

Hampshire County Retirement System

FY 25 Funding Schedule and Estimated Unit Appropriations



Hampshire County Retirement System FY 25 Appropriation Data

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Hampshire County Retirement System Funding Schedule for FY 25 Appropriation Year

Actuarial Valuation as of January 1, 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year Ended June 30th	Employer Normal Cost	Amortization Payment of UAL	Amortization Payment of ERI 2002	Amortization Payment of ERI 2003	Net 3(8)(c) Transfers	Total Employer Cost	Single Payment discount	Unfunded Actuarial Accrued Liability
2024	\$ 8,700,132	\$ 22,599,543	\$ 269,136	\$ 284,830	\$ 1,100,000	\$ 32,953,641	\$ 32,413,013	\$ 168,156,791
2025	\$ 8,982,886	\$ 23,527,326	\$ 269,136	\$ 284,830	\$ 1,100,000	\$ 34,164,178	\$ 33,603,690	\$ 156,213,363
2026	\$ 9,274,829	\$ 24,492,891	\$ 269,137	\$ 284,831	\$ 1,100,000	\$ 35,421,688		\$ 142,502,319
2027	\$ 9,576,262	\$ 25,497,778	\$ 269,137	\$ 284,830	\$ 1,100,000	\$ 36,728,007		\$ 126,863,268
2028	\$ 9,887,490	\$ 26,543,572	\$ 269,136	\$ 284,831	\$ 1,100,000	\$ 38,085,029		\$ 109,123,191
2029	\$ 10,208,834	\$ 28,154,971	-	-	\$ 1,100,000	\$ 39,463,805		\$ 89,095,515
2030	\$ 10,540,621	\$ 29,287,614	-	-	\$ 1,100,000	\$ 40,928,235		\$ 66,610,562
2031	\$ 10,883,190	\$ 30,466,335	-	-	\$ 1,100,000	\$ 42,449,525		\$ 41,422,292
2032	\$ 11,236,894	\$ 13,977,738	-	-	\$ 1,100,000	\$ 26,314,632		\$ 13,297,317
2033	\$ 11,602,093	-	-	-	\$ 1,100,000	\$ 12,702,093		-
2034	\$ 11,979,161	-	-	-	\$ 1,100,000	\$ 13,079,161		-
2035	\$ 12,368,484	-	-	-	\$ 1,100,000	\$ 13,468,484		-
2036	\$ 12,770,460	-	-	-	\$ 1,100,000	\$ 13,870,460		-
2037	\$ 13,185,499	-	-	-	\$ 1,100,000	\$ 14,285,499		-
2038	\$ 13,614,029	-	-	-	\$ 1,100,000	\$ 14,714,029		-
2039	\$ 14,056,485	-	-	-	\$ 1,100,000	\$ 15,156,485		-
2040	\$ 14,513,320	-	-	-	\$ 1,100,000	\$ 15,613,320		-
2041	\$ 14,985,003	-	-	-	\$ 1,100,000	\$ 16,085,003		-
2042	\$ 15,472,015	-	-	-	\$ 1,100,000	\$ 16,572,015		-
2043	\$ 15,974,855	-	-	-	\$ 1,100,000	\$ 17,074,855		-
2044	\$ 16,494,038	-	-	-	\$ 1,100,000	\$ 17,594,038		-
2045	\$ 17,030,094	-	-	-	\$ 1,100,000	\$ 18,130,094		-
2046	\$ 17,583,573	-	-	-	\$ 1,100,000	\$ 18,683,573		-
2047	\$ 18,155,039	-	-	-	\$ 1,100,000	\$ 19,255,039		-
2048	\$ 18,745,077	-	-	-	\$ 1,100,000	\$ 19,845,077		-
2049	\$ 19,354,292	-	-	-	\$ 1,100,000	\$ 20,454,292		-
2050	\$ 19,983,307	-	-	-	\$ 1,100,000	\$ 21,083,307		-
2051	\$ 20,632,764	-	-	-	\$ 1,100,000	\$ 21,732,764		-
2052	\$ 21,303,328	-	-	-	\$ 1,100,000	\$ 22,403,328		-

If FY2025 appropriation is made on July 1, 2024, payment is \$33,603,690 (discount of \$560,488).

**Hampshire County Retirement System FY 25 Appropriation Data
September 2023 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Town of Amherst	422	\$ 25,104,759	24.59%
Amherst Housing Authority	13	\$ 833,138	0.82%
Amherst-Pelham Regional School District	166	\$ 6,207,195	6.08%
Town of Belchertown	260	\$ 13,573,005	13.30%
Belchertown Housing Authority*	0	\$ -	0.00%
Belchertown Water District	5	\$ 230,986	0.23%
Town of Chesterfield	10	\$ 387,919	0.38%
Chesterfield/Goshen Regional School District	9	\$ 287,254	0.28%
Town of Cummington	7	\$ 290,920	0.29%
Foothills Health District	4	\$ 213,187	0.21%
Gateway Regional School District	68	\$ 2,376,792	2.33%
Town of Goshen	8	\$ 284,627	0.28%
Town of Granby	102	\$ 4,716,771	4.62%
Granby Housing Authority	2	\$ 78,874	0.08%
Town of Hadley	127	\$ 6,556,940	6.42%
Hadley Housing Authority*	0	\$ -	0.00%
Hampshire County Group Insurance Trust	4	\$ 391,000	0.38%
Hampshire County Regional Housing Authority*	0	\$ -	0.00%
Hampshire Regional School District	48	\$ 1,745,783	1.71%
Town of Hatfield	68	\$ 2,849,516	2.79%
Hatfield Housing Authority	1	\$ 27,393	0.03%
Town of Huntington	13	\$ 478,146	0.47%
Town of Middlefield	7	\$ 256,008	0.25%
Town of Pelham	56	\$ 1,023,695	1.00%
Town of Plainfield	6	\$ 367,908	0.36%
Quabbin Health District	6	\$ 323,026	0.32%
South Hadley Fire District #1	38	\$ 2,570,555	2.52%
South Hadley Fire District #2	21	\$ 966,946	0.95%
Town of South Hadley	273	\$ 14,609,162	14.31%
South Hadley Housing Authority	4	\$ 250,334	0.25%
So Hadley-Easthampton Veterans District*	0	\$ -	0.00%
Town of Southampton	63	\$ 3,042,761	2.98%
Town of Ware	180	\$ 8,812,813	8.64%
Ware Housing Authority	3	\$ 177,709	0.17%
Town of Westhampton	21	\$ 772,952	0.76%
Town of Williamsburg	37	\$ 1,264,126	1.24%
Town of Worthington	24	\$ 982,766	0.96%
Total	2076	\$ 102,054,966	100.00%

Hampshire County Retirement System FY 25 Appropriation Data Aggregate Salary Comparison - Sept. 2023 (FY 25) - Sept. 2022 (FY 24)

*update w/ new agsal	Sept 2023 Aggregate Salary Report			Sept 2022 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
Unit	9/30/23 *Employees	9/30/23 *Salaries	9/30/23 % of Total (Distribution)	9/30/22 *Employees	9/30/22 *Salaries	9/30/22 % of Total (Distribution)	## Change Staffing	Unit %Change in # Employees	\$\$ Change Total Payroll	%Change Total Payroll	Change in Distribution (Percent of Total)
Town of Amherst	422	\$ 25,104,759	24.59%	435	\$ 24,958,871	25.79%	(13)	(2.99)%	145,888	0.58%	(1.20)%
Amherst Housing Authority	13	\$ 833,138	0.82%	14	\$ 897,560	0.92%	(1)	(7.14)%	(64,422)	(7.18)%	(0.10)%
Amherst-Pelham Regional School District	166	\$ 6,207,195	6.08%	169	\$ 5,911,412	6.11%	(3)	(1.78)%	295,783	5.00%	(0.03)%
Town of Belchertown	260	\$ 13,573,005	13.30%	244	\$ 12,528,294	12.95%	16	6.56%	1,044,711	8.34%	0.35%
Belchertown Housing Authority	0	\$ -	0.00%	0	\$ -	0.00%	0	0.00%	0	0.00%	0.00%
Belchertown Water District	5	\$ 230,986	0.23%	8	\$ 248,254	0.26%	(3)	(37.50)%	(17,268)	(6.96)%	(0.03)%
Town of Chesterfield	10	\$ 387,919	0.38%	10	\$ 330,166	0.34%	0	0.00%	57,753	17.49%	0.04%
Chesterfield/Goshen Regional School District	9	\$ 287,254	0.28%	12	\$ 371,152	0.38%	(3)	(25.00)%	(83,898)	(22.60)%	(0.10)%
Town of Cummington	7	\$ 290,920	0.29%	7	\$ 266,797	0.28%	0	0.00%	24,123	9.04%	0.01%
Foothills Health District	4	\$ 213,187	0.21%	4	\$ 198,627	0.20%	0	0.00%	14,560	7.33%	0.01%
Gateway Regional School District	68	\$ 2,376,792	2.33%	72	\$ 2,435,790	2.52%	(4)	(5.56)%	(58,998)	(2.42)%	(0.19)%
Town of Goshen	8	\$ 284,627	0.28%	6	\$ 200,105	0.20%	2	33.33%	84,522	42.24%	0.08%
Town of Granby	102	\$ 4,716,771	4.62%	107	\$ 4,606,215	4.76%	(5)	(4.67)%	110,556	2.40%	(0.14)%
Granby Housing Authority	2	\$ 78,874	0.08%	2	\$ 75,897	0.08%	0	0.00%	2,977	3.92%	0.00%
Town of Hadley	127	\$ 6,556,940	6.42%	117	\$ 5,456,089	5.64%	10	8.55%	1,100,851	20.18%	0.78%
Hadley Housing Authority	0	\$ -	0.00%	0	\$ -	0.00%	0	0.00%	0	0.00%	0.00%
Hampshire County Group Insurance Trust	4	\$ 391,000	0.38%	4	\$ 343,550	0.36%	0	0.00%	47,450	13.81%	0.02%
Hampshire County Regional Housing Authority	0	\$ -	0.00%	0	\$ -	0.00%	0	0.00%	0	0.00%	0.00%
Hampshire Regional School District	48	\$ 1,745,783	1.71%	55	\$ 1,845,482	1.91%	(7)	(12.73)%	(99,699)	(5.40)%	(0.20)%
Town of Hatfield	68	\$ 2,849,516	2.79%	65	\$ 2,504,175	2.58%	3	4.62%	345,341	13.79%	0.21%
Hatfield Housing Authority	1	\$ 27,393	0.03%	1	\$ 25,823	0.03%	0	0.00%	1,570	6.08%	0.00%
Town of Huntington	13	\$ 478,146	0.47%	13	\$ 452,102	0.47%	0	0.00%	26,044	5.76%	0.00%
Town of Middlefield	7	\$ 256,008	0.25%	7	\$ 209,723	0.22%	0	0.00%	46,285	22.07%	0.03%
Town of Pelham	56	\$ 1,023,695	1.00%	50	\$ 938,622	0.97%	6	12.00%	85,073	9.06%	0.03%
Town of Plainfield	6	\$ 367,908	0.36%	6	\$ 328,402	0.34%	0	0.00%	39,506	12.03%	0.02%
Quabbin Health District	6	\$ 323,026	0.32%	6	\$ 299,644	0.31%	0	0.00%	23,382	7.80%	0.01%
South Hadley Fire District #1	38	\$ 2,570,555	2.52%	39	\$ 2,551,554	2.64%	(1)	(2.56)%	19,001	0.74%	(0.12)%
South Hadley Fire District #2	21	\$ 966,946	0.95%	20	\$ 932,412	0.96%	1	5.00%	34,534	3.70%	(0.01)%
Town of South Hadley	273	\$ 14,609,162	14.31%	269	\$ 13,085,418	13.52%	4	1.49%	1,523,744	11.64%	0.79%
South Hadley Housing Authority	4	\$ 250,334	0.25%	4	\$ 240,099	0.25%	0	0.00%	10,235	4.26%	0.00%
So Hadley-Easthampton Veterans District	0	\$ -	0.00%	1	\$ 65,000	0.07%	(1)	(100.00)%	(65,000)	(100.00)%	(0.07)%
Town of Southhampton	63	\$ 3,042,761	2.98%	68	\$ 3,126,089	3.23%	(5)	(7.35)%	(83,328)	(2.67)%	(0.25)%
Town of Ware	180	\$ 8,812,813	8.64%	176	\$ 8,246,550	8.52%	4	2.27%	566,263	6.87%	0.12%
Ware Housing Authority	3	\$ 177,709	0.17%	4	\$ 252,673	0.26%	(1)	(25.00)%	(74,964)	(29.67)%	(0.09)%
Town of Westhampton	21	\$ 772,952	0.76%	21	\$ 762,273	0.79%	0	0.00%	10,679	1.40%	(0.03)%
Town of Williamsburg	37	\$ 1,264,126	1.24%	39	\$ 1,165,899	1.20%	(2)	(5.13)%	98,227	8.43%	0.04%
Town of Worthington	24	\$ 982,766	0.96%	24	\$ 905,424	0.94%	0	0.00%	77,342	8.54%	0.02%
Total Aggregate Salaries	2,076	102,054,966	100.00%	2,079	96,766,143	100.00%	(3)	(0.14)%	5,288,823	5.47%	0.00%

Hampshire County Retirement System FY 25 Appropriation Data
2002 & 2003 Early Retirement Incentive (ERI) Appropriations by Unit - Estimated

Unit	2002 ERI (FY 24, 25)	2003 ERI (FY 24, 25)	Total ERI (FY 24, 25)
Total ERI Appropriations	\$ 269,136	\$ 284,830	\$ 553,966
Town of Amherst	\$ 40,024	\$ 181,723	\$ 221,746
Amherst Housing Authority	\$ -	\$ -	\$ -
Amherst-Pelham Regional School District	\$ -	\$ 14,190	\$ 14,190
Town of Belchertown	\$ 87,122	\$ 15,396	\$ 102,518
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	\$ 52,293	\$ -	\$ 52,293
Granby Housing Authority	\$ -	\$ -	\$ -
Town of Hadley	\$ -	\$ 18,662	\$ 18,663
Hadley Housing Authority	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	\$ -	\$ -	\$ -
Hampshire County Regional Housing Authority	\$ -	\$ -	\$ -
Hampshire Regional School District	\$ 31,694	\$ -	\$ 31,693
Town of Hatfield	\$ -	\$ -	\$ -
Hatfield Housing Authority	\$ -	\$ -	\$ -
Town of Huntington	\$ -	\$ -	\$ -
Town of Middlefield	\$ -	\$ -	\$ -
Town of Pelham	\$ -	\$ -	\$ -
Town of Plainfield	\$ -	\$ -	\$ -
Quabbin Health District	\$ 4,930	\$ -	\$ 4,930
South Hadley Fire District #1	\$ -	\$ -	\$ -
South Hadley Fire District #2	\$ -	\$ -	\$ -
Town of South Hadley	\$ -	\$ 35,581	\$ 35,581
South Hadley Housing Authority	\$ -	\$ -	\$ -
So Hadley-Easthampton Veterans District	\$ -	\$ -	\$ -
Town of Southampton	\$ 3,724	\$ 8,288	\$ 12,011
Town of Ware	\$ 36,167	\$ 10,990	\$ 47,157
Ware Housing Authority	\$ 3,419	\$ -	\$ 3,420
Town of Westhampton	\$ -	\$ -	\$ -
Town of Williamsburg	\$ 3,752	\$ -	\$ 3,752
Town of Worthington	\$ 6,012	\$ -	\$ 6,012
Total ERI Appropriation	\$ 269,137	\$ 284,830	\$ 553,966

Hampshire County Retirement System FY 25 Appropriation Data
FY 25 APPROPRIATION - DISTRIBUTION BY UNIT - Estimated

		\$ 33,610,212	\$ 553,966	\$ 34,164,178
Unit_Employer	FY 25 Percent of Fund (pg 2)	FY 25 Pension + Pension Reserve Appropriation	FY 24/FY25 ERI Add'l Appropriations (pg 4)	FY 25 Appropriation Total
Town of Amherst	24.59%	\$ 8,264,751	\$ 221,746	\$ 8,486,497
Amherst Housing Authority	0.82%	\$ 275,604	\$ -	\$ 275,604
Amherst-Pelham Regional School District	6.08%	\$ 2,043,501	\$ 14,190	\$ 2,057,691
Town of Belchertown	13.30%	\$ 4,470,158	\$ 102,518	\$ 4,572,676
Belchertown Housing Authority	0.00%	\$ -	\$ -	\$ -
Belchertown Water District	0.23%	\$ 77,303	\$ -	\$ 77,303
Town of Chesterfield	0.38%	\$ 127,719	\$ -	\$ 127,719
Chesterfield/Goshen Regional School District	0.28%	\$ 94,109	\$ -	\$ 94,109
Town of Cummington	0.29%	\$ 97,470	\$ -	\$ 97,470
Foothills Health District	0.21%	\$ 70,581	\$ -	\$ 70,581
Gateway Regional School District	2.33%	\$ 783,118	\$ -	\$ 783,118
Town of Goshen	0.28%	\$ 94,109	\$ -	\$ 94,109
Town of Granby	4.62%	\$ 1,552,792	\$ 52,293	\$ 1,605,085
Granby Housing Authority	0.08%	\$ 26,888	\$ -	\$ 26,888
Town of Hadley	6.42%	\$ 2,157,776	\$ 18,663	\$ 2,176,439
Hadley Housing Authority	0.00%	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	0.38%	\$ 127,719	\$ -	\$ 127,719
Hampshire County Regional Housing Authority	0.00%	\$ -	\$ -	\$ -
Hampshire Regional School District	1.71%	\$ 574,735	\$ 31,693	\$ 606,428
Town of Hatfield	2.79%	\$ 937,725	\$ -	\$ 937,725
Hatfield Housing Authority	0.03%	\$ 10,083	\$ -	\$ 10,083
Town of Huntington	0.47%	\$ 157,968	\$ -	\$ 157,968
Town of Middlefield	0.25%	\$ 84,026	\$ -	\$ 84,026
Town of Pelham	1.00%	\$ 336,102	\$ -	\$ 336,102
Town of Plainfield	0.36%	\$ 120,997	\$ -	\$ 120,997
Quabbin Health District	0.32%	\$ 107,553	\$ 4,930	\$ 112,483
South Hadley Fire District #1	2.52%	\$ 846,977	\$ -	\$ 846,977
South Hadley Fire District #2	0.95%	\$ 319,297	\$ -	\$ 319,297
Town of South Hadley	14.31%	\$ 4,809,621	\$ 35,581	\$ 4,845,202
South Hadley Housing Authority	0.25%	\$ 84,026	\$ -	\$ 84,026
South Hadley-Easthampton Veterans District	0.00%	\$ -	\$ -	\$ -
Town of Southampton	2.98%	\$ 1,001,584	\$ 12,011	\$ 1,013,595
Town of Ware	8.64%	\$ 2,903,922	\$ 47,157	\$ 2,951,079
Ware Housing Authority	0.17%	\$ 57,137	\$ 3,420	\$ 60,557
Town of Westhampton	0.76%	\$ 255,438	\$ -	\$ 255,438
Town of Williamsburg	1.24%	\$ 416,767	\$ 3,752	\$ 420,519
Town of Worthington	0.96%	\$ 322,658	\$ 6,012	\$ 328,670
Total Fund Appropriation	100.00%	\$ 33,610,214	\$ 553,966	\$ 34,164,180

Hampshire County Retirement System - FY 25 Appropriation Data

**9/2023 Aggregate Salaries and FY 25
Appropriation Distribution**

	Sept 2023 Aggregate Salaries (pg 2)			FY 25 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension + Pension Reserve Appropriation	ERI Appropriation	TOTAL APPROPRIATION
Total Aggregate Salaries & Appropriation	\$2,081	\$96,812,983	100.00%	\$33,610,212	\$553,967	\$34,164,178
Town of Amherst	422	25,104,759	24.59%	\$ 8,264,751	\$ 221,746	\$ 8,486,497
Amherst Housing Authority	13	833,138	0.82%	\$ 275,604	\$ -	\$ 275,604
Amherst-Pelham Regional School District	166	6,207,195	6.08%	\$ 2,043,501	\$ 14,190	\$ 2,057,691
Town of Belchertown	260	13,573,005	13.30%	\$ 4,470,158	\$ 102,518	\$ 4,572,676
Belchertown Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Belchertown Water District	5	230,986	0.23%	\$ 77,303	\$ -	\$ 77,303
Town of Chesterfield	10	387,919	0.38%	\$ 127,719	\$ -	\$ 127,719
Chesterfield/Goshen Regional School District	9	287,254	0.28%	\$ 94,109	\$ -	\$ 94,109
Town of Cummington	7	290,920	0.29%	\$ 97,470	\$ -	\$ 97,470
Foothills Health District	4	213,187	0.21%	\$ 70,581	\$ -	\$ 70,581
Gateway Regional School District	68	2,376,792	2.33%	\$ 783,118	\$ -	\$ 783,118
Town of Goshen	8	284,627	0.28%	\$ 94,109	\$ -	\$ 94,109
Town of Granby	102	4,716,771	4.62%	\$ 1,552,792	\$ 52,293	\$ 1,605,085
Granby Housing Authority	2	78,874	0.08%	\$ 26,888	\$ -	\$ 26,888
Town of Hadley	127	6,556,940	6.42%	\$ 2,157,776	\$ 18,663	\$ 2,176,439
Hadley Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	4	391,000	0.38%	\$ 127,719	\$ -	\$ 127,719
Hampshire County Regional Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Hampshire Regional School District	48	1,745,783	1.71%	\$ 574,735	\$ 31,693	\$ 606,428
Town of Hatfield	68	2,849,516	2.79%	\$ 937,725	\$ -	\$ 937,725
Hatfield Housing Authority	1	27,393	0.03%	\$ 10,083	\$ -	\$ 10,083
Town of Huntington	13	478,146	0.47%	\$ 157,968	\$ -	\$ 157,968
Town of Middlefield	7	256,008	0.25%	\$ 84,026	\$ -	\$ 84,026
Town of Pelham	56	1,023,695	1.00%	\$ 336,102	\$ -	\$ 336,102
Town of Plainfield	6	367,908	0.36%	\$ 120,997	\$ -	\$ 120,997
Quabbin Health District	6	323,026	0.32%	\$ 107,553	\$ 4,930	\$ 112,483
South Hadley Fire District #1	38	2,570,555	2.52%	\$ 846,977	\$ -	\$ 846,977
South Hadley Fire District #2	21	966,946	0.95%	\$ 319,297	\$ -	\$ 319,297
Town of South Hadley	273	14,609,162	14.31%	\$ 4,809,621	\$ 35,581	\$ 4,845,202
South Hadley Housing Authority	4	250,334	0.25%	\$ 84,026	\$ -	\$ 84,026
South Hadley-Easthampton Veterans District	0	-	0.00%	\$ -	\$ -	\$ -
Town of Southamptn	63	3,042,761	2.98%	\$ 1,001,584	\$ 12,011	\$ 1,013,595
Town of Ware	180	8,812,813	8.64%	\$ 2,903,922	\$ 47,157	\$ 2,951,079
Ware Housing Authority	3	177,709	0.17%	\$ 57,137	\$ 3,420	\$ 60,557
Town of Westhampton	21	772,952	0.76%	\$ 255,438	\$ -	\$ 255,438
Town of Williamsburg	37	1,264,126	1.24%	\$ 416,767	\$ 3,752	\$ 420,519
Town of Worthington	24	982,766	0.96%	\$ 322,658	\$ 6,012	\$ 328,670
Total Aggregate Salaries & Appropriation	2,076	\$ 102,054,966	100.00%	\$ 33,610,214	\$ 553,966	\$ 34,164,180

Hampshire County Retirement System FY 25 Appropriation Data
FY 25 - FY 24 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 25 APPROPRIATION (pg 5)				FY 24 APPROPRIATION (pg 5)				Change FY 24 to FY 25			
	FY 25 - Percent of Total	FY 25 - Pension Appropriation (ex-ERI)	FY 25 - ERI	FY 25 TOTAL Appropriation	FY 24 - Percent of Total	FY 24 - Pension Appropriation (ex-ERI)	FY 24 - ERI	FY 24 TOTAL Appropriation	Aggregate Salary Increase/Decrease (pg 3)	% change in Total Payroll (pg 3)	Appropriation Increase/Decrease (ex-ERI)	% change in Pension Appropriation (ex-ERI)
Town of Amherst	24.59%	8,264,751	\$ 221,746	8,486,497	25.79%	8,355,876	221,746	8,577,622	145,888	0.58%	(91,125)	(1.06)%
Amherst Housing Authority	0.82%	275,604	\$ -	275,604	0.92%	298,077	-	298,077	(64,422)	(7.18)%	(22,473)	(7.54)%
Amherst-Pelham Regional School District	6.08%	2,043,501	\$ 14,190	2,057,691	6.11%	1,979,620	14,190	1,993,810	295,783	5.00%	63,881	3.20%
Town of Belchertown	13.30%	4,470,158	\$ 102,518	4,572,676	12.95%	4,195,758	102,518	4,298,276	1,044,711	8.34%	274,400	6.38%
Belchertown Housing Authority	0.00%	-	\$ -	-	0.00%	-	-	-	0	0.00%	0	0.00%
Belchertown Water District	0.23%	77,303	\$ -	77,303	0.26%	84,239	-	84,239	(17,268)	(6.96)%	(6,936)	(8.23)%
Town of Chesterfield	0.38%	127,719	\$ -	127,719	0.34%	110,159	-	110,159	57,753	17.49%	17,560	15.94%
Chesterfield/Goshen Regional School District	0.28%	94,109	\$ -	94,109	0.38%	123,119	-	123,119	(83,898)	(22.60)%	(29,010)	(23.56)%
Town of Cummington	0.29%	97,470	\$ -	97,470	0.28%	90,719	-	90,719	24,123	9.04%	6,751	7.44%
Foothills Health District	0.21%	70,581	\$ -	70,581	0.20%	64,799	-	64,799	14,560	7.33%	5,782	8.92%
Gateway Regional School District	2.33%	783,118	\$ -	783,118	2.52%	816,472	-	816,472	(58,998)	(2.42)%	(33,354)	(4.09)%
Town of Goshen	0.28%	94,109	\$ -	94,109	0.20%	64,799	-	64,799	84,522	42.24%	29,310	45.23%
Town of Granby	4.62%	1,552,792	\$ 52,293	1,605,085	4.76%	1,542,225	52,293	1,594,518	110,556	2.40%	10,567	0.66%
Granby Housing Authority	0.08%	26,888	\$ -	26,888	0.08%	25,920	-	25,920	2,977	3.92%	968	3.73%
Town of Hadley	6.42%	2,157,776	\$ 18,663	2,176,439	5.64%	1,827,342	18,663	1,846,005	1,100,851	20.18%	330,434	17.90%
Hadley Housing Authority	0.00%	-	\$ -	-	0.00%	-	-	-	0	0.00%	0	0.00%
Hampshire County Group Insurance Trust	0.38%	127,719	\$ -	127,719	0.36%	116,639	-	116,639	47,450	13.81%	11,080	9.50%
Hampshire County Regional Housing Authority	0.00%	-	\$ -	-	0.00%	-	-	-	0	0.00%	0	0.00%
Hampshire Regional School District	1.71%	574,735	\$ 31,693	606,428	1.91%	618,834	31,693	650,527	(99,699)	(5.40)%	(44,099)	(6.78)%
Town of Hatfield	2.79%	937,725	\$ -	937,725	2.58%	835,912	-	835,912	345,341	13.79%	101,813	12.18%
Hatfield Housing Authority	0.03%	10,083	\$ -	10,083	0.03%	9,720	-	9,720	1,570	6.08%	363	3.73%
Town of Huntington	0.47%	157,968	\$ -	157,968	0.47%	152,278	-	152,278	26,044	5.76%	5,690	3.74%
Town of Middlefield	0.25%	84,026	\$ -	84,026	0.22%	71,279	-	71,279	46,285	22.07%	12,747	17.88%
Town of Pelham	1.00%	336,102	\$ -	336,102	0.97%	314,277	-	314,277	85,073	9.06%	21,825	6.94%
Town of Plainfield	0.36%	120,997	\$ -	120,997	0.34%	110,159	-	110,159	39,506	12.03%	10,838	9.84%
Quabbin Health District	0.32%	107,553	\$ 4,930	112,483	0.31%	100,439	4,930	105,369	23,382	7.80%	7,114	6.75%
South Hadley Fire District #1	2.52%	846,977	\$ -	846,977	2.64%	855,351	-	855,351	19,001	0.74%	(8,374)	(0.98)%
South Hadley Fire District #2	0.95%	319,297	\$ -	319,297	0.96%	311,037	-	311,037	34,534	3.70%	8,260	2.66%
Town of South Hadley	14.31%	4,809,621	\$ 35,581	4,845,202	13.52%	4,380,436	35,581	4,416,017	1,523,744	11.64%	429,185	9.72%
South Hadley Housing Authority	0.25%	84,026	\$ -	84,026	0.25%	80,999	-	80,999	10,235	4.26%	3,027	3.74%
South Hadley-Easthampton Veterans District	0.00%	-	\$ -	-	0.07%	22,680	-	22,680	(65,000)	(100.00)%	(22,680)	(100.00)%
Town of Southamptton	2.98%	1,001,584	\$ 12,011	1,013,595	3.23%	1,046,510	12,011	1,058,521	(83,328)	(2.67)%	(44,926)	(4.24)%
Town of Ware	8.64%	2,903,922	\$ 47,157	2,951,079	8.52%	2,760,452	47,157	2,807,609	566,263	6.87%	143,470	5.11%
Ware Housing Authority	0.17%	57,137	\$ 3,420	60,557	0.26%	84,239	3,420	87,659	(74,964)	(29.67)%	(27,102)	(30.92)%
Town of Westhampton	0.76%	255,438	\$ -	255,438	0.79%	255,957	-	255,957	10,679	1.40%	(519)	(0.20)%
Town of Williamsburg	1.24%	416,767	\$ 3,752	420,519	1.20%	388,796	3,752	392,548	98,227	8.43%	27,971	7.13%
Town of Worthington	0.96%	322,658	\$ 6,012	328,670	0.94%	304,557	6,012	310,569	77,342	8.54%	18,101	5.83%
Total	100.00%	\$ 33,610,214	\$ 553,966	\$ 34,164,180	100.00%	32,399,675	553,966	30,713,712	\$ 5,288,823	5.47%	\$ 1,210,539	3.94%

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

Hampshire County Retirement System FY 25 Appropriation Data
FY 25 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment Estimate

98.36%

1.64%

	\$ 34,164,178		\$ 33,603,690	\$ 560,488
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/24 & 1/1/25	Single Payment Option 7/1/24	Single payment Savings
Town of Amherst	\$ 8,486,497	\$ 4,243,248.50	\$ 8,347,270	\$ 139,227
Amherst Housing Authority	\$ 275,604	\$ 137,802.00	\$ 271,083	\$ 4,521
Amherst-Pelham Regional School District	\$ 2,057,691	\$ 1,028,845.50	\$ 2,023,933	\$ 33,758
Town of Belchertown	\$ 4,572,676	\$ 2,286,338.00	\$ 4,497,658	\$ 75,018
Belchertown Housing Authority	\$ -	\$ -	\$ -	\$ -
Belchertown Water District	\$ 77,303	\$ 38,651.50	\$ 76,035	\$ 1,268
Town of Chesterfield	\$ 127,719	\$ 63,859.50	\$ 125,624	\$ 2,095
Chesterfield/Goshen Regional School District	\$ 94,109	\$ 47,054.50	\$ 92,565	\$ 1,544
Town of Cummington	\$ 97,470	\$ 48,735.00	\$ 95,871	\$ 1,599
Foothills Health District	\$ 70,581	\$ 35,290.50	\$ 69,423	\$ 1,158
Gateway Regional School District	\$ 783,118	\$ 391,559.00	\$ 770,270	\$ 12,848
Town of Goshen	\$ 94,109	\$ 47,054.50	\$ 92,565	\$ 1,544
Town of Granby	\$ 1,605,085	\$ 802,542.50	\$ 1,578,752	\$ 26,333
Granby Housing Authority	\$ 26,888	\$ 13,444.00	\$ 26,447	\$ 441
Town of Hadley	\$ 2,176,439	\$ 1,088,219.50	\$ 2,140,733	\$ 35,706
Hadley Housing Authority	\$ -	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	\$ 127,719	\$ 63,859.50	\$ 125,624	\$ 2,095
Hampshire County Regional Housing Authority	\$ -	\$ -	\$ -	\$ -
Hampshire Regional School District	\$ 606,428	\$ 303,214.00	\$ 596,479	\$ 9,949
Town of Hatfield	\$ 937,725	\$ 468,862.50	\$ 922,341	\$ 15,384
Hatfield Housing Authority	\$ 10,083	\$ 5,041.50	\$ 9,918	\$ 165
Town of Huntington	\$ 157,968	\$ 78,984.00	\$ 155,376	\$ 2,592
Town of Middlefield	\$ 84,026	\$ 42,013.00	\$ 82,647	\$ 1,379
Town of Pelham	\$ 336,102	\$ 168,051.00	\$ 330,588	\$ 5,514
Town of Plainfield	\$ 120,997	\$ 60,498.50	\$ 119,012	\$ 1,985
Quabbin Health District	\$ 112,483	\$ 56,241.50	\$ 110,638	\$ 1,845
South Hadley Fire District #1	\$ 846,977	\$ 423,488.50	\$ 833,082	\$ 13,895
South Hadley Fire District #2	\$ 319,297	\$ 159,648.50	\$ 314,059	\$ 5,238
Town of South Hadley	\$ 4,845,202	\$ 2,422,601.00	\$ 4,765,713	\$ 79,489
South Hadley Housing Authority	\$ 84,026	\$ 42,013.00	\$ 82,647	\$ 1,379
South Hadley-Easthampton Veterans District	\$ -	\$ -	\$ -	\$ -
Town of Southhampton	\$ 1,013,595	\$ 506,797.50	\$ 996,966	\$ 16,629
Town of Ware	\$ 2,951,079	\$ 1,475,539.50	\$ 2,902,664	\$ 48,415
Ware Housing Authority	\$ 60,557	\$ 30,278.50	\$ 59,564	\$ 993
Town of Westhampton	\$ 255,438	\$ 127,719.00	\$ 251,247	\$ 4,191
Town of Williamsburg	\$ 420,519	\$ 210,259.50	\$ 413,620	\$ 6,899
Town of Worthington	\$ 328,670	\$ 164,335.00	\$ 323,278	\$ 5,392
Total Fund	\$ 34,164,180	\$ 17,082,090	\$ 33,603,692	\$ 560,488