

Hampshire County Retirement System

FY 22 Funding Schedule and Estimated Unit Appropriations



Hampshire County Retirement System FY 22 Appropriation Data

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Hampshire County Retirement System Funding Schedule for FY 22 & FY 23 Appropriation Years

Actuarial Valuation as of January 1, 2020

(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 discount	Unfunded Actuarial Accrued Liability
2021	\$ 7,448,620	\$ 17,314,702	\$ 271,060	\$ 286,866	\$ 1,256,329	\$ 26,577,577	\$ 26,108,616	\$ 210,332,032
2022	\$ 7,709,322	\$ 19,203,648	\$ 271,060	\$ 286,865	\$ 1,100,000	\$ 28,570,895	\$ 28,086,041	\$ 207,184,186
2023	\$ 7,979,149	\$ 21,076,638	\$ 271,060	\$ 286,865	\$ 1,100,000	\$ 30,713,712	\$ 30,192,494	\$ 201,889,143
2024	\$ 8,258,419	\$ 23,037,296	\$ 271,060	\$ 286,866	\$ 1,100,000	\$ 32,953,641		\$ 194,309,612
2025	\$ 8,547,463	\$ 23,958,788	\$ 271,061	\$ 286,866	\$ 1,100,000	\$ 34,164,178		\$ 184,193,043
2026	\$ 8,846,624	\$ 24,917,140	\$ 271,060	\$ 286,865	\$ 1,100,000	\$ 35,421,689		\$ 172,415,459
2027	\$ 9,156,256	\$ 25,913,825	\$ 271,061	\$ 286,865	\$ 1,100,000	\$ 36,728,007		\$ 158,820,594
2028	\$ 9,476,726	\$ 26,950,378	\$ 271,060	\$ 286,866	\$ 1,100,000	\$ 38,085,030		\$ 143,239,501
2029	\$ 9,808,411	\$ 28,028,393	-	-	\$ 1,100,000	\$ 38,936,804		\$ 125,489,599
2030	\$ 10,151,705	\$ 29,149,529	-	-	\$ 1,100,000	\$ 40,401,234		\$ 105,941,353
2031	\$ 10,507,014	\$ 30,315,510	-	-	\$ 1,100,000	\$ 41,922,524		\$ 83,854,577
2032	\$ 10,874,759	\$ 31,528,130	-	-	\$ 1,100,000	\$ 43,502,889		\$ 59,002,135
2033	\$ 11,255,375	\$ 32,789,257	-	-	\$ 1,100,000	\$ 45,144,632		\$ 31,138,821
2034	\$ 11,649,313	-	-	-	\$ 1,100,000	\$ 12,749,313		-
2035	\$ 12,057,040	-	-	-	\$ 1,100,000	\$ 13,157,040		-
2036	\$ 12,479,037	-	-	-	\$ 1,100,000	\$ 13,579,037		-
2037	\$ 12,915,803	-	-	-	\$ 1,100,000	\$ 14,015,803		-
2038	\$ 13,367,856	-	-	-	\$ 1,100,000	\$ 14,467,856		-
2039	\$ 13,835,732	-	-	-	\$ 1,100,000	\$ 14,935,732		-
2040	\$ 14,319,982	-	-	-	\$ 1,100,000	\$ 15,419,982		-
2041	\$ 14,821,181	-	-	-	\$ 1,100,000	\$ 15,921,181		-
2042	\$ 15,339,923	-	-	-	\$ 1,100,000	\$ 16,439,923		-
2043	\$ 15,876,820	-	-	-	\$ 1,100,000	\$ 16,976,820		-
2044	\$ 16,432,509	-	-	-	\$ 1,100,000	\$ 17,532,509		-
2045	\$ 17,007,646	-	-	-	\$ 1,100,000	\$ 18,107,646		-
2046	\$ 17,602,914	-	-	-	\$ 1,100,000	\$ 18,702,914		-
2047	\$ 18,219,016	-	-	-	\$ 1,100,000	\$ 19,319,016		-
2048	\$ 18,856,680	-	-	-	\$ 1,100,000	\$ 19,956,680		-
2049	\$ 19,516,665	-	-	-	\$ 1,100,000	\$ 20,616,665		-
2050	\$ 20,199,747	-	-	-	\$ 1,100,000	\$ 21,299,747		-

If FY2022 appropriation is made on July 1, 2021, payment is \$28,086,041 (discount of \$484,854).

If FY2023 appropriation is made on July 1, 2022, payment is \$30,192,494 (discount of \$521,218).

**Hampshire County Retirement System FY 22 Appropriation Data
September 2020 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Town of Amherst	406	\$ 22,944,115	26.16%
Amherst Housing Authority	15	\$ 769,088	0.88%
Amherst-Pelham Regional School District	160	\$ 5,250,628	5.99%
Town of Belchertown	246	\$ 11,919,869	13.59%
Belchertown Housing Authority	1	\$ 61,194	0.07%
Belchertown Water District	8	\$ 220,834	0.25%
Town of Chesterfield	12	\$ 336,301	0.38%
Chesterfield/Goshen Regional School District	10	\$ 295,563	0.34%
Town of Cummington	7	\$ 230,161	0.26%
Foothills Health District	1	\$ 54,444	0.06%
Gateway Regional School District	64	\$ 1,987,904	2.27%
Town of Goshen	8	\$ 199,908	0.23%
Town of Granby	101	\$ 4,004,083	4.56%
Granby Housing Authority	2	\$ 72,324	0.08%
Town of Hadley	128	\$ 5,048,885	5.76%
Hadley Housing Authority	0	\$ -	0.00%
Hampshire County Group Insurance Trust	4	\$ 336,477	0.38%
Hampshire County Regional Housing Authority	1	\$ 32,759	0.04%
Hampshire Regional School District	48	\$ 1,794,043	2.04%
Town of Hatfield	61	\$ 2,166,698	2.47%
Hatfield Housing Authority	1	\$ 24,086	0.03%
Town of Huntington	13	\$ 424,838	0.48%
Town of Middlefield	6	\$ 181,550	0.21%
Town of Pelham	46	\$ 805,975	0.92%
Town of Plainfield	6	\$ 255,399	0.29%
Quabbin Health District	5	\$ 223,845	0.25%
South Hadley Fire District #1	35	\$ 2,170,119	2.47%
South Hadley Fire District #2	21	\$ 888,372	1.01%
Town of South Hadley	256	\$ 11,908,728	13.58%
South Hadley Housing Authority	4	\$ 215,228	0.25%
So Hadley-Easthampton Veterans District	1	\$ 53,598	0.06%
Town of Southampton	75	\$ 3,026,036	3.45%
Town of Ware	166	\$ 7,237,399	8.25%
Ware Housing Authority	4	\$ 229,107	0.26%
Town of Westhampton	23	\$ 719,979	0.82%
Town of Williamsburg	37	\$ 930,308	1.06%
Town of Worthington	22	\$ 699,847	0.80%
Total	2004	\$ 87,719,692	100.00%

Hampshire County Retirement System FY 22 Appropriation Data Aggregate Salary Comparison - Sept. 2020 (FY 22) - Sept. 2019 (FY 21)

Unit	Sept 2020 Aggregate Salary Report			Sept 2019 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/20 *Employees	9/30/20 *Salaries	9/30/20 % of Total (Distribution)	9/30/19 *Employees2	9/30/19 *Salaries3	Total (Distribution) 4	## Change Staffing	Unit %Change in # Employees	\$\$ Change Total Payroll	%Change Total Payroll	Change in Distribution (Percent of Total)
Town of Amherst	406	\$ 22,944,115	26.16%	416	\$ 22,430,264	26.26%	(10)	(2.40)%	513,851	2.29%	(0.10)%
Amherst Housing Authority	15	\$ 769,088	0.88%	15	\$ 744,165	0.87%	0	0.00%	24,923	3.35%	0.01%
Amherst-Pelham Regional School District	160	\$ 5,250,628	5.99%	169	\$ 5,268,523	6.17%	(9)	(5.33)%	(17,895)	(0.34)%	(0.18)%
Town of Belchertown	246	\$ 11,919,869	13.59%	244	\$ 11,391,900	13.34%	2	0.82%	527,969	4.63%	0.26%
Belchertown Housing Authority	1	\$ 61,194	0.07%	2	\$ 71,967	0.08%	(1)	(50.00)%	(10,773)	(14.97)%	(0.01)%
Belchertown Water District	8	\$ 220,834	0.25%	7	\$ 158,503	0.19%	1	14.29%	62,331	39.32%	0.06%
Town of Chesterfield	12	\$ 336,301	0.38%	12	\$ 329,093	0.39%	0	0.00%	7,208	2.19%	(0.01)%
Chesterfield/Goshen Regional School District	10	\$ 295,563	0.34%	13	\$ 330,329	0.39%	(3)	(23.08)%	(34,766)	(10.52)%	(0.05)%
Town of Cummington	7	\$ 230,161	0.26%	4	\$ 193,253	0.23%	3	75.00%	36,908	19.10%	0.03%
Foothills Health District	1	\$ 54,444	0.06%	1	\$ 51,012	0.06%	0	0.00%	3,432	6.73%	0.00%
Gateway Regional School District	64	\$ 1,987,904	2.27%	66	\$ 1,986,379	2.33%	(2)	(3.03)%	1,525	0.08%	(0.05)%
Town of Goshen	8	\$ 199,908	0.23%	8	\$ 200,862	0.24%	0	0.00%	(954)	(0.47)%	(0.01)%
Town of Granby	101	\$ 4,004,083	4.56%	95	\$ 3,787,059	4.43%	6	6.32%	217,024	5.73%	0.13%
Granby Housing Authority	2	\$ 72,324	0.08%	3	\$ 99,760	0.12%	(1)	(33.33)%	(27,436)	(27.50)%	(0.04)%
Town of Hadley	128	\$ 5,048,885	5.76%	121	\$ 4,730,401	5.54%	7	5.79%	318,484	6.73%	0.22%
Hadley Housing Authority	0	\$ -	0.00%	1	\$ 34,297	0.04%	(1)	(100.00)%	(34,297)	(100.00)%	(0.04)%
Hampshire County Group Insurance Trust	4	\$ 336,477	0.38%	4	\$ 324,242	0.38%	0	0.00%	12,235	3.77%	0.00%
Hampshire County Regional Housing Authority	1	\$ 32,759	0.04%	1	\$ 32,759	0.04%	0	0.00%	0	0.00%	0.00%
Hampshire Regional School District	48	\$ 1,794,043	2.04%	47	\$ 1,694,129	1.98%	1	2.13%	99,914	5.90%	0.06%
Town of Hatfield	61	\$ 2,166,698	2.47%	69	\$ 2,125,045	2.49%	(8)	(11.59)%	41,653	1.96%	(0.02)%
Hatfield Housing Authority	1	\$ 24,086	0.03%	1	\$ 23,681	0.03%	0	0.00%	405	1.71%	0.00%
Town of Huntington	13	\$ 424,838	0.48%	15	\$ 450,556	0.53%	(2)	(13.33)%	(25,718)	(5.71)%	(0.05)%
Town of Middlefield	6	\$ 181,550	0.21%	5	\$ 163,280	0.19%	1	20.00%	18,270	11.19%	0.02%
Town of Pelham	46	\$ 805,975	0.92%	45	\$ 743,473	0.87%	1	2.22%	62,502	8.41%	0.05%
Town of Plainfield	6	\$ 255,399	0.29%	6	\$ 230,298	0.27%	0	0.00%	25,101	10.90%	0.02%
Quabbin Health District	5	\$ 223,845	0.25%	5	\$ 215,288	0.25%	0	0.00%	8,557	3.97%	(0.00)%
South Hadley Fire District #1	35	\$ 2,170,119	2.47%	35	\$ 2,068,649	2.42%	0	0.00%	101,470	4.91%	0.05%
South Hadley Fire District #2	21	\$ 888,372	1.01%	21	\$ 929,608	1.09%	0	0.00%	(41,236)	(4.44)%	(0.08)%
Town of South Hadley	256	\$ 11,908,728	13.58%	255	\$ 11,514,268	13.48%	1	0.39%	394,460	3.43%	0.10%
South Hadley Housing Authority	4	\$ 215,228	0.25%	4	\$ 211,853	0.25%	0	0.00%	3,375	1.59%	0.00%
So Hadley-Easthampton Veterans District	1	\$ 53,598	0.06%	1	\$ 53,598	0.06%	0	0.00%	0	0.00%	(0.00)%
Town of Southamptton	75	\$ 3,026,036	3.45%	74	\$ 2,902,825	3.40%	1	1.35%	123,211	4.24%	0.05%
Town of Ware	166	\$ 7,237,399	8.25%	173	\$ 7,329,473	8.58%	(7)	(4.05)%	(92,074)	(1.26)%	(0.33)%
Ware Housing Authority	4	\$ 229,107	0.26%	4	\$ 220,174	0.26%	0	0.00%	8,933	4.06%	0.00%
Town of Westhampton	23	\$ 719,979	0.82%	25	\$ 721,895	0.85%	(2)	(8.00)%	(1,916)	(0.27)%	(0.02)%
Town of Williamsburg	37	\$ 930,308	1.06%	40	\$ 1,018,509	1.19%	(3)	(7.50)%	(88,201)	(8.66)%	(0.13)%
Town of Worthington	22	\$ 699,847	0.80%	22	\$ 645,259	0.76%	0	0.00%	54,588	8.46%	0.05%
Total Aggregate Salaries	2,004	87,719,692	100.00%	2,029	85,426,629	100.00%	(25)	(1.23)%	2,293,063	2.68%	0.00%

Hampshire County Retirement System FY 22 Appropriation Data
2002 & 2003 Early Retirement Incentive (ERI) Appropriations by Unit - Estimated

Unit	2002 ERI (FY22, 23)2	2003 ERI (FY22, 23)	Total ERI (FY 22, 23)
Total ERI Appropriations	\$ 271,060	\$ 286,865	\$ 557,925
Town of Amherst	\$ 40,310	\$ 183,021	\$ 223,331
Amherst Housing Authority	\$ -	\$ -	\$ -
Amherst-Pelham Regional School District	\$ -	\$ 14,292	\$ 14,292
Town of Belchertown	\$ 87,745	\$ 15,506	\$ 103,251
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	\$ 52,667	\$ -	\$ 52,667
Granby Housing Authority	\$ -	\$ -	\$ -
Town of Hadley	\$ -	\$ 18,796	\$ 18,796
Hadley Housing Authority	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	\$ -	\$ -	\$ -
Hampshire County Regional Housing Authority	\$ -	\$ -	\$ -
Hampshire Regional School District	\$ 31,920	\$ -	\$ 31,920
Town of Hatfield	\$ -	\$ -	\$ -
Hatfield Housing Authority	\$ -	\$ -	\$ -
Town of Huntington	\$ -	\$ -	\$ -
Town of Middlefield	\$ -	\$ -	\$ -
Town of Pelham	\$ -	\$ -	\$ -
Town of Plainfield	\$ -	\$ -	\$ -
Quabbin Health District	\$ 4,965	\$ -	\$ 4,965
South Hadley Fire District #1	\$ -	\$ -	\$ -
South Hadley Fire District #2	\$ -	\$ -	\$ -
Town of South Hadley	\$ -	\$ 35,835	\$ 35,835
South Hadley Housing Authority	\$ -	\$ -	\$ -
So Hadley-Easthampton Veterans District	\$ -	\$ -	\$ -
Town of Southampton	\$ 3,750	\$ 8,346	\$ 12,096
Town of Ware	\$ 36,426	\$ 11,069	\$ 47,495
Ware Housing Authority	\$ 3,443	\$ -	\$ 3,443
Town of Westhampton	\$ -	\$ -	\$ -
Town of Williamsburg	\$ 3,779	\$ -	\$ 3,779
Town of Worthington	\$ 6,055	\$ -	\$ 6,055
Total ERI Appropriation	\$ 271,060	\$ 286,865	\$ 557,925

**Hampshire County Retirement System FY 22 Appropriation Data
FY 22 APPROPRIATION - DISTRIBUTION BY UNIT - Estimated**

		\$ 28,012,970	\$ 557,925	\$ 28,570,895
Unit_Employer	Percent of Fund (pg 2)	Pension + Pension Reserve Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Town of Amherst	26.16%	\$ 7,328,194	\$ 223,331	\$ 7,551,525
Amherst Housing Authority	0.88%	\$ 246,514	\$ -	\$ 246,514
Amherst-Pelham Regional School District	5.99%	\$ 1,677,978	\$ 14,292	\$ 1,692,270
Town of Belchertown	13.59%	\$ 3,806,964	\$ 103,251	\$ 3,910,215
Belchertown Housing Authority	0.07%	\$ 19,609	\$ -	\$ 19,609
Belchertown Water District	0.25%	\$ 70,032	\$ -	\$ 70,032
Town of Chesterfield	0.38%	\$ 106,449	\$ -	\$ 106,449
Chesterfield/Goshen Regional School District	0.34%	\$ 95,244	\$ -	\$ 95,244
Town of Cummington	0.26%	\$ 72,834	\$ -	\$ 72,834
Foothills Health District	0.06%	\$ 16,808	\$ -	\$ 16,808
Gateway Regional School District	2.27%	\$ 635,894	\$ -	\$ 635,894
Town of Goshen	0.23%	\$ 64,430	\$ -	\$ 64,430
Town of Granby	4.56%	\$ 1,277,391	\$ 52,667	\$ 1,330,058
Granby Housing Authority	0.08%	\$ 22,410	\$ -	\$ 22,410
Town of Hadley	5.76%	\$ 1,613,547	\$ 18,796	\$ 1,632,343
Hadley Housing Authority	0.00%	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	0.38%	\$ 106,449	\$ -	\$ 106,449
Hampshire County Regional Housing Authority	0.04%	\$ 11,205	\$ -	\$ 11,205
Hampshire Regional School District	2.04%	\$ 571,465	\$ 31,920	\$ 603,385
Town of Hatfield	2.47%	\$ 691,920	\$ -	\$ 691,920
Hatfield Housing Authority	0.03%	\$ 8,404	\$ -	\$ 8,404
Town of Huntington	0.48%	\$ 134,462	\$ -	\$ 134,462
Town of Middlefield	0.21%	\$ 58,827	\$ -	\$ 58,827
Town of Pelham	0.92%	\$ 257,719	\$ -	\$ 257,719
Town of Plainfield	0.29%	\$ 81,238	\$ -	\$ 81,238
Quabbin Health District	0.25%	\$ 70,032	\$ 4,965	\$ 74,997
South Hadley Fire District #1	2.47%	\$ 691,920	\$ -	\$ 691,920
South Hadley Fire District #2	1.01%	\$ 282,931	\$ -	\$ 282,931
Town of South Hadley	13.58%	\$ 3,804,162	\$ 35,835	\$ 3,839,997
South Hadley Housing Authority	0.25%	\$ 70,032	\$ -	\$ 70,032
South Hadley-Easthampton Veterans District	0.06%	\$ 16,808	\$ -	\$ 16,808
Town of Southhampton	3.45%	\$ 966,447	\$ 12,096	\$ 978,543
Town of Ware	8.25%	\$ 2,311,070	\$ 47,495	\$ 2,358,565
Ware Housing Authority	0.26%	\$ 72,834	\$ 3,443	\$ 76,277
Town of Westhampton	0.82%	\$ 229,706	\$ -	\$ 229,706
Town of Williamsburg	1.06%	\$ 296,937	\$ 3,779	\$ 300,716
Town of Worthington	0.80%	\$ 224,104	\$ 6,055	\$ 230,159
Total Fund Appropriation	100.00%	\$ 28,012,970	\$ 557,925	\$ 28,570,895

Hampshire County Retirement System - FY 22 Appropriation Data

**9/2020 Aggregate Salaries and FY 22
Appropriation Distribution**

	Sept 2020 Aggregate Salaries (pg 2)			FY 22 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension + Pension Reserve Appropriation	ERI Appropriation	TOTAL APPROPRIATION
Total Aggregate Salaries & Appropriation	2,004	\$87,719,692	100%	\$28,012,970	\$557,925	\$28,570,895
Town of Amherst	406	22,944,115	26.16%	\$ 7,328,194	\$ 223,331	\$ 7,551,525
Amherst Housing Authority	15	769,088	0.88%	\$ 246,514	\$ -	\$ 246,514
Amherst-Pelham Regional School District	160	5,250,628	5.99%	\$ 1,677,978	\$ 14,292	\$ 1,692,270
Town of Belchertown	246	11,919,869	13.59%	\$ 3,806,964	\$ 103,251	\$ 3,910,215
Belchertown Housing Authority	1	61,194	0.07%	\$ 19,609	\$ -	\$ 19,609
Belchertown Water District	8	220,834	0.25%	\$ 70,032	\$ -	\$ 70,032
Town of Chesterfield	12	336,301	0.38%	\$ 106,449	\$ -	\$ 106,449
Chesterfield/Goshen Regional School District	10	295,563	0.34%	\$ 95,244	\$ -	\$ 95,244
Town of Cummington	7	230,161	0.26%	\$ 72,834	\$ -	\$ 72,834
Foothills Health District	1	54,444	0.06%	\$ 16,808	\$ -	\$ 16,808
Gateway Regional School District	64	1,987,904	2.27%	\$ 635,894	\$ -	\$ 635,894
Town of Goshen	8	199,908	0.23%	\$ 64,430	\$ -	\$ 64,430
Town of Granby	101	4,004,083	4.56%	\$ 1,277,391	\$ 52,667	\$ 1,330,058
Granby Housing Authority	2	72,324	0.08%	\$ 22,410	\$ -	\$ 22,410
Town of Hadley	128	5,048,885	5.76%	\$ 1,613,547	\$ 18,796	\$ 1,632,343
Hadley Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	4	336,477	0.38%	\$ 106,449	\$ -	\$ 106,449
Hampshire County Regional Housing Authority	1	32,759	0.04%	\$ 11,205	\$ -	\$ 11,205
Hampshire Regional School District	48	1,794,043	2.04%	\$ 571,465	\$ 31,920	\$ 603,385
Town of Hatfield	61	2,166,698	2.47%	\$ 691,920	\$ -	\$ 691,920
Hatfield Housing Authority	1	24,086	0.03%	\$ 8,404	\$ -	\$ 8,404
Town of Huntington	13	424,838	0.48%	\$ 134,462	\$ -	\$ 134,462
Town of Middlefield	6	181,550	0.21%	\$ 58,827	\$ -	\$ 58,827
Town of Pelham	46	805,975	0.92%	\$ 257,719	\$ -	\$ 257,719
Town of Plainfield	6	255,399	0.29%	\$ 81,238	\$ -	\$ 81,238
Quabbin Health District	5	223,845	0.25%	\$ 70,032	\$ 4,965	\$ 74,997
South Hadley Fire District #1	35	2,170,119	2.47%	\$ 691,920	\$ -	\$ 691,920
South Hadley Fire District #2	21	888,372	1.01%	\$ 282,931	\$ -	\$ 282,931
Town of South Hadley	256	11,908,728	13.58%	\$ 3,804,162	\$ 35,835	\$ 3,839,997
South Hadley Housing Authority	4	215,228	0.25%	\$ 70,032	\$ -	\$ 70,032
South Hadley-Easthampton Veterans District	1	53,598	0.06%	\$ 16,808	\$ -	\$ 16,808
Town of Southampton	75	3,026,036	3.45%	\$ 966,447	\$ 12,096	\$ 978,543
Town of Ware	166	7,237,399	8.25%	\$ 2,311,070	\$ 47,495	\$ 2,358,565
Ware Housing Authority	4	229,107	0.26%	\$ 72,834	\$ 3,443	\$ 76,277
Town of Westhampton	23	719,979	0.82%	\$ 229,706	\$ -	\$ 229,706
Town of Williamsburg	37	930,308	1.06%	\$ 296,937	\$ 3,779	\$ 300,716
Town of Worthington	22	699,847	0.80%	\$ 224,104	\$ 6,055	\$ 230,159
Total Aggregate Salaries & Appropriation	2,004	\$ 87,719,692	100.00%	\$ 28,012,970	\$ 557,925	\$ 28,570,895

Hampshire County Retirement System FY 22 Appropriation Data
FY 22 - FY 21 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 22 APPROPRIATION (pg 5)				FY 21 APPROPRIATION (pg 5)				Change FY 21 to FY 22			
	FY 22 - Percent of Total	FY 22 - Pension (ex-ERI)	FY 22 - ERI	FY 22 TOTAL Appropriation	FY 21 - Percent of Total	FY 21 - Pension (ex-ERI)	FY 21 - ERI	FY 21 TOTAL Appropriation	Aggregate Salary Increase/Decrease (pg 3)	% change in Total Payroll (pg 3)	Appropriation Increase/Decrease (ex-ERI)	% change in Pension (ex ERI)
Town of Amherst	26.16%	7,328,194	\$ 223,331	7,551,525	26.27%	6,833,765	225,766	7,059,531	513,851	2.29%	494,429	7.24%
Amherst Housing Authority	0.88%	246,514	\$ -	246,514	0.87%	226,318	-	226,318	24,923	3.35%	20,196	8.92%
Amherst-Pelham Regional School District	5.99%	1,677,978	\$ 14,292	1,692,270	6.17%	1,605,037	14,447	1,619,484	(17,895)	(0.34)%	72,941	4.54%
Town of Belchertown	13.59%	3,806,964	\$ 103,251	3,910,215	13.34%	3,470,211	104,376	3,574,587	527,969	4.63%	336,753	9.70%
Belchertown Housing Authority	0.07%	19,609	\$ -	19,609	0.08%	20,811	-	20,811	(10,773)	(14.97)%	(1,202)	(5.78)%
Belchertown Water District	0.25%	70,032	\$ -	70,032	0.19%	49,426	-	49,426	62,331	39.32%	20,606	41.69%
Town of Chesterfield	0.38%	106,449	\$ -	106,449	0.39%	101,453	-	101,453	7,208	2.19%	4,996	4.92%
Chesterfield/Goshen Regional School District	0.34%	95,244	\$ -	95,244	0.39%	101,453	-	101,453	(34,766)	(10.52)%	(6,209)	(6.12)%
Town of Cummington	0.26%	72,834	\$ -	72,834	0.23%	59,832	-	59,832	36,908	19.10%	13,002	21.73%
Foothills Health District	0.06%	16,808	\$ -	16,808	0.06%	15,608	-	15,608	3,432	6.73%	1,200	7.69%
Gateway Regional School District	2.27%	635,894	\$ -	635,894	2.33%	606,116	-	606,116	1,525	0.08%	29,778	4.91%
Town of Goshen	0.23%	64,430	\$ -	64,430	0.23%	59,832	-	59,832	(954)	(0.47)%	4,598	7.68%
Town of Granby	4.56%	1,277,391	\$ 52,667	1,330,058	4.43%	1,152,401	53,241	1,205,642	217,024	5.73%	124,990	10.85%
Granby Housing Authority	0.08%	22,410	\$ -	22,410	0.12%	31,216	-	31,216	(27,436)	(27.50)%	(8,806)	(28.21)%
Town of Hadley	5.76%	1,613,547	\$ 18,796	1,632,343	5.49%	1,428,145	19,001	1,447,146	318,484	6.73%	185,402	12.98%
Hadley Housing Authority	0.00%	-	\$ -	-	0.04%	10,406	-	10,406	(34,297)	(100.00)%	(10,406)	(100.00)%
Hampshire County Group Insurance Trust	0.38%	106,449	\$ -	106,449	0.04%	98,851	-	98,851	12,235	3.77%	7,598	7.69%
Hampshire County Regional Housing Authority	0.04%	11,205	\$ -	11,205	0.04%	10,406	-	10,406	0	0.00%	799	7.68%
Hampshire Regional School District	2.04%	571,465	\$ 31,920	603,385	1.98%	515,069	32,268	547,337	99,914	5.90%	56,396	10.95%
Town of Hatfield	2.47%	691,920	\$ -	691,920	2.49%	647,737	-	647,737	41,653	1.96%	44,183	6.82%
Hatfield Housing Authority	0.03%	8,404	\$ -	8,404	0.03%	7,804	-	7,804	405	1.71%	600	7.69%
Town of Huntington	0.48%	134,462	\$ -	134,462	0.53%	137,872	-	137,872	(25,718)	(5.71)%	(3,410)	(2.47)%
Town of Middlefield	0.21%	58,827	\$ -	58,827	0.19%	49,426	-	49,426	18,270	11.19%	9,401	19.02%
Town of Pelham	0.92%	257,719	\$ -	257,719	0.87%	226,318	-	226,318	62,502	8.41%	31,401	13.87%
Town of Plainfield	0.29%	81,238	\$ -	81,238	0.27%	70,236	-	70,236	25,101	10.90%	11,002	15.66%
Quabbin Health District	0.25%	70,032	\$ 4,965	74,997	0.25%	65,034	5,019	70,053	8,557	3.97%	4,998	7.69%
South Hadley Fire District #1	2.47%	691,920	\$ -	691,920	2.42%	629,528	-	629,528	101,470	4.91%	62,392	9.91%
South Hadley Fire District #2	1.01%	282,931	\$ -	282,931	1.09%	283,548	-	283,548	(41,236)	(4.44)%	(617)	(0.22)%
Town of South Hadley	13.58%	3,804,162	\$ 35,835	3,839,997	13.48%	3,506,629	36,226	3,542,855	394,460	3.43%	297,533	8.48%
South Hadley Housing Authority	0.25%	70,032	\$ -	70,032	0.25%	65,033	-	65,033	3,375	1.59%	4,999	7.69%
South Hadley-Easthampton Veterans District	0.06%	16,808	\$ -	16,808	0.06%	15,608	-	15,608	0	0.00%	1,200	7.69%
Town of Southamptton	3.45%	966,447	\$ 12,096	978,543	3.40%	884,461	12,229	896,690	123,211	4.24%	81,986	9.27%
Town of Ware	8.25%	2,311,070	\$ 47,495	2,358,565	8.58%	2,231,965	48,012	2,279,977	(92,074)	(1.26)%	79,105	3.54%
Ware Housing Authority	0.26%	72,834	\$ 3,443	76,277	0.26%	67,635	3,481	71,116	8,933	4.06%	5,199	7.69%
Town of Westhampton	0.82%	229,706	\$ -	229,706	0.85%	221,115	-	221,115	(1,916)	(0.27)%	8,591	3.89%
Town of Williamsburg	1.06%	296,937	\$ 3,779	300,716	1.19%	309,562	3,820	313,382	(88,201)	(8.66)%	(12,625)	(4.08)%
Town of Worthington	0.80%	224,104	\$ 6,055	230,159	0.76%	197,703	6,121	203,824	54,588	8.46%	26,401	13.35%
Total	100.00%	\$ 28,012,970	\$ 557,925	\$ 28,570,895	100.00%	\$ 24,159,319	\$ 564,007	\$ 24,723,326	2,293,063	2.68%	\$ 1,999,400	8.28%

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

Hampshire County Retirement System FY 22 Appropriation Data

FY 22 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment

98.3030%

1.6970%

	\$ 28,570,895		\$ 28,086,041	\$ 484,854
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/21 & 1/1/22	Single Payment Option 7/1/21	Single payment Savings
Town of Amherst	\$ 7,551,525	\$ 3,775,762.50	\$ 7,423,374	\$ 128,151
Amherst Housing Authority	\$ 246,514	\$ 123,257.00	\$ 242,331	\$ 4,183
Amherst-Pelham Regional School District	\$ 1,692,270	\$ 846,135.00	\$ 1,663,552	\$ 28,718
Town of Belchertown	\$ 3,910,215	\$ 1,955,107.50	\$ 3,843,858	\$ 66,357
Belchertown Housing Authority	\$ 19,609	\$ 9,804.50	\$ 19,276	\$ 333
Belchertown Water District	\$ 70,032	\$ 35,016.00	\$ 68,844	\$ 1,188
Town of Chesterfield	\$ 106,449	\$ 53,224.50	\$ 104,643	\$ 1,806
Chesterfield/Goshen Regional School District	\$ 95,244	\$ 47,622.00	\$ 93,628	\$ 1,616
Town of Cummington	\$ 72,834	\$ 36,417.00	\$ 71,598	\$ 1,236
Foothills Health District	\$ 16,808	\$ 8,404.00	\$ 16,523	\$ 285
Gateway Regional School District	\$ 635,894	\$ 317,947.00	\$ 625,103	\$ 10,791
Town of Goshen	\$ 64,430	\$ 32,215.00	\$ 63,337	\$ 1,093
Town of Granby	\$ 1,330,058	\$ 665,029.00	\$ 1,307,487	\$ 22,571
Granby Housing Authority	\$ 22,410	\$ 11,205.00	\$ 22,030	\$ 380
Town of Hadley	\$ 1,632,343	\$ 816,171.50	\$ 1,604,642	\$ 27,701
Hadley Housing Authority	\$ -	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	\$ 106,449	\$ 53,224.50	\$ 104,643	\$ 1,806
Hampshire County Regional Housing Authority	\$ 11,205	\$ 5,602.50	\$ 11,015	\$ 190
Hampshire Regional School District	\$ 603,385	\$ 301,692.50	\$ 593,145	\$ 10,240
Town of Hatfield	\$ 691,920	\$ 345,960.00	\$ 680,178	\$ 11,742
Hatfield Housing Authority	\$ 8,404	\$ 4,202.00	\$ 8,261	\$ 143
Town of Huntington	\$ 134,462	\$ 67,231.00	\$ 132,180	\$ 2,282
Town of Middlefield	\$ 58,827	\$ 29,413.50	\$ 57,829	\$ 998
Town of Pelham	\$ 257,719	\$ 128,859.50	\$ 253,345	\$ 4,374
Town of Plainfield	\$ 81,238	\$ 40,619.00	\$ 79,859	\$ 1,379
Quabbin Health District	\$ 74,997	\$ 37,498.50	\$ 73,724	\$ 1,273
South Hadley Fire District #1	\$ 691,920	\$ 345,960.00	\$ 680,178	\$ 11,742
South Hadley Fire District #2	\$ 282,931	\$ 141,465.50	\$ 278,130	\$ 4,801
Town of South Hadley	\$ 3,839,997	\$ 1,919,998.50	\$ 3,774,831	\$ 65,166
South Hadley Housing Authority	\$ 70,032	\$ 35,016.00	\$ 68,844	\$ 1,188
South Hadley-Easthampton Veterans District	\$ 16,808	\$ 8,404.00	\$ 16,523	\$ 285
Town of Southampton	\$ 978,543	\$ 489,271.50	\$ 961,937	\$ 16,606
Town of Ware	\$ 2,358,565	\$ 1,179,282.50	\$ 2,318,540	\$ 40,025
Ware Housing Authority	\$ 76,277	\$ 38,138.50	\$ 74,983	\$ 1,294
Town of Westhampton	\$ 229,706	\$ 114,853.00	\$ 225,808	\$ 3,898
Town of Williamsburg	\$ 300,716	\$ 150,358.00	\$ 295,613	\$ 5,103
Town of Worthington	\$ 230,159	\$ 115,079.50	\$ 226,253	\$ 3,906
Total Fund	\$ 28,570,895	\$ 14,285,448	\$ 28,086,045	\$ 484,850