

# Hampshire County Retirement System

## FY 18 Funding Schedule and Unit Appropriations



## **Hampshire County Retirement System FY 18 Appropriation Data**

Page 1	<b>Funding Schedule: 1/1/2016 actuarial valuation - Plan Cost Calculation to 2034 Full Funding</b>
Page 2	<b>September 2016 Aggregate Salary Report</b>
Page 3	<b>Aggregate Salary Comparison - Sept. 2016 (FY18) - Sept. 2015 (FY17)</b>
Page 4	<b>2002 &amp; 2003 Early Retirement Incentive (ERI) Appropriations</b>
Page 5	<b>Estimated FY 18 UNIT APPROPRIATION DISTRIBUTION</b>
Page 6	<b>9/2016 Aggregate Salaries and FY 18 Appropriation by Unit Employer</b>
Page 7	<b>FY 18 - FY 17 Comparison - Changes in pension appropriation and aggregate salaries</b>
Page 8	<b>FY 18 Single Payment Discount</b>

**Hampshire County Retirement System Funding Schedule for FY 18 & FY 19 Appropriation Years**  
**Actuarial Valuation as of January 1, 2016**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year Ended June 30th	Employer Normal Cost	Unfunded Liability*	Funding Amortization of UAL**	ERI Liability	ERI amortization	Net 3(8)(c) Payments	Calendar Year Schedule Contributions	Fiscal Year Adjusted Payments
2017	\$ 4,675,689	\$ 186,563,367	\$ 13,473,436	\$ 4,694,220	\$ 573,693	\$ 967,191	\$ 19,690,008	\$ 20,063,104
<b>2018</b>	<b>\$ 5,137,360</b>	<b>\$ 196,524,257</b>	<b>\$ 14,450,790</b>	<b>\$ 4,445,018</b>	<b>\$ 565,231</b>	<b>\$ 1,170,087</b>	<b>\$ 21,323,468</b>	<b>\$ 21,708,958</b>
2019	\$ 5,355,698	\$ 195,728,977	\$ 15,499,042	\$ 4,170,772	\$ 565,231	\$ 1,170,087	\$ 22,590,057	\$ 22,998,444
2020	\$ 5,583,315	\$ 193,747,180	\$ 16,119,003	\$ 3,875,957	\$ 565,231	\$ 1,170,087	\$ 23,437,636	\$ 23,861,346
2021	\$ 5,820,606	\$ 190,950,290	\$ 16,763,763	\$ 3,559,031	\$ 565,231	\$ 1,170,087	\$ 24,319,687	\$ 24,759,343
2022	\$ 6,067,982	\$ 187,250,516	\$ 17,434,314	\$ 3,218,336	\$ 565,231	\$ 1,170,087	\$ 25,237,613	\$ 25,693,863
2023	\$ 6,325,871	\$ 182,552,417	\$ 18,131,687	\$ 2,852,088	\$ 565,231	\$ 1,170,087	\$ 26,192,875	\$ 26,666,395
2024	\$ 6,594,720	\$ 176,752,285	\$ 18,856,954	\$ 2,458,372	\$ 565,231	\$ 1,170,087	\$ 27,186,992	\$ 27,678,483
2025	\$ 6,874,996	\$ 169,737,481	\$ 19,611,232	\$ 2,035,127	\$ 565,231	\$ 1,170,087	\$ 28,221,545	\$ 28,731,740
2026	\$ 7,167,183	\$ 161,385,718	\$ 20,395,681	\$ 1,580,139	\$ 565,231	\$ 1,170,087	\$ 29,298,182	\$ 29,827,840
2027	\$ 7,471,789	\$ 151,564,289	\$ 21,211,509	\$ 1,091,026	\$ 565,231	\$ 1,170,087	\$ 30,418,615	\$ 30,968,528
2028	\$ 7,789,340	\$ 140,129,239	\$ 22,059,969	\$ 565,231	\$ 565,231	\$ 1,170,087	\$ 31,584,626	\$ 32,155,619
2029	\$ 8,120,386	\$ 126,924,465	\$ 22,942,368	\$ -		\$ 1,170,087	\$ 32,232,841	\$ 32,815,553
2030	\$ 8,465,503	\$ 111,780,754	\$ 23,860,063			\$ 1,170,087	\$ 33,495,652	\$ 34,101,193
2031	\$ 8,825,287	\$ 94,514,743	\$ 24,814,465			\$ 1,170,087	\$ 34,809,839	\$ 35,439,138
2032	\$ 9,200,361	\$ 74,927,799	\$ 25,807,044			\$ 1,170,087	\$ 36,177,492	\$ 36,831,516
2033	\$ 9,591,377	\$ 52,804,812	\$ 26,839,325			\$ 1,170,087	\$ 37,600,789	\$ 38,280,543
2034	\$ 9,999,010	\$ 27,912,898	\$ 27,912,898			\$ 1,170,087	\$ 39,081,996	\$ 39,788,528
2035	\$ 10,423,968	\$ -	\$ -			\$ 1,170,087	\$ 11,594,055	\$ 11,803,655

**Hampshire County Retirement System FY 18 Appropriation Data  
September 2016 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Hampshire Council of Governments	17	\$ 995,014	1.25%
Town of Amherst	407	\$ 21,205,388	26.67%
Amherst Housing Authority	13	\$ 575,363	0.72%
Amherst-Pelham Regional School District	150	\$ 4,771,413	6.00%
Town of Belchertown	242	\$ 10,078,051	12.68%
Belchertown Housing Authority	3	\$ 113,147	0.14%
Belchertown Water District	7	\$ 149,399	0.19%
Town of Chesterfield	14	\$ 315,971	0.40%
Chesterfield/Goshen Regional School District	13	\$ 310,556	0.39%
Town of Cummington	7	\$ 169,704	0.21%
Foothills Health District	1	\$ 43,940	0.06%
Gateway Regional School District	68	\$ 2,098,050	2.64%
Town of Goshen	15	\$ 234,296	0.29%
Town of Granby *	91	\$ 3,276,432	4.12%
Granby Housing Authority	3	\$ 101,422	0.13%
Town of Hadley	116	\$ 3,973,262	5.00%
Hadley Housing Authority	1	\$ 32,143	0.04%
Hampshire County Regional Housing Authority	1	\$ 27,958	0.04%
Hampshire Regional School District	43	\$ 1,692,260	2.13%
Town of Hatfield	71	\$ 2,111,897	2.66%
Hatfield Housing Authority	2	\$ 44,873	0.06%
Town of Huntington	17	\$ 445,475	0.56%
Town of Middlefield	7	\$ 166,376	0.21%
Town of Pelham	48	\$ 763,887	0.96%
Town of Plainfield	7	\$ 252,191	0.32%
Quabbin Health District	5	\$ 184,306	0.23%
South Hadley Fire District #1	38	\$ 2,035,832	2.56%
South Hadley Fire District #2	27	\$ 950,514	1.20%
Town of South Hadley	252	\$ 10,535,758	13.25%
South Hadley Housing Authority	4	\$ 204,016	0.26%
So Hadley-Granby-Easthampton Veterans District	1	\$ 56,700	0.07%
Town of Southampton	70	\$ 2,539,927	3.19%
Town of Ware	174	\$ 6,743,396	8.48%
Ware Housing Authority	4	\$ 193,892	0.24%
Town of Westhampton	26	\$ 715,172	0.90%
Town of Williamsburg	43	\$ 971,226	1.22%
Town of Worthington	24	\$ 419,131	0.53%
<b>Total</b>	<b>2032</b>	<b>\$ 79,498,338</b>	<b>100.00%</b>

**Hampshire County Retirement System FY 18 Appropriation Data**  
**Aggregate Salary Comparison - Sept. 2016 (FY18) - Sept. 2015 (FY17)**

Unit	Sept 2016 Aggregate Salary Report			Sept 2015 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/16 *Employees	9/30/16 *Salaries	9/30/16 *of Total (Distribution)	9/30/15 *Employees2	9/30/15 *Salaries2	9/30/15 *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	\$ 995,014	1.25%	17	\$ 902,832	1.16%	0	0.00%	\$92,182	10.21%	0.09%
Town of Amherst	407	\$ 21,205,388	26.67%	408	\$ 20,571,466	26.47%	(1)	(0.25)%	\$633,922	3.08%	0.20%
Amherst Housing Authority	13	\$ 575,363	0.72%	13	\$ 611,599	0.79%	0	0.00%	(\$36,236)	(5.92)%	(0.07)%
Amherst-Pelham Regional School District	150	\$ 4,771,413	6.00%	150	\$ 4,651,374	5.98%	0	0.00%	\$120,039	2.58%	0.02%
Town of Belchertown	242	\$ 10,078,051	12.68%	245	\$ 9,889,043	12.72%	(3)	(1.22)%	\$189,008	1.91%	(0.04)%
Belchertown Housing Authority	3	\$ 113,147	0.14%	3	\$ 103,090	0.13%	0	0.00%	\$10,057	9.76%	0.01%
Belchertown Water District	7	\$ 149,399	0.19%	8	\$ 186,942	0.24%	(1)	(12.50)%	(\$37,543)	(20.08)%	(0.05)%
Town of Chesterfield	14	\$ 315,971	0.40%	13	\$ 289,686	0.37%	1	7.69%	\$26,285	9.07%	0.03%
Chesterfield/Goshen Regional School District	13	\$ 310,556	0.39%	10	\$ 259,823	0.34%	3	30.00%	\$50,733	19.53%	0.05%
Town of Cummington	7	\$ 169,704	0.21%	7	\$ 163,600	0.21%	0	0.00%	\$6,104	3.73%	0.00%
Foothills Health District	1	\$ 43,940	0.06%	1	\$ 40,560	0.05%	0	0.00%	\$3,380	8.33%	0.01%
Gateway Regional School District	68	\$ 2,098,050	2.64%	72	\$ 2,154,020	2.77%	(4)	(5.56)%	(\$55,970)	(2.60)%	(0.13)%
Town of Goshen	15	\$ 234,296	0.29%	15	\$ 240,783	0.31%	0	0.00%	(\$6,487)	(2.69)%	(0.02)%
Town of Granby	91	\$ 3,276,432	4.12%	96	\$ 3,342,378	4.30%	(5)	(5.21)%	(\$65,946)	(1.97)%	(0.18)%
Granby Housing Authority	3	\$ 101,422	0.13%	3	\$ 98,156	0.13%	0	0.00%	\$3,266	3.33%	0.00%
Town of Hadley	116	\$ 3,973,262	5.00%	116	\$ 3,702,243	4.76%	0	0.00%	\$271,019	7.32%	0.24%
Hadley Housing Authority	1	\$ 32,143	0.04%	1	\$ 29,787	0.04%	0	0.00%	\$2,356	7.91%	0.00%
Hampshire County Regional Housing Authority	1	\$ 27,958	0.04%	1	\$ 25,728	0.03%	0	0.00%	\$2,230	8.67%	0.01%
Hampshire Regional School District	43	\$ 1,692,260	2.13%	44	\$ 1,689,844	2.17%	(1)	(2.27)%	\$2,416	0.14%	(0.04)%
Town of Hatfield	71	\$ 2,111,897	2.66%	71	\$ 1,902,496	2.45%	0	0.00%	\$209,401	11.01%	0.21%
Hatfield Housing Authority	2	\$ 44,873	0.06%	2	\$ 42,258	0.06%	0	0.00%	\$2,615	6.19%	0.00%
Town of Huntington	17	\$ 445,475	0.56%	17	\$ 436,902	0.56%	0	0.00%	\$8,573	1.96%	0.00%
Town of Middlefield	7	\$ 166,376	0.21%	8	\$ 165,348	0.21%	(1)	(12.50)%	\$1,028	0.62%	0.00%
Town of Pelham	48	\$ 763,887	0.96%	51	\$ 754,710	0.97%	(3)	(5.88)%	\$9,177	1.22%	(0.01)%
Town of Plainfield	7	\$ 252,191	0.32%	7	\$ 248,485	0.32%	0	0.00%	\$3,706	1.49%	0.00%
Quabbin Health District	5	\$ 184,306	0.23%	5	\$ 180,273	0.23%	0	0.00%	\$4,033	2.24%	0.00%
South Hadley Fire District #1	38	\$ 2,035,832	2.56%	41	\$ 2,082,748	2.68%	(3)	(7.32)%	(\$46,916)	(2.25)%	(0.12)%
South Hadley Fire District #2	27	\$ 950,514	1.20%	30	\$ 926,697	1.19%	(3)	(10.00)%	\$23,817	2.57%	0.01%
Town of South Hadley	252	\$ 10,535,758	13.25%	259	\$ 10,726,188	13.80%	(7)	(2.70)%	(\$190,430)	(1.78)%	(0.55)%
South Hadley Housing Authority	4	\$ 204,016	0.26%	4	\$ 195,628	0.25%	0	0.00%	\$8,388	4.29%	0.01%
So Hadley-Granby-Easthampton Veterans District	1	\$ 56,700	0.07%	1	\$ 54,600	0.07%	0	0.00%	\$2,100	3.85%	0.00%
Town of Southampton	70	\$ 2,539,927	3.19%	69	\$ 2,448,862	3.15%	1	1.45%	\$91,065	3.72%	0.04%
Town of Ware	174	\$ 6,743,396	8.48%	175	\$ 6,556,109	8.43%	(1)	(0.57)%	\$187,287	2.86%	0.05%
Ware Housing Authority	4	\$ 193,892	0.24%	4	\$ 176,372	0.23%	0	0.00%	\$17,520	9.93%	0.01%
Town of Westhampton	26	\$ 715,172	0.90%	26	\$ 661,683	0.85%	0	0.00%	\$53,489	8.08%	0.05%
Town of Williamsburg	43	\$ 971,226	1.22%	45	\$ 879,309	1.13%	(2)	(4.44)%	\$91,917	10.45%	0.09%
Town of Worthington	24	\$ 419,131	0.53%	16	\$ 349,311	0.45%	8	50.00%	\$69,820	19.99%	0.08%
<b>Total Aggregate Salaries</b>	<b>2,032</b>	<b>\$ 79,498,338</b>	<b>100.00%</b>	<b>2,054</b>	<b>\$ 77,740,934</b>	<b>100.00%</b>	<b>(22)</b>	<b>(1.07)%</b>	<b>\$1,757,404</b>	<b>2.26%</b>	<b>(0.00)%</b>

## Hampshire County Retirement System FY 18 Appropriation Data

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

Unit	2002 ERI (FY18, 19)	2003 ERI (FY18, 19)	Total ERI (FY 18, 19)
<b>Total ERI Appropriations</b>	\$ 274,609	\$ 290,622	\$ 565,231
Hampshire Council of Governments			
Town of Amherst	\$ 40,837	\$ 185,418	\$ 226,256
Amherst Housing Authority			
Amherst-Pelham Regional School District		\$ 14,478	\$ 14,478
Town of Belchertown	\$ 88,894	\$ 15,709	\$ 104,602
Belchertown Housing Authority			
Belchertown Water District			
Town of Chesterfield			
Chesterfield/Goshen Regional School District			
Town of Cummington			
Foothills Health District			
Gateway Regional School District			
Town of Goshen			
Town of Granby	\$ 53,357		\$ 53,357
Granby Housing Authority			
Town of Hadley		\$ 19,042	\$ 19,042
Hadley Housing Authority			
Hampshire County Regional Housing Authority			
Hampshire Regional School District	\$ 32,338		\$ 32,338
Town of Hatfield			
Hatfield Housing Authority			
Town of Huntington			
Town of Middlefield			
Town of Pelham			
Town of Plainfield			
Quabbin Health District	\$ 5,030		\$ 5,030
South Hadley Fire District #1			
South Hadley Fire District #2			
Town of South Hadley		\$ 36,305	\$ 36,305
South Hadley Housing Authority			
*South Hadley-Granby-Easthampton Veterans District			
Town of Southampton	\$ 3,799	\$ 8,457	\$ 12,256
Town of Ware	\$ 36,903	\$ 11,213	\$ 48,116
Ware Housing Authority	\$ 3,489		\$ 3,489
Town of Westhampton			
Town of Williamsburg	\$ 3,828		\$ 3,828
Town of Worthington	\$ 6,134.00		\$ 6,134
<b>Total ERI Appropriation</b>	<b>\$ 274,609</b>	<b>\$ 290,622</b>	<b>\$ 565,231</b>

**Hampshire County Retirement System FY 18 Appropriation Data**  
**FY 18 APPROPRIATION - DISTRIBUTION BY UNIT - Estimated**

		\$ 21,143,727	\$ 565,231	\$ 21,708,958
Unit_Employer	Percent of Fund (pg 2)	Pension Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Hampshire Council of Governments	1.25%	\$ 264,297	\$ -	\$ 264,297
Town of Amherst	26.67%	\$ 5,639,032	\$ 226,256	\$ 5,865,288
Amherst Housing Authority	0.72%	\$ 152,235	\$ -	\$ 152,235
Amherst-Pelham Regional School District	6.00%	\$ 1,268,624	\$ 14,478	\$ 1,283,102
Town of Belchertown	12.68%	\$ 2,681,025	\$ 104,602	\$ 2,785,627
Belchertown Housing Authority	0.14%	\$ 29,601	\$ -	\$ 29,601
Belchertown Water District	0.19%	\$ 40,173	\$ -	\$ 40,173
Town of Chesterfield	0.40%	\$ 84,575	\$ -	\$ 84,575
Chesterfield/Goshen Regional School District	0.39%	\$ 82,461	\$ -	\$ 82,461
Town of Cummington	0.21%	\$ 44,402	\$ -	\$ 44,402
Foothills Health District	0.06%	\$ 12,686	\$ -	\$ 12,686
Gateway Regional School District	2.64%	\$ 558,194	\$ -	\$ 558,194
Town of Goshen	0.29%	\$ 61,317	\$ -	\$ 61,317
Town of Granby	4.12%	\$ 871,122	\$ 53,357	\$ 924,479
Granby Housing Authority	0.13%	\$ 27,487	\$ -	\$ 27,487
Town of Hadley	5.00%	\$ 1,057,186	\$ 19,042	\$ 1,076,228
Hadley Housing Authority	0.04%	\$ 8,457	\$ -	\$ 8,457
Hampshire County Regional Housing Authority	0.04%	\$ 8,457	\$ -	\$ 8,457
Hampshire Regional School District	2.13%	\$ 450,361	\$ 32,338	\$ 482,699
Town of Hatfield	2.66%	\$ 562,423	\$ -	\$ 562,423
Hatfield Housing Authority	0.06%	\$ 12,686	\$ -	\$ 12,686
Town of Huntington	0.56%	\$ 118,405	\$ -	\$ 118,405
Town of Middlefield	0.21%	\$ 44,402	\$ -	\$ 44,402
Town of Pelham	0.96%	\$ 202,980	\$ -	\$ 202,980
Town of Plainfield	0.32%	\$ 67,660	\$ -	\$ 67,660
Quabbin Health District	0.23%	\$ 48,631	\$ 5,030	\$ 53,661
South Hadley Fire District #1	2.56%	\$ 541,279	\$ -	\$ 541,279
South Hadley Fire District #2	1.20%	\$ 253,725	\$ -	\$ 253,725
Town of South Hadley	13.25%	\$ 2,801,544	\$ 36,305	\$ 2,837,849
South Hadley Housing Authority	0.26%	\$ 54,974	\$ -	\$ 54,974
South Hadley-Granby-Easthampton Veterans District	0.07%	\$ 14,801	\$ -	\$ 14,801
Town of Southampton	3.19%	\$ 674,485	\$ 12,256	\$ 686,741
Town of Ware	8.48%	\$ 1,792,988	\$ 48,116	\$ 1,841,104
Ware Housing Authority	0.24%	\$ 50,745	\$ 3,489	\$ 54,234
Town of Westhampton	0.90%	\$ 190,294	\$ -	\$ 190,294
Town of Williamsburg	1.22%	\$ 257,953	\$ 3,828	\$ 261,781
Town of Worthington	0.53%	\$ 112,062	\$ 6,134	\$ 118,196
<b>Total Fund Appropriation</b>	<b>100.00%</b>	<b>\$ 21,143,729</b>	<b>\$ 565,231</b>	<b>\$ 21,708,960</b>

**Hampshire County Retirement System - FY 18 Appropriation Data**

9/2016 Aggregate Salaries and FY 18 Appropriation Distribution	Sept 2016 Aggregate Salaries (pg 2)			FY18 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension Appropriation	ERI Appropriation	TOTAL APPROPRIATION
<b>Unit</b>	<b>2,032</b>	<b>\$79,498,338</b>	<b>100%</b>	<b>\$21,143,729</b>	<b>\$565,231</b>	<b>\$21,708,960</b>
Hampshire Council of Governments	17	995,014	1.25%	\$ 264,297	\$ -	\$ 264,297
Town of Amherst	407	21,205,388	26.67%	\$ 5,639,032	\$ 226,256	\$ 5,865,288
Amherst Housing Authority	13	575,363	0.72%	\$ 152,235	\$ -	\$ 152,235
Amherst-Pelham Regional School District	150	4,771,413	6.00%	\$ 1,268,624	\$ 14,478	\$ 1,283,102
Town of Belchertown	242	10,078,051	12.68%	\$ 2,681,025	\$ 104,602	\$ 2,785,627
Belchertown Housing Authority	3	113,147	0.14%	\$ 29,601	\$ -	\$ 29,601
Belchertown Water District	7	149,399	0.19%	\$ 40,173	\$ -	\$ 40,173
Town of Chesterfield	14	315,971	0.40%	\$ 84,575	\$ -	\$ 84,575
Chesterfield/Goshen Regional School District	13	310,556	0.39%	\$ 82,461	\$ -	\$ 82,461
Town of Cummington	7	169,704	0.21%	\$ 44,402	\$ -	\$ 44,402
Foothills Health District	1	43,940	0.06%	\$ 12,686	\$ -	\$ 12,686
Gateway Regional School District	68	2,098,050	2.64%	\$ 558,194	\$ -	\$ 558,194
Town of Goshen	15	234,296	0.29%	\$ 61,317	\$ -	\$ 61,317
Town of Granby	91	3,276,432	4.12%	\$ 871,122	\$ 53,357	\$ 924,479
Granby Housing Authority	3	101,422	0.13%	\$ 27,487	\$ -	\$ 27,487
Town of Hadley	116	3,973,262	5.00%	\$ 1,057,186	\$ 19,042	\$ 1,076,228
Hadley Housing Authority	1	32,143	0.04%	\$ 8,457	\$ -	\$ 8,457
Hampshire County Regional Housing Authority	1	27,958	0.04%	\$ 8,457	\$ -	\$ 8,457
Hampshire Regional School District	43	1,692,260	2.13%	\$ 450,361	\$ 32,338	\$ 482,699
Town of Hatfield	71	2,111,897	2.66%	\$ 562,423	\$ -	\$ 562,423
Hatfield Housing Authority	2	44,873	0.06%	\$ 12,686	\$ -	\$ 12,686
Town of Huntington	17	445,475	0.56%	\$ 118,405	\$ -	\$ 118,405
Town of Middlefield	7	166,376	0.21%	\$ 44,402	\$ -	\$ 44,402
Town of Pelham	48	763,887	0.96%	\$ 202,980	\$ -	\$ 202,980
Town of Plainfield	7	252,191	0.32%	\$ 67,660	\$ -	\$ 67,660
Quabbin Health District	5	184,306	0.23%	\$ 48,631	\$ 5,030	\$ 53,661
South Hadley Fire District #1	38	2,035,832	2.56%	\$ 541,279	\$ -	\$ 541,279
South Hadley Fire District #2	27	950,514	1.20%	\$ 253,725	\$ -	\$ 253,725
Town of South Hadley	252	10,535,758	13.25%	\$ 2,801,544	\$ 36,305	\$ 2,837,849
South Hadley Housing Authority	4	204,016	0.26%	\$ 54,974	\$ -	\$ 54,974
So Hadley-Granby-Easthampton Veterans District	1	56,700	0.07%	\$ 14,801	\$ -	\$ 14,801
Town of Southampton	70	2,539,927	3.19%	\$ 674,485	\$ 12,256	\$ 686,741
Town of Ware	174	6,743,396	8.48%	\$ 1,792,988	\$ 48,116	\$ 1,841,104
Ware Housing Authority	4	193,892	0.24%	\$ 50,745	\$ 3,489	\$ 54,234
Town of Westhampton	26	715,172	0.90%	\$ 190,294	\$ -	\$ 190,294
Town of Williamsburg	43	971,226	1.22%	\$ 257,953	\$ 3,828	\$ 261,781
Town of Worthington	24	419,131	0.53%	\$ 112,062	\$ 6,134	\$ 118,196
<b>Total Aggregate Salaries</b>	<b>2,032</b>	<b>\$ 79,498,338.00</b>	<b>100.00%</b>	<b>\$ 21,143,729.00</b>	<b>\$ 565,231.00</b>	<b>\$ 21,708,960.00</b>

26.60% aggregate salary = pension appropriation  
plus ERI = Total appropriation



## Hampshire County Retirement System FY 18 Appropriation Data

### FY 18 - FY 17 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 18 APPROPRIATION (pg 5)				FY 17 APPROPRIATION (pg 5)				Change FY 17 to FY 18			
	FY 18 - Percent of Total	FY 18 - Pension (ex-ERI)	FY 18 - ERI	FY 18 TOTAL Appropriation	FY 17 - Percent of Total	FY 17 - Pension (ex-ERI)	FY 17 - ERI	FY 17 TOTAL Appropriation	Aggregate Salary Increase Decrease (pg 3)	% change in Total Payroll (pg 3)	Appropriation Increase/ Decrease (ex-ERI)	% change in Pension (ex ERI)
Hampshire Council of Governments	1.25%	264,297	\$ -	264,297	1.16%	225,951	-	225,951	92,182	10.21%	38,346	16.97%
Town of Amherst	26.67%	5,639,032	\$ 226,256	5,865,288	26.47%	5,155,970	233,994	5,389,964	633,922	3.08%	483,062	9.37%
Amherst Housing Authority	0.72%	152,235	\$ -	152,235	0.79%	153,880	-	153,880	(36,236)	(5.92)%	(1,645)	(1.07)%
Amherst-Pelham Regional School District	6.00%	1,268,624	\$ 14,478	1,283,102	5.98%	1,164,817	14,973	1,179,790	120,039	2.58%	103,807	8.91%
Town of Belchertown	12.68%	2,681,025	\$ 104,602	2,785,627	12.72%	2,477,670	108,180	2,585,850	189,008	1.91%	203,355	8.21%
Belchertown Housing Authority	0.14%	29,601	\$ -	29,601	0.13%	25,322	-	25,322	10,057	9.76%	4,279	16.90%
Belchertown Water District	0.19%	40,173	\$ -	40,173	0.24%	46,748	-	46,748	(37,543)	(20.08)%	(6,575)	(14.06)%
Town of Chesterfield	0.40%	84,575	\$ -	84,575	0.37%	72,071	-	72,071	26,285	9.07%	12,504	17.35%
Chesterfield/Goshen Regional School District	0.39%	82,461	\$ -	82,461	0.34%	66,227	-	66,227	50,733	19.53%	16,234	24.51%
Town of Cummington	0.21%	44,402	\$ -	44,402	0.21%	40,905	-	40,905	6,104	3.73%	3,497	8.55%
Foothills Health District	0.06%	12,686	\$ -	12,686	0.05%	9,739	-	9,739	3,380	8.33%	2,947	30.26%
Gateway Regional School District	2.64%	558,194	\$ -	558,194	2.77%	539,556	-	539,556	(55,970)	(2.60)%	18,638	3.45%
Town of Goshen	0.29%	61,317	\$ -	61,317	0.31%	60,383	-	60,383	(6,487)	(2.69)%	934	1.55%
Town of Granby	4.12%	871,122	\$ 53,357	924,479	4.30%	837,577	55,182	892,759	(65,946)	(1.97)%	33,545	4.01%
Granby Housing Authority	0.13%	27,487	\$ -	27,487	0.13%	25,322	-	25,322	3,266	3.33%	2,165	8.55%
Town of Hadley	5.00%	1,057,186	\$ 19,042	1,076,228	4.76%	927,179	19,693	946,872	271,019	7.32%	130,007	14.02%
Hadley Housing Authority	0.04%	8,457	\$ -	8,457	0.04%	7,791	-	7,791	2,356	7.91%	666	8.55%
Hampshire County Regional Housing Authority	0.04%	8,457	\$ -	8,457	0.03%	5,844	-	5,844	2,230	8.67%	2,613	44.71%
Hampshire Regional School District	2.13%	450,361	\$ 32,338	482,699	2.17%	422,684	33,444	456,128	2,416	0.14%	27,677	6.55%
Town of Hatfield	2.66%	562,423	\$ -	562,423	2.45%	477,224	-	477,224	209,401	11.01%	85,199	17.85%
Hatfield Housing Authority	0.06%	12,686	\$ -	12,686	0.06%	11,687	-	11,687	2,615	6.19%	999	8.55%
Town of Huntington	0.56%	118,405	\$ -	118,405	0.56%	109,080	-	109,080	8,573	1.96%	9,325	8.55%
Town of Middlefield	0.21%	44,402	\$ -	44,402	0.21%	40,905	-	40,905	1,028	0.62%	3,497	8.55%
Town of Pelham	0.96%	202,980	\$ -	202,980	0.97%	188,942	-	188,942	9,177	1.22%	14,038	7.43%
Town of Plainfield	0.32%	67,660	\$ -	67,660	0.32%	62,331	-	62,331	3,706	1.49%	5,329	8.55%
Quabbin Health District	0.23%	48,631	\$ 5,030	53,661	0.23%	44,801	5,202	50,003	4,033	2.24%	3,830	8.55%
South Hadley Fire District #1	2.56%	541,279	\$ -	541,279	2.68%	522,025	-	522,025	(46,916)	(2.25)%	19,254	3.69%
South Hadley Fire District #2	1.20%	253,725	\$ -	253,725	1.19%	231,795	-	231,795	23,817	2.57%	21,930	9.46%
Town of South Hadley	13.25%	2,801,544	\$ 36,305	2,837,849	13.80%	2,688,039	37,547	2,725,586	(190,430)	(1.78)%	113,505	4.22%
South Hadley Housing Authority	0.26%	54,974	\$ -	54,974	0.25%	48,696	-	48,696	8,388	4.29%	6,278	12.89%
So Hadley-Granby-Easthampton Veterans District	0.07%	14,801	\$ -	14,801	0.07%	13,635	-	13,635	2,100	3.85%	1,166	8.55%
Town of Southampton	3.19%	674,485	\$ 12,256	686,741	3.15%	613,574	12,675	626,249	91,065	3.72%	60,911	9.93%
Town of Ware	8.48%	1,792,988	\$ 48,116	1,841,104	8.43%	1,642,041	49,762	1,691,803	187,287	2.86%	150,947	9.19%
Ware Housing Authority	0.24%	50,745	\$ 3,489	54,234	0.23%	44,801	3,608	48,409	17,520	9.93%	5,944	13.27%
Town of Westhampton	0.90%	190,294	\$ -	190,294	0.85%	165,568	-	165,568	53,489	8.08%	24,726	14.93%
Town of Williamsburg	1.22%	257,953	\$ 3,828	261,781	1.13%	220,108	3,959	224,067	91,917	10.45%	37,845	17.19%
Town of Worthington	0.53%	112,062	\$ 6,134	118,196	0.45%	87,653	6,344	93,997	69,820	19.99%	24,409	27.85%
<b>Total</b>	<b>100.00%</b>	<b>\$ 21,143,729</b>	<b>\$ 565,231</b>	<b>\$ 21,708,960</b>	<b>100.00%</b>	<b>\$ 19,478,541</b>	<b>\$ 584,563</b>	<b>\$ 20,063,104</b>	<b>\$ 1,757,404</b>	<b>2.26%</b>	<b>\$ 1,665,188</b>	<b>8.55%</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 18 Appropriation Data

### FY 18 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment

98.224272%

1.775728%

	\$ 21,708,958.00			
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/17 & 1/1/18	Single Payment Option 7/1/16	Single payment Savings
Hampshire Council of Governments	\$ 264,297.00	\$ 132,148.50	\$ 259,604.00	\$ 4,693.00
Town of Amherst	\$ 5,865,288.00	\$ 2,932,644.00	\$ 5,761,136.00	\$ 104,152.00
Amherst Housing Authority	\$ 152,235.00	\$ 76,117.50	\$ 149,532.00	\$ 2,703.00
Amherst-Pelham Regional School District	\$ 1,283,102.00	\$ 641,551.00	\$ 1,260,318.00	\$ 22,784.00
Town of Belchertown	\$ 2,785,627.00	\$ 1,392,813.50	\$ 2,736,162.00	\$ 49,465.00
Belchertown Housing Authority	\$ 29,601.00	\$ 14,800.50	\$ 29,075.00	\$ 526.00
Belchertown Water District	\$ 40,173.00	\$ 20,086.50	\$ 39,460.00	\$ 713.00
Town of Chesterfield	\$ 84,575.00	\$ 42,287.50	\$ 83,073.00	\$ 1,502.00
Chesterfield/Goshen Regional School District	\$ 82,461.00	\$ 41,230.50	\$ 80,997.00	\$ 1,464.00
Town of Cummington	\$ 44,402.00	\$ 22,201.00	\$ 43,614.00	\$ 788.00
Foothills Health District	\$ 12,686.00	\$ 6,343.00	\$ 12,461.00	\$ 225.00
Gateway Regional School District	\$ 558,194.00	\$ 279,097.00	\$ 548,282.00	\$ 9,912.00
Town of Goshen	\$ 61,317.00	\$ 30,658.50	\$ 60,228.00	\$ 1,089.00
Town of Granby	\$ 924,479.00	\$ 462,239.50	\$ 908,063.00	\$ 16,416.00
Granby Housing Authority	\$ 27,487.00	\$ 13,743.50	\$ 26,999.00	\$ 488.00
Town of Hadley	\$ 1,076,228.00	\$ 538,114.00	\$ 1,057,117.00	\$ 19,111.00
Hadley Housing Authority	\$ 8,457.00	\$ 4,228.50	\$ 8,307.00	\$ 150.00
Hampshire County Regional Housing Authority	\$ 8,457.00	\$ 4,228.50	\$ 8,307.00	\$ 150.00
Hampshire Regional School District	\$ 482,699.00	\$ 241,349.50	\$ 474,128.00	\$ 8,571.00
Town of Hatfield	\$ 562,423.00	\$ 281,211.50	\$ 552,436.00	\$ 9,987.00
Hatfield Housing Authority	\$ 12,686.00	\$ 6,343.00	\$ 12,461.00	\$ 225.00
Town of Huntington	\$ 118,405.00	\$ 59,202.50	\$ 116,302.00	\$ 2,103.00
Town of Middlefield	\$ 44,402.00	\$ 22,201.00	\$ 43,614.00	\$ 788.00
Town of Pelham	\$ 202,980.00	\$ 101,490.00	\$ 199,376.00	\$ 3,604.00
Town of Plainfield	\$ 67,660.00	\$ 33,830.00	\$ 66,459.00	\$ 1,201.00
Quabbin Health District	\$ 53,661.00	\$ 26,830.50	\$ 52,708.00	\$ 953.00
South Hadley Fire District #1	\$ 541,279.00	\$ 270,639.50	\$ 531,667.00	\$ 9,612.00
South Hadley Fire District #2	\$ 253,725.00	\$ 126,862.50	\$ 249,220.00	\$ 4,505.00
Town of South Hadley	\$ 2,837,849.00	\$ 1,418,924.50	\$ 2,787,457.00	\$ 50,392.00
South Hadley Housing Authority	\$ 54,974.00	\$ 27,487.00	\$ 53,998.00	\$ 976.00
South Hadley-Granby-Easthampton Veterans District	\$ 14,801.00	\$ 7,400.50	\$ 14,538.00	\$ 263.00
Town of Southamptn	\$ 686,741.00	\$ 343,370.50	\$ 674,546.00	\$ 12,195.00
Town of Ware	\$ 1,841,104.00	\$ 920,552.00	\$ 1,808,411.00	\$ 32,693.00
Ware Housing Authority	\$ 54,234.00	\$ 27,117.00	\$ 53,271.00	\$ 963.00
Town of Westhampton	\$ 190,294.00	\$ 95,147.00	\$ 186,915.00	\$ 3,379.00
Town of Williamsburg	\$ 261,781.00	\$ 130,890.50	\$ 257,132.00	\$ 4,649.00
Town of Worthington	\$ 118,196.00	\$ 59,098.00	\$ 116,097.00	\$ 2,099.00
<b>Total Fund</b>	<b>\$ 21,708,960.00</b>	<b>\$ 10,854,480.00</b>	<b>\$ 21,323,471.00</b>	<b>\$ 385,489.00</b>

*\*minor discrepancies may exist due to rounding*