

Hampshire County Retirement System

FY 21 Funding Schedule and Unit Appropriations



Hampshire County Retirement System FY 21 Appropriation Data

Page 1	Funding Schedule: 1/1/2018 actuarial valuation - Plan Cost Calculation to 2033 Full Funding
Page 2	September 2019 Aggregate Salary Report
Page 3	Aggregate Salary Comparison - Sept. 2019 (FY 21) - Sept. 2018 (FY 20)
Page 4	2002 & 2003 Early Retirement Incentive (ERI) Appropriations
Page 5	FY 21 UNIT APPROPRIATION DISTRIBUTION
Page 6	9/2019 Aggregate Salaries and FY 21 Appropriation by Unit Employer
Page 7	FY 21 - FY 20 Comparison - Changes in pension appropriation and aggregate salaries
Page 8	FY 21 Single Payment Discount

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
2020	\$ 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 21 Appropriation Data
September 2019 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Hampshire Council of Governments/Hampshire Group Insurance Trust	4	\$ 324,242	0.38%
Town of Amherst	416	\$ 22,430,264	26.26%
Amherst Housing Authority	15	\$ 744,165	0.87%
Amherst-Pelham Regional School District	169	\$ 5,268,523	6.17%
Town of Belchertown	244	\$ 11,391,900	13.34%
Belchertown Housing Authority	2	\$ 71,967	0.08%
Belchertown Water District	7	\$ 158,503	0.19%
Town of Chesterfield	12	\$ 329,093	0.39%
Chesterfield/Goshen Regional School District	13	\$ 330,329	0.39%
Town of Cummington	4	\$ 193,253	0.23%
Foothills Health District	1	\$ 51,012	0.06%
Gateway Regional School District	66	\$ 1,986,379	2.33%
Town of Goshen	8	\$ 200,862	0.24%
Town of Granby	95	\$ 3,787,059	4.43%
Granby Housing Authority	3	\$ 99,760	0.12%
Town of Hadley	121	\$ 4,730,401	5.54%
Hadley Housing Authority	1	\$ 34,297	0.04%
Hampshire County Regional Housing Authority	1	\$ 32,759	0.04%
Hampshire Regional School District	47	\$ 1,694,129	1.98%
Town of Hatfield	69	\$ 2,125,045	2.49%
Hatfield Housing Authority	1	\$ 23,681	0.03%
Town of Huntington	15	\$ 450,556	0.53%
Town of Middlefield	5	\$ 163,280	0.19%
Town of Pelham	45	\$ 743,473	0.87%
Town of Plainfield	6	\$ 230,298	0.27%
Quabbin Health District	5	\$ 215,288	0.25%
South Hadley Fire District #1	35	\$ 2,068,649	2.42%
South Hadley Fire District #2	21	\$ 929,608	1.09%
Town of South Hadley	255	\$ 11,514,268	13.48%
South Hadley Housing Authority	4	\$ 211,853	0.25%
So Hadley-Easthampton Veterans District	1	\$ 53,598	0.06%
Town of Southampton	74	\$ 2,902,825	3.40%
Town of Ware	173	\$ 7,329,473	8.58%
Ware Housing Authority	4	\$ 220,174	0.26%
Town of Westhampton	25	\$ 721,895	0.85%
Town of Williamsburg	40	\$ 1,018,509	1.19%
Town of Worthington	22	\$ 645,259	0.76%
Total	2029	\$ 85,426,629	100.00%

Hampshire County Retirement System FY 21 Appropriation Data
Aggregate Salary Comparison - Sept. 2019 (FY 21) - Sept. 2018 (FY 20)

Unit	Sept 2019 Aggregate Salary Report			Sept 2018 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/19 *Employees	9/30/19 *Salaries	9/30/19 % of Total (Distribution)	9/30/18 *Employees2	9/30/18 *Salaries3	9/30/18 % of Total (Distribution) 4	## Change Staffing	Unit %Change in # Employees	\$\$ Change Total Payroll	%Change Total Payroll	Change in Distribution (Percent of Total)
Hampshire Council of Governments	4	\$ 324,242	0.38%	18	\$ 1,101,782	1.31%	(14)	(77.78)%	\$ (777,540)	(70.57)%	(0.93)%
Town of Amherst	416	\$ 22,430,264	26.26%	421	\$ 22,499,658	26.72%	(5)	(1.19)%	\$ (69,394)	(0.31)%	(0.46)%
Amherst Housing Authority	15	\$ 744,165	0.87%	14	\$ 633,206	0.75%	1	7.14%	\$ 110,959	17.52%	0.12%
Amherst-Pelham Regional School District	169	\$ 5,268,523	6.17%	166	\$ 5,169,325	6.14%	3	1.81%	\$ 99,198	1.92%	0.03%
Town of Belchertown	244	\$ 11,391,900	13.34%	240	\$ 10,923,691	12.97%	4	1.67%	\$ 468,209	4.29%	0.36%
Belchertown Housing Authority	2	\$ 71,967	0.08%	3	\$ 118,495	0.14%	(1)	(33.33)%	\$ (46,528)	(39.27)%	(0.06)%
Belchertown Water District	7	\$ 158,503	0.19%	8	\$ 195,717	0.23%	(1)	(12.50)%	\$ (37,214)	(19.01)%	(0.04)%
Town of Chesterfield	12	\$ 329,093	0.39%	13	\$ 314,250	0.37%	(1)	(7.69)%	\$ 14,843	4.72%	0.02%
Chesterfield/Goshen Regional School District	13	\$ 330,329	0.39%	14	\$ 336,211	0.40%	(1)	(7.14)%	\$ (5,882)	(1.75)%	(0.01)%
Town of Cummington	4	\$ 193,253	0.23%	7	\$ 231,690	0.28%	(3)	(42.86)%	\$ (38,437)	(16.59)%	(0.05)%
Foothills Health District	1	\$ 51,012	0.06%	1	\$ 53,235	0.06%	0	0.00%	\$ (2,223)	(4.18)%	0.00%
Gateway Regional School District	66	\$ 1,986,379	2.33%	67	\$ 2,104,457	2.50%	(1)	(1.49)%	\$ (118,078)	(5.61)%	(0.18)%
Town of Goshen	8	\$ 200,862	0.24%	9	\$ 242,621	0.29%	(1)	(11.11)%	\$ (41,759)	(17.21)%	(0.06)%
Town of Granby	95	\$ 3,787,059	4.43%	93	\$ 3,489,832	4.14%	2	2.15%	\$ 297,227	8.52%	0.29%
Granby Housing Authority	3	\$ 99,760	0.12%	3	\$ 101,476	0.12%	0	0.00%	\$ (1,716)	(1.69)%	(0.00)%
Town of Hadley	121	\$ 4,730,401	5.54%	123	\$ 4,443,467	5.28%	(2)	(1.63)%	\$ 286,934	6.46%	0.26%
Hadley Housing Authority	1	\$ 34,297	0.04%	1	\$ 35,738	0.04%	0	0.00%	\$ (1,441)	(4.03)%	0.00%
Hampshire County Regional Housing Authority	1	\$ 32,759	0.04%	1	\$ 32,673	0.04%	0	0.00%	\$ 86	0.26%	(0.00)%
Hampshire Regional School District	47	\$ 1,694,129	1.98%	46	\$ 1,781,153	2.12%	1	2.17%	\$ (87,024)	(4.89)%	(0.14)%
Town of Hatfield	69	\$ 2,125,045	2.49%	65	\$ 1,975,590	2.35%	4	6.15%	\$ 149,455	7.57%	0.14%
Hatfield Housing Authority	1	\$ 23,681	0.03%	2	\$ 47,075	0.06%	(1)	(50.00)%	\$ (23,394)	(49.70)%	(0.03)%
Town of Huntington	15	\$ 450,556	0.53%	14	\$ 440,364	0.52%	1	7.14%	\$ 10,192	2.31%	0.01%
Town of Middlefield	5	\$ 163,280	0.19%	7	\$ 170,072	0.20%	(2)	(28.57)%	\$ (6,792)	(3.99)%	(0.01)%
Town of Pelham	45	\$ 743,473	0.87%	44	\$ 712,769	0.85%	1	2.27%	\$ 30,704	4.31%	0.02%
Town of Plainfield	6	\$ 230,298	0.27%	6	\$ 227,126	0.27%	0	0.00%	\$ 3,172	1.40%	0.00%
Quabbin Health District	5	\$ 215,288	0.25%	5	\$ 215,238	0.26%	0	0.00%	\$ 50	0.02%	(0.01)%
South Hadley Fire District #1	35	\$ 2,068,649	2.42%	37	\$ 2,106,356	2.50%	(2)	(5.41)%	\$ (37,707)	(1.79)%	(0.08)%
South Hadley Fire District #2	21	\$ 929,608	1.09%	22	\$ 884,132	1.05%	(1)	(4.55)%	\$ 45,476	5.14%	0.04%
Town of South Hadley	255	\$ 11,514,268	13.48%	256	\$ 11,261,996	13.38%	(1)	(0.39)%	\$ 252,272	2.24%	0.10%
South Hadley Housing Authority	4	\$ 211,853	0.25%	4	\$ 218,756	0.26%	0	0.00%	\$ (6,903)	(3.16)%	(0.01)%
So Hadley-Easthampton Veterans District	1	\$ 53,598	0.06%	1	\$ 53,098	0.06%	0	0.00%	\$ 500	0.94%	0.00%
Town of Southampton	74	\$ 2,902,825	3.40%	75	\$ 2,835,078	3.37%	(1)	(1.33)%	\$ 67,747	2.39%	0.03%
Town of Ware	173	\$ 7,329,473	8.58%	171	\$ 6,818,155	8.10%	2	1.17%	\$ 511,318	7.50%	0.48%
Ware Housing Authority	4	\$ 220,174	0.26%	4	\$ 205,461	0.24%	0	0.00%	\$ 14,713	7.16%	0.02%
Town of Westhampton	25	\$ 721,895	0.85%	26	\$ 722,247	0.86%	(1)	(3.85)%	\$ (352)	(0.05)%	(0.02)%
Town of Williamsburg	40	\$ 1,018,509	1.19%	40	\$ 1,003,264	1.19%	0	0.00%	\$ 15,245	1.52%	0.00%
Town of Worthington	22	\$ 645,259	0.76%	18	\$ 487,545	0.58%	4	22.22%	\$ 157,714	32.35%	0.18%
Total Aggregate Salaries	2,029	\$ 85,426,629	100.00%	\$ 2,045	\$ 84,192,999	100.00%	(16)	(0.78)%	\$ 1,233,630	1.47%	0.00%

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

Hampshire County Retirement System FY 21 Appropriation Data
FY 21 APPROPRIATION - DISTRIBUTION BY UNIT - Estimated

		\$ 26,013,570	\$ 564,007	\$ 26,577,577
Unit_Employer	Percent of Fund (pg 2)	Pension Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Hampshire Council of Governments	0.38%	\$ 98,852	\$ -	\$ 98,852
Town of Amherst	26.26%	\$ 6,830,383	\$ 225,766	\$ 7,056,149
Amherst Housing Authority	0.87%	\$ 226,578	\$ -	\$ 226,578
Amherst-Pelham Regional School District	6.17%	\$ 1,604,257	\$ 14,447	\$ 1,618,704
Town of Belchertown	13.34%	\$ 3,468,910	\$ 104,376	\$ 3,573,286
Belchertown Housing Authority	0.08%	\$ 21,851	\$ -	\$ 21,851
Belchertown Water District	0.19%	\$ 48,384	\$ -	\$ 48,384
Town of Chesterfield	0.39%	\$ 100,152	\$ -	\$ 100,152
Chesterfield/Goshen Regional School District	0.39%	\$ 100,673	\$ -	\$ 100,673
Town of Cummington	0.23%	\$ 58,791	\$ -	\$ 58,791
Foothills Health District	0.06%	\$ 15,608	\$ -	\$ 15,608
Gateway Regional School District	2.33%	\$ 604,816	\$ -	\$ 604,816
Town of Goshen	0.24%	\$ 61,132	\$ -	\$ 61,132
Town of Granby	4.43%	\$ 1,153,182	\$ 53,241	\$ 1,206,423
Granby Housing Authority	0.12%	\$ 30,436	\$ -	\$ 30,436
Town of Hadley	5.54%	\$ 1,440,371	\$ 19,001	\$ 1,459,372
Hadley Housing Authority	0.04%	\$ 10,405	\$ -	\$ 10,405
Hampshire County Regional Housing Authority	0.04%	\$ 9,885	\$ -	\$ 9,885
Hampshire Regional School District	1.98%	\$ 515,849	\$ 32,268	\$ 548,117
Town of Hatfield	2.49%	\$ 647,218	\$ -	\$ 647,218
Hatfield Housing Authority	0.03%	\$ 7,284	\$ -	\$ 7,284
Town of Huntington	0.53%	\$ 137,092	\$ -	\$ 137,092
Town of Middlefield	0.19%	\$ 49,686	\$ -	\$ 49,686
Town of Pelham	0.87%	\$ 226,318	\$ -	\$ 226,318
Town of Plainfield	0.27%	\$ 70,237	\$ -	\$ 70,237
Quabbin Health District	0.25%	\$ 65,554	\$ 5,019	\$ 70,573
South Hadley Fire District #1	2.42%	\$ 630,048	\$ -	\$ 630,048
South Hadley Fire District #2	1.09%	\$ 283,028	\$ -	\$ 283,028
Town of South Hadley	13.48%	\$ 3,506,369	\$ 36,226	\$ 3,542,595
South Hadley Housing Authority	0.25%	\$ 64,514	\$ -	\$ 64,514
South Hadley-Easthampton Veterans District	0.06%	\$ 16,389	\$ -	\$ 16,389
Town of Southampton	3.40%	\$ 883,941	\$ 12,229	\$ 896,170
Town of Ware	8.58%	\$ 2,231,964	\$ 48,012	\$ 2,279,976
Ware Housing Authority	0.26%	\$ 67,115	\$ 3,481	\$ 70,596
Town of Westhampton	0.85%	\$ 219,815	\$ -	\$ 219,815
Town of Williamsburg	1.19%	\$ 310,082	\$ 3,820	\$ 313,902
Town of Worthington	0.76%	\$ 196,402	\$ 6,121	\$ 202,523
Total Fund Appropriation	100.00%	\$ 26,013,571	\$ 564,007	\$ 26,577,578
		\$ 1	\$ -	\$ (1)

Hampshire County Retirement System - FY 21 Appropriation Data

**9/2019 Aggregate Salaries and FY 21
Appropriation Distribution**

	Sept 2019 Aggregate Salaries (pg 2)			FY 21 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension Appropriation	ERI Appropriation	TOTAL APPROPRIATION
Unit	2,026	\$85,385,761	100%	\$26,013,570	\$564,007	\$26,577,577
Hampshire Council of Governments	4	324,242	0.38%	\$ 98,852	\$ -	\$ 98,852
Town of Amherst	416	22,430,264	26.26%	\$ 6,830,383	\$ 225,766	\$ 7,056,149
Amherst Housing Authority	15	744,165	0.87%	\$ 226,578	\$ -	\$ 226,578
Amherst-Pelham Regional School District	169	5,268,523	6.17%	\$ 1,604,257	\$ 14,447	\$ 1,618,704
Town of Belchertown	244	11,391,900	13.34%	\$ 3,468,910	\$ 104,376	\$ 3,573,286
Belchertown Housing Authority	2	71,967	0.08%	\$ 21,851	\$ -	\$ 21,851
Belchertown Water District	7	158,503	0.19%	\$ 48,384	\$ -	\$ 48,384
Town of Chesterfield	12	329,093	0.39%	\$ 100,152	\$ -	\$ 100,152
Chesterfield/Goshen Regional School District	13	330,329	0.39%	\$ 100,673	\$ -	\$ 100,673
Town of Cummington	4	193,253	0.23%	\$ 58,791	\$ -	\$ 58,791
Foothills Health District	1	51,012	0.06%	\$ 15,608	\$ -	\$ 15,608
Gateway Regional School District	66	1,986,379	2.33%	\$ 604,816	\$ -	\$ 604,816
Town of Goshen	8	200,862	0.24%	\$ 61,132	\$ -	\$ 61,132
Town of Granby	95	3,787,059	4.43%	\$ 1,153,182	\$ 53,241	\$ 1,206,423
Granby Housing Authority	3	99,760	0.12%	\$ 30,436	\$ -	\$ 30,436
Town of Hadley	121	4,730,401	5.54%	\$ 1,440,371	\$ 19,001	\$ 1,459,372
Hadley Housing Authority	1	34,297	0.04%	\$ 10,405	\$ -	\$ 10,405
Hampshire County Regional Housing Authority	1	32,759	0.04%	\$ 9,885	\$ -	\$ 9,885
Hampshire Regional School District	47	1,694,129	1.98%	\$ 515,849	\$ 32,268	\$ 548,117
Town of Hatfield	69	2,125,045	2.49%	\$ 647,218	\$ -	\$ 647,218
Hatfield Housing Authority	1	23,681	0.03%	\$ 7,284	\$ -	\$ 7,284
Town of Huntington	15	450,556	0.53%	\$ 137,092	\$ -	\$ 137,092
Town of Middlefield	5	163,280	0.19%	\$ 49,686	\$ -	\$ 49,686
Town of Pelham	45	743,473	0.87%	\$ 226,318	\$ -	\$ 226,318
Town of Plainfield	6	230,298	0.27%	\$ 70,237	\$ -	\$ 70,237
Quabbin Health District	5	215,288	0.25%	\$ 65,554	\$ 5,019	\$ 70,573
South Hadley Fire District #1	35	2,068,649	2.42%	\$ 630,048	\$ -	\$ 630,048
South Hadley Fire District #2	21	929,608	1.09%	\$ 283,028	\$ -	\$ 283,028
Town of South Hadley	255	11,514,268	13.48%	\$ 3,506,369	\$ 36,226	\$ 3,542,595
South Hadley Housing Authority	4	211,853	0.25%	\$ 64,514	\$ -	\$ 64,514
South Hadley-Easthampton Veterans District	1	53,598	0.06%	\$ 16,389	\$ -	\$ 16,389
Town of Southampton	74	2,902,825	3.40%	\$ 883,941	\$ 12,229	\$ 896,170
Town of Ware	173	7,329,473	8.58%	\$ 2,231,964	\$ 48,012	\$ 2,279,976
Ware Housing Authority	4	220,174	0.26%	\$ 67,115	\$ 3,481	\$ 70,596
Town of Westhampton	25	721,895	0.85%	\$ 219,815	\$ -	\$ 219,815
Town of Williamsburg	40	1,018,509	1.19%	\$ 310,082	\$ 3,820	\$ 313,902
Town of Worthington	22	645,259	0.76%	\$ 196,402	\$ 6,121	\$ 202,523
Total Aggregate Salaries	2,029	\$ 85,426,629	100.00%	\$ 26,013,571	\$ 564,007	\$ 26,577,578

30.45% aggregate salary = pension appropriation
plus ERI = Total appropriation

Hampshire County Retirement System FY 21 Appropriation Data

FY 21 - FY 20 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 21 APPROPRIATION (pg 5)				FY 20 APPROPRIATION (pg 5)				Change FY 20 to FY 21			
	FY 21 - Percent of Total	FY 21 - Pension (ex-ERI)	FY 21 - ERI	FY 21 TOTAL Appropriation	FY 20 - Percent of Total	FY 20 - Pension (ex-ERI)	FY 20 - ERI	FY 20 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	0.38%	98,852	\$ -	98,852	1.31%	316,487	-	316,487	(777,540)	(70.57)%	(217,635)	(68.77)%
Town of Amherst	26.26%	6,830,383	\$ 225,766	7,056,149	26.72%	6,455,370	225,766	6,681,136	(69,394)	(0.31)%	375,013	5.81%
Amherst Housing Authority	0.87%	226,578	\$ -	226,578	0.75%	181,194	-	181,194	110,959	17.52%	45,384	25.05%
Amherst-Pelham Regional School District	6.17%	1,604,257	\$ 14,447	1,618,704	6.14%	1,483,382	14,447	1,497,829	99,198	1.92%	120,875	8.15%
Town of Belchertown	13.34%	3,468,910	\$ 104,376	3,573,286	12.97%	3,133,463	104,376	3,237,839	468,209	4.29%	335,447	10.71%
Belchertown Housing Authority	0.08%	21,851	\$ -	21,851	0.14%	33,823	-	33,823	(46,528)	(39.27)%	(11,972)	(35.40)%
Belchertown Water District	0.19%	48,384	\$ -	48,384	0.23%	55,566	-	55,566	(37,214)	(19.01)%	(7,182)	(12.93)%
Town of Chesterfield	0.39%	100,152	\$ -	100,152	0.37%	89,389	-	89,389	14,843	4.72%	10,763	12.04%
Chesterfield/Goshen Regional School District	0.39%	100,673	\$ -	100,673	0.40%	96,637	-	96,637	(5,882)	(1.75)%	4,036	4.18%
Town of Cummington	0.23%	58,791	\$ -	58,791	0.28%	67,646	-	67,646	(38,437)	(16.59)%	(8,855)	(13.09)%
Foothills Health District	0.06%	15,608	\$ -	15,608	0.06%	14,496	-	14,496	(2,223)	(4.18)%	1,112	7.67%
Gateway Regional School District	2.33%	604,816	\$ -	604,816	2.50%	603,983	-	603,983	(118,078)	(5.61)%	833	0.14%
Town of Goshen	0.24%	61,132	\$ -	61,132	0.29%	70,062	-	70,062	(41,759)	(17.21)%	(8,930)	(12.75)%
Town of Granby	4.43%	1,153,182	\$ 53,241	1,206,423	4.14%	1,000,195	53,241	1,053,436	297,227	8.52%	152,987	15.30%
Granby Housing Authority	0.12%	30,436	\$ -	30,436	0.12%	28,992	-	28,992	(1,716)	(1.69)%	1,444	4.98%
Town of Hadley	5.54%	1,440,371	\$ 19,001	1,459,372	5.28%	1,275,612	19,001	1,294,613	286,934	6.46%	164,759	12.92%
Hadley Housing Authority	0.04%	10,405	\$ -	10,405	0.04%	9,664	-	9,664	(1,441)	(4.03)%	741	7.67%
Hampshire County Regional Housing Authority	0.04%	9,885	\$ -	9,885	0.04%	9,664	-	9,664	86	0.26%	221	2.29%
Hampshire Regional School District	1.98%	515,849	\$ 32,268	548,117	2.12%	512,178	32,268	544,446	(87,024)	(4.89)%	3,671	0.72%
Town of Hatfield	2.49%	647,218	\$ -	647,218	2.35%	567,744	-	567,744	149,455	7.57%	79,474	14.00%
Hatfield Housing Authority	0.03%	7,284	\$ -	7,284	0.06%	14,496	-	14,496	(23,394)	(49.70)%	(7,212)	(49.75)%
Town of Huntington	0.53%	137,092	\$ -	137,092	0.52%	125,629	-	125,629	10,192	2.31%	11,463	9.12%
Town of Middlefield	0.19%	49,686	\$ -	49,686	0.20%	48,319	-	48,319	(6,792)	(3.99)%	1,367	2.83%
Town of Pelham	0.87%	226,318	\$ -	226,318	0.85%	205,355	-	205,355	30,704	4.31%	20,963	10.21%
Town of Plainfield	0.27%	70,237	\$ -	70,237	0.27%	65,230	-	65,230	3,172	1.40%	5,007	7.68%
Quabbin Health District	0.25%	65,554	\$ 5,019	70,573	0.26%	62,814	5,019	67,833	50	0.02%	2,740	4.36%
South Hadley Fire District #1	2.42%	630,048	\$ -	630,048	2.50%	603,983	-	603,983	(37,707)	(1.79)%	26,065	4.32%
South Hadley Fire District #2	1.09%	283,028	\$ -	283,028	1.05%	253,673	-	253,673	45,476	5.14%	29,355	11.57%
Town of South Hadley	13.48%	3,506,369	\$ 36,226	3,542,595	13.38%	3,232,517	36,226	3,268,743	252,272	2.24%	273,852	8.47%
South Hadley Housing Authority	0.25%	64,514	\$ -	64,514	0.26%	62,814	-	62,814	(6,903)	(3.16)%	1,700	2.71%
South Hadley-Easthampton Veterans District	0.06%	16,389	\$ -	16,389	0.06%	14,496	-	14,496	500	0.94%	1,893	13.06%
Town of Southhampton	3.40%	883,941	\$ 12,229	896,170	3.37%	814,169	12,229	826,398	67,747	2.39%	69,772	8.57%
Town of Ware	8.58%	2,231,964	\$ 48,012	2,279,976	8.10%	1,956,905	48,012	2,004,917	511,318	7.50%	275,059	14.06%
Ware Housing Authority	0.26%	67,115	\$ 3,481	70,596	0.24%	57,982	3,481	61,463	14,713	7.16%	9,133	15.75%
Town of Westhampton	0.85%	219,815	\$ -	219,815	0.86%	207,770	-	207,770	(352)	(0.05)%	12,045	5.80%
Town of Williamsburg	1.19%	310,082	\$ 3,820	313,902	1.19%	287,496	3,820	291,316	15,245	1.52%	22,586	7.86%
Town of Worthington	0.76%	196,402	\$ 6,121	202,523	0.58%	140,124	6,121	146,245	157,714	32.35%	56,278	40.16%
Total	100.00%	\$ 26,013,571	\$ 564,007	\$ 26,577,578	100.00%	\$ 24,159,319	\$ 564,007	\$ 24,723,326	\$ 1,233,630	1.47%	\$ 1,854,252	7.68%

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

Hampshire County Retirement System FY 21 Appropriation Data

FY 21 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment

98.2355%

1.7645%

Unit_Employer	\$ 26,577,577	2 equal payments due 7/1/20 & 1/1/21	\$ 26,108,616	Single Payment Option 7/1/20	Single payment Savings
Unit_Employer	Appropriation Total (pg 5)		Single Payment Option 7/1/20		Single payment Savings
Hampshire Council of Governments	\$ 98,852	\$ 49,426.00	\$ 97,108	\$ 1,744	
Town of Amherst	\$ 7,056,149	\$ 3,528,074.50	\$ 6,931,643	\$ 124,506	
Amherst Housing Authority	\$ 226,578	\$ 113,289.00	\$ 222,580	\$ 3,998	
Amherst-Pelham Regional School District	\$ 1,618,704	\$ 809,352.00	\$ 1,590,142	\$ 28,562	
Town of Belchertown	\$ 3,573,286	\$ 1,786,643.00	\$ 3,510,235	\$ 63,051	
Belchertown Housing Authority	\$ 21,851	\$ 10,925.50	\$ 21,465	\$ 386	
Belchertown Water District	\$ 48,384	\$ 24,192.00	\$ 47,530	\$ 854	
Town of Chesterfield	\$ 100,152	\$ 50,076.00	\$ 98,385	\$ 1,767	
Chesterfield/Goshen Regional School District	\$ 100,673	\$ 50,336.50	\$ 98,897	\$ 1,776	
Town of Cummington	\$ 58,791	\$ 29,395.50	\$ 57,754	\$ 1,037	
Foothills Health District	\$ 15,608	\$ 7,804.00	\$ 15,333	\$ 275	
Gateway Regional School District	\$ 604,816	\$ 302,408.00	\$ 594,144	\$ 10,672	
Town of Goshen	\$ 61,132	\$ 30,566.00	\$ 60,053	\$ 1,079	
Town of Granby	\$ 1,206,423	\$ 603,211.50	\$ 1,185,136	\$ 21,287	
Granby Housing Authority	\$ 30,436	\$ 15,218.00	\$ 29,899	\$ 537	
Town of Hadley	\$ 1,459,372	\$ 729,686.00	\$ 1,433,621	\$ 25,751	
Hadley Housing Authority	\$ 10,405	\$ 5,202.50	\$ 10,221	\$ 184	
Hampshire County Regional Housing Authority	\$ 9,885	\$ 4,942.50	\$ 9,711	\$ 174	
Hampshire Regional School District	\$ 548,117	\$ 274,058.50	\$ 538,445	\$ 9,672	
Town of Hatfield	\$ 647,218	\$ 323,609.00	\$ 635,798	\$ 11,420	
Hatfield Housing Authority	\$ 7,284	\$ 3,642.00	\$ 7,155	\$ 129	
Town of Huntington	\$ 137,092	\$ 68,546.00	\$ 134,673	\$ 2,419	
Town of Middlefield	\$ 49,686	\$ 24,843.00	\$ 48,809	\$ 877	
Town of Pelham	\$ 226,318	\$ 113,159.00	\$ 222,325	\$ 3,993	
Town of Plainfield	\$ 70,237	\$ 35,118.50	\$ 68,998	\$ 1,239	
Quabbin Health District	\$ 70,573	\$ 35,286.50	\$ 69,328	\$ 1,245	
South Hadley Fire District #1	\$ 630,048	\$ 315,024.00	\$ 618,931	\$ 11,117	
South Hadley Fire District #2	\$ 283,028	\$ 141,514.00	\$ 278,034	\$ 4,994	
Town of South Hadley	\$ 3,542,595	\$ 1,771,297.50	\$ 3,480,086	\$ 62,509	
South Hadley Housing Authority	\$ 64,514	\$ 32,257.00	\$ 63,376	\$ 1,138	
South Hadley-Easthampton Veterans District	\$ 16,389	\$ 8,194.50	\$ 16,100	\$ 289	
Town of Southampton	\$ 896,170	\$ 448,085.00	\$ 880,357	\$ 15,813	
Town of Ware	\$ 2,279,976	\$ 1,139,988.00	\$ 2,239,746	\$ 40,230	
Ware Housing Authority	\$ 70,596	\$ 35,298.00	\$ 69,350	\$ 1,246	
Town of Westhampton	\$ 219,815	\$ 109,907.50	\$ 215,936	\$ 3,879	
Town of Williamsburg	\$ 313,902	\$ 156,951.00	\$ 308,363	\$ 5,539	
Town of Worthington	\$ 202,523	\$ 101,261.50	\$ 198,949	\$ 3,574	
Total Fund	\$ 26,577,578	\$ 13,288,789	\$ 26,108,616	\$ 468,962	

**minor discrepancies may exist due to rounding*