

Hampshire County Retirement System

FY 19 Funding Schedule and Unit Appropriations



Hampshire County Retirement System FY 19 Appropriation Data

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Hampshire County Retirement System Funding Schedule for FY 18 & FY 19 Appropriation Years
Actuarial Valuation as of January 1, 2016

(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
2018	\$ 5,137,360	\$ 196,524,257	\$ 14,450,790	\$ 4,445,018	\$ 565,231	\$ 1,170,087	\$ 21,323,468	\$ 21,708,958
2019	\$ 5,355,698	\$ 195,728,977	\$ 15,499,042	\$ 4,170,772	\$ 565,231	\$ 1,170,087	\$ 22,590,057	\$ 22,998,444
2020	\$ 5,583,315	\$ 193,747,180	\$ 16,119,003	\$ 3,875,957	\$ 565,231	\$ 1,170,087	\$ 23,437,636	\$ 23,861,346
2021	\$ 5,820,606	\$ 190,950,290	\$ 16,763,763	\$ 3,559,031	\$ 565,231	\$ 1,170,087	\$ 24,319,687	\$ 24,759,343
2022	\$ 6,067,982	\$ 187,250,516	\$ 17,434,314	\$ 3,218,336	\$ 565,231	\$ 1,170,087	\$ 25,237,613	\$ 25,693,863
2023	\$ 6,325,871	\$ 182,552,417	\$ 18,131,687	\$ 2,852,088	\$ 565,231	\$ 1,170,087	\$ 26,192,875	\$ 26,666,395
2024	\$ 6,594,720	\$ 176,752,285	\$ 18,856,954	\$ 2,458,372	\$ 565,231	\$ 1,170,087	\$ 27,186,992	\$ 27,678,483
2025	\$ 6,874,996	\$ 169,737,481	\$ 19,611,232	\$ 2,035,127	\$ 565,231	\$ 1,170,087	\$ 28,221,545	\$ 28,731,740
2026	\$ 7,167,183	\$ 161,385,718	\$ 20,395,681	\$ 1,580,139	\$ 565,231	\$ 1,170,087	\$ 29,298,182	\$ 29,827,840
2027	\$ 7,471,789	\$ 151,564,289	\$ 21,211,509	\$ 1,091,026	\$ 565,231	\$ 1,170,087	\$ 30,418,615	\$ 30,968,528
2028	\$ 7,789,340	\$ 140,129,239	\$ 22,059,969	\$ 565,231	\$ 565,231	\$ 1,170,087	\$ 31,584,626	\$ 32,155,619
2029	\$ 8,120,386	\$ 126,924,465	\$ 22,942,368	\$ -		\$ 1,170,087	\$ 32,232,841	\$ 32,815,553
2030	\$ 8,465,503	\$ 111,780,754	\$ 23,860,063			\$ 1,170,087	\$ 33,495,652	\$ 34,101,193
2031	\$ 8,825,287	\$ 94,514,743	\$ 24,814,465			\$ 1,170,087	\$ 34,809,839	\$ 35,439,138
2032	\$ 9,200,361	\$ 74,927,799	\$ 25,807,044			\$ 1,170,087	\$ 36,177,492	\$ 36,831,516
2033	\$ 9,591,377	\$ 52,804,812	\$ 26,839,325			\$ 1,170,087	\$ 37,600,789	\$ 38,280,543
2034	\$ 9,999,010	\$ 27,912,898	\$ 27,912,898			\$ 1,170,087	\$ 39,081,996	\$ 39,788,528
2035	\$ 10,423,968	\$ -	\$ -			\$ 1,170,087	\$ 11,594,055	\$ 11,803,655

**Hampshire County Retirement System FY 19 Appropriation Data
September 2017 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Hampshire Council of Governments	17	\$ 1,034,360	1.26%
Town of Amherst	433	\$ 22,297,269	27.18%
Amherst Housing Authority	15	\$ 704,199	0.86%
Amherst-Pelham Regional School District	160	\$ 5,003,792	6.10%
Town of Belchertown	243	\$ 10,456,466	12.74%
Belchertown Housing Authority	3	\$ 116,698	0.14%
Belchertown Water District	7	\$ 152,466	0.19%
Town of Chesterfield	13	\$ 312,319	0.38%
Chesterfield/Goshen Regional School District	13	\$ 305,826	0.37%
Town of Cummington	7	\$ 215,500	0.26%
Foothills Health District	2	\$ 52,728	0.06%
Gateway Regional School District	68	\$ 2,114,599	2.58%
Town of Goshen	14	\$ 259,263	0.32%
Town of Granby *	90	\$ 3,453,698	4.21%
Granby Housing Authority	3	\$ 102,950	0.13%
Town of Hadley	116	\$ 4,045,086	4.93%
Hadley Housing Authority	1	\$ 34,047	0.04%
Hampshire County Regional Housing Authority	1	\$ 28,687	0.03%
Hampshire Regional School District	47	\$ 1,690,190	2.06%
Town of Hatfield	72	\$ 2,173,000	2.65%
Hatfield Housing Authority	2	\$ 45,541	0.06%
Town of Huntington	15	\$ 387,438	0.47%
Town of Middlefield	7	\$ 176,480	0.22%
Town of Pelham	45	\$ 690,317	0.84%
Town of Plainfield	7	\$ 259,697	0.32%
Quabbin Health District	5	\$ 193,394	0.24%
South Hadley Fire District #1	36	\$ 2,066,460	2.52%
South Hadley Fire District #2	21	\$ 851,701	1.04%
Town of South Hadley	242	\$ 10,548,407	12.86%
South Hadley Housing Authority	4	\$ 211,098	0.26%
So Hadley-Granby-Easthampton Veterans District	1	\$ 55,919	0.07%
Town of Southampton	74	\$ 2,732,592	3.33%
Town of Ware	172	\$ 6,901,393	8.41%
Ware Housing Authority	4	\$ 199,280	0.24%
Town of Westhampton	27	\$ 745,560	0.91%
Town of Williamsburg	44	\$ 1,019,932	1.24%
Town of Worthington	20	\$ 405,560	0.49%
Total	2051	\$ 82,043,910	100.00%

Hampshire County Retirement System FY 19 Appropriation Data
Aggregate Salary Comparison - Sept. 2017 (FY19) - Sept. 2016 (FY18)

Unit	Sept 2017 Aggregate Salary Report			Sept 2016 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/17 *Employees	9/30/17 *Salaries	9/30/17 % of Total (Distribution)	9/30/16 *Employees	9/30/16 *Salaries	9/30/16 % 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	\$ 1,034,360	1.26%	17	\$ 995,014	1.25%	0	0.00%	\$39,346	3.95%	0.01%
Town of Amherst	433	\$ 22,297,269	27.18%	407	\$ 21,205,388	26.67%	26	6.39%	\$1,091,881	5.15%	0.51%
Amherst Housing Authority	15	\$ 704,199	0.86%	13	\$ 575,363	0.72%	2	15.38%	\$128,836	22.39%	0.14%
Amherst-Pelham Regional School District	160	\$ 5,003,792	6.10%	150	\$ 4,771,413	6.00%	10	6.67%	\$232,379	4.87%	0.10%
Town of Belchertown	243	\$ 10,456,466	12.74%	242	\$ 10,078,051	12.68%	1	0.41%	\$378,415	3.75%	0.06%
Belchertown Housing Authority	3	\$ 116,698	0.14%	3	\$ 113,147	0.14%	0	0.00%	\$3,551	3.14%	0.00%
Belchertown Water District	7	\$ 152,466	0.19%	7	\$ 149,399	0.19%	0	0.00%	\$3,067	2.05%	(0.00)%
Town of Chesterfield	13	\$ 312,319	0.38%	14	\$ 315,971	0.40%	(1)	(7.14)%	(\$3,652)	(1.16)%	(0.02)%
Chesterfield/Goshen Regional School District	13	\$ 305,826	0.37%	13	\$ 310,556	0.39%	0	0.00%	(\$4,730)	(1.52)%	(0.02)%
Town of Cummington	7	\$ 215,500	0.26%	7	\$ 169,704	0.21%	0	0.00%	\$45,796	26.99%	0.05%
Foothills Health District	2	\$ 52,728	0.06%	1	\$ 43,940	0.06%	1	100.00%	\$8,788	20.00%	0.00%
Gateway Regional School District	68	\$ 2,114,599	2.58%	68	\$ 2,098,050	2.64%	0	0.00%	\$16,549	0.79%	(0.06)%
Town of Goshen	14	\$ 259,263	0.32%	15	\$ 234,296	0.29%	(1)	(6.67)%	\$24,967	10.66%	0.03%
Town of Granby	90	\$ 3,453,698	4.21%	91	\$ 3,276,432	4.12%	(1)	(1.10)%	\$177,266	5.41%	0.09%
Granby Housing Authority	3	\$ 102,950	0.13%	3	\$ 101,422	0.13%	0	0.00%	\$1,528	1.51%	(0.00)%
Town of Hadley	116	\$ 4,045,086	4.93%	116	\$ 3,973,262	5.00%	0	0.00%	\$71,824	1.81%	(0.07)%
Hadley Housing Authority	1	\$ 34,047	0.04%	1	\$ 32,143	0.04%	0	0.00%	\$1,904	5.92%	0.00%
Hampshire County Regional Housing Authority	1	\$ 28,687	0.03%	1	\$ 27,958	0.04%	0	0.00%	\$729	2.61%	(0.01)%
Hampshire Regional School District	47	\$ 1,690,190	2.06%	43	\$ 1,692,260	2.13%	4	9.30%	(\$2,071)	(0.12)%	(0.07)%
Town of Hatfield	72	\$ 2,173,000	2.65%	71	\$ 2,111,897	2.66%	1	1.41%	\$61,103	2.89%	(0.01)%
Hatfield Housing Authority	2	\$ 45,541	0.06%	2	\$ 44,873	0.06%	0	0.00%	\$668	1.49%	(0.00)%
Town of Huntington	15	\$ 387,438	0.47%	17	\$ 445,475	0.56%	(2)	(11.76)%	(\$58,037)	(13.03)%	(0.09)%
Town of Middlefield	7	\$ 176,480	0.22%	7	\$ 166,376	0.21%	0	0.00%	\$10,104	6.07%	0.01%
Town of Pelham	45	\$ 690,317	0.84%	48	\$ 763,887	0.96%	(3)	(6.25)%	(\$73,570)	(9.63)%	(0.12)%
Town of Plainfield	7	\$ 259,697	0.32%	7	\$ 252,191	0.32%	0	0.00%	\$7,506	2.98%	(0.00)%
Quabbin Health District	5	\$ 193,394	0.24%	5	\$ 184,306	0.23%	0	0.00%	\$9,088	4.93%	0.01%
South Hadley Fire District #1	36	\$ 2,066,460	2.52%	38	\$ 2,035,832	2.56%	(2)	(5.26)%	\$30,628	1.50%	(0.04)%
South Hadley Fire District #2	21	\$ 851,701	1.04%	27	\$ 950,514	1.20%	(6)	(22.22)%	(\$98,813)	(10.40)%	(0.16)%
Town of South Hadley	242	\$ 10,548,407	12.86%	252	\$ 10,535,758	13.25%	(10)	(3.97)%	\$12,649	0.12%	(0.39)%
South Hadley Housing Authority	4	\$ 211,098	0.26%	4	\$ 204,016	0.26%	0	0.00%	\$7,082	3.47%	(0.00)%
So Hadley-Granby-Easthampton Veterans District	1	\$ 55,919	0.07%	1	\$ 56,700	0.07%	0	0.00%	(\$781)	(1.38)%	(0.00)%
Town of Southampton	74	\$ 2,732,592	3.33%	70	\$ 2,539,927	3.19%	4	5.71%	\$192,665	7.59%	0.14%
Town of Ware	172	\$ 6,901,393	8.41%	174	\$ 6,743,396	8.48%	(2)	(1.15)%	\$157,997	2.34%	(0.07)%
Ware Housing Authority	4	\$ 199,280	0.24%	4	\$ 193,892	0.24%	0	0.00%	\$5,388	2.78%	0.00%
Town of Westhampton	27	\$ 745,560	0.91%	26	\$ 715,172	0.90%	1	3.85%	\$30,388	4.25%	0.01%
Town of Williamsburg	44	\$ 1,019,932	1.24%	43	\$ 971,226	1.22%	1	2.33%	\$48,706	5.01%	0.02%
Town of Worthington	20	\$ 405,560	0.49%	24	\$ 419,131	0.53%	(4)	(16.67)%	(\$13,571)	(3.24)%	(0.04)%
Total Aggregate Salaries	2,051	\$ 82,043,910	100.00%	2,032	\$ 79,498,338	100.00%	19	0.94%	\$2,545,572	3.20%	(0.00)%

Hampshire County Retirement System FY 19 Appropriation Data
2002 & 2003 Early Retirement Incentive (ERI) Appropriations by Unit

Unit	2002 ERI		2003 ERI		TOTAL ERI	
	2002 ERI (FY18, 19)		2003 ERI (FY18, 19)		Total ERI (FY 18, 19)	
Total ERI Appropriations	\$ 274,609		\$ 290,622		\$ 565,231	
Hampshire Council of Governments					\$ -	
Town of Amherst	\$ 40,837		\$ 185,418		\$ 226,255	
Amherst Housing Authority					\$ -	
Amherst-Pelham Regional School District			\$ 14,478		\$ 14,478	
Town of Belchertown	\$ 88,894		\$ 15,709		\$ 104,603	
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	\$ 53,357				\$ 53,357	
Granby Housing Authority					\$ -	
Town of Hadley			\$ 19,042		\$ 19,042	
Hadley Housing Authority					\$ -	
Hampshire County Regional Housing Authority					\$ -	
Hampshire Regional School District	\$ 32,338				\$ 32,338	
Town of Hatfield					\$ -	
Hatfield Housing Authority					\$ -	
Town of Huntington					\$ -	
Town of Middlefield					\$ -	
Town of Pelham					\$ -	
Town of Plainfield					\$ -	
Quabbin Health District	\$ 5,030				\$ 5,030	
South Hadley Fire District #1					\$ -	
South Hadley Fire District #2					\$ -	
Town of South Hadley			\$ 36,305		\$ 36,305	
South Hadley Housing Authority					\$ -	
*South Hadley-Granby-Easthampton Veterans District					\$ -	
Town of Southampton	\$ 3,799		\$ 8,457		\$ 12,256	
Town of Ware	\$ 36,903		\$ 11,213		\$ 48,116	
Ware Housing Authority	\$ 3,489				\$ 3,489	
Town of Westhampton					\$ -	
Town of Williamsburg	\$ 3,828				\$ 3,828	
Town of Worthington	\$ 6,134				\$ 6,134	
Total ERI Appropriation	\$ 274,609		\$ 290,622		\$ 565,231	

Hampshire County Retirement System FY 19 Appropriation Data
FY 19 APPROPRIATION - DISTRIBUTION BY UNIT - Estimated

		\$ 22,433,213	\$ 565,231	\$ 22,998,444
Unit_Employer	Percent of Fund (pg 2)	Pension Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Hampshire Council of Governments	1.26%	\$ 282,824	\$ -	\$ 282,824
Town of Amherst	27.18%	\$ 6,096,728	\$ 226,256	\$ 6,322,984
Amherst Housing Authority	0.86%	\$ 192,549	\$ -	\$ 192,549
Amherst-Pelham Regional School District	6.10%	\$ 1,368,184	\$ 14,478	\$ 1,382,662
Town of Belchertown	12.74%	\$ 2,859,105	\$ 104,602	\$ 2,963,707
Belchertown Housing Authority	0.14%	\$ 31,909	\$ -	\$ 31,909
Belchertown Water District	0.19%	\$ 41,689	\$ -	\$ 41,689
Town of Chesterfield	0.38%	\$ 85,397	\$ -	\$ 85,397
Chesterfield/Goshen Regional School District	0.37%	\$ 83,622	\$ -	\$ 83,622
Town of Cummington	0.26%	\$ 58,924	\$ -	\$ 58,924
Foothills Health District	0.06%	\$ 14,417	\$ -	\$ 14,417
Gateway Regional School District	2.58%	\$ 578,193	\$ -	\$ 578,193
Town of Goshen	0.32%	\$ 70,890	\$ -	\$ 70,890
Town of Granby	4.21%	\$ 944,342	\$ 53,357	\$ 997,699
Granby Housing Authority	0.13%	\$ 28,149	\$ -	\$ 28,149
Town of Hadley	4.93%	\$ 1,106,045	\$ 19,042	\$ 1,125,087
Hadley Housing Authority	0.04%	\$ 9,309	\$ -	\$ 9,309
Hampshire County Regional Housing Authority	0.03%	\$ 7,844	\$ -	\$ 7,844
Hampshire Regional School District	2.06%	\$ 462,147	\$ 32,338	\$ 494,485
Town of Hatfield	2.65%	\$ 594,162	\$ -	\$ 594,162
Hatfield Housing Authority	0.06%	\$ 12,452	\$ -	\$ 12,452
Town of Huntington	0.47%	\$ 105,937	\$ -	\$ 105,937
Town of Middlefield	0.22%	\$ 48,255	\$ -	\$ 48,255
Town of Pelham	0.84%	\$ 188,753	\$ -	\$ 188,753
Town of Plainfield	0.32%	\$ 71,009	\$ -	\$ 71,009
Quabbin Health District	0.24%	\$ 52,879	\$ 5,030	\$ 57,909
South Hadley Fire District #1	2.52%	\$ 565,031	\$ -	\$ 565,031
South Hadley Fire District #2	1.04%	\$ 232,880	\$ -	\$ 232,880
Town of South Hadley	12.86%	\$ 2,884,244	\$ 36,305	\$ 2,920,549
South Hadley Housing Authority	0.26%	\$ 57,720	\$ -	\$ 57,720
South Hadley-Granby-Easthampton Veterans District	0.07%	\$ 15,290	\$ -	\$ 15,290
Town of Southamptn	3.33%	\$ 747,171	\$ 12,256	\$ 759,427
Town of Ware	8.41%	\$ 1,887,043	\$ 48,116	\$ 1,935,159
Ware Housing Authority	0.24%	\$ 54,489	\$ 3,489	\$ 57,978
Town of Westhampton	0.91%	\$ 203,858	\$ -	\$ 203,858
Town of Williamsburg	1.24%	\$ 278,879	\$ 3,828	\$ 282,707
Town of Worthington	0.49%	\$ 110,892	\$ 6,134	\$ 117,026
Total Fund Appropriation	100.00%	\$ 22,433,211	\$ 565,231	\$ 22,998,442

*discrepancy due to rounding \$

(2)

Hampshire County Retirement System - FY 19 Appropriation Data

**9/2017 Aggregate Salaries and FY 19
Appropriation Distribution**

	Sept 2017 Aggregate Salaries (pg 2)			FY 19 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension Appropriation	ERI Appropriation	TOTAL APPROPRIATION
Unit	2,051	\$82,043,910	100%	\$22,433,211	\$565,231	\$22,998,444
Hampshire Council of Governments	17	1,034,360	1.26%	\$ 282,824	\$ -	\$ 282,824
Town of Amherst	433	22,297,269	27.18%	\$ 6,096,728	\$ 226,256	\$ 6,322,984
Amherst Housing Authority	15	704,199	0.86%	\$ 192,549	\$ -	\$ 192,549
Amherst-Pelham Regional School District	160	5,003,792	6.10%	\$ 1,368,184	\$ 14,478	\$ 1,382,662
Town of Belchertown	243	10,456,466	12.74%	\$ 2,859,105	\$ 104,602	\$ 2,963,707
Belchertown Housing Authority	3	116,698	0.14%	\$ 31,909	\$ -	\$ 31,909
Belchertown Water District	7	152,466	0.19%	\$ 41,689	\$ -	\$ 41,689
Town of Chesterfield	13	312,319	0.38%	\$ 85,397	\$ -	\$ 85,397
Chesterfield/Goshen Regional School District	13	305,826	0.37%	\$ 83,622	\$ -	\$ 83,622
Town of Cummington	7	215,500	0.26%	\$ 58,924	\$ -	\$ 58,924
Foothills Health District	2	52,728	0.06%	\$ 14,417	\$ -	\$ 14,417
Gateway Regional School District	68	2,114,599	2.58%	\$ 578,193	\$ -	\$ 578,193
Town of Goshen	14	259,263	0.32%	\$ 70,890	\$ -	\$ 70,890
Town of Granby	90	3,453,698	4.21%	\$ 944,342	\$ 53,357	\$ 997,699
Granby Housing Authority	3	102,950	0.13%	\$ 28,149	\$ -	\$ 28,149
Town of Hadley	116	4,045,086	4.93%	\$ 1,106,045	\$ 19,042	\$ 1,125,087
Hadley Housing Authority	1	34,047	0.04%	\$ 9,309	\$ -	\$ 9,309
Hampshire County Regional Housing Authority	1	28,687	0.03%	\$ 7,844	\$ -	\$ 7,844
Hampshire Regional School District	47	1,690,190	2.06%	\$ 462,147	\$ 32,338	\$ 494,485
Town of Hatfield	72	2,173,000	2.65%	\$ 594,162	\$ -	\$ 594,162
Hatfield Housing Authority	2	45,541	0.06%	\$ 12,452	\$ -	\$ 12,452
Town of Huntington	15	387,438	0.47%	\$ 105,937	\$ -	\$ 105,937
Town of Middlefield	7	176,480	0.22%	\$ 48,255	\$ -	\$ 48,255
Town of Pelham	45	690,317	0.84%	\$ 188,753	\$ -	\$ 188,753
Town of Plainfield	7	259,697	0.32%	\$ 71,009	\$ -	\$ 71,009
Quabbin Health District	5	193,394	0.24%	\$ 52,879	\$ 5,030	\$ 57,909
South Hadley Fire District #1	36	2,066,460	2.52%	\$ 565,031	\$ -	\$ 565,031
South Hadley Fire District #2	21	851,701	1.04%	\$ 232,880	\$ -	\$ 232,880
Town of South Hadley	242	10,548,407	12.86%	\$ 2,884,244	\$ 36,305	\$ 2,920,549
South Hadley Housing Authority	4	211,098	0.26%	\$ 57,720	\$ -	\$ 57,720
So Hadley-Granby-Easthampton Veterans District	1	55,919	0.07%	\$ 15,290	\$ -	\$ 15,290
Town of Southampton	74	2,732,592	3.33%	\$ 747,171	\$ 12,256	\$ 759,427
Town of Ware	172	6,901,393	8.41%	\$ 1,887,043	\$ 48,116	\$ 1,935,159
Ware Housing Authority	4	199,280	0.24%	\$ 54,489	\$ 3,489	\$ 57,978
Town of Westhampton	27	745,560	0.91%	\$ 203,858	\$ -	\$ 203,858
Town of Williamsburg	44	1,019,932	1.24%	\$ 278,879	\$ 3,828	\$ 282,707
Town of Worthington	20	405,560	0.49%	\$ 110,892	\$ 6,134	\$ 117,026
Total Aggregate Salaries	2,051	\$ 82,043,910.49	100.00%	\$ 22,433,211.00	\$ 565,231.00	\$ 22,998,442.00

27.34% aggregate salary = pension appropriation
plus ERI = Total appropriation

Hampshire County Retirement System FY 19 Appropriation Data

FY 19 - FY 18 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 19 APPROPRIATION (pg 5)				FY 18 APPROPRIATION (pg 5)				Change FY 18 to FY 19			
	FY 19 - Percent of Total	FY 19 - Pension (ex-ERI)	FY 19 - ERI	FY 19 TOTAL Appropriation	FY 18 - Percent of Total	FY 18 - Pension (ex-ERI)	FY 18 - ERI	FY 18 TOTAL Appropriation	Aggregate Salary Increase/Decrease (pg 3)	% change in Total Payroll (pg 3)	Appropriation Increase/Decrease (ex-ERI)	% change in Pension (ex ERI)
Hampshire Council of Governments	1.26%	282,824	\$ -	282,824	1.25%	264,297	-	264,297	39,346	3.95%	18,527	7.01%
Town of Amherst	27.18%	6,096,728	\$ 226,256	6,322,984	26.67%	5,639,032	226,256	5,865,288	1,091,881	5.15%	457,696	8.12%
Amherst Housing Authority	0.86%	192,549	\$ -	192,549	0.72%	152,235	-	152,235	128,836	22.39%	40,314	26.48%
Amherst-Pelham Regional School District	6.10%	1,368,184	\$ 14,478	1,382,662	6.00%	1,268,624	14,478	1,283,102	232,379	4.87%	99,560	7.85%
Town of Belchertown	12.74%	2,859,105	\$ 104,602	2,963,707	12.68%	2,681,025	104,602	2,785,627	378,415	3.75%	178,080	6.64%
Belchertown Housing Authority	0.14%	31,909	\$ -	31,909	0.14%	29,601	-	29,601	3,551	3.14%	2,308	7.80%
Belchertown Water District	0.19%	41,689	\$ -	41,689	0.19%	40,173	-	40,173	3,067	2.05%	1,516	3.77%
Town of Chesterfield	0.38%	85,397	\$ -	85,397	0.40%	84,575	-	84,575	(3,652)	(1.16)%	822	0.97%
Chesterfield/Goshen Regional School District	0.37%	83,622	\$ -	83,622	0.39%	82,460	-	82,460	(4,730)	(1.52)%	1,162	1.41%
Town of Cummington	0.26%	58,924	\$ -	58,924	0.21%	44,402	-	44,402	45,796	26.99%	14,522	32.71%
Foothills Health District	0.06%	14,417	\$ -	14,417	0.06%	12,686	-	12,686	8,788	20.00%	1,731	13.64%
Gateway Regional School District	2.58%	578,193	\$ -	578,193	2.64%	558,194	-	558,194	16,549	0.79%	19,999	3.58%
Town of Goshen	0.32%	70,890	\$ -	70,890	0.29%	61,317	-	61,317	24,967	10.66%	9,573	15.61%
Town of Granby	4.21%	944,342	\$ 53,357	997,699	4.12%	871,122	53,357	924,479	177,266	5.41%	73,220	8.41%
Granby Housing Authority	0.13%	28,149	\$ -	28,149	0.13%	27,487	-	27,487	1,528	1.51%	662	2.41%
Town of Hadley	4.93%	1,106,045	\$ 19,042	1,125,087	5.00%	1,057,186	19,042	1,076,228	71,824	1.81%	48,859	4.62%
Hadley Housing Authority	0.04%	9,309	\$ -	9,309	0.04%	8,457	-	8,457	1,904	5.92%	852	10.07%
Hampshire County Regional Housing Authority	0.03%	7,844	\$ -	7,844	0.04%	8,457	-	8,457	729	2.61%	(613)	(7.25)%
Hampshire Regional School District	2.06%	462,147	\$ 32,338	494,485	2.13%	450,361	32,338	482,699	(2,071)	(0.12)%	11,786	2.62%
Town of Hatfield	2.65%	594,162	\$ -	594,162	2.66%	562,423	-	562,423	61,103	2.89%	31,739	5.64%
Hatfield Housing Authority	0.06%	12,452	\$ -	12,452	0.06%	12,686	-	12,686	668	1.49%	(234)	(1.84)%
Town of Huntington	0.47%	105,937	\$ -	105,937	0.56%	118,405	-	118,405	(58,037)	(13.03)%	(12,468)	(10.53)%
Town of Middlefield	0.22%	48,255	\$ -	48,255	0.21%	44,402	-	44,402	10,104	6.07%	3,853	8.68%
Town of Pelham	0.84%	188,753	\$ -	188,753	0.96%	202,980	-	202,980	(73,570)	(9.63)%	(14,227)	(7.01)%
Town of Plainfield	0.32%	71,009	\$ -	71,009	0.32%	67,660	-	67,660	7,506	2.98%	3,349	4.95%
Quabbin Health District	0.24%	52,879	\$ 5,030	57,909	0.23%	48,631	5,030	53,661	9,088	4.93%	4,248	8.74%
South Hadley Fire District #1	2.52%	565,031	\$ -	565,031	2.56%	541,279	-	541,279	30,628	1.50%	23,752	4.39%
South Hadley Fire District #2	1.04%	232,880	\$ -	232,880	1.20%	253,725	-	253,725	(98,813)	(10.40)%	(20,845)	(8.22)%
Town of South Hadley	12.86%	2,884,244	\$ 36,305	2,920,549	13.25%	2,801,544	36,305	2,837,849	12,649	0.12%	82,700	2.95%
South Hadley Housing Authority	0.26%	57,720	\$ -	57,720	0.26%	54,974	-	54,974	7,082	3.47%	2,746	5.00%
So Hadley-Granby-Easthampton Veterans District	0.07%	15,290	\$ -	15,290	0.07%	14,801	-	14,801	(781)	(1.38)%	489	3.30%
Town of Southamptn	3.33%	747,171	\$ 12,256	759,427	3.19%	674,485	12,256	686,741	192,665	7.59%	72,686	10.78%
Town of Ware	8.41%	1,887,043	\$ 48,116	1,935,159	8.48%	1,792,988	48,116	1,841,104	157,997	2.34%	94,055	5.25%
Ware Housing Authority	0.24%	54,489	\$ 3,489	57,978	0.24%	50,745	3,489	54,234	5,388	2.78%	3,744	7.38%
Town of Westhampton	0.91%	203,858	\$ -	203,858	0.90%	190,293	-	190,293	30,388	4.25%	13,565	7.13%
Town of Williamsburg	1.24%	278,879	\$ 3,828	282,707	1.22%	257,953	3,828	261,781	48,706	5.01%	20,926	8.11%
Town of Worthington	0.49%	110,892	\$ 6,134	117,026	0.53%	112,062	6,134	118,196	(13,571)	(3.24)%	(1,170)	(1.04)%
Total	100.00%	\$ 22,433,211	\$ 565,231	\$ 22,998,442	100.00%	\$ 21,143,727	\$ 565,231	\$ 21,708,958	\$ 2,545,572	3.20%	\$ 1,289,484	6.10%

NOTE: Percent change is individual unit change. Size of change is directly related to size of unit.

Hampshire County Retirement System FY 19 Appropriation Data

FY 19 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment

98.224284%

1.775716%

	\$ 22,998,444.00		\$ 22,590,057.00	
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/18 & 1/1/19	Single Payment Option 7/1/18	Single payment Savings
Hampshire Council of Governments	\$ 282,824.00	\$ 141,412.00	\$ 277,802.00	\$ 5,022.00
Town of Amherst	\$ 6,322,984.00	\$ 3,161,492.00	\$ 6,210,706.00	\$ 112,278.00
Amherst Housing Authority	\$ 192,549.00	\$ 96,274.50	\$ 189,130.00	\$ 3,419.00
Amherst-Pelham Regional School District	\$ 1,382,662.00	\$ 691,331.00	\$ 1,358,110.00	\$ 24,552.00
Town of Belchertown	\$ 2,963,707.00	\$ 1,481,853.50	\$ 2,911,080.00	\$ 52,627.00
Belchertown Housing Authority	\$ 31,909.00	\$ 15,954.50	\$ 31,342.00	\$ 567.00
Belchertown Water District	\$ 41,689.00	\$ 20,844.50	\$ 40,949.00	\$ 740.00
Town of Chesterfield	\$ 85,397.00	\$ 42,698.50	\$ 83,881.00	\$ 1,516.00
Chesterfield/Goshen Regional School District	\$ 83,622.00	\$ 41,811.00	\$ 82,137.00	\$ 1,485.00
Town of Cummington	\$ 58,924.00	\$ 29,462.00	\$ 57,878.00	\$ 1,046.00
Foothills Health District	\$ 14,417.00	\$ 7,208.50	\$ 14,161.00	\$ 256.00
Gateway Regional School District	\$ 578,193.00	\$ 289,096.50	\$ 567,926.00	\$ 10,267.00
Town of Goshen	\$ 70,890.00	\$ 35,445.00	\$ 69,631.00	\$ 1,259.00
Town of Granby	\$ 997,699.00	\$ 498,849.50	\$ 979,983.00	\$ 17,716.00
Granby Housing Authority	\$ 28,149.00	\$ 14,074.50	\$ 27,649.00	\$ 500.00
Town of Hadley	\$ 1,125,087.00	\$ 562,543.50	\$ 1,105,109.00	\$ 19,978.00
Hadley Housing Authority	\$ 9,309.00	\$ 4,654.50	\$ 9,144.00	\$ 165.00
Hampshire County Regional Housing Authority	\$ 7,844.00	\$ 3,922.00	\$ 7,705.00	\$ 139.00
Hampshire Regional School District	\$ 494,485.00	\$ 247,242.50	\$ 485,704.00	\$ 8,781.00
Town of Hatfield	\$ 594,162.00	\$ 297,081.00	\$ 583,611.00	\$ 10,551.00
Hatfield Housing Authority	\$ 12,452.00	\$ 6,226.00	\$ 12,231.00	\$ 221.00
Town of Huntington	\$ 105,937.00	\$ 52,968.50	\$ 104,056.00	\$ 1,881.00
Town of Middlefield	\$ 48,255.00	\$ 24,127.50	\$ 47,398.00	\$ 857.00
Town of Pelham	\$ 188,753.00	\$ 94,376.50	\$ 185,401.00	\$ 3,352.00
Town of Plainfield	\$ 71,009.00	\$ 35,504.50	\$ 69,748.00	\$ 1,261.00
Quabbin Health District	\$ 57,909.00	\$ 28,954.50	\$ 56,881.00	\$ 1,028.00
South Hadley Fire District #1	\$ 565,031.00	\$ 282,515.50	\$ 554,998.00	\$ 10,033.00
South Hadley Fire District #2	\$ 232,880.00	\$ 116,440.00	\$ 228,745.00	\$ 4,135.00
Town of South Hadley	\$ 2,920,549.00	\$ 1,460,274.50	\$ 2,868,688.00	\$ 51,861.00
South Hadley Housing Authority	\$ 57,720.00	\$ 28,860.00	\$ 56,695.00	\$ 1,025.00
South Hadley-Granby-Easthampton Veterans District	\$ 15,290.00	\$ 7,645.00	\$ 15,018.00	\$ 272.00
Town of Southhampton	\$ 759,427.00	\$ 379,713.50	\$ 745,942.00	\$ 13,485.00
Town of Ware	\$ 1,935,159.00	\$ 967,579.50	\$ 1,900,796.00	\$ 34,363.00
Ware Housing Authority	\$ 57,978.00	\$ 28,989.00	\$ 56,948.00	\$ 1,030.00
Town of Westhampton	\$ 203,858.00	\$ 101,929.00	\$ 200,238.00	\$ 3,620.00
Town of Williamsburg	\$ 282,707.00	\$ 141,353.50	\$ 277,687.00	\$ 5,020.00
Town of Worthington	\$ 117,026.00	\$ 58,513.00	\$ 114,948.00	\$ 2,078.00
Total Fund	\$ 22,998,442.00	\$ 11,499,221.00	\$ 22,590,056.00	\$ 408,386.00

**minor discrepancies may exist due to rounding*