

Hampshire County Retirement System

FY 17 Funding Schedule and Unit Appropriations



Hampshire County Retirement System FY 17 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
2016	\$ 4,485,073	\$ 185,536,021	\$ 12,591,996	\$ 4,925,229	\$ 584,563	\$ 967,191	\$ 18,617,953	\$ 18,970,735
2017	\$ 4,675,689	\$ 186,563,367	\$ 13,473,436	\$ 4,694,220	\$ 584,563	\$ 967,191	\$ 19,690,008	\$ 20,063,104
2018	\$ 4,874,405	\$ 186,720,763	\$ 14,416,577	\$ 4,445,018	\$ 584,563	\$ 967,191	\$ 20,831,866	\$ 21,226,598
2019	\$ 5,081,568	\$ 185,873,141	\$ 15,069,368	\$ 4,176,192	\$ 584,563	\$ 967,191	\$ 21,691,819	\$ 22,102,846
2020	\$ 5,297,534	\$ 184,254,570	\$ 15,672,143	\$ 3,886,196	\$ 584,563	\$ 967,191	\$ 22,510,561	\$ 22,937,101
2021	\$ 5,522,679	\$ 181,858,294	\$ 16,299,028	\$ 3,573,363	\$ 584,563	\$ 967,191	\$ 23,362,592	\$ 23,805,277
2022	\$ 5,757,393	\$ 178,597,058	\$ 16,950,989	\$ 3,235,894	\$ 584,563	\$ 967,191	\$ 24,249,267	\$ 24,708,753
2023	\$ 6,002,083	\$ 174,375,696	\$ 17,629,029	\$ 2,871,849	\$ 584,563	\$ 967,191	\$ 25,171,995	\$ 25,648,966
2024	\$ 6,257,171	\$ 169,090,467	\$ 18,334,190	\$ 2,479,136	\$ 584,563	\$ 967,191	\$ 26,132,245	\$ 26,627,411
2025	\$ 6,523,101	\$ 162,628,334	\$ 19,067,558	\$ 2,055,497	\$ 584,563	\$ 967,191	\$ 27,131,542	\$ 27,645,644
2026	\$ 6,800,333	\$ 154,866,187	\$ 19,830,260	\$ 1,598,496	\$ 584,563	\$ 967,191	\$ 28,171,477	\$ 28,705,283
2027	\$ 7,089,347	\$ 145,670,006	\$ 20,623,471	\$ 1,105,506	\$ 584,563	\$ 967,191	\$ 29,253,701	\$ 29,808,014
2028	\$ 7,390,644	\$ 134,893,950	\$ 21,448,409	\$ 573,693	\$ 584,563	\$ 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 17 Appropriation Data
September 2015 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Hampshire Council of Governments	17	\$ 902,832	1.16%
Town of Amherst	408	\$ 20,571,466	26.46%
Amherst Housing Authority	13	\$ 611,599	0.79%
Amherst-Pelham Regional School District	150	\$ 4,651,374	5.98%
Town of Belchertown	245	\$ 9,889,043	12.72%
Belchertown Housing Authority	3	\$ 103,090	0.13%
Belchertown Water District	8	\$ 186,942	0.24%
Town of Chesterfield	13	\$ 289,686	0.37%
Chesterfield/Goshen Regional School District	10	\$ 259,823	0.33%
Town of Cummington	7	\$ 163,600	0.21%
Foothills Health District	1	\$ 40,560	0.05%
Gateway Regional School District	72	\$ 2,154,020	2.77%
Town of Goshen	15	\$ 240,783	0.31%
Town of Granby *	96	\$ 3,342,378	4.30%
Granby Housing Authority	3	\$ 98,156	0.13%
Town of Hadley	116	\$ 3,702,243	4.76%
Hadley Housing Authority	1	\$ 29,787	0.04%
Hampshire County Regional Housing Authority	1	\$ 25,728	0.03%
Hampshire Regional School District	44	\$ 1,689,844	2.17%
Town of Hatfield	71	\$ 1,902,496	2.45%
Hatfield Housing Authority	2	\$ 42,258	0.05%
Town of Huntington	17	\$ 436,902	0.56%
Town of Middlefield	8	\$ 165,348	0.21%
Town of Pelham	51	\$ 754,710	0.97%
Town of Plainfield	7	\$ 248,485	0.32%
Quabbin Health District	5	\$ 180,273	0.23%
South Hadley Fire District #1	41	\$ 2,082,748	2.68%
South Hadley Fire District #2	30	\$ 926,697	1.19%
Town of South Hadley	259	\$ 10,726,188	13.80%
South Hadley Housing Authority	4	\$ 195,628	0.25%
So Hadley-Granby-Easthampton Veterans District	1	\$ 54,600	0.07%
Town of Southampton	69	\$ 2,448,862	3.15%
Town of Ware	175	\$ 6,556,109	8.43%
Ware Housing Authority	4	\$ 176,372	0.23%
Town of Westhampton	26	\$ 661,683	0.85%
Town of Williamsburg	45	\$ 879,309	1.13%
Town of Worthington	16	\$ 349,311	0.45%
Total	2054	\$ 77,740,934	100.00%

**Hampshire County Retirement System FY 17 Appropriation Data
Aggregate Salary Comparison - Sept. 2015 (FY17) - Sept. 2014 (FY16)**

Unit	Sept 2015 Aggregate Salary Report			Sept 2014 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/15 *Employees	9/30/15 *Salaries	9/30/15 *of Total (Distribution)	9/30/14 *Employees2	9/30/14 *Salaries2	9/30/14 *of Total (Distribution) 2	## Change Staffing	Unit %Change in # Employees	\$\$ Change Total Payroll	%Change Total Payroll	Change in Distribution (Percent of Total)
Hampshire Council of Governments	17	\$ 902,832	1.16%	17	\$ 845,058	1.11%	0	0.00%	\$57,774	6.84%	0.05%
Town of Amherst	408	\$ 20,571,466	26.46%	419	\$ 20,395,951	26.75%	(11)	(2.63)%	\$175,515	0.86%	(0.29)%
Amherst Housing Authority	13	\$ 611,599	0.79%	13	\$ 628,770	0.82%	0	0.00%	(\$17,171)	(2.73)%	(0.03)%
Amherst-Pelham Regional School District	150	\$ 4,651,374	5.98%	150	\$ 4,582,249	6.01%	0	0.00%	\$69,125	1.51%	(0.03)%
Town of Belchertown	245	\$ 9,889,043	12.72%	249	\$ 9,466,109	12.41%	(4)	(1.61)%	\$422,934	4.47%	0.31%
Belchertown Housing Authority	3	\$ 103,090	0.13%	3	\$ 97,106	0.13%	0	0.00%	\$5,984	6.16%	0.00%
Belchertown Water District	8	\$ 186,942	0.24%	7	\$ 144,844	0.19%	1	14.29%	\$42,098	29.06%	0.05%
Town of Chesterfield	13	\$ 289,686	0.37%	16	\$ 276,068	0.36%	(3)	(18.75)%	\$13,618	4.93%	0.01%
Chesterfield/Goshen Regional School District	10	\$ 259,823	0.33%	13	\$ 306,659	0.40%	(3)	(23.08)%	(\$46,836)	(15.27)%	(0.07)%
Town of Cummington	7	\$ 163,600	0.21%	7	\$ 157,077	0.21%	0	0.00%	\$6,523	4.15%	0.00%
Foothills Health District	1	\$ 40,560	0.05%	1	\$ 38,870	0.05%	0	0.00%	\$1,690	4.35%	0.00%
Gateway Regional School District	72	\$ 2,154,020	2.77%	75	\$ 2,210,980	2.90%	(3)	(4.00)%	(\$56,960)	(2.58)%	(0.13)%
Town of Goshen	15	\$ 240,783	0.31%	13	\$ 227,374	0.30%	2	15.38%	\$13,409	5.90%	0.01%
Town of Granby	96	\$ 3,342,378	4.30%	102	\$ 3,277,369	4.30%	(6)	(5.88)%	\$65,009	1.98%	(0.00)%
Granby Housing Authority	3	\$ 98,156	0.13%	3	\$ 96,413	0.13%	0	0.00%	\$1,743	1.81%	(0.00)%
Town of Hadley	116	\$ 3,702,243	4.76%	117	\$ 3,794,380	4.98%	(1)	(0.85)%	(\$92,137)	(2.43)%	(0.22)%
Hadley Housing Authority	1	\$ 29,787	0.04%	2	\$ 31,649	0.04%	(1)	(50.00)%	(\$1,862)	(5.88)%	(0.00)%
Hampshire County Regional Housing Authority	1	\$ 25,728	0.03%	1	\$ 24,978	0.03%	0	0.00%	\$750	3.00%	0.00%
Hampshire Regional School District	44	\$ 1,689,844	2.17%	44	\$ 1,638,135	2.15%	0	0.00%	\$51,709	3.16%	0.02%
Town of Hatfield	71	\$ 1,902,496	2.45%	77	\$ 1,881,472	2.47%	(6)	(7.79)%	\$21,024	1.12%	(0.02)%
Hatfield Housing Authority	2	\$ 42,258	0.05%	2	\$ 41,066	0.05%	0	0.00%	\$1,192	2.90%	0.00%
Town of Huntington	17	\$ 436,902	0.56%	19	\$ 427,401	0.56%	(2)	(10.53)%	\$9,501	2.22%	0.00%
Town of Middlefield	8	\$ 165,348	0.21%	8	\$ 162,560	0.21%	0	0.00%	\$2,788	1.72%	0.00%
Town of Pelham	51	\$ 754,710	0.97%	50	\$ 715,284	0.94%	1	2.00%	\$39,426	5.51%	0.03%
Town of Plainfield	7	\$ 248,485	0.32%	6	\$ 227,825	0.30%	1	16.67%	\$20,660	9.07%	0.02%
Quabbin Health District	5	\$ 180,273	0.23%	5	\$ 174,374	0.23%	0	0.00%	\$5,899	3.38%	0.00%
South Hadley Fire District #1	41	\$ 2,082,748	2.68%	41	\$ 2,040,414	2.67%	0	0.00%	\$42,334	2.07%	0.01%
South Hadley Fire District #2	30	\$ 926,697	1.19%	34	\$ 792,767	1.04%	(4)	(11.76)%	\$133,930	16.89%	0.15%
Town of South Hadley	259	\$ 10,726,188	13.80%	258	\$ 10,423,643	13.67%	1	0.39%	\$302,545	2.90%	0.13%
South Hadley Housing Authority	4	\$ 195,628	0.25%	4	\$ 183,859	0.24%	0	0.00%	\$11,769	6.40%	0.01%
So Hadley-Granby-Easthampton Veterans District	1	\$ 54,600	0.07%	1	\$ 52,598	0.07%	0	0.00%	\$2,002	3.81%	0.00%
Town of Southhampton	69	\$ 2,448,862	3.15%	68	\$ 2,513,715	3.30%	1	1.47%	(\$64,853)	(2.58)%	(0.15)%
Town of Ware	175	\$ 6,556,109	8.43%	177	\$ 6,328,476	8.30%	(2)	(1.13)%	\$227,633	3.60%	0.13%
Ware Housing Authority	4	\$ 176,372	0.23%	4	\$ 170,113	0.22%	0	0.00%	\$6,259	3.68%	0.01%
Town of Westhampton	26	\$ 661,683	0.85%	27	\$ 725,431	0.95%	(1)	(3.70)%	(\$63,748)	(8.79)%	(0.10)%
Town of Williamsburg	45	\$ 879,309	1.13%	45	\$ 905,191	1.19%	0	0.00%	(\$25,882)	(2.86)%	(0.06)%
Town of Worthington	16	\$ 349,311	0.45%	21	\$ 247,216	0.32%	(5)	(23.81)%	\$102,095	41.30%	0.13%
Total Aggregate Salaries	2,054	\$ 77,740,934	100.00%	2,099	\$ 76,253,444	100.00%	(45)	(2.14)%	\$1,487,490	1.95%	0.00%

Hampshire County Retirement System FY 17 Appropriation Data

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

Unit	2002 ERI (FY16, 17)	2003 ERI (FY16, 17)	Total ERI (FY 16, 17)
Total ERI Appropriations	\$ 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
Total ERI Appropriation	\$ 284,001	\$ 300,562	\$ 584,563

Hampshire County Retirement System FY 17 Appropriation Data
FY 17 APPROPRIATION - DISTRIBUTION BY UNIT

		\$ 19,478,541	\$ 584,563	\$ 20,063,104
Unit_Employer	Percent of Fund (pg 2)	Pension Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Hampshire Council of Governments	1.16%	\$ 226,211	\$ -	\$ 226,211
Town of Amherst	26.46%	\$ 5,154,326	\$ 233,994	\$ 5,388,320
Amherst Housing Authority	0.79%	\$ 153,240	\$ -	\$ 153,240
Amherst-Pelham Regional School District	5.98%	\$ 1,165,435	\$ 14,973	\$ 1,180,408
Town of Belchertown	12.72%	\$ 2,477,770	\$ 108,180	\$ 2,585,950
Belchertown Housing Authority	0.13%	\$ 25,830	\$ -	\$ 25,830
Belchertown Water District	0.24%	\$ 46,840	\$ -	\$ 46,840
Town of Chesterfield	0.37%	\$ 72,583	\$ -	\$ 72,583
Chesterfield/Goshen Regional School District	0.33%	\$ 65,100	\$ -	\$ 65,100
Town of Cummington	0.21%	\$ 40,991	\$ -	\$ 40,991
Foothills Health District	0.05%	\$ 10,163	\$ -	\$ 10,163
Gateway Regional School District	2.77%	\$ 539,705	\$ -	\$ 539,705
Town of Goshen	0.31%	\$ 60,330	\$ -	\$ 60,330
Town of Granby	4.30%	\$ 837,456	\$ 55,182	\$ 892,638
Granby Housing Authority	0.13%	\$ 24,594	\$ -	\$ 24,594
Town of Hadley	4.76%	\$ 927,623	\$ 19,693	\$ 947,316
Hadley Housing Authority	0.04%	\$ 7,463	\$ -	\$ 7,463
Hampshire County Regional Housing Authority	0.03%	\$ 6,446	\$ -	\$ 6,446
Hampshire Regional School District	2.17%	\$ 423,403	\$ 33,444	\$ 456,847
Town of Hatfield	2.45%	\$ 476,684	\$ -	\$ 476,684
Hatfield Housing Authority	0.05%	\$ 10,588	\$ -	\$ 10,588
Town of Huntington	0.56%	\$ 109,469	\$ -	\$ 109,469
Town of Middlefield	0.21%	\$ 41,429	\$ -	\$ 41,429
Town of Pelham	0.97%	\$ 189,098	\$ -	\$ 189,098
Town of Plainfield	0.32%	\$ 62,260	\$ -	\$ 62,260
Quabbin Health District	0.23%	\$ 45,169	\$ 5,202	\$ 50,371
South Hadley Fire District #1	2.68%	\$ 521,847	\$ -	\$ 521,847
South Hadley Fire District #2	1.19%	\$ 232,190	\$ -	\$ 232,190
Town of South Hadley	13.80%	\$ 2,687,522	\$ 37,547	\$ 2,725,069
South Hadley Housing Authority	0.25%	\$ 49,016	\$ -	\$ 49,016
South Hadley-Granby-Easthampton Veterans District	0.07%	\$ 13,681	\$ -	\$ 13,681
Town of Southamptn	3.15%	\$ 613,580	\$ 12,675	\$ 626,255
Town of Ware	8.43%	\$ 1,642,680	\$ 49,762	\$ 1,692,442
Ware Housing Authority	0.23%	\$ 44,191	\$ 3,608	\$ 47,799
Town of Westhampton	0.85%	\$ 165,789	\$ -	\$ 165,789
Town of Williamsburg	1.13%	\$ 220,317	\$ 3,959	\$ 224,276
Town of Worthington	0.45%	\$ 87,522	\$ 6,344	\$ 93,866
Total Fund Appropriation	100.00%	\$ 19,478,541	\$ 584,563	\$ 20,063,104

Hampshire County Retirement System - FY 17 Appropriation Data

9/2015 Aggregate Salaries and FY 17 Appropriation Distribution	Sept 2015 Aggregate Salaries (pg 2)			FY17 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension Appropriation	ERI Appropriation	TOTAL APPROPRIATION
Unit	2,054	\$77,740,933	100%	\$18,397,042	\$584,563	\$18,981,605
Hampshire Council of Governments	17	902,832	1.16%	\$ 226,211	\$ -	\$ 226,211
Town of Amherst	408	20,571,466	26.46%	\$ 5,154,326	\$ 233,994	\$ 5,388,320
Amherst Housing Authority	13	611,599	0.79%	\$ 153,240	\$ -	\$ 153,240
Amherst-Pelham Regional School District	150	4,651,374	5.98%	\$ 1,165,435	\$ 14,973	\$ 1,180,408
Town of Belchertown	245	9,889,043	12.72%	\$ 2,477,770	\$ 108,180	\$ 2,585,950
Belchertown Housing Authority	3	103,090	0.13%	\$ 25,830	\$ -	\$ 25,830
Belchertown Water District	8	186,942	0.24%	\$ 46,840	\$ -	\$ 46,840
Town of Chesterfield	13	289,686	0.37%	\$ 72,583	\$ -	\$ 72,583
Chesterfield/Goshen Regional School District	10	259,823	0.33%	\$ 65,100	\$ -	\$ 65,100
Town of Cummington	7	163,600	0.21%	\$ 40,991	\$ -	\$ 40,991
Foothills Health District	1	40,560	0.05%	\$ 10,163	\$ -	\$ 10,163
Gateway Regional School District	72	2,154,020	2.77%	\$ 539,705	\$ -	\$ 539,705
Town of Goshen	15	240,783	0.31%	\$ 60,330	\$ -	\$ 60,330
Town of Granby	96	3,342,378	4.30%	\$ 837,456	\$ 55,182	\$ 892,638
Granby Housing Authority	3	98,156	0.13%	\$ 24,594	\$ -	\$ 24,594
Town of Hadley	116	3,702,243	4.76%	\$ 927,623	\$ 19,693	\$ 947,316
Hadley Housing Authority	1	29,787	0.04%	\$ 7,463	\$ -	\$ 7,463
Hampshire County Regional Housing Authority	1	25,728	0.03%	\$ 6,446	\$ -	\$ 6,446
Hampshire Regional School District	44	1,689,844	2.17%	\$ 423,403	\$ 33,444	\$ 456,847
Town of Hatfield	71	1,902,496	2.45%	\$ 476,684	\$ -	\$ 476,684
Hatfield Housing Authority	2	42,258	0.05%	\$ 10,588	\$ -	\$ 10,588
Town of Huntington	17	436,902	0.56%	\$ 109,469	\$ -	\$ 109,469
Town of Middlefield	8	165,348	0.21%	\$ 41,429	\$ -	\$ 41,429
Town of Pelham	51	754,710	0.97%	\$ 189,098	\$ -	\$ 189,098
Town of Plainfield	7	248,485	0.32%	\$ 62,260	\$ -	\$ 62,260
Quabbin Health District	5	180,273	0.23%	\$ 45,169	\$ 5,202	\$ 50,371
South Hadley Fire District #1	41	2,082,748	2.68%	\$ 521,847	\$ -	\$ 521,847
South Hadley Fire District #2	30	926,697	1.19%	\$ 232,190	\$ -	\$ 232,190
Town of South Hadley	259	10,726,188	13.80%	\$ 2,687,522	\$ 37,547	\$ 2,725,069
South Hadley Housing Authority	4	195,628	0.25%	\$ 49,016	\$ -	\$ 49,016
So Hadley-Granby-Easthampton Veterans District	1	54,600	0.07%	\$ 13,681	\$ -	\$ 13,681
Town of Southampton	69	2,448,862	3.15%	\$ 613,580	\$ 12,675	\$ 626,255
Town of Ware	175	6,556,109	8.43%	\$ 1,642,680	\$ 49,762	\$ 1,692,442
Ware Housing Authority	4	176,372	0.23%	\$ 44,191	\$ 3,608	\$ 47,799
Town of Westhampton	26	661,683	0.85%	\$ 165,789	\$ -	\$ 165,789
Town of Williamsburg	45	879,309	1.13%	\$ 220,317	\$ 3,959	\$ 224,276
Town of Worthington	16	349,311	0.45%	\$ 87,522	\$ 6,344	\$ 93,866
Total Aggregate Salaries	2,054	\$ 77,740,933.97	100.00%	\$ 19,478,541.00	\$ 584,563.00	\$ 20,063,104.00

25.06% aggregate salary = pension appropriation
plus ERI = Total appropriation

Hampshire County Retirement System FY 17 Appropriation Data
FY 17 - FY 16 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 17 APPROPRIATION (pg 5)				FY 16 APPROPRIATION (pg 5)				Change FY 16 to FY 17			
	FY 17 - Percent of Total	FY 17 - Pension (ex-ERI)	FY 17 - ERI	FY 17 TOTAL Appropriation	FY 16 - Percent of Total	FY 16 - Pension (ex-ERI)	FY 16 - ERI	FY 16 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	1.16%	226,211	\$ -	226,211	1.11%	204,207	-	204,207	57,774	6.84%	22,004	10.78%
Town of Amherst	26.46%	5,154,326	\$ 233,994	5,388,320	26.75%	4,921,209	229,644	5,150,853	175,515	0.86%	233,117	4.74%
Amherst Housing Authority	0.79%	153,240	\$ -	153,240	0.82%	150,856	-	150,856	(17,171)	(2.73)%	2,384	1.58%
Amherst-Pelham Regional School District	5.98%	1,165,435	\$ 14,973	1,180,408	6.01%	1,105,662	14,695	1,120,357	69,125	1.51%	59,773	5.41%
Town of Belchertown	12.72%	2,477,770	\$ 108,180	2,585,950	12.41%	2,283,073	106,168	2,389,241	422,934	4.47%	194,697	8.53%
Belchertown Housing Authority	0.13%	25,830	\$ -	25,830	0.13%	23,916	-	23,916	5,984	6.16%	1,914	8.00%
Belchertown Water District	0.24%	46,840	\$ -	46,840	0.19%	34,954	-	34,954	42,098	29.06%	11,886	34.00%
Town of Chesterfield	0.37%	72,583	\$ -	72,583	0.36%	66,229	-	66,229	13,618	4.93%	6,354	9.59%
Chesterfield/Goshen Regional School District	0.33%	65,100	\$ -	65,100	0.40%	73,588	-	73,588	(46,836)	(15.27)%	(8,488)	(11.53)%
Town of Cummington	0.21%	40,991	\$ -	40,991	0.21%	38,634	-	38,634	6,523	4.15%	2,357	6.10%
Foothills Health District	0.05%	10,163	\$ -	10,163	0.05%	9,199	-	9,199	1,690	4.35%	964	10.48%
Gateway Regional School District	2.77%	539,705	\$ -	539,705	2.90%	533,514	-	533,514	(56,960)	(2.58)%	6,191	1.16%
Town of Goshen	0.31%	60,330	\$ -	60,330	0.30%	55,191	-	55,191	13,409	5.90%	5,139	9.31%
Town of Granby	4.30%	837,456	\$ 55,182	892,638	4.30%	791,073	54,156	845,229	65,009	1.98%	46,383	5.86%
Granby Housing Authority	0.13%	24,594	\$ -	24,594	0.13%	23,916	-	23,916	1,743	1.81%	678	2.83%
Town of Hadley	4.76%	927,623	\$ 19,693	947,316	4.98%	916,173	19,327	935,500	(92,137)	(2.43)%	11,450	1.25%
Hadley Housing Authority	0.04%	7,463	\$ -	7,463	0.04%	7,359	-	7,359	(1,862)	(5.88)%	104	1.41%
Hampshire County Regional Housing Authority	0.03%	6,446	\$ -	6,446	0.03%	5,519	-	5,519	750	3.00%	927	16.80%
Hampshire Regional School District	2.17%	423,403	\$ 33,444	456,847	2.15%	395,536	32,822	428,358	51,709	3.16%	27,867	7.05%
Town of Hatfield	2.45%	476,684	\$ -	476,684	2.47%	454,407	-	454,407	21,024	1.12%	22,277	4.90%
Hatfield Housing Authority	0.05%	10,588	\$ -	10,588	0.05%	9,199	-	9,199	1,192	2.90%	1,389	15.10%
Town of Huntington	0.56%	109,469	\$ -	109,469	0.56%	103,023	-	103,023	9,501	2.22%	6,446	6.26%
Town of Middlefield	0.21%	41,429	\$ -	41,429	0.21%	38,634	-	38,634	2,788	1.72%	2,795	7.23%
Town of Pelham	0.97%	189,098	\$ -	189,098	0.94%	172,932	-	172,932	39,426	5.51%	16,166	9.35%
Town of Plainfield	0.32%	62,260	\$ -	62,260	0.30%	55,191	-	55,191	20,660	9.07%	7,069	12.81%
Quabbin Health District	0.23%	45,169	\$ 5,202	50,371	0.23%	42,313	5,105	47,418	5,899	3.38%	2,856	6.75%
South Hadley Fire District #1	2.68%	521,847	\$ -	521,847	2.67%	491,201	-	491,201	42,334	2.07%	30,646	6.24%
South Hadley Fire District #2	1.19%	232,190	\$ -	232,190	1.04%	191,329	-	191,329	133,930	16.89%	40,861	21.36%
Town of South Hadley	13.80%	2,687,522	\$ 37,547	2,725,069	13.67%	2,514,876	36,849	2,551,725	302,545	2.90%	172,646	6.86%
South Hadley Housing Authority	0.25%	49,016	\$ -	49,016	0.24%	44,153	-	44,153	11,769	6.40%	4,863	11.01%
So Hadley-Granby-Easthampton Veterans District	0.07%	13,681	\$ -	13,681	0.07%	12,878	-	12,878	2,002	3.81%	803	6.24%
Town of Southampton	3.15%	613,580	\$ 12,675	626,255	3.30%	607,102	12,439	619,541	(64,853)	(2.58)%	6,478	1.07%
Town of Ware	8.43%	1,642,680	\$ 49,762	1,692,442	8.30%	1,526,955	48,836	1,575,791	227,633	3.60%	115,725	7.58%
Ware Housing Authority	0.23%	44,191	\$ 3,608	47,799	0.22%	40,473	3,541	44,014	6,259	3.68%	3,718	9.19%
Town of Westhampton	0.85%	165,789	\$ -	165,789	0.95%	174,772	-	174,772	(63,748)	(8.79)%	(8,983)	(5.14)%
Town of Williamsburg	1.13%	220,317	\$ 3,959	224,276	1.19%	218,925	3,885	222,810	(25,882)	(2.86)%	1,392	0.64%
Town of Worthington	0.45%	87,522	\$ 6,344	93,866	0.32%	58,871	6,226	65,097	102,095	41.30%	28,651	48.67%
Total	100.00%	\$ 19,478,541	\$ 584,563	\$ 20,063,104	100.00%	\$ 18,397,042	\$ 573,693	\$ 18,970,735	1,487,490	1.95%	\$ 1,081,499	5.88%

NOTE: Percent change is individual unit change from FY16 (9/14) to FY17 (9/15). Size of change is directly related to size of unit.

Hampshire County Retirement System FY 17 Appropriation Data

FY 17 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment

98.140395%

1.859605%

Unit_Employer	\$ 20,063,104.00 Appropriation Total (pg 5)	\$ 20,063,104.00 2 equal payments due 7/1/16 & 1/1/17	\$ 19,690,008.00 Single Payment Option 7/1/16	\$ 373,096.00 Single payment Savings
Hampshire Council of Governments	\$ 226,211.00	\$ 113,105.50	\$ 222,004.00	\$ 4,207.00
Town of Amherst	\$ 5,388,320.00	\$ 2,694,160.00	\$ 5,288,119.00	\$ 100,201.00
Amherst Housing Authority	\$ 153,240.00	\$ 76,620.00	\$ 150,390.00	\$ 2,850.00
Amherst-Pelham Regional School District	\$ 1,180,408.00	\$ 590,204.00	\$ 1,158,457.00	\$ 21,951.00
Town of Belchertown	\$ 2,585,950.00	\$ 1,292,975.00	\$ 2,537,862.00	\$ 48,088.00
Belchertown Housing Authority	\$ 25,830.00	\$ 12,915.00	\$ 25,350.00	\$ 480.00
Belchertown Water District	\$ 46,840.00	\$ 23,420.00	\$ 45,969.00	\$ 871.00
Town of Chesterfield	\$ 72,583.00	\$ 36,291.50	\$ 71,233.00	\$ 1,350.00
Chesterfield/Goshen Regional School District	\$ 65,100.00	\$ 32,550.00	\$ 63,889.00	\$ 1,211.00
Town of Cummington	\$ 40,991.00	\$ 20,495.50	\$ 40,229.00	\$ 762.00
Foothills Health District	\$ 10,163.00	\$ 5,081.50	\$ 9,974.00	\$ 189.00
Gateway Regional School District	\$ 539,705.00	\$ 269,852.50	\$ 529,669.00	\$ 10,036.00
Town of Goshen	\$ 60,330.00	\$ 30,165.00	\$ 59,208.00	\$ 1,122.00
Town of Granby	\$ 892,638.00	\$ 446,319.00	\$ 876,038.00	\$ 16,600.00
Granby Housing Authority	\$ 24,594.00	\$ 12,297.00	\$ 24,137.00	\$ 457.00
Town of Hadley	\$ 947,316.00	\$ 473,658.00	\$ 929,700.00	\$ 17,616.00
Hadley Housing Authority	\$ 7,463.00	\$ 3,731.50	\$ 7,324.00	\$ 139.00
Hampshire County Regional Housing Authority	\$ 6,446.00	\$ 3,223.00	\$ 6,326.00	\$ 120.00
Hampshire Regional School District	\$ 456,847.00	\$ 228,423.50	\$ 448,351.00	\$ 8,496.00
Town of Hatfield	\$ 476,684.00	\$ 238,342.00	\$ 467,820.00	\$ 8,864.00
Hatfield Housing Authority	\$ 10,588.00	\$ 5,294.00	\$ 10,391.00	\$ 197.00
Town of Huntington	\$ 109,469.00	\$ 54,734.50	\$ 107,433.00	\$ 2,036.00
Town of Middlefield	\$ 41,429.00	\$ 20,714.50	\$ 40,659.00	\$ 770.00
Town of Pelham	\$ 189,098.00	\$ 94,549.00	\$ 185,582.00	\$ 3,516.00
Town of Plainfield	\$ 62,260.00	\$ 31,130.00	\$ 61,102.00	\$ 1,158.00
Quabbin Health District	\$ 50,371.00	\$ 25,185.50	\$ 49,434.00	\$ 937.00
South Hadley Fire District #1	\$ 521,847.00	\$ 260,923.50	\$ 512,143.00	\$ 9,704.00
South Hadley Fire District #2	\$ 232,190.00	\$ 116,095.00	\$ 227,872.00	\$ 4,318.00
Town of South Hadley	\$ 2,725,069.00	\$ 1,362,534.50	\$ 2,674,393.00	\$ 50,676.00
South Hadley Housing Authority	\$ 49,016.00	\$ 24,508.00	\$ 48,104.00	\$ 912.00
South Hadley-Granby-Easthampton Veterans District	\$ 13,681.00	\$ 6,840.50	\$ 13,427.00	\$ 254.00
Town of Southhampton	\$ 626,255.00	\$ 313,127.50	\$ 614,609.00	\$ 11,646.00
Town of Ware	\$ 1,692,442.00	\$ 846,221.00	\$ 1,660,969.00	\$ 31,473.00
Ware Housing Authority	\$ 47,799.00	\$ 23,899.50	\$ 46,910.00	\$ 889.00
Town of Westhampton	\$ 165,789.00	\$ 82,894.50	\$ 162,706.00	\$ 3,083.00
Town of Williamsburg	\$ 224,276.00	\$ 112,138.00	\$ 220,105.00	\$ 4,171.00
Town of Worthington	\$ 93,866.00	\$ 46,933.00	\$ 92,120.00	\$ 1,746.00
Total Fund	\$ 20,063,104.00	\$ 10,031,552.00	\$ 19,690,008.00	\$ 373,096.00

**minor discrepancies may exist due to rounding*