

# Hampshire County Retirement System

## FY 17 Funding Schedule and Unit Appropriations



## **Hampshire County Retirement System FY 17 Appropriation Data**

Page 1	<b>Funding Schedule: 1/1/2014 actuarial valuation - Plan Cost Calculation to 2034 Full Funding</b>
Page 2	<b>September 2015 Aggregate Salary Report</b>
Page 3	<b>Aggregate Salary Comparison - Sept. 2015 (FY17) - Sept. 2014 (FY16)</b>
Page 4	<b>2002 &amp; 2003 Early Retirement Incentive (ERI) Appropriations</b>
Page 5	<b>Estimated FY 17 UNIT APPROPRIATION DISTRIBUTION</b>
Page 6	<b>9/2015 Aggregate Salaries and FY 17 Appropriation by Unit Employer</b>
Page 7	<b>FY 17 - FY 16 Comparison - Changes in pension appropriation and aggregate salaries</b>
Page 8	<b>FY 17 Single Payment Discount</b>

## Hampshire County Retirement System Funding Schedule for FY 16 & FY 17 Appropriation Years Actuarial Valuation as of January 1, 2014

(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
2016	\$ 4,485,073	\$ 185,536,021	\$ 12,591,996	\$ 4,925,229	\$ 584,563	\$ 967,191	\$ 18,617,953	\$ 18,970,735
<b>2017</b>	<b>\$ 4,675,689</b>	<b>\$ 186,563,367</b>	<b>\$ 13,473,436</b>	<b>\$ 4,694,220</b>	<b>\$ 584,563</b>	<b>\$ 967,191</b>	<b>\$ 19,690,008</b>	<b>\$ 20,063,104</b>
2018	\$ 4,874,405	\$ 186,720,763	\$ 14,416,577	\$ 4,445,018	\$ 584,563	\$ 967,191	\$ 20,831,866	\$ 21,226,598
2019	\$ 5,081,568	\$ 185,873,141	\$ 15,069,368	\$ 4,176,192	\$ 584,563	\$ 967,191	\$ 21,691,819	\$ 22,102,846
2020	\$ 5,297,534	\$ 184,254,570	\$ 15,672,143	\$ 3,886,196	\$ 584,563	\$ 967,191	\$ 22,510,561	\$ 22,937,101
2021	\$ 5,522,679	\$ 181,858,294	\$ 16,299,028	\$ 3,573,363	\$ 584,563	\$ 967,191	\$ 23,362,592	\$ 23,805,277
2022	\$ 5,757,393	\$ 178,597,058	\$ 16,950,989	\$ 3,235,894	\$ 584,563	\$ 967,191	\$ 24,249,267	\$ 24,708,753
2023	\$ 6,002,083	\$ 174,375,696	\$ 17,629,029	\$ 2,871,849	\$ 584,563	\$ 967,191	\$ 25,171,995	\$ 25,648,966
2024	\$ 6,257,171	\$ 169,090,467	\$ 18,334,190	\$ 2,479,136	\$ 584,563	\$ 967,191	\$ 26,132,245	\$ 26,627,411
2025	\$ 6,523,101	\$ 162,628,334	\$ 19,067,558	\$ 2,055,497	\$ 584,563	\$ 967,191	\$ 27,131,542	\$ 27,645,644
2026	\$ 6,800,333	\$ 154,866,187	\$ 19,830,260	\$ 1,598,496	\$ 584,563	\$ 967,191	\$ 28,171,477	\$ 28,705,283
2027	\$ 7,089,347	\$ 145,670,006	\$ 20,623,471	\$ 1,105,506	\$ 584,563	\$ 967,191	\$ 29,253,701	\$ 29,808,014
2028	\$ 7,390,644	\$ 134,893,950	\$ 21,448,409	\$ 573,693	\$ 584,563	\$ 967,191	\$ 30,379,937	\$ 30,955,591
2029	\$ 7,704,746	\$ 122,378,377	\$ 22,306,346			\$ 967,191	\$ 30,978,283	\$ 31,565,274
2030	\$ 8,032,198	\$ 107,953,783	\$ 23,198,600			\$ 967,191	\$ 32,197,988	\$ 32,808,091
2031	\$ 8,373,566	\$ 91,429,654	\$ 24,126,544			\$ 967,191	\$ 33,467,301	\$ 34,101,455
2032	\$ 8,729,443	\$ 72,603,230	\$ 25,091,605			\$ 967,191	\$ 34,788,239	\$ 35,447,423
2033	\$ 9,100,444	\$ 51,253,165	\$ 26,095,269			\$ 967,191	\$ 36,162,905	\$ 36,848,136
2034	\$ 9,487,213	\$ 27,139,080	\$ 27,139,080			\$ 967,191	\$ 37,593,484	\$ 38,305,823
2035	\$ 9,890,420		\$ -			\$ 967,191	\$ 10,587,611	\$ 11,063,346

\*Fresh Start amortization is set to be 7% higher than the previous year for 3 years with 4% amortization increases thereafter for 16 years

\*\* Fresh Start unfunded liability is equal to the total unfunded actuarial liability minus the ERI liability.

**Hampshire County Retirement System FY 17 Appropriation Data  
September 2015 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Hampshire Council of Governments	17	\$ 902,832	1.16%
Town of Amherst	408	\$ 20,571,466	26.47%
Amherst Housing Authority	13	\$ 611,599	0.79%
Amherst-Pelham Regional School District	150	\$ 4,651,374	5.98%
Town of Belchertown	245	\$ 9,889,043	12.72%
Belchertown Housing Authority	3	\$ 103,090	0.13%
Belchertown Water District	8	\$ 186,942	0.24%
Town of Chesterfield	13	\$ 289,686	0.37%
Chesterfield/Goshen Regional School District	10	\$ 259,823	0.34%
Town of Cummington	7	\$ 163,600	0.21%
Foothills Health District	1	\$ 40,560	0.05%
Gateway Regional School District	72	\$ 2,154,020	2.77%
Town of Goshen	15	\$ 240,783	0.31%
Town of Granby *	96	\$ 3,342,378	4.30%
Granby Housing Authority	3	\$ 98,156	0.13%
Town of Hadley	116	\$ 3,702,243	4.76%
Hadley Housing Authority	1	\$ 29,787	0.04%
Hampshire County Regional Housing Authority	1	\$ 25,728	0.03%
Hampshire Regional School District	44	\$ 1,689,844	2.17%
Town of Hatfield	71	\$ 1,902,496	2.45%
Hatfield Housing Authority	2	\$ 42,258	0.06%
Town of Huntington	17	\$ 436,902	0.56%
Town of Middlefield	8	\$ 165,348	0.21%
Town of Pelham	51	\$ 754,710	0.97%
Town of Plainfield	7	\$ 248,485	0.32%
Quabbin Health District	5	\$ 180,273	0.23%
South Hadley Fire District #1	41	\$ 2,082,748	2.68%
South Hadley Fire District #2	30	\$ 926,697	1.19%
Town of South Hadley	259	\$ 10,726,188	13.80%
South Hadley Housing Authority	4	\$ 195,628	0.25%
So Hadley-Granby-Easthampton Veterans District	1	\$ 54,600	0.07%
Town of Southampton	69	\$ 2,448,862	3.15%
Town of Ware	175	\$ 6,556,109	8.43%
Ware Housing Authority	4	\$ 176,372	0.23%
Town of Westhampton	26	\$ 661,683	0.85%
Town of Williamsburg	45	\$ 879,309	1.13%
Town of Worthington	16	\$ 349,311	0.45%
<b>Total</b>	<b>2054</b>	<b>\$ 77,740,934</b>	<b>100.00%</b>

**Hampshire County Retirement System FY 17 Appropriation Data  
Aggregate Salary Comparison - Sept. 2015 (FY17) - Sept. 2014 (FY16)**

Unit	Sept 2015 Aggregate Salary Report			Sept 2014 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/15 *Employees	9/30/15 *Salaries	9/30/15 *of Total (Distribution)	9/30/14 *Employees2	9/30/14 *Salaries2	9/30/14 *of Total (Distribution) 2	## Change Staffing	Unit %Change in # Employees	\$\$ Change Total Payroll	%Change Total Payroll	Change in Distribution (Percent of Total)
Hampshire Council of Governments	17	\$ 902,832	1.16%	17	\$ 845,058	1.11%	0	0.00%	\$57,774	6.84%	0.05%
Town of Amherst	408	\$ 20,571,466	26.47%	419	\$ 20,395,951	26.75%	(11)	(2.63)%	\$175,515	0.86%	(0.28)%
Amherst Housing Authority	13	\$ 611,599	0.79%	13	\$ 628,770	0.82%	0	0.00%	(\$17,171)	(2.73)%	(0.03)%
Amherst-Pelham Regional School District	150	\$ 4,651,374	5.98%	150	\$ 4,582,249	6.01%	0	0.00%	\$69,125	1.51%	(0.03)%
Town of Belchertown	245	\$ 9,889,043	12.72%	249	\$ 9,466,109	12.41%	(4)	(1.61)%	\$422,934	4.47%	0.31%
Belchertown Housing Authority	3	\$ 103,090	0.13%	3	\$ 97,106	0.13%	0	0.00%	\$5,984	6.16%	0.00%
Belchertown Water District	8	\$ 186,942	0.24%	7	\$ 144,844	0.19%	1	14.29%	\$42,098	29.06%	0.05%
Town of Chesterfield	13	\$ 289,686	0.37%	16	\$ 276,068	0.36%	(3)	(18.75)%	\$13,618	4.93%	0.01%
Chesterfield/Goshen Regional School District	10	\$ 259,823	0.34%	13	\$ 306,659	0.40%	(3)	(23.08)%	(\$46,836)	(15.27)%	(0.06)%
Town of Cummington	7	\$ 163,600	0.21%	7	\$ 157,077	0.21%	0	0.00%	\$6,523	4.15%	0.00%
Foothills Health District	1	\$ 40,560	0.05%	1	\$ 38,870	0.05%	0	0.00%	\$1,690	4.35%	0.00%
Gateway Regional School District	72	\$ 2,154,020	2.77%	75	\$ 2,210,980	2.90%	(3)	(4.00)%	(\$56,960)	(2.58)%	(0.13)%
Town of Goshen	15	\$ 240,783	0.31%	13	\$ 227,374	0.30%	2	15.38%	\$13,409	5.90%	0.01%
Town of Granby	96	\$ 3,342,378	4.30%	102	\$ 3,277,369	4.30%	(6)	(5.88)%	\$65,009	1.98%	0.00%
Granby Housing Authority	3	\$ 98,156	0.13%	3	\$ 96,413	0.13%	0	0.00%	\$1,743	1.81%	0.00%
Town of Hadley	116	\$ 3,702,243	4.76%	117	\$ 3,794,380	4.98%	(1)	(0.85)%	(\$92,137)	(2.43)%	(0.22)%
Hadley Housing Authority	1	\$ 29,787	0.04%	2	\$ 31,649	0.04%	(1)	(50.00)%	(\$1,862)	(5.88)%	0.00%
Hampshire County Regional Housing Authority	1	\$ 25,728	0.03%	1	\$ 24,978	0.03%	0	0.00%	\$750	3.00%	0.00%
Hampshire Regional School District	44	\$ 1,689,844	2.17%	44	\$ 1,638,135	2.15%	0	0.00%	\$51,709	3.16%	0.02%
Town of Hatfield	71	\$ 1,902,496	2.45%	77	\$ 1,881,472	2.47%	(6)	(7.79)%	\$21,024	1.12%	(0.02)%
Hatfield Housing Authority	2	\$ 42,258	0.06%	2	\$ 41,066	0.05%	0	0.00%	\$1,192	2.90%	0.01%
Town of Huntington	17	\$ 436,902	0.56%	19	\$ 427,401	0.56%	(2)	(10.53)%	\$9,501	2.22%	0.00%
Town of Middlefield	8	\$ 165,348	0.21%	8	\$ 162,560	0.21%	0	0.00%	\$2,788	1.72%	0.00%
Town of Pelham	51	\$ 754,710	0.97%	50	\$ 715,284	0.94%	1	2.00%	\$39,426	5.51%	0.03%
Town of Plainfield	7	\$ 248,485	0.32%	6	\$ 227,825	0.30%	1	16.67%	\$20,660	9.07%	0.02%
Quabbin Health District	5	\$ 180,273	0.23%	5	\$ 174,374	0.23%	0	0.00%	\$5,899	3.38%	0.00%
South Hadley Fire District #1	41	\$ 2,082,748	2.68%	41	\$ 2,040,414	2.67%	0	0.00%	\$42,334	2.07%	0.01%
South Hadley Fire District #2	30	\$ 926,697	1.19%	34	\$ 792,767	1.04%	(4)	(11.76)%	\$133,930	16.89%	0.15%
Town of South Hadley	259	\$ 10,726,188	13.80%	258	\$ 10,423,643	13.67%	1	0.39%	\$302,545	2.90%	0.13%
South Hadley Housing Authority	4	\$ 195,628	0.25%	4	\$ 183,859	0.24%	0	0.00%	\$11,769	6.40%	0.01%
So Hadley-Granby-Easthampton Veterans District	1	\$ 54,600	0.07%	1	\$ 52,598	0.07%	0	0.00%	\$2,002	3.81%	0.00%
Town of Southhampton	69	\$ 2,448,862	3.15%	68	\$ 2,513,715	3.30%	1	1.47%	(\$64,853)	(2.58)%	(0.15)%
Town of Ware	175	\$ 6,556,109	8.43%	177	\$ 6,328,476	8.30%	(2)	(1.13)%	\$227,633	3.60%	0.13%
Ware Housing Authority	4	\$ 176,372	0.23%	4	\$ 170,113	0.22%	0	0.00%	\$6,259	3.68%	0.01%
Town of Westhampton	26	\$ 661,683	0.85%	27	\$ 725,431	0.95%	(1)	(3.70)%	(\$63,748)	(8.79)%	(0.10)%
Town of Williamsburg	45	\$ 879,309	1.13%	45	\$ 905,191	1.19%	0	0.00%	(\$25,882)	(2.86)%	(0.06)%
Town of Worthington	16	\$ 349,311	0.45%	21	\$ 247,216	0.32%	(5)	(23.81)%	\$102,095	41.30%	0.13%
<b>Total Aggregate Salaries</b>	<b>2,054</b>	<b>\$ 77,740,934</b>	<b>100.00%</b>	<b>2,099</b>	<b>\$ 76,253,444</b>	<b>100.00%</b>	<b>(45)</b>	<b>(2.14)%</b>	<b>\$1,487,490</b>	<b>1.95%</b>	<b>0.00%</b>

## Hampshire County Retirement System FY 17 Appropriation Data

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

Unit	2002 ERI (FY16, 17)	2003 ERI (FY16, 17)	Total ERI (FY 16, 17)
<b>Total ERI Appropriations</b>	\$ 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 Southampton	\$ 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
<b>Total ERI Appropriation</b>	<b>\$ 284,001</b>	<b>\$ 300,562</b>	<b>\$ 584,563</b>

**Hampshire County Retirement System FY 17 Appropriation Data**  
**FY 17 APPROPRIATION - DISTRIBUTION BY UNIT (PERAC Approved 11/30/15)**

		\$ 19,478,541	\$ 584,563	\$ 20,063,104
Unit_Employer	Percent of Fund (pg 2)	Pension Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Hampshire Council of Governments	1.16%	\$ 225,951	\$ -	\$ 225,951
Town of Amherst	26.47%	\$ 5,155,970	\$ 233,994	\$ 5,389,964
Amherst Housing Authority	0.79%	\$ 153,880	\$ -	\$ 153,880
Amherst-Pelham Regional School District	5.98%	\$ 1,164,817	\$ 14,973	\$ 1,179,790
Town of Belchertown	12.72%	\$ 2,477,670	\$ 108,180	\$ 2,585,850
Belchertown Housing Authority	0.13%	\$ 25,322	\$ -	\$ 25,322
Belchertown Water District	0.24%	\$ 46,748	\$ -	\$ 46,748
Town of Chesterfield	0.37%	\$ 72,071	\$ -	\$ 72,071
Chesterfield/Goshen Regional School District	0.34%	\$ 66,227	\$ -	\$ 66,227
Town of Cummington	0.21%	\$ 40,905	\$ -	\$ 40,905
Foothills Health District	0.05%	\$ 9,739	\$ -	\$ 9,739
Gateway Regional School District	2.77%	\$ 539,556	\$ -	\$ 539,556
Town of Goshen	0.31%	\$ 60,383	\$ -	\$ 60,383
Town of Granby	4.30%	\$ 837,577	\$ 55,182	\$ 892,759
Granby Housing Authority	0.13%	\$ 25,322	\$ -	\$ 25,322
Town of Hadley	4.76%	\$ 927,179	\$ 19,693	\$ 946,872
Hadley Housing Authority	0.04%	\$ 7,791	\$ -	\$ 7,791
Hampshire County Regional Housing Authority	0.03%	\$ 5,844	\$ -	\$ 5,844
Hampshire Regional School District	2.17%	\$ 422,684	\$ 33,444	\$ 456,128
Town of Hatfield	2.45%	\$ 477,224	\$ -	\$ 477,224
Hatfield Housing Authority	0.06%	\$ 11,687	\$ -	\$ 11,687
Town of Huntington	0.56%	\$ 109,080	\$ -	\$ 109,080
Town of Middlefield	0.21%	\$ 40,905	\$ -	\$ 40,905
Town of Pelham	0.97%	\$ 188,942	\$ -	\$ 188,942
Town of Plainfield	0.32%	\$ 62,331	\$ -	\$ 62,331
Quabbin Health District	0.23%	\$ 44,801	\$ 5,202	\$ 50,003
South Hadley Fire District #1	2.68%	\$ 522,025	\$ -	\$ 522,025
South Hadley Fire District #2	1.19%	\$ 231,795	\$ -	\$ 231,795
Town of South Hadley	13.80%	\$ 2,688,039	\$ 37,547	\$ 2,725,586
South Hadley Housing Authority	0.25%	\$ 48,696	\$ -	\$ 48,696
South Hadley-Granby-Easthampton Veterans District	0.07%	\$ 13,635	\$ -	\$ 13,635
Town of Southamptn	3.15%	\$ 613,574	\$ 12,675	\$ 626,249
Town of Ware	8.43%	\$ 1,642,041	\$ 49,762	\$ 1,691,803
Ware Housing Authority	0.23%	\$ 44,801	\$ 3,608	\$ 48,409
Town of Westhampton	0.85%	\$ 165,568	\$ -	\$ 165,568
Town of Williamsburg	1.13%	\$ 220,108	\$ 3,959	\$ 224,067
Town of Worthington	0.45%	\$ 87,653	\$ 6,344	\$ 93,997
<b>Total Fund Appropriation</b>	<b>100.00%</b>	<b>\$ 19,478,541</b>	<b>\$ 584,563</b>	<b>\$ 20,063,104</b>

**Hampshire County Retirement System - FY 17 Appropriation Data**

9/2015 Aggregate Salaries and FY 17 Appropriation Distribution	Sept 2015 Aggregate Salaries (pg 2)			FY17 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension Appropriation	ERI Appropriation	TOTAL APPROPRIATION
<b>Unit</b>	<b>2,054</b>	<b>\$77,740,933</b>	<b>100%</b>	<b>\$18,397,042</b>	<b>\$584,563</b>	<b>\$18,981,605</b>
Hampshire Council of Governments	17	902,832	1.16%	\$ 225,951	\$ -	\$ 225,951
Town of Amherst	408	20,571,466	26.47%	\$ 5,155,970	\$ 233,994	\$ 5,389,964
Amherst Housing Authority	13	611,599	0.79%	\$ 153,880	\$ -	\$ 153,880
Amherst-Pelham Regional School District	150	4,651,374	5.98%	\$ 1,164,817	\$ 14,973	\$ 1,179,790
Town of Belchertown	245	9,889,043	12.72%	\$ 2,477,670	\$ 108,180	\$ 2,585,850
Belchertown Housing Authority	3	103,090	0.13%	\$ 25,322	\$ -	\$ 25,322
Belchertown Water District	8	186,942	0.24%	\$ 46,748	\$ -	\$ 46,748
Town of Chesterfield	13	289,686	0.37%	\$ 72,071	\$ -	\$ 72,071
Chesterfield/Goshen Regional School District	10	259,823	0.34%	\$ 66,227	\$ -	\$ 66,227
Town of Cummington	7	163,600	0.21%	\$ 40,905	\$ -	\$ 40,905
Foothills Health District	1	40,560	0.05%	\$ 9,739	\$ -	\$ 9,739
Gateway Regional School District	72	2,154,020	2.77%	\$ 539,556	\$ -	\$ 539,556
Town of Goshen	15	240,783	0.31%	\$ 60,383	\$ -	\$ 60,383
Town of Granby	96	3,342,378	4.30%	\$ 837,577	\$ 55,182	\$ 892,759
Granby Housing Authority	3	98,156	0.13%	\$ 25,322	\$ -	\$ 25,322
Town of Hadley	116	3,702,243	4.76%	\$ 927,179	\$ 19,693	\$ 946,872
Hadley Housing Authority	1	29,787	0.04%	\$ 7,791	\$ -	\$ 7,791
Hampshire County Regional Housing Authority	1	25,728	0.03%	\$ 5,844	\$ -	\$ 5,844
Hampshire Regional School District	44	1,689,844	2.17%	\$ 422,684	\$ 33,444	\$ 456,128
Town of Hatfield	71	1,902,496	2.45%	\$ 477,224	\$ -	\$ 477,224
Hatfield Housing Authority	2	42,258	0.06%	\$ 11,687	\$ -	\$ 11,687
Town of Huntington	17	436,902	0.56%	\$ 109,080	\$ -	\$ 109,080
Town of Middlefield	8	165,348	0.21%	\$ 40,905	\$ -	\$ 40,905
Town of Pelham	51	754,710	0.97%	\$ 188,942	\$ -	\$ 188,942
Town of Plainfield	7	248,485	0.32%	\$ 62,331	\$ -	\$ 62,331
Quabbin Health District	5	180,273	0.23%	\$ 44,801	\$ 5,202	\$ 50,003
South Hadley Fire District #1	41	2,082,748	2.68%	\$ 522,025	\$ -	\$ 522,025
South Hadley Fire District #2	30	926,697	1.19%	\$ 231,795	\$ -	\$ 231,795
Town of South Hadley	259	10,726,188	13.80%	\$ 2,688,039	\$ 37,547	\$ 2,725,586
South Hadley Housing Authority	4	195,628	0.25%	\$ 48,696	\$ -	\$ 48,696
So Hadley-Granby-Easthampton Veterans District	1	54,600	0.07%	\$ 13,635	\$ -	\$ 13,635
Town of Southampton	69	2,448,862	3.15%	\$ 613,574	\$ 12,675	\$ 626,249
Town of Ware	175	6,556,109	8.43%	\$ 1,642,041	\$ 49,762	\$ 1,691,803
Ware Housing Authority	4	176,372	0.23%	\$ 44,801	\$ 3,608	\$ 48,409
Town of Westhampton	26	661,683	0.85%	\$ 165,568	\$ -	\$ 165,568
Town of Williamsburg	45	879,309	1.13%	\$ 220,108	\$ 3,959	\$ 224,067
Town of Worthington	16	349,311	0.45%	\$ 87,653	\$ 6,344	\$ 93,997
<b>Total Aggregate Salaries</b>	<b>2,054</b>	<b>\$ 77,740,933.97</b>	<b>100.00%</b>	<b>\$ 19,478,541.00</b>	<b>\$ 584,563.00</b>	<b>\$ 20,063,104.00</b>

25.06% aggregate salary = pension appropriation  
plus ERI = Total appropriation



**Hampshire County Retirement System FY 17 Appropriation Data**  
**FY 17 - FY 16 Comparison - Changes in pension appropriation and aggregate salaries**

Unit	FY 17 APPROPRIATION (pg 5)				FY 16 APPROPRIATION (pg 5)				Change FY 16 to FY 17			
	FY 17 - Percent of Total	FY 17 - Pension (ex-ERI)	FY 17 - ERI	FY 17 TOTAL Appropriation	FY 16 - Percent of Total	FY 16 - Pension (ex-ERI)	FY 16 - ERI	FY 16 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	1.16%	225,951	\$ -	225,951	1.11%	204,087	-	204,087	57,774	6.84%	21,864	10.71%
Town of Amherst	26.47%	5,155,970	\$ 233,994	5,389,964	26.75%	4,918,301	233,994	5,152,295	175,515	0.86%	237,669	4.83%
Amherst Housing Authority	0.79%	153,880	\$ -	153,880	0.82%	150,767	-	150,767	(17,171)	(2.73)%	3,113	2.06%
Amherst-Pelham Regional School District	5.98%	1,164,817	\$ 14,973	1,179,790	6.01%	1,105,009	14,973	1,119,982	69,125	1.51%	59,808	5.41%
Town of Belchertown	12.72%	2,477,670	\$ 108,180	2,585,850	12.41%	2,281,724	108,180	2,389,904	422,934	4.47%	195,946	8.59%
Belchertown Housing Authority	0.13%	25,322	\$ -	25,322	0.13%	23,902	-	23,902	5,984	6.16%	1,420	5.94%
Belchertown Water District	0.24%	46,748	\$ -	46,748	0.19%	34,934	-	34,934	42,098	29.06%	11,814	33.82%
Town of Chesterfield	0.37%	72,071	\$ -	72,071	0.36%	66,190	-	66,190	13,618	4.93%	5,881	8.89%
Chesterfield/Goshen Regional School District	0.34%	66,227	\$ -	66,227	0.40%	73,545	-	73,545	(46,836)	(15.27)%	(7,318)	(9.95)%
Town of Cummington	0.21%	40,905	\$ -	40,905	0.21%	38,611	-	38,611	6,523	4.15%	2,294	5.94%
Foothills Health District	0.05%	9,739	\$ -	9,739	0.05%	9,193	-	9,193	1,690	4.35%	546	5.94%
Gateway Regional School District	2.77%	539,556	\$ -	539,556	2.90%	533,199	-	533,199	(56,960)	(2.58)%	6,357	1.19%
Town of Goshen	0.31%	60,383	\$ -	60,383	0.30%	55,158	-	55,158	13,409	5.90%	5,225	9.47%
Town of Granby	4.30%	837,577	\$ 55,182	892,759	4.30%	790,605	55,182	845,787	65,009	1.98%	46,972	5.94%
Granby Housing Authority	0.13%	25,322	\$ -	25,322	0.13%	23,902	-	23,902	1,743	1.81%	1,420	5.94%
Town of Hadley	4.76%	927,179	\$ 19,693	946,872	4.98%	915,631	19,693	935,324	(92,137)	(2.43)%	11,548	1.26%
Hadley Housing Authority	0.04%	7,791	\$ -	7,791	0.04%	7,354	-	7,354	(1,862)	(5.88)%	437	5.94%
Hampshire County Regional Housing Authority	0.03%	5,844	\$ -	5,844	0.03%	5,516	-	5,516	750	3.00%	328	5.95%
Hampshire Regional School District	2.17%	422,684	\$ 33,444	456,128	2.15%	395,303	33,444	428,747	51,709	3.16%	27,381	6.93%
Town of Hatfield	2.45%	477,224	\$ -	477,224	2.47%	454,138	-	454,138	21,024	1.12%	23,086	5.08%
Hatfield Housing Authority	0.06%	11,687	\$ -	11,687	0.05%	9,193	-	9,193	1,192	2.90%	2,494	27.13%
Town of Huntington	0.56%	109,080	\$ -	109,080	0.56%	102,963	-	102,963	9,501	2.22%	6,117	5.94%
Town of Middlefield	0.21%	40,905	\$ -	40,905	0.21%	38,611	-	38,611	2,788	1.72%	2,294	5.94%
Town of Pelham	0.97%	188,942	\$ -	188,942	0.94%	172,830	-	172,830	39,426	5.51%	16,112	9.32%
Town of Plainfield	0.32%	62,331	\$ -	62,331	0.30%	55,158	-	55,158	20,660	9.07%	7,173	13.00%
Quabbin Health District	0.23%	44,801	\$ 5,202	50,003	0.23%	42,288	5,202	47,490	5,899	3.38%	2,513	5.94%
South Hadley Fire District #1	2.68%	522,025	\$ -	522,025	2.67%	490,911	-	490,911	42,334	2.07%	31,114	6.34%
South Hadley Fire District #2	1.19%	231,795	\$ -	231,795	1.04%	191,216	-	191,216	133,930	16.89%	40,579	21.22%
Town of South Hadley	13.80%	2,688,039	\$ 37,547	2,725,586	13.67%	2,513,390	37,547	2,550,937	302,545	2.90%	174,649	6.95%
South Hadley Housing Authority	0.25%	48,696	\$ -	48,696	0.24%	44,127	-	44,127	11,769	6.40%	4,569	10.35%
So Hadley-Granby-Easthampton Veterans District	0.07%	13,635	\$ -	13,635	0.07%	12,870	-	12,870	2,002	3.81%	765	5.94%
Town of Southampton	3.15%	613,574	\$ 12,675	626,249	3.30%	606,744	12,675	619,419	(64,853)	(2.58)%	6,830	1.13%
Town of Ware	8.43%	1,642,041	\$ 49,762	1,691,803	8.30%	1,526,052	49,762	1,575,814	227,633	3.60%	115,989	7.60%
Ware Housing Authority	0.23%	44,801	\$ 3,608	48,409	0.22%	40,450	3,608	44,058	6,259	3.68%	4,351	10.76%
Town of Westhampton	0.85%	165,568	\$ -	165,568	0.95%	174,669	-	174,669	(63,748)	(8.79)%	(9,101)	(5.21)%
Town of Williamsburg	1.13%	220,108	\$ 3,959	224,067	1.19%	218,795	3,959	222,754	(25,882)	(2.86)%	1,313	0.60%
Town of Worthington	0.45%	87,653	\$ 6,344	93,997	0.32%	58,836	6,344	65,180	102,095	41.30%	28,817	48.98%
<b>Total</b>	<b>100.00%</b>	<b>\$ 19,478,541</b>	<b>\$ 584,563</b>	<b>\$ 20,063,104</b>	<b>100.00%</b>	<b>\$ 18,397,042</b>	<b>\$ 584,563</b>	<b>\$ 18,970,735</b>	<b>1,487,490</b>	<b>1.95%</b>	<b>\$ 1,092,369</b>	<b>5.94%</b>

NOTE: Percent change is individual unit change from FY16 (9/14) to FY17 (9/15). Size of change is directly related to size of unit.

## Hampshire County Retirement System FY 17 Appropriation Data

### FY 17 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment

98.140395%

1.859605%

	\$ 20,063,104.00	\$ 20,063,104.00	\$ 19,690,007.00	\$ 373,097.00
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/16 & 1/1/17	Single Payment Option 7/1/16	Single payment Savings
Hampshire Council of Governments	\$ 225,951.00	\$ 112,975.50	\$ 221,749.00	\$ 4,202.00
Town of Amherst	\$ 5,389,964.00	\$ 2,694,982.00	\$ 5,289,732.00	\$ 100,232.00
Amherst Housing Authority	\$ 153,880.00	\$ 76,940.00	\$ 151,018.00	\$ 2,862.00
Amherst-Pelham Regional School District	\$ 1,179,790.00	\$ 589,895.00	\$ 1,157,851.00	\$ 21,939.00
Town of Belchertown	\$ 2,585,850.00	\$ 1,292,925.00	\$ 2,537,763.00	\$ 48,087.00
Belchertown Housing Authority	\$ 25,322.00	\$ 12,661.00	\$ 24,851.00	\$ 471.00
Belchertown Water District	\$ 46,748.00	\$ 23,374.00	\$ 45,879.00	\$ 869.00
Town of Chesterfield	\$ 72,071.00	\$ 36,035.50	\$ 70,731.00	\$ 1,340.00
Chesterfield/Goshen Regional School District	\$ 66,227.00	\$ 33,113.50	\$ 64,995.00	\$ 1,232.00
Town of Cummington	\$ 40,905.00	\$ 20,452.50	\$ 40,144.00	\$ 761.00
Foothills Health District	\$ 9,739.00	\$ 4,869.50	\$ 9,558.00	\$ 181.00
Gateway Regional School District	\$ 539,556.00	\$ 269,778.00	\$ 529,522.00	\$ 10,034.00
Town of Goshen	\$ 60,383.00	\$ 30,191.50	\$ 59,260.00	\$ 1,123.00
Town of Granby	\$ 892,759.00	\$ 446,379.50	\$ 876,157.00	\$ 16,602.00
Granby Housing Authority	\$ 25,322.00	\$ 12,661.00	\$ 24,851.00	\$ 471.00
Town of Hadley	\$ 946,872.00	\$ 473,436.00	\$ 929,264.00	\$ 17,608.00
Hadley Housing Authority	\$ 7,791.00	\$ 3,895.50	\$ 7,646.00	\$ 145.00
Hampshire County Regional Housing Authority	\$ 5,844.00	\$ 2,922.00	\$ 5,735.00	\$ 109.00
Hampshire Regional School District	\$ 456,128.00	\$ 228,064.00	\$ 447,646.00	\$ 8,482.00
Town of Hatfield	\$ 477,224.00	\$ 238,612.00	\$ 468,350.00	\$ 8,874.00
Hatfield Housing Authority	\$ 11,687.00	\$ 5,843.50	\$ 11,470.00	\$ 217.00
Town of Huntington	\$ 109,080.00	\$ 54,540.00	\$ 107,052.00	\$ 2,028.00
Town of Middlefield	\$ 40,905.00	\$ 20,452.50	\$ 40,144.00	\$ 761.00
Town of Pelham	\$ 188,942.00	\$ 94,471.00	\$ 185,428.00	\$ 3,514.00
Town of Plainfield	\$ 62,331.00	\$ 31,165.50	\$ 61,172.00	\$ 1,159.00
Quabbin Health District	\$ 50,003.00	\$ 25,001.50	\$ 49,073.00	\$ 930.00
South Hadley Fire District #1	\$ 522,025.00	\$ 261,012.50	\$ 512,317.00	\$ 9,708.00
South Hadley Fire District #2	\$ 231,795.00	\$ 115,897.50	\$ 227,485.00	\$ 4,310.00
Town of South Hadley	\$ 2,725,586.00	\$ 1,362,793.00	\$ 2,674,901.00	\$ 50,685.00
South Hadley Housing Authority	\$ 48,696.00	\$ 24,348.00	\$ 47,790.00	\$ 906.00
South Hadley-Granby-Easthampton Veterans District	\$ 13,635.00	\$ 6,817.50	\$ 13,381.00	\$ 254.00
Town of Southamptn	\$ 626,249.00	\$ 313,124.50	\$ 614,603.00	\$ 11,646.00
Town of Ware	\$ 1,691,803.00	\$ 845,901.50	\$ 1,660,342.00	\$ 31,461.00
Ware Housing Authority	\$ 48,409.00	\$ 24,204.50	\$ 47,509.00	\$ 900.00
Town of Westhampton	\$ 165,568.00	\$ 82,784.00	\$ 162,489.00	\$ 3,079.00
Town of Williamsburg	\$ 224,067.00	\$ 112,033.50	\$ 219,900.00	\$ 4,167.00
Town of Worthington	\$ 93,997.00	\$ 46,998.50	\$ 92,249.00	\$ 1,748.00
<b>Total Fund</b>	<b>\$ 20,063,104.00</b>	<b>\$ 10,031,552.00</b>	<b>\$ 19,690,007.00</b>	<b>\$ 373,097.00</b>

*\*minor discrepancies may exist due to rounding*