

# Hampshire County Retirement System

## FY 20 Funding Schedule and Unit Appropriations



## **Hampshire County Retirement System FY 20 Appropriation Data**

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## Hampshire County Retirement System Funding Schedule for FY 20 & FY 21 Appropriation Years

### Actuarial Valuation as of January 1, 2018

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year Ended June 30th	Employer Normal Cost	Amortization Payment of UAL	Amortization Payment of ERI 2002	Amortization Payment of ERI 2003	Net 3(8)(c) Transfers	Total Employer Cost	Single Payment on July 1	Unfunded Actuarial Accrued Liability
<b>2019</b>	\$ 5,450,627	\$ 15,813,722	\$ 274,015	\$ 289,993	\$ 1,170,088	\$ 22,998,445	\$ 22,590,057	\$ 193,970,432
<b>2020</b>	\$ 6,777,593	\$ 16,122,775	\$ 274,014	\$ 289,993	\$ 1,258,951	\$ 24,723,326	\$ 24,287,083	\$ 191,743,946
2021	\$ 7,065,642	\$ 17,688,977	\$ 274,014	\$ 289,993	\$ 1,258,951	\$ 26,577,577	\$ 26,108,616	\$ 189,036,878
2022	\$ 7,365,932	\$ 18,975,636	\$ 274,014	\$ 289,993	\$ 1,258,951	\$ 28,164,526	\$ 27,667,563	\$ 184,533,286
2023	\$ 7,678,983	\$ 19,734,661	\$ 274,014	\$ 289,992	\$ 1,258,951	\$ 29,236,601	\$ 28,720,721	\$ 178,383,983
2024	\$ 8,005,340	\$ 20,524,048	\$ 274,015	\$ 289,993	\$ 1,258,951	\$ 30,352,347	\$ 29,816,780	\$ 171,003,651
2025	\$ 8,345,567	\$ 21,345,009	\$ 274,014	\$ 289,993	\$ 1,258,951	\$ 31,513,534	\$ 30,957,478	\$ 162,269,656
2026	\$ 8,700,253	\$ 22,198,809	\$ 274,014	\$ 289,992	\$ 1,258,951	\$ 32,722,019	\$ 32,144,639	\$ 152,049,003
2027	\$ 9,070,014	\$ 23,086,762	\$ 274,014	\$ 289,992	\$ 1,258,951	\$ 33,979,733	\$ 33,380,161	\$ 140,197,495
2028	\$ 9,455,489	\$ 24,010,233	\$ 274,015	\$ 289,993	\$ 1,258,951	\$ 35,288,681	\$ 34,666,013	\$ 126,558,857
2029	\$ 9,857,347	\$ 24,970,641			\$ 1,258,951	\$ 36,086,939	\$ 35,450,185	\$ 110,963,776
2030	\$ 10,276,285	\$ 25,969,467			\$ 1,258,951	\$ 37,504,703	\$ 36,842,933	\$ 93,803,212
2031	\$ 10,713,027	\$ 27,008,247			\$ 1,258,951	\$ 38,980,225	\$ 38,292,419	\$ 74,347,091
2032	\$ 11,168,331	\$ 28,088,576			\$ 1,258,951	\$ 40,515,858	\$ 39,800,956	\$ 52,383,709
2033	\$ 11,642,985	\$ 29,212,118			\$ 1,258,951	\$ 42,114,054	\$ 41,370,952	\$ 27,683,966
2034	\$ 12,137,813				\$ 1,258,951	\$ 13,396,764	\$ 13,160,378	\$ -
2035	\$ 12,653,670				\$ 1,258,951	\$ 13,912,621	\$ 13,667,133	\$ -
2036	\$ 13,191,451				\$ 1,258,951	\$ 14,450,402	\$ 14,195,425	\$ -
2037	\$ 13,752,088				\$ 1,258,951	\$ 15,011,039	\$ 14,746,169	\$ -
2038	\$ 14,336,553				\$ 1,258,951	\$ 15,595,504	\$ 15,320,322	\$ -
2039	\$ 14,945,856				\$ 1,258,951	\$ 16,204,807	\$ 15,918,873	\$ -
2040	\$ 15,581,055				\$ 1,258,951	\$ 16,840,006	\$ 16,542,864	\$ -
2041	\$ 16,243,250				\$ 1,258,951	\$ 17,502,201	\$ 17,193,375	\$ -
2042	\$ 16,933,589				\$ 1,258,951	\$ 18,192,540	\$ 17,871,533	\$ -
2043	\$ 17,653,266				\$ 1,258,951	\$ 18,912,217	\$ 18,578,511	\$ -
2044	\$ 18,403,530				\$ 1,258,951	\$ 19,662,481	\$ 19,315,537	\$ -
2045	\$ 19,185,680				\$ 1,258,951	\$ 20,444,631	\$ 20,083,886	\$ -
2046	\$ 20,001,071				\$ 1,258,951	\$ 21,260,022	\$ 20,884,889	\$ -
2047	\$ 20,851,115				\$ 1,258,951	\$ 22,110,066	\$ 21,719,934	\$ -
2048	\$ 21,737,288				\$ 1,258,951	\$ 22,996,239	\$ 22,590,471	\$ -

**Hampshire County Retirement System FY 20 Appropriation Data  
September 2018 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Hampshire Council of Governments	18	\$ 1,101,782	1.31%
Town of Amherst	421	\$ 22,499,658	26.72%
Amherst Housing Authority	14	\$ 633,206	0.75%
Amherst-Pelham Regional School District	166	\$ 5,169,325	6.14%
Town of Belchertown	240	\$ 10,923,691	12.97%
Belchertown Housing Authority	3	\$ 118,495	0.14%
Belchertown Water District	8	\$ 195,717	0.23%
Town of Chesterfield	13	\$ 314,250	0.37%
Chesterfield/Goshen Regional School District	14	\$ 336,211	0.40%
Town of Cummington	7	\$ 231,690	0.28%
Foothills Health District	1	\$ 53,235	0.06%
Gateway Regional School District	67	\$ 2,104,457	2.50%
Town of Goshen	9	\$ 242,621	0.29%
Town of Granby	93	\$ 3,489,832	4.14%
Granby Housing Authority	3	\$ 101,476	0.12%
Town of Hadley	123	\$ 4,443,467	5.28%
Hadley Housing Authority	1	\$ 35,738	0.04%
Hampshire County Regional Housing Authority	1	\$ 32,673	0.04%
Hampshire Regional School District	46	\$ 1,781,153	2.12%
Town of Hatfield	65	\$ 1,975,590	2.35%
Hatfield Housing Authority	2	\$ 47,075	0.06%
Town of Huntington	14	\$ 440,364	0.52%
Town of Middlefield	7	\$ 170,072	0.20%
Town of Pelham	44	\$ 712,769	0.85%
Town of Plainfield	6	\$ 227,126	0.27%
Quabbin Health District	5	\$ 215,238	0.26%
South Hadley Fire District #1	37	\$ 2,106,356	2.50%
South Hadley Fire District #2	22	\$ 884,132	1.05%
Town of South Hadley	256	\$ 11,261,996	13.38%
South Hadley Housing Authority	4	\$ 218,756	0.26%
So Hadley-Easthampton Veterans District	1	\$ 53,098	0.06%
Town of Southampton	75	\$ 2,835,078	3.37%
Town of Ware	171	\$ 6,818,155	8.10%
Ware Housing Authority	4	\$ 205,461	0.24%
Town of Westhampton	26	\$ 722,247	0.86%
Town of Williamsburg	40	\$ 1,003,264	1.19%
Town of Worthington	18	\$ 487,545	0.58%
<b>Total</b>	<b>2045</b>	<b>\$ 84,192,999</b>	<b>100.00%</b>

**Hampshire County Retirement System FY 20 Appropriation Data  
Aggregate Salary Comparison - Sept. 2018 (FY20) - Sept. 2017 (FY19)**

Unit	Sept 2018 Aggregate Salary Report			Sept 2017 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/18 *Employees	9/30/18 *Salaries	9/30/18 % of Total (Distribution)	9/30/17 *Employees	9/30/17 *Salaries	9/30/17 % 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	18	\$ 1,101,782	1.31%	17	\$ 1,034,360	1.26%	1	5.88%	\$ 67,422	6.52%
Town of Amherst	421	\$ 22,499,658	26.72%	433	\$ 22,297,269	27.18%	(12)	(2.77)%	\$ 202,389	0.91%	(0.46)%
Amherst Housing Authority	14	\$ 633,206	0.75%	15	\$ 704,199	0.86%	(1)	(6.67)%	\$ (70,993)	(10.08)%	(0.11)%
Amherst-Pelham Regional School District	166	\$ 5,169,325	6.14%	160	\$ 5,003,792	6.10%	6	3.75%	\$ 165,533	3.31%	0.04%
Town of Belchertown	240	\$ 10,923,691	12.97%	243	\$ 10,456,466	12.75%	(3)	(1.23)%	\$ 467,225	4.47%	0.23%
Belchertown Housing Authority	3	\$ 118,495	0.14%	3	\$ 116,698	0.14%	0	0.00%	\$ 1,797	1.54%	(0.00)%
Belchertown Water District	8	\$ 195,717	0.23%	7	\$ 152,466	0.19%	1	14.29%	\$ 43,251	28.37%	0.04%
Town of Chesterfield	13	\$ 314,250	0.37%	13	\$ 312,319	0.38%	0	0.00%	\$ 1,931	0.62%	(0.01)%
Chesterfield/Goshen Regional School District	14	\$ 336,211	0.40%	13	\$ 305,826	0.37%	1	7.69%	\$ 30,385	9.94%	0.03%
Town of Cummington	7	\$ 231,690	0.28%	7	\$ 215,500	0.26%	0	0.00%	\$ 16,190	7.51%	0.02%
Foothills Health District	1	\$ 53,235	0.06%	2	\$ 52,728	0.06%	(1)	(50.00)%	\$ 507	0.96%	(0.00)%
Gateway Regional School District	67	\$ 2,104,457	2.50%	68	\$ 2,114,599	2.58%	(1)	(1.47)%	\$ (10,142)	(0.48)%	(0.08)%
Town of Goshen	9	\$ 242,621	0.29%	14	\$ 259,263	0.32%	(5)	(35.71)%	\$ (16,642)	(6.42)%	(0.03)%
Town of Granby	93	\$ 3,489,832	4.14%	90	\$ 3,453,698	4.21%	3	3.33%	\$ 36,134	1.05%	(0.07)%
Granby Housing Authority	3	\$ 101,476	0.12%	3	\$ 102,950	0.13%	0	0.00%	\$ (1,474)	(1.43)%	(0.01)%
Town of Hadley	123	\$ 4,443,467	5.28%	116	\$ 4,045,086	4.93%	7	6.03%	\$ 398,381	9.85%	0.35%
Hadley Housing Authority	1	\$ 35,738	0.04%	1	\$ 34,047	0.04%	0	0.00%	\$ 1,691	4.97%	(0.00)%
Hampshire County Regional Housing Authority	1	\$ 32,673	0.04%	1	\$ 28,687	0.04%	0	0.00%	\$ 3,986	13.89%	0.01%
Hampshire Regional School District	46	\$ 1,781,153	2.12%	47	\$ 1,690,190	2.06%	(1)	(2.13)%	\$ 90,963	5.38%	0.06%
Town of Hatfield	65	\$ 1,975,590	2.35%	72	\$ 2,173,000	2.65%	(7)	(9.72)%	\$ (197,410)	(9.08)%	(0.30)%
Hatfield Housing Authority	2	\$ 47,075	0.06%	2	\$ 45,541	0.06%	0	0.00%	\$ 1,534	3.37%	0.00%
Town of Huntington	14	\$ 440,364	0.52%	15	\$ 387,438	0.47%	(1)	(6.67)%	\$ 52,926	13.66%	0.05%
Town of Middlefield	7	\$ 170,072	0.20%	7	\$ 176,480	0.22%	0	0.00%	\$ (6,408)	(3.63)%	(0.02)%
Town of Pelham	44	\$ 712,769	0.85%	45	\$ 690,317	0.84%	(1)	(2.22)%	\$ 22,452	3.25%	0.01%
Town of Plainfield	6	\$ 227,126	0.27%	7	\$ 259,697	0.32%	(1)	(14.29)%	\$ (32,571)	(12.54)%	(0.05)%
Quabbin Health District	5	\$ 215,238	0.26%	5	\$ 193,394	0.24%	0	0.00%	\$ 21,844	11.30%	0.02%
South Hadley Fire District #1	37	\$ 2,106,356	2.50%	36	\$ 2,066,460	2.52%	1	2.78%	\$ 39,896	1.93%	(0.02)%
South Hadley Fire District #2	22	\$ 884,132	1.05%	21	\$ 851,701	1.04%	1	4.76%	\$ 32,431	3.81%	0.01%
Town of South Hadley	256	\$ 11,261,996	13.38%	242	\$ 10,548,407	12.86%	14	5.79%	\$ 713,589	6.76%	0.52%
South Hadley Housing Authority	4	\$ 218,756	0.26%	4	\$ 211,098	0.26%	0	0.00%	\$ 7,658	3.63%	0.00%
So Hadley-Easthampton Veterans District	1	\$ 53,098	0.06%	1	\$ 55,919	0.07%	0	0.00%	\$ (2,821)	(5.04)%	(0.01)%
Town of Southampton	75	\$ 2,835,078	3.37%	74	\$ 2,732,592	3.33%	1	1.35%	\$ 102,486	3.75%	0.04%
Town of Ware	171	\$ 6,818,155	8.10%	172	\$ 6,901,393	8.41%	(1)	(0.58)%	\$ (83,238)	(1.21)%	(0.31)%
Ware Housing Authority	4	\$ 205,461	0.24%	4	\$ 199,280	0.24%	0	0.00%	\$ 6,181	3.10%	(0.00)%
Town of Westhampton	26	\$ 722,247	0.86%	27	\$ 745,560	0.91%	(1)	(3.70)%	\$ (23,313)	(3.13)%	(0.05)%
Town of Williamsburg	40	\$ 1,003,264	1.19%	44	\$ 1,019,932	1.24%	(4)	(9.09)%	\$ (16,668)	(1.63)%	(0.05)%
Town of Worthington	18	\$ 487,545	0.58%	20	\$ 405,560	0.49%	(2)	(10.00)%	\$ 81,985	20.22%	0.09%
<b>Total Aggregate Salaries</b>	<b>2,045</b>	<b>\$ 84,192,999</b>	<b>100.00%</b>	<b>\$ 2,051</b>	<b>\$ 82,043,912</b>	<b>100.00%</b>	<b>(6)</b>	<b>(0.29)%</b>	<b>\$ 2,149,087</b>	<b>2.62%</b>	<b>0.00%</b>

**Hampshire County Retirement System FY 20 Appropriation Data**  
**2002 & 2003 Early Retirement Incentive (ERI) Appropriations by Unit**

	2002 ERI	2003 ERI	TOTAL ERI
Unit	2002 ERI (FY20, 21)	2003 ERI (FY20, 21)	Total ERI (FY 20, 21)
<b>Total ERI Appropriations</b>	\$ 274,014	\$ 289,993	\$ 564,007
Hampshire Council of Governments			\$ -
<b>Town of Amherst</b>	\$ 40,749	\$ 185,017	\$ 225,766
Amherst Housing Authority			\$ -
<b>Amherst-Pelham Regional School District</b>		\$ 14,447	\$ 14,447
<b>Town of Belchertown</b>	\$ 88,701	\$ 15,675	\$ 104,376
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			\$ -
<b>Town of Granby</b>	\$ 53,241		\$ 53,241
Granby Housing Authority			\$ -
<b>Town of Hadley</b>		\$ 19,001	\$ 19,001
Hadley Housing Authority			\$ -
Hampshire County Regional Housing Authority			\$ -
<b>Hampshire Regional School District</b>	\$ 32,268		\$ 32,268
Town of Hatfield			\$ -
Hatfield Housing Authority			\$ -
Town of Huntington			\$ -
Town of Middlefield			\$ -
Town of Pelham			\$ -
Town of Plainfield			\$ -
<b>Quabbin Health District</b>	\$ 5,019		\$ 5,019
South Hadley Fire District #1			\$ -
South Hadley Fire District #2			\$ -
<b>Town of South Hadley</b>		\$ 36,226	\$ 36,226
South Hadley Housing Authority			\$ -
So Hadley-Easthampton Veterans District			\$ -
<b>Town of Southampton</b>	\$ 3,791	\$ 8,438	\$ 12,229
<b>Town of Ware</b>	\$ 36,823	\$ 11,189	\$ 48,012
<b>Ware Housing Authority</b>	\$ 3,481		\$ 3,481
Town of Westhampton			\$ -
<b>Town of Williamsburg</b>	\$ 3,820		\$ 3,820
<b>Town of Worthington</b>	\$ 6,121		\$ 6,121
<b>Total ERI Appropriation</b>	\$ 274,014	\$ 289,993	\$ 564,007

**Hampshire County Retirement System FY 20 Appropriation Data**  
**FY 20 APPROPRIATION - DISTRIBUTION BY UNIT - Estimated**

		\$ 24,159,319	\$ 564,007	\$ 24,723,326
Unit_Employer	Percent of Fund (pg 2)	Pension Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Hampshire Council of Governments	1.31%	\$ 316,487	\$ -	\$ 316,487
Town of Amherst	26.72%	\$ 6,455,370	\$ 225,766	\$ 6,681,136
Amherst Housing Authority	0.75%	\$ 181,194	\$ -	\$ 181,194
Amherst-Pelham Regional School District	6.14%	\$ 1,483,382	\$ 14,447	\$ 1,497,829
Town of Belchertown	12.97%	\$ 3,133,463	\$ 104,376	\$ 3,237,839
Belchertown Housing Authority	0.14%	\$ 33,823	\$ -	\$ 33,823
Belchertown Water District	0.23%	\$ 55,566	\$ -	\$ 55,566
Town of Chesterfield	0.37%	\$ 89,389	\$ -	\$ 89,389
Chesterfield/Goshen Regional School District	0.40%	\$ 96,637	\$ -	\$ 96,637
Town of Cummington	0.28%	\$ 67,646	\$ -	\$ 67,646
Foothills Health District	0.06%	\$ 14,496	\$ -	\$ 14,496
Gateway Regional School District	2.50%	\$ 603,983	\$ -	\$ 603,983
Town of Goshen	0.29%	\$ 70,062	\$ -	\$ 70,062
Town of Granby	4.14%	\$ 1,000,195	\$ 53,241	\$ 1,053,436
Granby Housing Authority	0.12%	\$ 28,992	\$ -	\$ 28,992
Town of Hadley	5.28%	\$ 1,275,612	\$ 19,001	\$ 1,294,613
Hadley Housing Authority	0.04%	\$ 9,664	\$ -	\$ 9,664
Hampshire County Regional Housing Authority	0.04%	\$ 9,664	\$ -	\$ 9,664
Hampshire Regional School District	2.12%	\$ 512,178	\$ 32,268	\$ 544,446
Town of Hatfield	2.35%	\$ 567,744	\$ -	\$ 567,744
Hatfield Housing Authority	0.06%	\$ 14,496	\$ -	\$ 14,496
Town of Huntington	0.52%	\$ 125,629	\$ -	\$ 125,629
Town of Middlefield	0.20%	\$ 48,319	\$ -	\$ 48,319
Town of Pelham	0.85%	\$ 205,355	\$ -	\$ 205,355
Town of Plainfield	0.27%	\$ 65,230	\$ -	\$ 65,230
Quabbin Health District	0.26%	\$ 62,814	\$ 5,019	\$ 67,833
South Hadley Fire District #1	2.50%	\$ 603,983	\$ -	\$ 603,983
South Hadley Fire District #2	1.05%	\$ 253,673	\$ -	\$ 253,673
Town of South Hadley	13.38%	\$ 3,232,517	\$ 36,226	\$ 3,268,743
South Hadley Housing Authority	0.26%	\$ 62,814	\$ -	\$ 62,814
South Hadley-Easthampton Veterans District	0.06%	\$ 14,496	\$ -	\$ 14,496
Town of Southampton	3.37%	\$ 814,169	\$ 12,229	\$ 826,398
Town of Ware	8.10%	\$ 1,956,905	\$ 48,012	\$ 2,004,917
Ware Housing Authority	0.24%	\$ 57,982	\$ 3,481	\$ 61,463
Town of Westhampton	0.86%	\$ 207,770	\$ -	\$ 207,770
Town of Williamsburg	1.19%	\$ 287,496	\$ 3,820	\$ 291,316
Town of Worthington	0.58%	\$ 140,124	\$ 6,121	\$ 146,245
<b>Total Fund Appropriation</b>	<b>100.00%</b>	<b>\$ 24,159,319</b>	<b>\$ 564,007</b>	<b>\$ 24,723,326</b>

**Hampshire County Retirement System - FY 20 Appropriation Data**

**9/2018 Aggregate Salaries and FY 20  
Appropriation Distribution**

Unit	Sept 2018 Aggregate Salaries (pg 2)			FY 20 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension Appropriation	ERI Appropriation	TOTAL APPROPRIATION
	2,045	\$84,192,999	100%	\$24,159,319	\$564,007	\$24,723,256
Hampshire Council of Governments	18	1,101,782	1.31%	\$ 316,487	\$ -	\$ 316,487
Town of Amherst	421	22,499,658	26.72%	\$ 6,455,370	\$ 225,766	\$ 6,681,136
Amherst Housing Authority	14	633,206	0.75%	\$ 181,194	\$ -	\$ 181,194
Amherst-Pelham Regional School District	166	5,169,325	6.14%	\$ 1,483,382	\$ 14,447	\$ 1,497,829
Town of Belchertown	240	10,923,691	12.97%	\$ 3,133,463	\$ 104,376	\$ 3,237,839
Belchertown Housing Authority	3	118,495	0.14%	\$ 33,823	\$ -	\$ 33,823
Belchertown Water District	8	195,717	0.23%	\$ 55,566	\$ -	\$ 55,566
Town of Chesterfield	13	314,250	0.37%	\$ 89,389	\$ -	\$ 89,389
Chesterfield/Goshen Regional School District	14	336,211	0.40%	\$ 96,637	\$ -	\$ 96,637
Town of Cummington	7	231,690	0.28%	\$ 67,646	\$ -	\$ 67,646
Foothills Health District	1	53,235	0.06%	\$ 14,496	\$ -	\$ 14,496
Gateway Regional School District	67	2,104,457	2.50%	\$ 603,983	\$ -	\$ 603,983
Town of Goshen	9	242,621	0.29%	\$ 70,062	\$ -	\$ 70,062
Town of Granby	93	3,489,832	4.14%	\$ 1,000,195	\$ 53,241	\$ 1,053,436
Granby Housing Authority	3	101,476	0.12%	\$ 28,992	\$ -	\$ 28,992
Town of Hadley	123	4,443,467	5.28%	\$ 1,275,612	\$ 19,001	\$ 1,294,613
Hadley Housing Authority	1	35,738	0.04%	\$ 9,664	\$ -	\$ 9,664
Hampshire County Regional Housing Authority	1	32,673	0.04%	\$ 9,664	\$ -	\$ 9,664
Hampshire Regional School District	46	1,781,153	2.12%	\$ 512,178	\$ 32,268	\$ 544,446
Town of Hatfield	65	1,975,590	2.35%	\$ 567,744	\$ -	\$ 567,744
Hatfield Housing Authority	2	47,075	0.06%	\$ 14,496	\$ -	\$ 14,496
Town of Huntington	14	440,364	0.52%	\$ 125,629	\$ -	\$ 125,629
Town of Middlefield	7	170,072	0.20%	\$ 48,319	\$ -	\$ 48,319
Town of Pelham	44	712,769	0.85%	\$ 205,355	\$ -	\$ 205,355
Town of Plainfield	6	227,126	0.27%	\$ 65,230	\$ -	\$ 65,230
Quabbin Health District	5	215,238	0.26%	\$ 62,814	\$ 5,019	\$ 67,833
South Hadley Fire District #1	37	2,106,356	2.50%	\$ 603,983	\$ -	\$ 603,983
South Hadley Fire District #2	22	884,132	1.05%	\$ 253,673	\$ -	\$ 253,673
Town of South Hadley	256	11,261,996	13.38%	\$ 3,232,517	\$ 36,226	\$ 3,268,743
South Hadley Housing Authority	4	218,756	0.26%	\$ 62,814	\$ -	\$ 62,814
South Hadley-Easthampton Veterans District	1	53,098	0.06%	\$ 14,496	\$ -	\$ 14,496
Town of Southamptn	75	2,835,078	3.37%	\$ 814,169	\$ 12,229	\$ 826,398
Town of Ware	171	6,818,155	8.10%	\$ 1,956,905	\$ 48,012	\$ 2,004,917
Ware Housing Authority	4	205,461	0.24%	\$ 57,982	\$ 3,481	\$ 61,463
Town of Westhampton	26	722,247	0.86%	\$ 207,770	\$ -	\$ 207,770
Town of Williamsburg	40	1,003,264	1.19%	\$ 287,496	\$ 3,820	\$ 291,316
Town of Worthington	18	487,545	0.58%	\$ 140,124	\$ 6,121	\$ 146,245
<b>Total Aggregate Salaries</b>	<b>2,045</b>	<b>\$ 84,192,999</b>	<b>100.00%</b>	<b>\$ 24,159,319</b>	<b>\$ 564,007</b>	<b>\$ 24,723,326</b>

28.70% aggregate salary = pension appropriation  
plus ERI = Total appropriation



## Hampshire County Retirement System FY 20 Appropriation Data

### FY 20 - FY 19 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 20 APPROPRIATION (pg 5)				FY 19 APPROPRIATION (pg 5)				Change FY 19 to FY 20			
	FY 20 - Percent of Total	FY 20 - Pension (ex-ERI)	FY 20 - ERI	FY 20 TOTAL Appropriation	FY 19 - Percent of Total	FY 19 - Pension (ex-ERI)	FY 19 - ERI	FY 19 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	1.31%	316,487	\$ -	316,487	1.26%	282,659	-	282,659	67,422	6.52%	33,828	11.97%
Town of Amherst	26.72%	6,455,370	\$ 225,766	6,681,136	27.18%	6,097,347	226,256	6,323,603	202,389	0.91%	358,023	5.87%
Amherst Housing Authority	0.75%	181,194	\$ -	181,194	0.86%	192,925	-	192,925	(70,993)	(10.08)%	(11,731)	(6.08)%
Amherst-Pelham Regional School District	6.14%	1,483,382	\$ 14,447	1,497,829	6.10%	1,368,426	14,478	1,382,904	165,533	3.31%	114,956	8.40%
Town of Belchertown	12.97%	3,133,463	\$ 104,376	3,237,839	12.73%	2,855,748	104,602	2,960,350	467,225	4.47%	277,715	9.72%
Belchertown Housing Authority	0.14%	33,823	\$ -	33,823	0.14%	31,406	-	31,406	1,797	1.54%	2,417	7.70%
Belchertown Water District	0.23%	55,566	\$ -	55,566	0.19%	42,623	-	42,623	43,251	28.37%	12,943	30.37%
Town of Chesterfield	0.37%	89,389	\$ -	89,389	0.38%	85,246	-	85,246	1,931	0.62%	4,143	4.86%
Chesterfield/Goshen Regional School District	0.40%	96,637	\$ -	96,637	0.37%	83,003	-	83,003	30,385	9.94%	13,634	16.43%
Town of Cummington	0.28%	67,646	\$ -	67,646	0.26%	58,327	-	58,327	16,190	7.51%	9,319	15.98%
Foothills Health District	0.06%	14,496	\$ -	14,496	0.06%	13,460	-	13,460	507	0.96%	1,036	7.70%
Gateway Regional School District	2.50%	603,983	\$ -	603,983	2.58%	578,777	-	578,777	(10,142)	(0.48)%	25,206	4.36%
Town of Goshen	0.29%	70,062	\$ -	70,062	0.32%	71,786	-	71,786	(16,642)	(6.42)%	(1,724)	(2.40)%
Town of Granby	4.14%	1,000,195	\$ 53,241	1,053,436	4.21%	944,438	53,357	997,795	36,134	1.05%	55,757	5.90%
Granby Housing Authority	0.12%	28,992	\$ -	28,992	0.13%	29,163	-	29,163	(1,474)	(1.43)%	(171)	(0.59)%
Town of Hadley	5.28%	1,275,612	\$ 19,001	1,294,613	4.93%	1,105,957	19,042	1,124,999	398,381	9.85%	169,655	15.34%
Hadley Housing Authority	0.04%	9,664	\$ -	9,664	0.04%	8,974	-	8,974	1,691	4.97%	690	7.69%
Hampshire County Regional Housing Authority	0.04%	9,664	\$ -	9,664	0.03%	6,730	-	6,730	3,986	13.89%	2,934	43.60%
Hampshire Regional School District	2.12%	512,178	\$ 32,268	544,446	2.06%	462,124	32,338	494,462	90,963	5.38%	50,054	10.83%
Town of Hatfield	2.35%	567,744	\$ -	567,744	2.65%	594,480	-	594,480	(197,410)	(9.08)%	(26,736)	(4.50)%
Hatfield Housing Authority	0.06%	14,496	\$ -	14,496	0.06%	13,460	-	13,460	1,534	3.37%	1,036	7.70%
Town of Huntington	0.52%	125,629	\$ -	125,629	0.47%	105,436	-	105,436	52,926	13.66%	20,193	19.15%
Town of Middlefield	0.20%	48,319	\$ -	48,319	0.22%	49,353	-	49,353	(6,408)	(3.63)%	(1,034)	(2.10)%
Town of Pelham	0.85%	205,355	\$ -	205,355	0.84%	188,439	-	188,439	22,452	3.25%	16,916	8.98%
Town of Plainfield	0.27%	65,230	\$ -	65,230	0.32%	71,786	-	71,786	(32,571)	(12.54)%	(6,556)	(9.13)%
Quabbin Health District	0.26%	62,814	\$ 5,019	67,833	0.24%	53,840	5,030	58,870	21,844	11.30%	8,974	16.67%
South Hadley Fire District #1	2.50%	603,983	\$ -	603,983	2.52%	565,317	-	565,317	39,896	1.93%	38,666	6.84%
South Hadley Fire District #2	1.05%	253,673	\$ -	253,673	1.04%	233,305	-	233,305	32,431	3.81%	20,368	8.73%
Town of South Hadley	13.38%	3,232,517	\$ 36,226	3,268,743	12.86%	2,884,911	36,305	2,921,216	713,589	6.76%	347,606	12.05%
South Hadley Housing Authority	0.26%	62,814	\$ -	62,814	0.26%	58,327	-	58,327	7,658	3.63%	4,487	7.69%
South Hadley-Easthampton Veterans District	0.06%	14,496	\$ -	14,496	0.07%	15,703	-	15,703	(2,821)	(5.04)%	(1,207)	(7.69)%
Town of Southamptn	3.37%	814,169	\$ 12,229	826,398	3.33%	747,026	12,256	759,282	102,486	3.75%	67,143	8.99%
Town of Ware	8.10%	1,956,905	\$ 48,012	2,004,917	8.41%	1,886,634	48,116	1,934,750	(83,238)	(1.21)%	70,271	3.72%
Ware Housing Authority	0.24%	57,982	\$ 3,481	61,463	0.24%	53,840	3,489	57,329	6,181	3.10%	4,142	7.69%
Town of Westhampton	0.86%	207,770	\$ -	207,770	0.91%	204,142	-	204,142	(23,313)	(3.13)%	3,628	1.78%
Town of Williamsburg	1.19%	287,496	\$ 3,820	291,316	1.24%	278,172	3,828	282,000	(16,668)	(1.63)%	9,324	3.35%
Town of Worthington	0.58%	140,124	\$ 6,121	146,245	0.49%	109,923	6,134	116,057	81,985	20.22%	30,201	27.47%
<b>Total</b>	<b>100.00%</b>	<b>\$ 24,159,319</b>	<b>\$ 564,007</b>	<b>\$ 24,723,326</b>	<b>100.00%</b>	<b>\$ 22,433,213</b>	<b>\$ 565,231</b>	<b>\$ 22,998,444</b>	<b>\$ 2,149,087</b>	<b>2.62%</b>	<b>\$ 1,726,106</b>	<b>7.69%</b>

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

## Hampshire County Retirement System FY 20 Appropriation Data

### FY 20 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment

98.2355%

1.7645%

	\$ 24,723,326		\$ 24,287,083	
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/19 & 1/1/20	Single Payment Option 7/1/18	Single payment Savings
Hampshire Council of Governments	\$ 316,487	\$ 158,243.50	\$ 310,903	\$ 5,584
Town of Amherst	\$ 6,681,136	\$ 3,340,568.00	\$ 6,563,247	\$ 117,889
Amherst Housing Authority	\$ 181,194	\$ 90,597.00	\$ 177,997	\$ 3,197
Amherst-Pelham Regional School District	\$ 1,497,829	\$ 748,914.50	\$ 1,471,400	\$ 26,429
Town of Belchertown	\$ 3,237,839	\$ 1,618,919.50	\$ 3,180,707	\$ 57,132
Belchertown Housing Authority	\$ 33,823	\$ 16,911.50	\$ 33,226	\$ 597
Belchertown Water District	\$ 55,566	\$ 27,783.00	\$ 54,586	\$ 980
Town of Chesterfield	\$ 89,389	\$ 44,694.50	\$ 87,812	\$ 1,577
Chesterfield/Goshen Regional School District	\$ 96,637	\$ 48,318.50	\$ 94,932	\$ 1,705
Town of Cummington	\$ 67,646	\$ 33,823.00	\$ 66,452	\$ 1,194
Foothills Health District	\$ 14,496	\$ 7,248.00	\$ 14,240	\$ 256
Gateway Regional School District	\$ 603,983	\$ 301,991.50	\$ 593,326	\$ 10,657
Town of Goshen	\$ 70,062	\$ 35,031.00	\$ 68,826	\$ 1,236
Town of Granby	\$ 1,053,436	\$ 526,718.00	\$ 1,034,848	\$ 18,588
Granby Housing Authority	\$ 28,992	\$ 14,496.00	\$ 28,480	\$ 512
Town of Hadley	\$ 1,294,613	\$ 647,306.50	\$ 1,271,770	\$ 22,843
Hadley Housing Authority	\$ 9,664	\$ 4,832.00	\$ 9,493	\$ 171
Hampshire County Regional Housing Authority	\$ 9,664	\$ 4,832.00	\$ 9,493	\$ 171
Hampshire Regional School District	\$ 544,446	\$ 272,223.00	\$ 534,839	\$ 9,607
Town of Hatfield	\$ 567,744	\$ 283,872.00	\$ 557,726	\$ 10,018
Hatfield Housing Authority	\$ 14,496	\$ 7,248.00	\$ 14,240	\$ 256
Town of Huntington	\$ 125,629	\$ 62,814.50	\$ 123,412	\$ 2,217
Town of Middlefield	\$ 48,319	\$ 24,159.50	\$ 47,466	\$ 853
Town of Pelham	\$ 205,355	\$ 102,677.50	\$ 201,732	\$ 3,623
Town of Plainfield	\$ 65,230	\$ 32,615.00	\$ 64,079	\$ 1,151
Quabbin Health District	\$ 67,833	\$ 33,916.50	\$ 66,636	\$ 1,197
South Hadley Fire District #1	\$ 603,983	\$ 301,991.50	\$ 593,326	\$ 10,657
South Hadley Fire District #2	\$ 253,673	\$ 126,836.50	\$ 249,197	\$ 4,476
Town of South Hadley	\$ 3,268,743	\$ 1,634,371.50	\$ 3,211,066	\$ 57,677
South Hadley Housing Authority	\$ 62,814	\$ 31,407.00	\$ 61,706	\$ 1,108
South Hadley-Easthampton Veterans District	\$ 14,496	\$ 7,248.00	\$ 14,240	\$ 256
Town of Southhampton	\$ 826,398	\$ 413,199.00	\$ 811,816	\$ 14,582
Town of Ware	\$ 2,004,917	\$ 1,002,458.50	\$ 1,969,540	\$ 35,377
Ware Housing Authority	\$ 61,463	\$ 30,731.50	\$ 60,378	\$ 1,085
Town of Westhampton	\$ 207,770	\$ 103,885.00	\$ 204,104	\$ 3,666
Town of Williamsburg	\$ 291,316	\$ 145,658.00	\$ 286,176	\$ 5,140
Town of Worthington	\$ 146,245	\$ 73,122.50	\$ 143,665	\$ 2,580
<b>Total Fund</b>	<b>\$ 24,723,326</b>	<b>\$ 12,361,663</b>	<b>\$ 24,287,082</b>	<b>\$ 436,244</b>

*\*minor discrepancies may exist due to rounding*

## Hampshire County Retirement System FY 20 Appropriation Data

### PERAC Approved - FY 20 UNIT APPROPRIATIONS

		\$ 22,656,316	\$ 1,503,003	\$ 564,007	\$ 24,723,326
Unit_Employer	Percent of Total	Pension Fund	Pension Reserve Fund	ERI Add'l Appropriations	Appropriation Total (pg 5)
Hampshire Council of Governments	1.31%	\$ 296,798	\$ 19,689	\$ -	\$ 316,487
Town of Amherst	26.72%	\$ 6,053,768	\$ 401,602	\$ 225,766	\$ 6,681,136
Amherst Housing Authority	0.75%	\$ 169,922	\$ 11,272	\$ -	\$ 181,194
Amherst-Pelham Regional School District	6.14%	\$ 1,391,098	\$ 92,284	\$ 14,447	\$ 1,497,829
Town of Belchertown	12.97%	\$ 2,938,524	\$ 194,939	\$ 104,376	\$ 3,237,839
Belchertown Housing Authority	0.14%	\$ 31,719	\$ 2,104	\$ -	\$ 33,823
Belchertown Water District	0.23%	\$ 52,109	\$ 3,457	\$ -	\$ 55,566
Town of Chesterfield	0.37%	\$ 83,828	\$ 5,561	\$ -	\$ 89,389
Chesterfield/Goshen Regional School District	0.40%	\$ 90,625	\$ 6,012	\$ -	\$ 96,637
Town of Cummington	0.28%	\$ 63,438	\$ 4,208	\$ -	\$ 67,646
Foothills Health District	0.06%	\$ 13,594	\$ 902	\$ -	\$ 14,496
Gateway Regional School District	2.50%	\$ 566,408	\$ 37,575	\$ -	\$ 603,983
Town of Goshen	0.29%	\$ 65,703	\$ 4,359	\$ -	\$ 70,062
Town of Granby	4.14%	\$ 937,971	\$ 62,224	\$ 53,241	\$ 1,053,436
Granby Housing Authority	0.12%	\$ 27,188	\$ 1,804	\$ -	\$ 28,992
Town of Hadley	5.28%	\$ 1,196,253	\$ 79,359	\$ 19,001	\$ 1,294,613
Hadley Housing Authority	0.04%	\$ 9,063	\$ 601	\$ -	\$ 9,664
Hampshire County Regional Housing Authority	0.04%	\$ 9,063	\$ 601	\$ -	\$ 9,664
Hampshire Regional School District	2.12%	\$ 480,314	\$ 31,864	\$ 32,268	\$ 544,446
Town of Hatfield	2.35%	\$ 532,423	\$ 35,321	\$ -	\$ 567,744
Hatfield Housing Authority	0.06%	\$ 13,594	\$ 902	\$ -	\$ 14,496
Town of Huntington	0.52%	\$ 117,813	\$ 7,816	\$ -	\$ 125,629
Town of Middlefield	0.20%	\$ 45,313	\$ 3,006	\$ -	\$ 48,319
Town of Pelham	0.85%	\$ 192,579	\$ 12,776	\$ -	\$ 205,355
Town of Plainfield	0.27%	\$ 61,172	\$ 4,058	\$ -	\$ 65,230
Quabbin Health District	0.26%	\$ 58,906	\$ 3,908	\$ 5,019	\$ 67,833
South Hadley Fire District #1	2.50%	\$ 566,408	\$ 37,575	\$ -	\$ 603,983
South Hadley Fire District #2	1.05%	\$ 237,891	\$ 15,782	\$ -	\$ 253,673
Town of South Hadley	13.38%	\$ 3,031,415	\$ 201,102	\$ 36,226	\$ 3,268,743
South Hadley Housing Authority	0.26%	\$ 58,906	\$ 3,908	\$ -	\$ 62,814
South Hadley-Easthampton Veterans District	0.06%	\$ 13,594	\$ 902	\$ -	\$ 14,496
Town of Southhampton	3.37%	\$ 763,518	\$ 50,651	\$ 12,229	\$ 826,398
Town of Ware	8.10%	\$ 1,835,162	\$ 121,743	\$ 48,012	\$ 2,004,917
Ware Housing Authority	0.24%	\$ 54,375	\$ 3,607	\$ 3,481	\$ 61,463
Town of Westhampton	0.86%	\$ 194,844	\$ 12,926	\$ -	\$ 207,770
Town of Williamsburg	1.19%	\$ 269,610	\$ 17,886	\$ 3,820	\$ 291,316
Town of Worthington	0.58%	\$ 131,407	\$ 8,717	\$ 6,121	\$ 146,245
<b>Total Fund</b>	<b>100.00%</b>	<b>\$ 22,656,316</b>	<b>\$ 1,503,003</b>	<b>\$ 564,007</b>	<b>\$ 24,723,326</b>