

# 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	12.73%
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%
<b>Total</b>	<b>2051</b>	<b>\$ 82,043,910</b>	<b>99.99%</b>

**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	12.73%	242	\$ 10,078,051	12.68%	1	0.41%	\$378,415	3.75%	0.05%
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)%
<b>Total Aggregate Salaries</b>	<b>2,051</b>	<b>\$ 82,043,910</b>	<b>99.99%</b>	<b>2,032</b>	<b>\$ 79,498,338</b>	<b>100.00%</b>	<b>19</b>	<b>0.94%</b>	<b>\$2,545,572</b>	<b>3.20%</b>	<b>(0.01)%</b>

**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)	
<b>Total ERI Appropriations</b>	\$ 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	
<b>Total ERI Appropriation</b>	<b>\$ 274,609</b>		<b>\$ 290,622</b>		<b>\$ 565,231</b>	

**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	Column2
Hampshire Council of Governments	1.26%	\$ 282,824	\$ -	\$ 282,824	\$ 282,659.00
Town of Amherst	27.18%	\$ 6,096,728	\$ 226,256	\$ 6,322,984	\$ 6,323,603.00
Amherst Housing Authority	0.86%	\$ 192,549	\$ -	\$ 192,549	\$ 192,925.00
Amherst-Pelham Regional School District	6.10%	\$ 1,368,184	\$ 14,478	\$ 1,382,662	\$ 1,382,904.00
Town of Belchertown	12.73%	\$ 2,855,748	\$ 104,602	\$ 2,960,350	\$ 2,960,350.00
Belchertown Housing Authority	0.14%	\$ 31,909	\$ -	\$ 31,909	\$ 31,406.00
Belchertown Water District	0.19%	\$ 41,689	\$ -	\$ 41,689	\$ 42,623.00
Town of Chesterfield	0.38%	\$ 85,397	\$ -	\$ 85,397	\$ 85,246.00
Chesterfield/Goschen Regional School District	0.37%	\$ 83,622	\$ -	\$ 83,622	\$ 83,003.00
Town of Cummington	0.26%	\$ 58,924	\$ -	\$ 58,924	\$ 58,327.00
Foothills Health District	0.06%	\$ 14,417	\$ -	\$ 14,417	\$ 13,460.00
Gateway Regional School District	2.58%	\$ 578,193	\$ -	\$ 578,193	\$ 578,777.00
Town of Goshen	0.32%	\$ 70,890	\$ -	\$ 70,890	\$ 71,786.00
Town of Granby	4.21%	\$ 944,342	\$ 53,357	\$ 997,699	\$ 997,795.00
Granby Housing Authority	0.13%	\$ 28,149	\$ -	\$ 28,149	\$ 29,163.00
Town of Hadley	4.93%	\$ 1,106,045	\$ 19,042	\$ 1,125,087	\$ 1,124,999.00
Hadley Housing Authority	0.04%	\$ 9,309	\$ -	\$ 9,309	\$ 8,974.00
Hampshire County Regional Housing Authority	0.03%	\$ 7,844	\$ -	\$ 7,844	\$ 6,730.00
Hampshire Regional School District	2.06%	\$ 462,147	\$ 32,338	\$ 494,485	\$ 494,462.00
Town of Hatfield	2.65%	\$ 594,162	\$ -	\$ 594,162	\$ 594,480.00
Hatfield Housing Authority	0.06%	\$ 12,452	\$ -	\$ 12,452	\$ 13,460.00
Town of Huntington	0.47%	\$ 105,937	\$ -	\$ 105,937	\$ 105,436.00
Town of Middlefield	0.22%	\$ 48,255	\$ -	\$ 48,255	\$ 49,353.00
Town of Pelham	0.84%	\$ 188,753	\$ -	\$ 188,753	\$ 188,439.00
Town of Plainfield	0.32%	\$ 71,009	\$ -	\$ 71,009	\$ 71,786.00
Quabbin Health District	0.24%	\$ 52,879	\$ 5,030	\$ 57,909	\$ 58,870.00
South Hadley Fire District #1	2.52%	\$ 565,031	\$ -	\$ 565,031	\$ 565,317.00
South Hadley Fire District #2	1.04%	\$ 232,880	\$ -	\$ 232,880	\$ 233,305.00
Town of South Hadley	12.86%	\$ 2,884,244	\$ 36,305	\$ 2,920,549	\$ 2,921,216.00
South Hadley Housing Authority	0.26%	\$ 57,720	\$ -	\$ 57,720	\$ 58,327.00
South Hadley-Granby-Easthampton Veterans District	0.07%	\$ 15,290	\$ -	\$ 15,290	\$ 15,703.00
Town of Southampton	3.33%	\$ 747,171	\$ 12,256	\$ 759,427	\$ 759,282.00
Town of Ware	8.41%	\$ 1,887,043	\$ 48,116	\$ 1,935,159	\$ 1,934,750.00
Ware Housing Authority	0.24%	\$ 54,489	\$ 3,489	\$ 57,978	\$ 57,329.00
Town of Westhampton	0.91%	\$ 203,858	\$ -	\$ 203,858	\$ 204,142.00
Town of Williamsburg	1.24%	\$ 278,879	\$ 3,828	\$ 282,707	\$ 282,000.00
Town of Worthington	0.49%	\$ 110,892	\$ 6,134	\$ 117,026	\$ 116,057.00
<b>Total Fund Appropriation</b>	<b>99.99%</b>	<b>\$ 22,429,854</b>	<b>\$ 565,231</b>	<b>\$ 22,995,085</b>	<b>\$ 22,998,444.00</b>

\*discrepancy due to rounding \$ (3,359)

\$ 22,433,213  
\$ 3,359

**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
<b>Unit</b>	<b>2,051</b>	<b>\$82,043,910</b>	<b>100%</b>	<b>\$22,433,211</b>	<b>\$565,231</b>	<b>\$22,998,444</b>
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	12.73%	\$ 2,855,748	\$ 104,602	\$ 2,960,350
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
<b>Total Aggregate Salaries</b>	<b>2,051</b>	<b>\$ 82,043,910.49</b>	<b>99.99%</b>	<b>\$ 22,429,854.00</b>	<b>\$ 565,231.00</b>	<b>\$ 22,995,085.00</b>

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	12.73%	2,855,748	\$ 104,602	2,960,350	12.68%	2,681,025	104,602	2,785,627	378,415	3.75%	174,723	6.52%
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)%
<b>Total</b>	<b>100.00%</b>	<b>\$ 22,429,854</b>	<b>\$ 565,231</b>	<b>\$ 22,995,085</b>	<b>100.00%</b>	<b>\$ 21,143,727</b>	<b>\$ 565,231</b>	<b>\$ 21,708,958</b>	<b>\$ 2,545,572</b>	<b>3.20%</b>	<b>\$ 1,286,127</b>	<b>6.08%</b>

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	\$ 2,960,350.00	\$ 1,480,175.00	\$ 2,907,783.00	\$ 52,567.00
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
<b>Total Fund</b>	<b>\$ 22,995,085.00</b>	<b>\$ 11,497,542.50</b>	<b>\$ 22,586,759.00</b>	<b>\$ 408,326.00</b>

*\*minor discrepancies may exist due to rounding*

## Hampshire County Retirement System FY 19 Appropriation Data

### 19 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment - PERAC Approv

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	\$ 282,659.00	\$ 141,329.50	\$ 277,640.00	\$ 5,019.00
Town of Amherst	\$ 6,323,603.00	\$ 3,161,801.50	\$ 6,211,314.00	\$ 112,289.00
Amherst Housing Authority	\$ 192,925.00	\$ 96,462.50	\$ 189,499.00	\$ 3,426.00
Amherst-Pelham Regional School District	\$ 1,382,904.00	\$ 691,452.00	\$ 1,358,348.00	\$ 24,556.00
Town of Belchertown	\$ 2,960,350.00	\$ 1,480,175.00	\$ 2,907,783.00	\$ 52,567.00
Belchertown Housing Authority	\$ 31,406.00	\$ 15,703.00	\$ 30,848.00	\$ 558.00
Belchertown Water District	\$ 42,623.00	\$ 21,311.50	\$ 41,866.00	\$ 757.00
Town of Chesterfield	\$ 85,246.00	\$ 42,623.00	\$ 83,732.00	\$ 1,514.00
Chesterfield/Goshen Regional School District	\$ 83,003.00	\$ 41,501.50	\$ 81,529.00	\$ 1,474.00
Town of Cummington	\$ 58,327.00	\$ 29,163.50	\$ 57,291.00	\$ 1,036.00
Foothills Health District	\$ 13,460.00	\$ 6,730.00	\$ 13,221.00	\$ 239.00
Gateway Regional School District	\$ 578,777.00	\$ 289,388.50	\$ 568,500.00	\$ 10,277.00
Town of Goshen	\$ 71,786.00	\$ 35,893.00	\$ 70,511.00	\$ 1,275.00
Town of Granby	\$ 997,795.00	\$ 498,897.50	\$ 980,077.00	\$ 17,718.00
Granby Housing Authority	\$ 29,163.00	\$ 14,581.50	\$ 28,645.00	\$ 518.00
Town of Hadley	\$ 1,124,999.00	\$ 562,499.50	\$ 1,105,022.00	\$ 19,977.00
Hadley Housing Authority	\$ 8,974.00	\$ 4,487.00	\$ 8,815.00	\$ 159.00
Hampshire County Regional Housing Authority	\$ 6,730.00	\$ 3,365.00	\$ 6,610.00	\$ 120.00
Hampshire Regional School District	\$ 494,462.00	\$ 247,231.00	\$ 485,682.00	\$ 8,780.00
Town of Hatfield	\$ 594,480.00	\$ 297,240.00	\$ 583,924.00	\$ 10,556.00
Hatfield Housing Authority	\$ 13,460.00	\$ 6,730.00	\$ 13,221.00	\$ 239.00
Town of Huntington	\$ 105,436.00	\$ 52,718.00	\$ 103,564.00	\$ 1,872.00
Town of Middlefield	\$ 49,353.00	\$ 24,676.50	\$ 48,477.00	\$ 876.00
Town of Pelham	\$ 188,439.00	\$ 94,219.50	\$ 185,093.00	\$ 3,346.00
Town of Plainfield	\$ 71,786.00	\$ 35,893.00	\$ 70,511.00	\$ 1,275.00
Quabbin Health District	\$ 58,870.00	\$ 29,435.00	\$ 57,825.00	\$ 1,045.00
South Hadley Fire District #1	\$ 565,317.00	\$ 282,658.50	\$ 555,279.00	\$ 10,038.00
South Hadley Fire District #2	\$ 233,305.00	\$ 116,652.50	\$ 229,162.00	\$ 4,143.00
Town of South Hadley	\$ 2,921,216.00	\$ 1,460,608.00	\$ 2,869,344.00	\$ 51,872.00
South Hadley Housing Authority	\$ 58,327.00	\$ 29,163.50	\$ 57,291.00	\$ 1,036.00
South Hadley-Granby-Easthampton Veterans District	\$ 15,703.00	\$ 7,851.50	\$ 15,424.00	\$ 279.00
Town of Southampton	\$ 759,282.00	\$ 379,641.00	\$ 745,799.00	\$ 13,483.00
Town of Ware	\$ 1,934,750.00	\$ 967,375.00	\$ 1,900,394.00	\$ 34,356.00
Ware Housing Authority	\$ 57,329.00	\$ 28,664.50	\$ 56,311.00	\$ 1,018.00
Town of Westhampton	\$ 204,142.00	\$ 102,071.00	\$ 200,517.00	\$ 3,625.00
Town of Williamsburg	\$ 282,000.00	\$ 141,000.00	\$ 276,992.00	\$ 5,008.00
Town of Worthington	\$ 116,057.00	\$ 58,028.50	\$ 113,996.00	\$ 2,061.00
<b>Total Fund</b>	<b>\$ 22,998,444.00</b>	<b>\$ 11,499,222.00</b>	<b>\$ 22,590,057.00</b>	<b>\$ 408,387.00</b>

\*minor discrepancies may exist due to rounding