -	\$ 204,087
Town of Amherst	26.75%	\$ 4,918,301	\$ 233,994	\$ 5,152,295
Amherst Housing Authority	0.82%	\$ 150,767	\$ -	\$ 150,767
Amherst-Pelham Regional School District	6.01%	\$ 1,105,009	\$ 14,973	\$ 1,119,982
Town of Belchertown	12.41%	\$ 2,281,724	\$ 108,180	\$ 2,389,904
Belchertown Housing Authority	0.13%	\$ 23,902	\$ -	\$ 23,902
Belchertown Water District	0.19%	\$ 34,934	\$ -	\$ 34,934
Town of Chesterfield	0.36%	\$ 66,190	\$ -	\$ 66,190
Chesterfield/Goshen Regional School District	0.40%	\$ 73,545	\$ -	\$ 73,545
Town of Cummington	0.21%	\$ 38,611	\$ -	\$ 38,611
Foothills Health District	0.05%	\$ 9,193	\$ -	\$ 9,193
Gateway Regional School District	2.90%	\$ 533,199	\$ -	\$ 533,199
Town of Goshen	0.30%	\$ 55,158	\$ -	\$ 55,158
Town of Granby	4.30%	\$ 790,605	\$ 55,182	\$ 845,787
Granby Housing Authority	0.13%	\$ 23,902	\$ -	\$ 23,902
Town of Hadley	4.98%	\$ 915,631	\$ 19,693	\$ 935,324
Hadley Housing Authority	0.04%	\$ 7,354	\$ -	\$ 7,354
Hampshire County Regional Housing Authority	0.03%	\$ 5,516	\$ -	\$ 5,516
Hampshire Regional School District	2.15%	\$ 395,303	\$ 33,444	\$ 428,747
Town of Hatfield	2.47%	\$ 454,138	\$ -	\$ 454,138
Hatfield Housing Authority	0.05%	\$ 9,193	\$ -	\$ 9,193
Town of Huntington	0.56%	\$ 102,963	\$ -	\$ 102,963
Town of Middlefield	0.21%	\$ 38,611	\$ -	\$ 38,611
Town of Pelham	0.94%	\$ 172,830	\$ -	\$ 172,830
Town of Plainfield	0.30%	\$ 55,158	\$ -	\$ 55,158
Quabbin Health District	0.23%	\$ 42,288	\$ 5,202	\$ 47,490
South Hadley Fire District #1	2.67%	\$ 490,911	\$ -	\$ 490,911
South Hadley Fire District #2	1.04%	\$ 191,216	\$ -	\$ 191,216
Town of South Hadley	13.67%	\$ 2,513,390	\$ 37,547	\$ 2,550,937
South Hadley Housing Authority	0.24%	\$ 44,127	\$ -	\$ 44,127
South Hadley-Granby-Easthampton Veterans District	0.07%	\$ 12,870	\$ -	\$ 12,870
Town of Southamptton	3.30%	\$ 606,744	\$ 12,675	\$ 619,419
Town of Ware	8.30%	\$ 1,526,052	\$ 49,762	\$ 1,575,814
Ware Housing Authority	0.22%	\$ 40,450	\$ 3,608	\$ 44,058
Town of Westhampton	0.95%	\$ 174,669	\$ -	\$ 174,669
Town of Williamsburg	1.19%	\$ 218,795	\$ 3,959	\$ 222,754
Town of Worthington	0.32%	\$ 58,836	\$ 6,344	\$ 65,180
<b>Total Fund Appropriation</b>	<b>100%</b>	<b>\$ 18,386,172</b>	<b>\$ 584,563</b>	<b>\$ 18,970,735</b>