

Hampshire County Retirement System FY 15 Appropriation Data

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Hampshire County Retirement System Funding Schedule for FY 14 & FY 15 Appropriation Years
Actuarial Valuation as of January 1, 2012
Funding Schedule with \$13,000 COLA and Two 8.0% Increases and 4.0% Thereafter

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Fiscal Year Ended June 30th	Employer Normal Cost	Unfunded Liability	Funding Amortization of UAL	Net 3(8)(c) Payments	Calendar Year Schedule Contributions	Fiscal Year Adjusted Payments
2014	\$ 4,247,793	\$ 175,293,525	\$ 11,180,438	\$ 633,850	\$ 16,062,081	\$ 16,366,433
2015	\$ 4,428,324	\$ 177,036,992	\$ 12,284,874	\$ 633,850	\$ 17,347,048	\$ 17,675,748
2016	\$ 4,616,528	\$ 177,726,348	\$ 12,790,552	\$ 633,850	\$ 18,040,930	\$ 18,382,778
2017	\$ 4,812,730	\$ 177,924,490	\$ 13,315,986	\$ 633,850	\$ 18,762,567	\$ 19,118,089
2018	\$ 5,017,271	\$ 177,571,424	\$ 13,861,948	\$ 633,850	\$ 19,513,070	\$ 19,882,813
2019	\$ 5,230,506	\$ 176,601,597	\$ 14,429,237	\$ 633,850	\$ 20,293,593	\$ 20,678,125
2020	\$ 5,452,802	\$ 174,943,433	\$ 15,018,684	\$ 633,850	\$ 21,105,336	\$ 21,505,250
2021	\$ 5,684,546	\$ 172,518,823	\$ 15,631,153	\$ 633,850	\$ 21,949,550	\$ 22,365,460
2022	\$ 5,926,139	\$ 169,242,574	\$ 16,267,542	\$ 633,850	\$ 22,827,532	\$ 23,260,079
2023	\$ 6,178,000	\$ 165,021,815	\$ 16,928,783	\$ 633,850	\$ 23,740,633	\$ 24,190,482
2024	\$ 6,440,565	\$ 159,755,359	\$ 17,615,843	\$ 633,850	\$ 24,690,258	\$ 25,158,101
2025	\$ 6,714,289	\$ 153,333,003	\$ 18,329,729	\$ 633,850	\$ 25,677,869	\$ 26,164,425
2026	\$ 6,999,647	\$ 145,634,782	\$ 19,071,487	\$ 633,850	\$ 26,704,983	\$ 27,211,002
2027	\$ 7,297,131	\$ 136,530,154	\$ 19,842,201	\$ 633,850	\$ 27,773,183	\$ 28,299,442
2028	\$ 7,607,260	\$ 125,877,130	\$ 20,643,000	\$ 633,850	\$ 28,884,110	\$ 29,431,420
2029	\$ 7,930,568	\$ 113,521,317	\$ 21,475,056	\$ 633,850	\$ 30,039,474	\$ 30,608,677
2030	\$ 8,267,617	\$ 99,294,904	\$ 22,339,586	\$ 633,850	\$ 31,241,053	\$ 31,833,024
2031	\$ 8,618,991	\$ 83,015,549	\$ 23,237,854	\$ 633,850	\$ 32,490,696	\$ 33,106,345
2032	\$ 8,985,298	\$ 64,485,189	\$ 24,171,175	\$ 633,850	\$ 33,790,323	\$ 34,430,598
2033	\$ 9,367,173	\$ 43,488,742	\$ 25,140,913	\$ 633,850	\$ 35,141,936	\$ 35,807,822
2034	\$ 9,765,278	\$ 19,792,721	\$ 19,792,721	\$ 633,850	\$ 30,191,849	\$ 30,763,939
2035	\$ 10,180,302		\$ -	\$ 633,850	\$ 10,814,153	\$ 11,019,064
2014-2015 ERI breakout - Amortization of Unfunded Liability as of July 1, 2013						
ERI 2002	n/a	\$ 2,593,331	\$ 278,720	n/a	\$ 278,720	\$ 284,001
ERI 2003	n/a	\$ 2,744,556	\$ 294,973	n/a	\$ 294,973	\$ 300,562
Total ERI 2014/2015		\$ 5,337,887	\$ 573,693		\$ 573,693	\$ 584,563
Year	Type	Original Amort. Amount- Beginning of Year	Percentage Increasing	Original # of Years	Current Amort. Amount	Years Remaining
2005	ERI 2002	\$ 278,720	0.00%	\$ 24	\$ 278,720	\$ 15
2006	ERI 2003	\$ 294,973	0.00%	\$ 23	\$ 294,973	\$ 15

**Hampshire County Retirement System FY 15 Appropriation Data
September 2013 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Hampshire Council of Governments	19	\$ 927,705	1.26%
Town of Amherst	419	\$ 19,576,081	26.63%
Amherst Housing Authority	13	\$ 608,816	0.83%
Amherst-Pelham Regional School District	152	\$ 4,439,572	6.04%
Town of Belchertown	263	\$ 9,367,736	12.74%
Belchertown Housing Authority	1	\$ 47,840	0.07%
Belchertown Water District	7	\$ 137,264	0.19%
Town of Chesterfield	19	\$ 319,511	0.43%
Chesterfield/Goshen Regional School District	10	\$ 283,222	0.39%
Town of Cummington	7	\$ 159,435	0.22%
Foothills Health District	1	\$ 29,379	0.04%
Gateway Regional School District	78	\$ 2,240,583	3.05%
Town of Goshen	13	\$ 226,211	0.31%
Town of Granby *	103	\$ 3,271,026	4.45%
Granby Housing Authority	3	\$ 94,908	0.13%
Town of Hadley	122	\$ 3,546,467	4.82%
Hadley Housing Authority	1	\$ 27,623	0.04%
Hampshire County Regional Housing Authority	1	\$ 24,250	0.03%
Hampshire Regional School District	44	\$ 1,545,386	2.10%
Town of Hatfield	80	\$ 1,753,086	2.38%
Hatfield Housing Authority	2	\$ 39,985	0.05%
Town of Huntington	19	\$ 379,957	0.52%
Town of Middlefield	7	\$ 159,340	0.22%
Town of Pelham	54	\$ 673,815	0.92%
Town of Plainfield	5	\$ 184,479	0.25%
Quabbin Health District	5	\$ 168,194	0.23%
South Hadley Fire District #1	43	\$ 1,980,296	2.69%
South Hadley Fire District #2	37	\$ 859,213	1.17%
Town of South Hadley	262	\$ 9,367,873	12.74%
South Hadley Housing Authority	4	\$ 187,197	0.25%
So Hadley-Granby-Easthampton Veterans District	1	\$ 49,148	0.07%
Town of Southampton	68	\$ 2,456,657	3.34%
Town of Ware	183	\$ 6,354,777	8.64%
Ware Housing Authority	3	\$ 117,156	0.16%
Town of Westhampton	27	\$ 679,843	0.92%
Town of Williamsburg	50	\$ 978,064	1.33%
Town of Worthington	25	\$ 254,905	0.35%
Total	2151	\$ 73,517,000	100.00%

**Hampshire County Retirement System FY 15 Appropriation Data
Aggregate Salary Comparison - Sept. 2013 (FY15) - Sept. 2012 (FY14)**

Unit	Sept 2013 Aggregate Salary Report			Sept 2012 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/13 *Employees	9/30/13 *Salaries	9/30/13 *of Total (Distribution)	9/30/12 *Employees	9/30/12 *Salaries	9/30/12 *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	19	\$ 927,705	1.26%	20	\$ 1,013,230	1.41%	(1)	(5.00)%	(\$85,525)	(8.44)%	(0.15)%
Town of Amherst	419	\$ 19,576,081	26.63%	425	\$ 19,370,322	26.90%	(6)	(1.41)%	\$205,759	1.06%	(0.27)%
Amherst Housing Authority	13	\$ 608,816	0.83%	12	\$ 548,468	0.76%	1	8.33%	\$60,348	11.00%	0.07%
Amherst-Pelham Regional School District	152	\$ 4,439,572	6.04%	152	\$ 4,398,737	6.11%	0	0.00%	\$40,835	0.93%	(0.07)%
Town of Belchertown	263	\$ 9,367,736	12.74%	268	\$ 9,049,986	12.57%	(5)	(1.87)%	\$317,750	3.51%	0.17%
Belchertown Housing Authority	1	\$ 47,840	0.07%	2	\$ 84,501	0.12%	(1)	(50.00)%	(\$36,661)	(43.39)%	(0.05)%
Belchertown Water District	7	\$ 137,264	0.19%	7	\$ 130,792	0.18%	0	0.00%	\$6,472	4.95%	0.01%
Town of Chesterfield	19	\$ 319,511	0.43%	19	\$ 308,337	0.43%	0	0.00%	\$11,174	3.62%	0.00%
Chesterfield/Goshen Regional School District	10	\$ 283,222	0.39%	10	\$ 271,283	0.38%	0	0.00%	\$11,939	4.40%	0.01%
Town of Cummington	7	\$ 159,435	0.22%	7	\$ 155,645	0.22%	0	0.00%	\$3,790	2.44%	0.00%
Foothills Health District	1	\$ 29,379	0.04%	1	\$ 28,938	0.04%	0	0.00%	\$441	1.52%	0.00%
Gateway Regional School District	78	\$ 2,240,583	3.05%	80	\$ 2,276,443	3.16%	(2)	(2.50)%	(\$35,860)	(1.58)%	(0.11)%
Town of Goshen	13	\$ 226,211	0.31%	13	\$ 222,456	0.31%	0	0.00%	\$3,755	1.69%	0.00%
Town of Granby	103	\$ 3,271,026	4.45%	106	\$ 3,213,008	4.46%	(3)	(2.83)%	\$58,018	1.81%	(0.01)%
Granby Housing Authority	3	\$ 94,908	0.13%	2	\$ 65,253	0.09%	1	50.00%	\$29,655	45.45%	0.04%
Town of Hadley	122	\$ 3,546,467	4.82%	125	\$ 3,373,954	4.68%	(3)	(2.40)%	\$172,513	5.11%	0.14%
Hadley Housing Authority	1	\$ 27,623	0.04%	1	\$ 27,623	0.04%	0	0.00%	\$0	0.00%	0.00%
Hampshire County Regional Housing Authority	1	\$ 24,250	0.03%	1	\$ 23,407	0.03%	0	0.00%	\$843	3.60%	0.00%
Hampshire Regional School District	44	\$ 1,545,386	2.10%	43	\$ 1,519,525	2.11%	1	2.33%	\$25,861	1.70%	(0.01)%
Town of Hatfield	80	\$ 1,753,086	2.38%	82	\$ 1,757,720	2.44%	(2)	(2.44)%	(\$4,634)	(0.26)%	(0.06)%
Hatfield Housing Authority	2	\$ 39,985	0.05%	2	\$ 38,513	0.05%	0	0.00%	\$1,472	3.82%	0.00%
Town of Huntington	19	\$ 379,957	0.52%	23	\$ 400,124	0.55%	(4)	(17.39)%	(\$20,167)	(5.04)%	(0.03)%
Town of Middlefield	7	\$ 159,340	0.22%	7	\$ 152,800	0.21%	0	0.00%	\$6,540	4.28%	0.01%
Town of Pelham	54	\$ 673,815	0.92%	50	\$ 698,096	0.97%	4	8.00%	(\$24,281)	(3.48)%	(0.05)%
Town of Plainfield	5	\$ 184,479	0.25%	5	\$ 177,387	0.25%	0	0.00%	\$7,092	4.00%	0.00%
Quabbin Health District	5	\$ 168,194	0.23%	5	\$ 168,461	0.23%	0	0.00%	(\$267)	(0.16)%	0.00%
South Hadley Fire District #1	43	\$ 1,980,296	2.69%	46	\$ 1,969,322	2.73%	(3)	(6.52)%	\$10,974	0.56%	(0.04)%
South Hadley Fire District #2	37	\$ 859,213	1.17%	40	\$ 750,677	1.04%	(3)	(7.50)%	\$108,536	14.46%	0.13%
Town of South Hadley	262	\$ 9,367,873	12.74%	267	\$ 9,246,872	12.84%	(5)	(1.87)%	\$121,001	1.31%	(0.10)%
South Hadley Housing Authority	4	\$ 187,197	0.25%	4	\$ 177,664	0.25%	0	0.00%	\$9,533	5.37%	0.00%
So Hadley-Granby-Easthampton Veterans District	1	\$ 49,148	0.07%	1	\$ 48,441	0.07%	0	0.00%	\$707	1.46%	0.00%
Town of Southhampton	68	\$ 2,456,657	3.34%	69	\$ 2,243,310	3.12%	(1)	(1.45)%	\$213,347	9.51%	0.22%
Town of Ware	183	\$ 6,354,777	8.64%	184	\$ 6,180,474	8.58%	(1)	(0.54)%	\$174,303	2.82%	0.06%
Ware Housing Authority	3	\$ 117,156	0.16%	3	\$ 134,363	0.19%	0	0.00%	(\$17,207)	(12.81)%	(0.03)%
Town of Westhampton	27	\$ 679,843	0.92%	27	\$ 636,106	0.88%	0	0.00%	\$43,737	6.88%	0.04%
Town of Williamsburg	50	\$ 978,064	1.33%	51	\$ 892,893	1.24%	(1)	(1.96)%	\$85,171	9.54%	0.09%
Town of Worthington	25	\$ 254,905	0.35%	27	\$ 256,253	0.36%	(2)	(7.41)%	(\$1,348)	(0.53)%	(0.01)%
Total Aggregate Salaries	2,151	\$ 73,517,000	100.00%	2,187	\$ 72,011,384	100.00%	(36)	(1.65)%	\$1,505,616	2.09%	(0.00)%

Hampshire County Retirement System FY 15 Appropriation Data

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

Unit	2002 ERI (FY14, 15)	2003 ERI (FY14, 15)	Total ERI (FY 14, 15)
Total ERI Appropriations	\$ 284,001	\$ 300,562	\$ 584,563
Hampshire Council of Governments			\$ -
Town of Amherst	\$ 42,234	\$ 191,760	\$ 233,994
Amherst Housing Authority			\$ -
Amherst-Pelham Regional School District		\$ 14,973	\$ 14,973
Town of Belchertown	\$ 91,934	\$ 16,246	\$ 108,180
Belchertown Housing Authority			\$ -
Belchertown Water District			\$ -
Town of Chesterfield			\$ -
Chesterfield/Goshen Regional School District			\$ -
Town of Cummington			\$ -
Foothills Health District			\$ -
Gateway Regional School District			\$ -
Town of Goshen			\$ -
Town of Granby	\$ 55,182		\$ 55,182
Granby Housing Authority			\$ -
Town of Hadley		\$ 19,693	\$ 19,693
Hadley Housing Authority			\$ -
Hampshire County Regional Housing Authority			\$ -
Hampshire Regional School District	\$ 33,444		\$ 33,444
Town of Hatfield			\$ -
Hatfield Housing Authority			\$ -
Town of Huntington			\$ -
Town of Middlefield			\$ -
Town of Pelham			\$ -
Town of Plainfield			\$ -
Quabbin Health District	\$ 5,202		\$ 5,202
South Hadley Fire District #1			\$ -
South Hadley Fire District #2			\$ -
Town of South Hadley		\$ 37,547	\$ 37,547
South Hadley Housing Authority			\$ -
*South Hadley-Granby-Easthampton Veterans District			\$ -
Town of Southamptton	\$ 3,929	\$ 8,746	\$ 12,675
Town of Ware	\$ 38,165	\$ 11,597	\$ 49,762
Ware Housing Authority	\$ 3,608		\$ 3,608
Town of Westhampton			\$ -
Town of Williamsburg	\$ 3,959		\$ 3,959
Town of Worthington	\$ 6,344		\$ 6,344
Total ERI Appropriation	\$ 284,001	\$ 300,562	\$ 584,563

Hampshire County Retirement System FY 15 Appropriation Data
FY 15 APPROPRIATION - DISTRIBUTION BY UNIT

		\$ 17,091,185	\$ 584,563	\$ 17,675,748
Unit_Employer	Percent of Fund (pg 2)	Pension Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Hampshire Council of Governments	1.26%	\$ 215,349	\$ -	\$ 215,349
Town of Amherst	26.63%	\$ 4,551,383	\$ 233,994	\$ 4,785,377
Amherst Housing Authority	0.83%	\$ 141,857	\$ -	\$ 141,857
Amherst-Pelham Regional School District	6.04%	\$ 1,032,308	\$ 14,973	\$ 1,047,281
Town of Belchertown	12.74%	\$ 2,177,417	\$ 108,180	\$ 2,285,597
Belchertown Housing Authority	0.07%	\$ 11,964	\$ -	\$ 11,964
Belchertown Water District	0.19%	\$ 32,473	\$ -	\$ 32,473
Town of Chesterfield	0.43%	\$ 73,492	\$ -	\$ 73,492
Chesterfield/Goshen Regional School District	0.39%	\$ 66,656	\$ -	\$ 66,656
Town of Cummington	0.22%	\$ 37,601	\$ -	\$ 37,601
Foothills Health District	0.04%	\$ 6,835	\$ -	\$ 6,835
Gateway Regional School District	3.05%	\$ 521,281	\$ -	\$ 521,281
Town of Goshen	0.31%	\$ 52,983	\$ -	\$ 52,983
Town of Granby	4.45%	\$ 760,558	\$ 55,182	\$ 815,740
Granby Housing Authority	0.13%	\$ 22,218	\$ -	\$ 22,218
Town of Hadley	4.82%	\$ 823,795	\$ 19,693	\$ 843,488
Hadley Housing Authority	0.04%	\$ 6,836	\$ -	\$ 6,836
Hampshire County Regional Housing Authority	0.03%	\$ 5,127	\$ -	\$ 5,127
Hampshire Regional School District	2.10%	\$ 358,915	\$ 33,444	\$ 392,359
Town of Hatfield	2.38%	\$ 406,770	\$ -	\$ 406,770
Hatfield Housing Authority	0.05%	\$ 8,545	\$ -	\$ 8,545
Town of Huntington	0.52%	\$ 88,874	\$ -	\$ 88,874
Town of Middlefield	0.22%	\$ 37,601	\$ -	\$ 37,601
Town of Pelham	0.92%	\$ 157,239	\$ -	\$ 157,239
Town of Plainfield	0.25%	\$ 42,728	\$ -	\$ 42,728
Quabbin Health District	0.23%	\$ 39,310	\$ 5,202	\$ 44,512
South Hadley Fire District #1	2.69%	\$ 459,753	\$ -	\$ 459,753
South Hadley Fire District #2	1.17%	\$ 199,967	\$ -	\$ 199,967
Town of South Hadley	12.74%	\$ 2,177,417	\$ 37,547	\$ 2,214,964
South Hadley Housing Authority	0.25%	\$ 42,727	\$ -	\$ 42,727
South Hadley-Granby-Easthampton Veterans District	0.07%	\$ 11,964	\$ -	\$ 11,964
Town of Southamptn	3.34%	\$ 570,846	\$ 12,675	\$ 583,521
Town of Ware	8.64%	\$ 1,476,678	\$ 49,762	\$ 1,526,440
Ware Housing Authority	0.16%	\$ 27,346	\$ 3,608	\$ 30,954
Town of Westhampton	0.92%	\$ 157,240	\$ -	\$ 157,240
Town of Williamsburg	1.33%	\$ 227,313	\$ 3,959	\$ 231,272
Town of Worthington	0.35%	\$ 59,819	\$ 6,344	\$ 66,163
Total Fund Appropriation	100%	\$ 17,091,185	\$ 584,563	\$ 17,675,748

Hampshire County Retirement System - FY 15 Appropriation Data

9/2013 Aggregate Salaries and FY 15 Appropriation Distribution	Sept 2013 Aggregate Salaries (pg 2)			FY15 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension Appropriation	ERI Appropriation	TOTAL APPROPRIATION
Unit	2,151	\$73,517,000	100%	\$17,091,185	\$584,563	\$17,675,748
Hampshire Council of Governments	19	927,705	1.26%	\$ 215,349	\$ -	\$ 215,349
Town of Amherst	419	19,576,081	26.63%	\$ 4,551,383	\$ 233,994	\$ 4,785,377
Amherst Housing Authority	13	608,816	0.83%	\$ 141,857	\$ -	\$ 141,857
Amherst-Pelham Regional School District	152	4,439,572	6.04%	\$ 1,032,308	\$ 14,973	\$ 1,047,281
Town of Belchertown	263	9,367,736	12.74%	\$ 2,177,417	\$ 108,180	\$ 2,285,597
Belchertown Housing Authority	1	47,840	0.07%	\$ 11,964	\$ -	\$ 11,964
Belchertown Water District	7	137,264	0.19%	\$ 32,473	\$ -	\$ 32,473
Town of Chesterfield	19	319,511	0.43%	\$ 73,492	\$ -	\$ 73,492
Chesterfield/Goshen Regional School District	10	283,222	0.39%	\$ 66,656	\$ -	\$ 66,656
Town of Cummington	7	159,435	0.22%	\$ 37,601	\$ -	\$ 37,601
Foothills Health District	1	29,379	0.04%	\$ 6,835	\$ -	\$ 6,835
Gateway Regional School District	78	2,240,583	3.05%	\$ 521,281	\$ -	\$ 521,281
Town of Goshen	13	226,211	0.31%	\$ 52,983	\$ -	\$ 52,983
Town of Granby	103	3,271,026	4.45%	\$ 760,558	\$ 55,182	\$ 815,740
Granby Housing Authority	3	94,908	0.13%	\$ 22,218	\$ -	\$ 22,218
Town of Hadley	122	3,546,467	4.82%	\$ 823,795	\$ 19,693	\$ 843,488
Hadley Housing Authority	1	27,623	0.04%	\$ 6,836	\$ -	\$ 6,836
Hampshire County Regional Housing Authority	1	24,250	0.03%	\$ 5,127	\$ -	\$ 5,127
Hampshire Regional School District	44	1,545,386	2.10%	\$ 358,915	\$ 33,444	\$ 392,359
Town of Hatfield	80	1,753,086	2.38%	\$ 406,770	\$ -	\$ 406,770
Hatfield Housing Authority	2	39,985	0.05%	\$ 8,545	\$ -	\$ 8,545
Town of Huntington	19	379,957	0.52%	\$ 88,874	\$ -	\$ 88,874
Town of Middlefield	7	159,340	0.22%	\$ 37,601	\$ -	\$ 37,601
Town of Pelham	54	673,815	0.92%	\$ 157,239	\$ -	\$ 157,239
Town of Plainfield	5	184,479	0.25%	\$ 42,728	\$ -	\$ 42,728
Quabbin Health District	5	168,194	0.23%	\$ 39,310	\$ 5,202	\$ 44,512
South Hadley Fire District #1	43	1,980,296	2.69%	\$ 459,753	\$ -	\$ 459,753
South Hadley Fire District #2	37	859,213	1.17%	\$ 199,967	\$ -	\$ 199,967
Town of South Hadley	262	9,367,873	12.74%	\$ 2,177,417	\$ 37,547	\$ 2,214,964
South Hadley Housing Authority	4	187,197	0.25%	\$ 42,727	\$ -	\$ 42,727
So Hadley-Granby-Easthampton Veterans District	1	49,148	0.07%	\$ 11,964	\$ -	\$ 11,964
Town of Southamptton	68	2,456,657	3.34%	\$ 570,846	\$ 12,675	\$ 583,521
Town of Ware	183	6,354,777	8.64%	\$ 1,476,678	\$ 49,762	\$ 1,526,440
Ware Housing Authority	3	117,156	0.16%	\$ 27,346	\$ 3,608	\$ 30,954
Town of Westhampton	27	679,843	0.92%	\$ 157,240	\$ -	\$ 157,240
Town of Williamsburg	50	978,064	1.33%	\$ 227,313	\$ 3,959	\$ 231,272
Town of Worthington	25	254,905	0.35%	\$ 59,819	\$ 6,344	\$ 66,163
Total Aggregate Salaries	2,151	\$ 73,517,000	100%	\$ 17,091,185	\$ 584,563	\$ 17,675,748

23.25% aggregate salary = pension appropriation
plus ERI = Total appropriation

Hampshire County Retirement System FY 15 Appropriation Data

FY 15 - FY 14 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 15 APPROPRIATION (pg 5)				FY 14 APPROPRIATION				Change FY 14 to FY 15			
	FY 15 - Percent of Total	FY 15 - Pension (ex-ERI)	FY 15 - ERI	FY 15 TOTAL Appropriation	FY 14 Percent of Total	FY 14 Pension	ERI	FY 14 TOTAL Appropriation	Aggregate Salary Increase Decrease (pg 3)	% change in Total Payroll (pg 3)	Appropriation Increase/ Decrease	% change in Pension (ex ERI)
Hampshire Council of Governments	1.26%	215,349	\$ -	215,349	1.41%	222,524	-	222,524	(85,525)	(8.44)%	(7,175)	(3.22)%
Town of Amherst	26.63%	4,551,383	\$ 233,994	4,785,377	26.90%	4,245,323	233,994	4,479,317	205,759	1.06%	306,060	7.21%
Amherst Housing Authority	0.83%	141,857	\$ -	141,857	0.76%	119,942	-	119,942	60,348	11.00%	21,915	18.27%
Amherst-Pelham Regional School District	6.04%	1,032,308	\$ 14,973	1,047,281	6.11%	964,272	14,973	979,245	40,835	0.93%	68,036	7.06%
Town of Belchertown	12.74%	2,177,417	\$ 108,180	2,285,597	12.57%	1,983,781	108,180	2,091,961	317,750	3.51%	193,636	9.76%
Belchertown Housing Authority	0.07%	11,964	\$ -	11,964	0.12%	18,938	-	18,938	(36,661)	(43.39)%	(6,974)	(36.83)%
Belchertown Water District	0.19%	32,473	\$ -	32,473	0.18%	28,407	-	28,407	6,472	4.95%	4,066	14.31%
Town of Chesterfield	0.43%	73,492	\$ -	73,492	0.43%	67,862	-	67,862	11,174	3.62%	5,630	8.30%
Chesterfield/Goshen Regional School District	0.39%	66,656	\$ -	66,656	0.38%	59,971	-	59,971	11,939	4.40%	6,685	11.15%
Town of Cummington	0.22%	37,601	\$ -	37,601	0.22%	34,720	-	34,720	3,790	2.44%	2,881	8.30%
Foothills Health District	0.04%	6,835	\$ -	6,835	0.04%	6,313	-	6,313	441	1.52%	522	8.27%
Gateway Regional School District	3.05%	521,281	\$ -	521,281	3.16%	498,707	-	498,707	(35,860)	(1.58)%	22,574	4.53%
Town of Goshen	0.31%	52,983	\$ -	52,983	0.31%	48,924	-	48,924	3,755	1.69%	4,059	8.30%
Town of Granby	4.45%	760,558	\$ 55,182	815,740	4.46%	703,871	55,182	759,053	58,018	1.81%	56,687	8.05%
Granby Housing Authority	0.13%	22,218	\$ -	22,218	0.09%	14,204	-	14,204	29,655	45.45%	8,014	56.42%
Town of Hadley	4.82%	823,795	\$ 19,693	843,488	4.68%	738,592	19,693	758,285	172,513	5.11%	85,203	11.54%
Hadley Housing Authority	0.04%	6,836	\$ -	6,836	0.04%	6,313	-	6,313	0	0.00%	523	8.28%
Hampshire County Regional Housing Authority	0.03%	5,127	\$ -	5,127	0.03%	4,735	-	4,735	843	3.60%	392	8.28%
Hampshire Regional School District	2.10%	358,915	\$ 33,444	392,359	2.11%	332,997	33,444	366,441	25,861	1.70%	25,918	7.78%
Town of Hatfield	2.38%	406,770	\$ -	406,770	2.44%	385,078	-	385,078	(4,634)	(0.26)%	21,692	5.63%
Hatfield Housing Authority	0.05%	8,545	\$ -	8,545	0.05%	7,891	-	7,891	1,472	3.82%	654	8.29%
Town of Huntington	0.52%	88,874	\$ -	88,874	0.55%	86,800	-	86,800	(20,167)	(5.04)%	2,074	2.39%
Town of Middlefield	0.22%	37,601	\$ -	37,601	0.21%	33,142	-	33,142	6,540	4.28%	4,459	13.45%
Town of Pelham	0.92%	157,239	\$ -	157,239	0.97%	153,084	-	153,084	(24,281)	(3.48)%	4,155	2.71%
Town of Plainfield	0.25%	42,728	\$ -	42,728	0.25%	39,455	-	39,455	7,092	4.00%	3,273	8.30%
Quabbin Health District	0.23%	39,310	\$ 5,202	44,512	0.23%	36,298	5,202	41,500	(267)	(0.16)%	3,012	8.30%
South Hadley Fire District #1	2.69%	459,753	\$ -	459,753	2.73%	430,845	-	430,845	10,974	0.56%	28,908	6.71%
South Hadley Fire District #2	1.17%	199,967	\$ -	199,967	1.04%	164,131	-	164,131	108,536	14.46%	35,836	21.83%
Town of South Hadley	12.74%	2,177,417	\$ 37,547	2,214,964	12.84%	2,026,392	37,547	2,063,939	121,001	1.31%	151,025	7.45%
South Hadley Housing Authority	0.25%	42,727	\$ -	42,727	0.25%	39,455	-	39,455	9,533	5.37%	3,272	8.29%
So Hadley-Granby-Easthampton Veterans District	0.07%	11,964	\$ -	11,964	0.07%	11,047	-	11,047	707	1.46%	917	8.30%
Town of Southampton	3.34%	570,846	\$ 12,675	583,521	3.12%	492,394	12,675	505,069	213,347	9.51%	78,452	15.93%
Town of Ware	8.64%	1,476,678	\$ 49,762	1,526,440	8.58%	1,354,084	49,762	1,403,846	174,303	2.82%	122,594	9.05%
Ware Housing Authority	0.16%	27,346	\$ 3,608	30,954	0.19%	29,986	3,608	33,594	(17,207)	(12.81)%	(2,640)	(8.80)%
Town of Westhampton	0.92%	157,240	\$ -	157,240	0.88%	138,881	-	138,881	43,737	6.88%	18,359	13.22%
Town of Williamsburg	1.33%	227,313	\$ 3,959	231,272	1.24%	195,695	3,959	199,654	85,171	9.54%	31,618	16.16%
Town of Worthington	0.35%	59,819	\$ 6,344	66,163	0.36%	56,815	6,344	63,159	(1,348)	(0.53)%	3,004	5.29%
Total	100.00%	\$ 17,091,185	\$ 584,563	\$ 17,675,748	100.00%	\$ 15,781,869	\$ 584,563	\$ 16,366,432	1,505,616	2.09%	\$ 1,309,316	8.30%

NOTE: Percent change is individual unit change from FY14 (9/12) to FY15 (9/13). Size of change is directly related to size of unit.

Hampshire County Retirement System FY 15 Appropriation Data

FY 15 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment

98.140395%

1.859605%

	\$ 17,675,748.00	\$ 17,675,748.00	\$ 17,347,047.00	\$ 328,701.00
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/13 & 1/1/14	Single Payment Option 7/1/13	Single payment Savings
Hampshire Council of Governments	\$ 215,349.00	\$ 107,674.50	\$ 211,344.00	\$ 4,005.00
Town of Amherst	\$ 4,785,377.00	\$ 2,392,688.50	\$ 4,696,388.00	\$ 88,989.00
Amherst Housing Authority	\$ 141,857.00	\$ 70,928.50	\$ 139,219.00	\$ 2,638.00
Amherst-Pelham Regional School District	\$ 1,047,281.00	\$ 523,640.50	\$ 1,027,806.00	\$ 19,475.00
Town of Belchertown	\$ 2,285,597.00	\$ 1,142,798.50	\$ 2,243,094.00	\$ 42,503.00
Belchertown Housing Authority	\$ 11,964.00	\$ 5,982.00	\$ 11,742.00	\$ 222.00
Belchertown Water District	\$ 32,473.00	\$ 16,236.50	\$ 31,869.00	\$ 604.00
Town of Chesterfield	\$ 73,492.00	\$ 36,746.00	\$ 72,125.00	\$ 1,367.00
Chesterfield/Goshen Regional School District	\$ 66,656.00	\$ 33,328.00	\$ 65,416.00	\$ 1,240.00
Town of Cummington	\$ 37,601.00	\$ 18,800.50	\$ 36,902.00	\$ 699.00
Foothills Health District	\$ 6,835.00	\$ 3,417.50	\$ 6,708.00	\$ 127.00
Gateway Regional School District	\$ 521,281.00	\$ 260,640.50	\$ 511,587.00	\$ 9,694.00
Town of Goshen	\$ 52,983.00	\$ 26,491.50	\$ 51,998.00	\$ 985.00
Town of Granby	\$ 815,740.00	\$ 407,870.00	\$ 800,570.00	\$ 15,170.00
Granby Housing Authority	\$ 22,218.00	\$ 11,109.00	\$ 21,805.00	\$ 413.00
Town of Hadley	\$ 843,488.00	\$ 421,744.00	\$ 827,802.00	\$ 15,686.00
Hadley Housing Authority	\$ 6,836.00	\$ 3,418.00	\$ 6,709.00	\$ 127.00
Hampshire County Regional Housing Authority	\$ 5,127.00	\$ 2,563.50	\$ 5,032.00	\$ 95.00
Hampshire Regional School District	\$ 392,359.00	\$ 196,179.50	\$ 385,063.00	\$ 7,296.00
Town of Hatfield	\$ 406,770.00	\$ 203,385.00	\$ 399,206.00	\$ 7,564.00
Hatfield Housing Authority	\$ 8,545.00	\$ 4,272.50	\$ 8,386.00	\$ 159.00
Town of Huntington	\$ 88,874.00	\$ 44,437.00	\$ 87,221.00	\$ 1,653.00
Town of Middlefield	\$ 37,601.00	\$ 18,800.50	\$ 36,902.00	\$ 699.00
Town of Pelham	\$ 157,239.00	\$ 78,619.50	\$ 154,315.00	\$ 2,924.00
Town of Plainfield	\$ 42,728.00	\$ 21,364.00	\$ 41,933.00	\$ 795.00
Quabbin Health District	\$ 44,512.00	\$ 22,256.00	\$ 43,684.00	\$ 828.00
South Hadley Fire District #1	\$ 459,753.00	\$ 229,876.50	\$ 451,203.00	\$ 8,550.00
South Hadley Fire District #2	\$ 199,967.00	\$ 99,983.50	\$ 196,248.00	\$ 3,719.00
Town of South Hadley	\$ 2,214,964.00	\$ 1,107,482.00	\$ 2,173,774.00	\$ 41,190.00
South Hadley Housing Authority	\$ 42,727.00	\$ 21,363.50	\$ 41,932.00	\$ 795.00
South Hadley-Granby-Easthampton Veterans District	\$ 11,964.00	\$ 5,982.00	\$ 11,742.00	\$ 222.00
Town of Southhampton	\$ 583,521.00	\$ 291,760.50	\$ 572,670.00	\$ 10,851.00
Town of Ware	\$ 1,526,440.00	\$ 763,220.00	\$ 1,498,054.00	\$ 28,386.00
Ware Housing Authority	\$ 30,954.00	\$ 15,477.00	\$ 30,378.00	\$ 576.00
Town of Westhampton	\$ 157,240.00	\$ 78,620.00	\$ 154,316.00	\$ 2,924.00
Town of Williamsburg	\$ 231,272.00	\$ 115,636.00	\$ 226,971.00	\$ 4,301.00
Town of Worthington	\$ 66,163.00	\$ 33,081.50	\$ 64,933.00	\$ 1,230.00
Total Fund	\$ 17,675,748.00	\$ 8,837,874.00	\$ 17,347,047.00	\$ 328,701.00

**minor discrepancies may exist due to rounding*