

Hampshire County Retirement System

FY 27 Funding Schedule and Estimated Unit Appropriations



Hampshire County Retirement System FY 27 Appropriation Data

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Hampshire County Retirement System Funding Schedule for FY 27 Appropriation Year

Actuarial Valuation as of January 1, 2024

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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	% Increase over prior year	Single Payment discount	Unfunded Actuarial Accrued Liability
2026	\$ 9,496,963	\$ 24,271,879	\$ 268,592	\$ 284,254	\$ 1,100,000	\$ 35,421,688	3.68%	\$ 34,848,587	\$ 151,052,366
2027	\$ 9,781,668	\$ 25,293,493	\$ 268,592	\$ 284,254	\$ 1,100,000	\$ 36,728,007	3.69%	\$ 36,133,771	\$ 136,084,121
2028	\$ 10,021,080	\$ 26,411,102	\$ 268,591	\$ 284,255	\$ 1,100,000	\$ 38,085,028	3.69%		\$ 119,059,339
2029	\$ 10,319,263	\$ 28,044,542	-	-	\$ 1,100,000	\$ 39,463,805	3.62%		\$ 99,740,577
2030	\$ 10,569,163	\$ 29,259,071	-	-	\$ 1,100,000	\$ 40,928,234	3.71%		\$ 78,009,478
2031	\$ 10,855,276	\$ 30,494,249	-	-	\$ 1,100,000	\$ 42,449,525	3.72%		\$ 53,565,827
2032	\$ 11,146,120	\$ 27,525,819	-	-	\$ 1,100,000	\$ 39,771,939	-6.31%		\$ 26,204,178
2033	\$ 11,443,372	-	-	-	\$ 1,100,000	\$ 12,543,372	-68.46%		-
2034	\$ 11,742,815	-	-	-	\$ 1,100,000	\$ 12,842,815	2.39%		-
2035	\$ 12,063,259	-	-	-	\$ 1,100,000	\$ 13,163,259	2.50%		-
2036	\$ 12,389,469	-	-	-	\$ 1,100,000	\$ 13,489,469	2.48%		-
2037	\$ 12,737,304	-	-	-	\$ 1,100,000	\$ 13,837,304	2.58%		-
2038	\$ 13,077,846	-	-	-	\$ 1,100,000	\$ 14,177,846	2.46%		-
2039	\$ 13,436,364	-	-	-	\$ 1,100,000	\$ 14,536,364	2.53%		-
2040	\$ 13,826,867	-	-	-	\$ 1,100,000	\$ 14,926,867	2.69%		-
2041	\$ 14,213,912	-	-	-	\$ 1,100,000	\$ 15,313,912	2.59%		-
2042	\$ 14,617,721	-	-	-	\$ 1,100,000	\$ 15,717,721	2.64%		-
2043	\$ 15,036,300	-	-	-	\$ 1,100,000	\$ 16,136,300	2.66%		-
2044	\$ 15,484,763	-	-	-	\$ 1,100,000	\$ 16,584,763	2.78%		-
2045	\$ 15,993,457	-	-	-	\$ 1,100,000	\$ 17,093,457	3.07%		-
2046	\$ 16,470,076	-	-	-	\$ 1,100,000	\$ 17,570,076	2.79%		-
2047	\$ 16,979,047	-	-	-	\$ 1,100,000	\$ 18,079,047	2.90%		-
2048	\$ 17,497,115	-	-	-	\$ 1,100,000	\$ 18,597,115	2.87%		-
2049	\$ 18,030,526	-	-	-	\$ 1,100,000	\$ 19,130,526	2.87%		-
2050	\$ 18,608,609	-	-	-	\$ 1,100,000	\$ 19,708,609	3.02%		-
2051	\$ 19,219,716	-	-	-	\$ 1,100,000	\$ 20,319,716	3.10%		-
2052	\$ 19,837,670	-	-	-	\$ 1,100,000	\$ 20,937,670	3.04%		-
2053	\$ 20,558,319	-	-	-	\$ 1,100,000	\$ 21,658,319	3.44%		-
2054	\$ 21,387,519	-	-	-	\$ 1,100,000	\$ 22,487,519	3.83%		-

If FY2026 appropriation is made on July 1, 2025, payment is \$34,848,587 (discount of \$573,101).

If FY2027 appropriation is made on July 1, 2026, payment is \$36,133,771 (discount of \$594,236).

**Hampshire County Retirement System FY 27 Appropriation Data
September 2025 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Town of Amherst	429	\$ 26,984,574	23.82%
Amherst Housing Authority	16	\$ 1,064,415	0.94%
Amherst-Pelham Regional School District	146	\$ 5,793,455	5.11%
Town of Belchertown	254	\$ 14,606,788	12.89%
Belchertown Housing Authority*	0	\$ -	0.00%
Belchertown Water District	4	\$ 192,017	0.17%
Town of Chesterfield	9	\$ 390,344	0.34%
Chesterfield/Goshen Regional School District	12	\$ 386,506	0.34%
Town of Cummington	7	\$ 415,151	0.37%
Foothills Health District	4	\$ 265,323	0.23%
Gateway Regional School District	78	\$ 3,006,996	2.65%
Town of Goshen	10	\$ 456,386	0.40%
Town of Granby	102	\$ 5,248,770	4.63%
Granby Housing Authority	2	\$ 93,689	0.08%
Town of Hadley	130	\$ 7,807,951	6.89%
Hadley Housing Authority*	0	\$ -	0.00%
Hampshire County Group Insurance Trust	4	\$ 424,500	0.37%
Hampshire County Regional Housing Authority*	0	\$ -	0.00%
Hampshire Regional School District	48	\$ 2,074,618	1.83%
Town of Hatfield	74	\$ 3,346,596	2.95%
Hatfield Housing Authority	1	\$ 28,078	0.02%
Town of Huntington	11	\$ 499,920	0.44%
Town of Middlefield	4	\$ 174,712	0.15%
Town of Pelham	52	\$ 1,135,648	1.00%
Town of Plainfield	5	\$ 358,510	0.32%
Quabbin Health District	4	\$ 192,994	0.17%
South Hadley Fire District #1	38	\$ 2,691,517	2.37%
South Hadley Fire District #2	21	\$ 974,215	0.86%
Town of South Hadley	297	\$ 16,689,623	14.73%
South Hadley Housing Authority	4	\$ 274,354	0.24%
So Hadley-Easthampton Veterans District*	0	\$ -	0.00%
Town of Southampton	67	\$ 3,725,316	3.29%
Town of Ware	176	\$ 10,357,885	9.14%
Ware Housing Authority	5	\$ 338,494	0.30%
Town of Westhampton	22	\$ 903,147	0.80%
Town of Williamsburg	36	\$ 1,554,281	1.37%
Town of Worthington	21	\$ 890,643	0.79%
Total	2093	\$ 113,347,416	100.00%

**Hampshire County Retirement System FY 27 Appropriation Data
Aggregate Salary Comparison - Sept. 2025 (FY 27) - Sept. 2024 (FY 26)**

Unit	Sept 2025 Aggregate Salary Report			Sept 2024 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/25 *Employees	9/30/25 *Salaries	9/30/25 % of Total (Distribution)	9/30/24 *Employees	9/30/24 *Salaries	9/30/24 % of Total (Distribution)	## Change Staffing	Unit %Change in # Employees	\$\$ Change Total Payroll	%Change Total Payroll	Change in Distribution (Percent of Total)
Town of Amherst	429	\$ 26,984,574	23.82%	433	\$ 26,794,971	24.59%	(4)	(0.92)%	189,603	0.71%	(0.77)%
Amherst Housing Authority	16	\$ 1,064,415	0.94%	15	\$ 1,033,532	0.95%	1	6.67%	30,883	2.99%	(0.01)%
Amherst-Pelham Regional School District	146	\$ 5,793,455	5.11%	146	\$ 5,733,259	5.26%	0	0.00%	60,196	1.05%	(0.15)%
Town of Belchertown	254	\$ 14,606,788	12.89%	254	\$ 14,198,155	13.03%	0	0.00%	408,633	2.88%	(0.14)%
Belchertown Housing Authority	0	\$ -	0.00%	0	\$ -	0.00%	0	0.00%	0	0.00%	0.00%
Belchertown Water District	4	\$ 192,017	0.17%	5	\$ 237,910	0.22%	(1)	(20.00)%	(45,893)	(19.29)%	(0.05)%
Town of Chesterfield	9	\$ 390,344	0.34%	10	\$ 415,281	0.38%	(1)	(10.00)%	(24,937)	(6.00)%	(0.04)%
Chesterfield/Goshen Regional School District	12	\$ 386,506	0.34%	11	\$ 379,123	0.35%	1	9.09%	7,383	1.95%	(0.01)%
Town of Cummington	7	\$ 415,151	0.37%	7	\$ 375,883	0.34%	0	0.00%	39,268	10.45%	0.03%
Foothills Health District	4	\$ 265,323	0.23%	4	\$ 241,273	0.22%	0	0.00%	24,050	9.97%	0.01%
Gateway Regional School District	78	\$ 3,006,996	2.65%	69	\$ 2,561,951	2.35%	9	13.04%	445,045	17.37%	0.30%
Town of Goshen	10	\$ 456,386	0.40%	8	\$ 342,639	0.31%	2	25.00%	113,747	33.20%	0.09%
Town of Granby	102	\$ 5,248,770	4.63%	102	\$ 5,046,894	4.63%	0	0.00%	201,876	4.00%	0.00%
Granby Housing Authority	2	\$ 93,689	0.08%	2	\$ 98,449	0.09%	0	0.00%	(4,760)	(4.83)%	(0.01)%
Town of Hadley	130	\$ 7,807,951	6.89%	132	\$ 7,129,117	6.54%	(2)	(1.52)%	678,834	9.52%	0.35%
Hadley Housing Authority	0	\$ -	0.00%	0	\$ -	0.00%	0	0.00%	0	0.00%	0.00%
Hampshire County Group Insurance Trust	4	\$ 424,500	0.37%	4	\$ 409,000	0.38%	0	0.00%	15,500	3.79%	(0.01)%
Hampshire County Regional Housing Authority	0	\$ -	0.00%	0	\$ -	0.00%	0	0.00%	0	0.00%	0.00%
Hampshire Regional School District	48	\$ 2,074,618	1.83%	48	\$ 1,945,218	1.78%	0	0.00%	129,400	6.65%	0.05%
Town of Hatfield	74	\$ 3,346,596	2.95%	68	\$ 3,033,001	2.78%	6	8.82%	313,595	10.34%	0.17%
Hatfield Housing Authority	1	\$ 28,078	0.02%	1	\$ 29,156	0.03%	0	0.00%	(1,078)	(3.70)%	(0.01)%
Town of Huntington	11	\$ 499,920	0.44%	15	\$ 621,966	0.57%	(4)	(26.67)%	(122,046)	(19.62)%	(0.13)%
Town of Middlefield	4	\$ 174,712	0.15%	8	\$ 269,664	0.25%	(4)	(50.00)%	(94,952)	(35.21)%	(0.10)%
Town of Pelham	52	\$ 1,135,648	1.00%	54	\$ 1,044,590	0.96%	(2)	(3.70)%	91,058	8.72%	0.04%
Town of Plainfield	5	\$ 358,510	0.32%	5	\$ 332,384	0.30%	0	0.00%	26,126	7.86%	0.02%
Quabbin Health District	4	\$ 192,994	0.17%	6	\$ 331,071	0.30%	(2)	(33.33)%	(138,077)	(41.71)%	(0.13)%
South Hadley Fire District #1	38	\$ 2,691,517	2.37%	39	\$ 2,664,822	2.44%	(1)	(2.56)%	26,695	1.00%	(0.07)%
South Hadley Fire District #2	21	\$ 974,215	0.86%	20	\$ 919,340	0.84%	1	5.00%	54,875	5.97%	0.02%
Town of South Hadley	297	\$ 16,689,623	14.73%	282	\$ 16,313,450	14.97%	15	5.32%	376,173	2.31%	(0.24)%
South Hadley Housing Authority	4	\$ 274,354	0.24%	4	\$ 253,404	0.23%	0	0.00%	20,950	8.27%	0.01%
So Hadley-Easthampton Veterans District	0	\$ -	0.00%	0	\$ -	0.00%	0	0.00%	0	0.00%	0.00%
Town of Southampton	67	\$ 3,725,316	3.29%	69	\$ 3,571,774	3.28%	(2)	(2.90)%	153,542	4.30%	0.01%
Town of Ware	176	\$ 10,357,885	9.14%	175	\$ 9,297,406	8.53%	1	0.57%	1,060,479	11.41%	0.61%
Ware Housing Authority	5	\$ 338,494	0.30%	4	\$ 274,580	0.25%	1	25.00%	63,914	23.28%	0.05%
Town of Westhampton	22	\$ 903,147	0.80%	21	\$ 836,495	0.77%	1	4.76%	66,652	7.97%	0.03%
Town of Williamsburg	36	\$ 1,554,281	1.37%	37	\$ 1,396,076	1.28%	(1)	(2.70)%	158,205	11.33%	0.09%
Town of Worthington	21	\$ 890,643	0.79%	21	\$ 870,704	0.80%	0	0.00%	19,939	2.29%	(0.01)%
Total Aggregate Salaries	2,093	113,347,416	100.00%	2,079	109,002,538	100.00%	14	0.67%	4,344,878	3.99%	0.00%

Hampshire County Retirement System FY 27 Appropriation Data
2002 & 2003 Early Retirement Incentive (ERI) Appropriations by Unit - Estimated

Unit	2002 ERI (FY 26, 27)	2003 ERI (FY 26, 27)	Total ERI (FY 26, 27)
Total ERI Appropriations	\$ 268,592	\$ 284,254	\$ 552,846
Town of Amherst	\$ 39,943	\$ 181,355	\$ 221,298
Amherst Housing Authority	\$ -	\$ -	\$ -
Amherst-Pelham Regional School District	\$ -	\$ 14,161	\$ 14,161
Town of Belchertown	\$ 86,946	\$ 15,365	\$ 102,311
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	\$ 52,187	\$ -	\$ 52,187
Granby Housing Authority	\$ -	\$ -	\$ -
Town of Hadley	\$ -	\$ 18,625	\$ 18,625
Hadley Housing Authority	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	\$ -	\$ -	\$ -
Hampshire County Regional Housing Authority	\$ -	\$ -	\$ -
Hampshire Regional School District	\$ 31,629	\$ -	\$ 31,629
Town of Hatfield	\$ -	\$ -	\$ -
Hatfield Housing Authority	\$ -	\$ -	\$ -
Town of Huntington	\$ -	\$ -	\$ -
Town of Middlefield	\$ -	\$ -	\$ -
Town of Pelham	\$ -	\$ -	\$ -
Town of Plainfield	\$ -	\$ -	\$ -
Quabbin Health District	\$ 4,920	\$ -	\$ 4,920
South Hadley Fire District #1	\$ -	\$ -	\$ -
South Hadley Fire District #2	\$ -	\$ -	\$ -
Town of South Hadley	\$ -	\$ 35,509	\$ 35,509
South Hadley Housing Authority	\$ -	\$ -	\$ -
So Hadley-Easthampton Veterans District	\$ -	\$ -	\$ -
Town of Southamptton	\$ 3,716	\$ 8,271	\$ 11,987
Town of Ware	\$ 36,094	\$ 10,968	\$ 47,062
Ware Housing Authority	\$ 3,413	\$ -	\$ 3,413
Town of Westhampton	\$ -	\$ -	\$ -
Town of Williamsburg	\$ 3,744	\$ -	\$ 3,744
Town of Worthington	\$ 6,000	\$ -	\$ 6,000
Total ERI Appropriation	\$ 268,592	\$ 284,254	\$ 552,846

Hampshire County Retirement System FY 27 Appropriation Data
FY 27 APPROPRIATION - DISTRIBUTION BY UNIT - Estimated

		\$ 36,175,161	\$ 552,846	\$ 36,728,007
Unit_Employer	FY 27 Percent of Fund (pg 2)	FY 27 Pension + Pension Reserve Appropriation	FY 27/FY27 ERI Add'l Appropriations (pg 4)	FY 27 Appropriation Total
Town of Amherst	23.82%	\$ 8,616,923	\$ 221,298	\$ 8,838,221
Amherst Housing Authority	0.94%	\$ 340,047	\$ -	\$ 340,047
Amherst-Pelham Regional School District	5.11%	\$ 1,848,551	\$ 14,161	\$ 1,862,712
Town of Belchertown	12.89%	\$ 4,662,978	\$ 102,311	\$ 4,765,289
Belchertown Housing Authority	0.00%	\$ -	\$ -	\$ -
Belchertown Water District	0.17%	\$ 61,498	\$ -	\$ 61,498
Town of Chesterfield	0.34%	\$ 122,996	\$ -	\$ 122,996
Chesterfield/Goshen Regional School District	0.34%	\$ 122,996	\$ -	\$ 122,996
Town of Cummington	0.37%	\$ 133,848	\$ -	\$ 133,848
Foothills Health District	0.23%	\$ 83,203	\$ -	\$ 83,203
Gateway Regional School District	2.65%	\$ 958,642	\$ -	\$ 958,642
Town of Goshen	0.40%	\$ 144,701	\$ -	\$ 144,701
Town of Granby	4.63%	\$ 1,674,910	\$ 52,187	\$ 1,727,097
Granby Housing Authority	0.08%	\$ 28,940	\$ -	\$ 28,940
Town of Hadley	6.89%	\$ 2,492,469	\$ 18,625	\$ 2,511,094
Hadley Housing Authority	0.00%	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	0.37%	\$ 133,848	\$ -	\$ 133,848
Hampshire County Regional Housing Authority	0.00%	\$ -	\$ -	\$ -
Hampshire Regional School District	1.83%	\$ 662,005	\$ 31,629	\$ 693,634
Town of Hatfield	2.95%	\$ 1,067,167	\$ -	\$ 1,067,167
Hatfield Housing Authority	0.02%	\$ 7,235	\$ -	\$ 7,235
Town of Huntington	0.44%	\$ 159,171	\$ -	\$ 159,171
Town of Middlefield	0.15%	\$ 54,263	\$ -	\$ 54,263
Town of Pelham	1.00%	\$ 361,752	\$ -	\$ 361,752
Town of Plainfield	0.32%	\$ 115,761	\$ -	\$ 115,761
Quabbin Health District	0.17%	\$ 61,498	\$ 4,920	\$ 66,418
South Hadley Fire District #1	2.37%	\$ 857,351	\$ -	\$ 857,351
South Hadley Fire District #2	0.86%	\$ 311,106	\$ -	\$ 311,106
Town of South Hadley	14.73%	\$ 5,328,601	\$ 35,509	\$ 5,364,110
South Hadley Housing Authority	0.24%	\$ 86,820	\$ -	\$ 86,820
South Hadley-Easthampton Veterans District	0.00%	\$ -	\$ -	\$ -
Town of Southampton	3.29%	\$ 1,190,163	\$ 11,987	\$ 1,202,150
Town of Ware	9.14%	\$ 3,306,410	\$ 47,062	\$ 3,353,472
Ware Housing Authority	0.30%	\$ 108,525	\$ 3,413	\$ 111,938
Town of Westhampton	0.80%	\$ 289,401	\$ -	\$ 289,401
Town of Williamsburg	1.37%	\$ 495,600	\$ 3,744	\$ 499,344
Town of Worthington	0.79%	\$ 285,784	\$ 6,000	\$ 291,784
Total Fund Appropriation	100.00%	\$ 36,175,163	\$ 552,846	\$ 36,728,009

* differences due to \$ rounding

Hampshire County Retirement System - FY 27 Appropriation Data

**9/2025 Aggregate Salaries and FY 27
Appropriation Distribution**

	Sept 2025 Aggregate Salaries (pg 2)			FY 27 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension + Pension Reserve Appropriation	ERI Appropriation	TOTAL APPROPRIATION
Total Aggregate Salaries & Appropriation	\$ 2,093	\$ 113,347,416	100.00%	\$ 36,175,161	\$ 552,846	\$ 36,728,007
Town of Amherst	429	26,984,574	23.82%	\$ 8,616,923	\$ 221,298	\$ 8,838,221
Amherst Housing Authority	16	1,064,415	0.94%	\$ 340,047	\$ -	\$ 340,047
Amherst-Pelham Regional School District	146	5,793,455	5.11%	\$ 1,848,551	\$ 14,161	\$ 1,862,712
Town of Belchertown	254	14,606,788	12.89%	\$ 4,662,978	\$ 102,311	\$ 4,765,289
Belchertown Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Belchertown Water District	4	192,017	0.17%	\$ 61,498	\$ -	\$ 61,498
Town of Chesterfield	9	390,344	0.34%	\$ 122,996	\$ -	\$ 122,996
Chesterfield/Goshen Regional School District	12	386,506	0.34%	\$ 122,996	\$ -	\$ 122,996
Town of Cummington	7	415,151	0.37%	\$ 133,848	\$ -	\$ 133,848
Foothills Health District	4	265,323	0.23%	\$ 83,203	\$ -	\$ 83,203
Gateway Regional School District	78	3,006,996	2.65%	\$ 958,642	\$ -	\$ 958,642
Town of Goshen	10	456,386	0.40%	\$ 144,701	\$ -	\$ 144,701
Town of Granby	102	5,248,770	4.63%	\$ 1,674,910	\$ 52,187	\$ 1,727,097
Granby Housing Authority	2	93,689	0.08%	\$ 28,940	\$ -	\$ 28,940
Town of Hadley	130	7,807,951	6.89%	\$ 2,492,469	\$ 18,625	\$ 2,511,094
Hadley Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	4	424,500	0.37%	\$ 133,848	\$ -	\$ 133,848
Hampshire County Regional Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Hampshire Regional School District	48	2,074,618	1.83%	\$ 662,005	\$ 31,629	\$ 693,634
Town of Hatfield	74	3,346,596	2.95%	\$ 1,067,167	\$ -	\$ 1,067,167
Hatfield Housing Authority	1	28,078	0.02%	\$ 7,235	\$ -	\$ 7,235
Town of Huntington	11	499,920	0.44%	\$ 159,171	\$ -	\$ 159,171
Town of Middlefield	4	174,712	0.15%	\$ 54,263	\$ -	\$ 54,263
Town of Pelham	52	1,135,648	1.00%	\$ 361,752	\$ -	\$ 361,752
Town of Plainfield	5	358,510	0.32%	\$ 115,761	\$ -	\$ 115,761
Quabbin Health District	4	192,994	0.17%	\$ 61,498	\$ 4,920	\$ 66,418
South Hadley Fire District #1	38	2,691,517	2.37%	\$ 857,351	\$ -	\$ 857,351
South Hadley Fire District #2	21	974,215	0.86%	\$ 311,106	\$ -	\$ 311,106
Town of South Hadley	297	16,689,623	14.73%	\$ 5,328,601	\$ 35,509	\$ 5,364,110
South Hadley Housing Authority	4	274,354	0.24%	\$ 86,820	\$ -	\$ 86,820
South Hadley-Easthampton Veterans District	0	-	0.00%	\$ -	\$ -	\$ -
Town of Southampton	67	3,725,316	3.29%	\$ 1,190,163	\$ 11,987	\$ 1,202,150
Town of Ware	176	10,357,885	9.14%	\$ 3,306,410	\$ 47,062	\$ 3,353,472
Ware Housing Authority	5	338,494	0.30%	\$ 108,525	\$ 3,413	\$ 111,938
Town of Westhampton	22	903,147	0.80%	\$ 289,401	\$ -	\$ 289,401
Town of Williamsburg	36	1,554,281	1.37%	\$ 495,600	\$ 3,744	\$ 499,344
Town of Worthington	21	890,643	0.79%	\$ 285,784	\$ 6,000	\$ 291,784
Total Aggregate Salaries & Appropriation	2,093	\$ 113,347,416	100.00%	\$ 36,175,163	\$ 552,846	\$ 36,728,009
			% of aggregate salaries	31.92%		

Hampshire County Retirement System FY 27 Appropriation Data
FY 27 - FY 26 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 27 APPROPRIATION (pg 5)				FY 26 APPROPRIATION				Change FY 26 (ex-ERI) to FY 27 (ex-ERI)			
	FY 27 - Percent of Total	FY 27 - Pension Appropriation (ex-ERI)	FY 27 - ERI	FY 27 TOTAL Appropriation	FY 26 - Percent of Total	FY 26 - Pension Appropriation (ex-ERI)	FY 26 - ERI	FY 26 TOTAL Appropriation	Aggregate Salary Increase/Decrease (pg 3)	% change in Total Payroll (pg 3)	Appropriation Increase/Decrease (ex-ERI) FY27 - FY26	% change in Pension Appropriation (ex-ERI)
Town of Amherst	23.82%	8,616,923	\$ 221,298	8,838,221	24.59%	8,574,248	221,298	8,795,546	189,603	0.71%	42,675	0.49%
Amherst Housing Authority	0.94%	340,047	\$ -	340,047	0.95%	331,254	-	331,254	30,883	2.99%	8,793	2.65%
Amherst-Pelham Regional School District	5.11%	1,848,551	\$ 14,161	1,862,712	5.26%	1,834,101	14,161	1,848,262	60,196	1.05%	14,450	0.78%
Town of Belchertown	12.89%	4,662,978	\$ 102,311	4,765,289	13.03%	4,543,410	102,311	4,645,721	408,633	2.88%	119,568	2.57%
Belchertown Housing Authority	0.00%	-	\$ -	-	-	-	-	-	0	0.00%	0	0.00%
Belchertown Water District	0.17%	61,498	\$ -	61,498	0.22%	76,711	-	76,711	(45,893)	(19.29)%	(15,213)	(19.83)%
Town of Chesterfield	0.34%	122,996	\$ -	122,996	0.38%	132,502	-	132,502	(24,937)	(6.00)%	(9,506)	(7.17)%
Chesterfield/Goshen Regional School District	0.34%	122,996	\$ -	122,996	0.35%	122,041	-	122,041	7,383	1.95%	955	0.78%
Town of Cummington	0.37%	133,848	\$ -	133,848	0.34%	118,554	-	118,554	39,268	10.45%	15,294	12.90%
Foothills Health District	0.23%	83,203	\$ -	83,203	0.22%	76,711	-	76,711	24,050	9.97%	6,492	8.46%
Gateway Regional School District	2.65%	958,642	\$ -	958,642	2.35%	819,418	-	819,418	445,045	17.37%	139,224	16.99%
Town of Goshen	0.40%	144,701	\$ -	144,701	0.31%	108,093	-	108,093	113,747	33.20%	36,608	33.87%
Town of Granby	4.63%	1,674,910	\$ 52,187	1,727,097	4.63%	1,614,427	52,187	1,666,614	201,876	4.00%	60,483	3.63%
Granby Housing Authority	0.08%	28,940	\$ -	28,940	0.09%	31,382	-	31,382	(4,760)	(4.83)%	(2,442)	(7.78)%
Town of Hadley	6.89%	2,492,469	\$ 18,625	2,511,094	6.54%	2,280,422	18,625	2,299,047	678,834	9.52%	212,047	9.22%
Hadley Housing Authority	0.00%	-	\$ -	-	-	-	-	-	0	0.00%	0	0.00%
Hampshire County Group Insurance Trust	0.37%	133,848	\$ -	133,848	0.38%	132,502	-	132,502	15,500	3.79%	1,346	1.02%
Hampshire County Regional Housing Authority	0.00%	-	\$ -	-	-	-	-	-	0	0.00%	0	0.00%
Hampshire Regional School District	1.83%	662,005	\$ 31,629	693,634	1.78%	620,665	31,629	652,294	129,400	6.65%	41,340	6.34%
Town of Hatfield	2.95%	1,067,167	\$ -	1,067,167	2.78%	969,354	-	969,354	313,595	10.34%	97,813	10.09%
Hatfield Housing Authority	0.02%	7,235	\$ -	7,235	0.03%	10,461	-	10,461	(1,078)	(3.70)%	(3,226)	(30.84)%
Town of Huntington	0.44%	159,171	\$ -	159,171	0.57%	198,752	-	198,752	(122,046)	(19.62)%	(39,581)	(19.91)%
Town of Middlefield	0.15%	54,263	\$ -	54,263	0.25%	87,172	-	87,172	(94,952)	(35.21)%	(32,909)	(37.75)%
Town of Pelham	1.00%	361,752	\$ -	361,752	0.96%	334,741	-	334,741	91,058	8.72%	27,011	8.07%
Town of Plainfield	0.32%	115,761	\$ -	115,761	0.30%	104,607	-	104,607	26,126	7.86%	11,154	10.66%
Quabbin Health District	0.17%	61,498	\$ 4,920	66,418	0.30%	104,607	4,920	109,527	(138,077)	(41.71)%	(43,109)	(39.36)%
South Hadley Fire District #1	2.37%	857,351	\$ -	857,351	2.44%	850,800	-	850,800	26,695	1.00%	6,551	0.77%
South Hadley Fire District #2	0.86%	311,106	\$ -	311,106	0.84%	292,898	-	292,898	54,875	5.97%	18,208	6.22%
Town of South Hadley	14.73%	5,328,601	\$ 35,509	5,364,110	14.97%	5,219,866	35,509	5,255,375	376,173	2.31%	108,735	2.07%
South Hadley Housing Authority	0.24%	86,820	\$ -	86,820	0.23%	80,198	-	80,198	20,950	8.27%	6,622	8.26%
South Hadley-Easthampton Veterans District	0.00%	-	\$ -	-	-	-	-	-	0	0.00%	0	0.00%
Town of Southamptton	3.29%	1,190,163	\$ 11,987	1,202,150	3.28%	1,143,698	11,987	1,155,685	153,542	4.30%	46,465	4.02%
Town of Ware	9.14%	3,306,410	\$ 47,062	3,353,472	8.53%	2,974,312	47,062	3,021,374	1,060,479	11.41%	332,098	10.99%
Ware Housing Authority	0.30%	108,525	\$ 3,413	111,938	0.25%	87,172	3,413	90,585	63,914	23.28%	21,353	23.57%
Town of Westhampton	0.80%	289,401	\$ -	289,401	0.77%	268,490	-	268,490	66,652	7.97%	20,911	7.79%
Town of Williamsburg	1.37%	495,600	\$ 3,744	499,344	1.28%	446,321	3,744	450,065	158,205	11.33%	49,279	10.95%
Town of Worthington	0.79%	285,784	\$ 6,000	291,784	0.80%	278,951	6,000	284,951	19,939	2.29%	6,833	2.40%
Total	100.00%	\$ 36,175,163	\$ 552,846	\$ 36,728,009	100.00%	34,868,841	552,846	35,421,687	\$ 4,344,878	3.99%	\$ 1,306,322	3.69%

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

Hampshire County Retirement System FY 27 Appropriation Data
FY 27 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment Estimate

98.38%

1.62%

	\$ 36,728,007		\$ 36,133,771	\$ 594,236
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/26 & 1/1/27	Single Payment Option 7/1/26	Single payment Savings
Town of Amherst	\$ 8,838,221	\$ 4,419,110.50	\$ 8,695,224	\$ 142,997
Amherst Housing Authority	\$ 340,047	\$ 170,023.50	\$ 334,545	\$ 5,502
Amherst-Pelham Regional School District	\$ 1,862,712	\$ 931,356.00	\$ 1,832,574	\$ 30,138
Town of Belchertown	\$ 4,765,289	\$ 2,382,644.50	\$ 4,688,190	\$ 77,099
Belchertown Housing Authority	\$ -	\$ -	\$ -	\$ -
Belchertown Water District	\$ 61,498	\$ 30,749.00	\$ 60,503	\$ 995
Town of Chesterfield	\$ 122,996	\$ 61,498.00	\$ 121,006	\$ 1,990
Chesterfield/Goshen Regional School District	\$ 122,996	\$ 61,498.00	\$ 121,006	\$ 1,990
Town of Cummington	\$ 133,848	\$ 66,924.00	\$ 131,682	\$ 2,166
Foothills Health District	\$ 83,203	\$ 41,601.50	\$ 81,857	\$ 1,346
Gateway Regional School District	\$ 958,642	\$ 479,321.00	\$ 943,132	\$ 15,510
Town of Goshen	\$ 144,701	\$ 72,350.50	\$ 142,360	\$ 2,341
Town of Granby	\$ 1,727,097	\$ 863,548.50	\$ 1,699,154	\$ 27,943
Granby Housing Authority	\$ 28,940	\$ 14,470.00	\$ 28,472	\$ 468
Town of Hadley	\$ 2,511,094	\$ 1,255,547.00	\$ 2,470,466	\$ 40,628
Hadley Housing Authority	\$ -	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	\$ 133,848	\$ 66,924.00	\$ 131,682	\$ 2,166
Hampshire County Regional Housing Authority	\$ -	\$ -	\$ -	\$ -
Hampshire Regional School District	\$ 693,634	\$ 346,817.00	\$ 682,411	\$ 11,223
Town of Hatfield	\$ 1,067,167	\$ 533,583.50	\$ 1,049,901	\$ 17,266
Hatfield Housing Authority	\$ 7,235	\$ 3,617.50	\$ 7,118	\$ 117
Town of Huntington	\$ 159,171	\$ 79,585.50	\$ 156,596	\$ 2,575
Town of Middlefield	\$ 54,263	\$ 27,131.50	\$ 53,385	\$ 878
Town of Pelham	\$ 361,752	\$ 180,876.00	\$ 355,899	\$ 5,853
Town of Plainfield	\$ 115,761	\$ 57,880.50	\$ 113,888	\$ 1,873
Quabbin Health District	\$ 66,418	\$ 33,209.00	\$ 65,343	\$ 1,075
South Hadley Fire District #1	\$ 857,351	\$ 428,675.50	\$ 843,480	\$ 13,871
South Hadley Fire District #2	\$ 311,106	\$ 155,553.00	\$ 306,073	\$ 5,033
Town of South Hadley	\$ 5,364,110	\$ 2,682,055.00	\$ 5,277,322	\$ 86,788
South Hadley Housing Authority	\$ 86,820	\$ 43,410.00	\$ 85,415	\$ 1,405
South Hadley-Easthampton Veterans District	\$ -	\$ -	\$ -	\$ -
Town of Southampton	\$ 1,202,150	\$ 601,075.00	\$ 1,182,700	\$ 19,450
Town of Ware	\$ 3,353,472	\$ 1,676,736.00	\$ 3,299,215	\$ 54,257
Ware Housing Authority	\$ 111,938	\$ 55,969.00	\$ 110,127	\$ 1,811
Town of Westhampton	\$ 289,401	\$ 144,700.50	\$ 284,719	\$ 4,682
Town of Williamsburg	\$ 499,344	\$ 249,672.00	\$ 491,265	\$ 8,079
Town of Worthington	\$ 291,784	\$ 145,892.00	\$ 287,063	\$ 4,721
Total Fund	\$ 36,728,009	\$ 18,364,005	\$ 36,133,773	\$ 594,236