

Hampshire County Retirement System

FY 23 Funding Schedule and Estimated Unit Appropriations



Hampshire County Retirement System FY 23 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
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 23 Appropriation Data
September 2021 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Town of Amherst	409	\$ 23,140,627	25.57%
Amherst Housing Authority	14	\$ 829,937	0.92%
Amherst-Pelham Regional School District	157	\$ 5,350,589	5.91%
Town of Belchertown	244	\$ 12,212,383	13.49%
Belchertown Housing Authority	0	\$ -	0.00%
Belchertown Water District	8	\$ 235,756	0.26%
Town of Chesterfield	11	\$ 344,030	0.38%
Chesterfield/Goshen Regional School District	13	\$ 356,362	0.39%
Town of Cummington	7	\$ 261,062	0.29%
Foothills Health District	4	\$ 155,493	0.17%
Gateway Regional School District	68	\$ 2,128,532	2.35%
Town of Goshen	5	\$ 157,636	0.17%
Town of Granby	99	\$ 4,215,231	4.66%
Granby Housing Authority	2	\$ 73,709	0.08%
Town of Hadley	119	\$ 5,241,893	5.79%
Hadley Housing Authority	0	\$ -	0.00%
Hampshire County Group Insurance Trust	4	\$ 324,000	0.36%
Hampshire County Regional Housing Authority	0	\$ -	0.00%
Hampshire Regional School District	53	\$ 1,945,047	2.15%
Town of Hatfield	65	\$ 2,334,699	2.58%
Hatfield Housing Authority	1	\$ 24,527	0.03%
Town of Huntington	14	\$ 486,463	0.54%
Town of Middlefield	7	\$ 195,698	0.22%
Town of Pelham	47	\$ 887,891	0.98%
Town of Plainfield	7	\$ 307,923	0.34%
Quabbin Health District	6	\$ 269,745	0.30%
South Hadley Fire District #1	38	\$ 2,386,190	2.64%
South Hadley Fire District #2	19	\$ 914,104	1.01%
Town of South Hadley	257	\$ 12,165,871	13.44%
South Hadley Housing Authority	4	\$ 224,182	0.25%
So Hadley-Easthampton Veterans District	1	\$ 60,000	0.07%
Town of Southampton	70	\$ 2,953,336	3.26%
Town of Ware	171	\$ 7,539,842	8.33%
Ware Housing Authority	4	\$ 240,153	0.26%
Town of Westhampton	26	\$ 786,580	0.87%
Town of Williamsburg	36	\$ 1,038,898	1.15%
Town of Worthington	20	\$ 712,859	0.79%
Total	2010	\$ 90,501,248	100.00%

**Hampshire County Retirement System FY 23 Appropriation Data
Aggregate Salary Comparison - Sept. 2021 (FY 23) - Sept. 2020 (FY 22)**

Unit	Sept 2021 Aggregate Salary Report			Sept 2020 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
	9/30/21 *Employees	9/30/21 *Salaries	9/30/20 % of Total (Distribution)	9/30/20 *Employees2	9/30/20 *Salaries3	9/30/20 % of Total (Distribution)4	## Change Staffing	Unit %Change in # Employees	\$\$ Change Total Payroll	%Change Total Payroll	Change in Distribution (Percent of Total)
Town of Amherst	409	\$ 23,140,627	25.57%	406	\$ 22,944,115	26.16%	3	0.74%	196,512	0.86%	(0.59)%
Amherst Housing Authority	14	\$ 829,937	0.92%	15	\$ 769,088	0.88%	(1)	(6.67)%	60,849	7.91%	0.04%
Amherst-Pelham Regional School District	157	\$ 5,350,589	5.91%	160	\$ 5,250,628	5.99%	(3)	(1.88)%	99,961	1.90%	(0.08)%
Town of Belchertown	244	\$ 12,212,383	13.49%	246	\$ 11,919,869	13.59%	(2)	(0.81)%	292,514	2.45%	(0.10)%
Belchertown Housing Authority	0	\$ -	0.00%	1	\$ 61,194	0.07%	(1)	(100.00)%	(61,194)	(100.00)%	(0.07)%
Belchertown Water District	8	\$ 235,756	0.26%	8	\$ 220,834	0.25%	0	0.00%	14,922	6.76%	0.01%
Town of Chesterfield	11	\$ 344,030	0.38%	12	\$ 336,301	0.38%	(1)	(8.33)%	7,729	2.30%	0.00%
Chesterfield/Goshen Regional School District	13	\$ 356,362	0.39%	10	\$ 295,563	0.34%	3	30.00%	60,799	20.57%	0.05%
Town of Cummington	7	\$ 261,062	0.29%	7	\$ 230,161	0.26%	0	0.00%	30,901	13.43%	0.03%
Foothills Health District	4	\$ 155,493	0.17%	1	\$ 54,444	0.06%	3	300.00%	101,049	185.60%	0.11%
Gateway Regional School District	68	\$ 2,128,532	2.35%	64	\$ 1,987,904	2.27%	4	6.25%	140,628	7.07%	0.08%
Town of Goshen	5	\$ 157,636	0.17%	8	\$ 199,908	0.23%	(3)	(37.50)%	(42,272)	(21.15)%	(0.06)%
Town of Granby	99	\$ 4,215,231	4.66%	101	\$ 4,004,083	4.56%	(2)	(1.98)%	211,148	5.27%	0.10%
Granby Housing Authority	2	\$ 73,709	0.08%	2	\$ 72,324	0.08%	0	0.00%	1,385	1.91%	0.00%
Town of Hadley	119	\$ 5,241,893	5.79%	128	\$ 5,048,885	5.76%	(9)	(7.03)%	193,008	3.82%	0.03%
Hadley Housing Authority	0	\$ -	0.00%	0	\$ -	0.00%	0	0.00%	0	0.00%	0.00%
Hampshire County Group Insurance Trust	4	\$ 324,000	0.36%	4	\$ 336,477	0.38%	0	0.00%	(12,477)	(3.71)%	(0.02)%
Hampshire County Regional Housing Authority	0	\$ -	0.00%	1	\$ 32,759	0.04%	(1)	(100.00)%	(32,759)	(100.00)%	(0.04)%
Hampshire Regional School District	53	\$ 1,945,047	2.15%	48	\$ 1,794,043	2.04%	5	10.42%	151,004	8.42%	0.11%
Town of Hatfield	65	\$ 2,334,699	2.58%	61	\$ 2,166,698	2.47%	4	6.56%	168,001	7.75%	0.11%
Hatfield Housing Authority	1	\$ 24,527	0.03%	1	\$ 24,086	0.03%	0	0.00%	441	1.83%	0.00%
Town of Huntington	14	\$ 486,463	0.54%	13	\$ 424,838	0.48%	1	7.69%	61,625	14.51%	0.06%
Town of Middlefield	7	\$ 195,698	0.22%	6	\$ 181,550	0.21%	1	16.67%	14,148	7.79%	0.01%
Town of Pelham	47	\$ 887,891	0.98%	46	\$ 805,975	0.92%	1	2.17%	81,916	10.16%	0.06%
Town of Plainfield	7	\$ 307,923	0.34%	6	\$ 255,399	0.29%	1	16.67%	52,524	20.57%	0.05%
Quabbin Health District	6	\$ 269,745	0.30%	5	\$ 223,845	0.25%	1	20.00%	45,900	20.51%	0.05%
South Hadley Fire District #1	38	\$ 2,386,190	2.64%	35	\$ 2,170,119	2.47%	3	8.57%	216,071	9.96%	0.17%
South Hadley Fire District #2	19	\$ 914,104	1.01%	21	\$ 888,372	1.01%	(2)	(9.52)%	25,732	2.90%	0.00%
Town of South Hadley	257	\$ 12,165,871	13.44%	256	\$ 11,908,728	13.58%	1	0.39%	257,143	2.16%	(0.14)%
South Hadley Housing Authority	4	\$ 224,182	0.25%	4	\$ 215,228	0.25%	0	0.00%	8,954	4.16%	0.00%
So Hadley-Easthampton Veterans District	1	\$ 60,000	0.07%	1	\$ 53,598	0.06%	0	0.00%	6,402	11.94%	0.01%
Town of Southamptn	70	\$ 2,953,336	3.26%	75	\$ 3,026,036	3.45%	(5)	(6.67)%	(72,700)	(2.40)%	(0.19)%
Town of Ware	171	\$ 7,539,842	8.33%	166	\$ 7,237,399	8.25%	5	3.01%	302,443	4.18%	0.08%
Ware Housing Authority	4	\$ 240,153	0.26%	4	\$ 229,107	0.26%	0	0.00%	11,046	4.82%	0.00%
Town of Westhampton	26	\$ 786,580	0.87%	23	\$ 719,979	0.82%	3	13.04%	66,601	9.25%	0.05%
Town of Williamsburg	36	\$ 1,038,898	1.15%	37	\$ 930,308	1.06%	(1)	(2.70)%	108,590	11.67%	0.09%
Town of Worthington	20	\$ 712,859	0.79%	22	\$ 699,847	0.80%	(2)	(9.09)%	13,012	1.86%	(0.01)%
Total Aggregate Salaries	2,010	90,501,248	100.00%	2,004	87,719,692	100.00%	6	0.30%	2,781,556	3.17%	0.00%

Hampshire County Retirement System FY 23 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	\$ -	\$ 14,291	\$ 14,291
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	\$ 8,347	\$ 12,097
Town of Ware	\$ 36,426	\$ 11,068	\$ 47,494
Ware Housing Authority	\$ 3,444	\$ -	\$ 3,444
Town of Westhampton	\$ -	\$ -	\$ -
Town of Williamsburg	\$ 3,779	\$ -	\$ 3,779
Town of Worthington	\$ 6,055	\$ -	\$ 6,055
Total ERI Appropriation	\$ 271,061	\$ 286,864	\$ 557,925

Hampshire County Retirement System FY 23 Appropriation Data
FY 23 APPROPRIATION - DISTRIBUTION BY UNIT - Estimated

		\$ 30,155,787	\$ 557,925	\$ 30,713,712
Unit_Employer	Percent of Fund (pg 2)	Pension + Pension Reserve Appropriation	ERI Add'l Appropriations (pg 4)	Appropriation Total
Town of Amherst	25.57%	\$ 7,710,836	\$ 223,331	\$ 7,934,167
Amherst Housing Authority	0.92%	\$ 277,433	\$ -	\$ 277,433
Amherst-Pelham Regional School District	5.91%	\$ 1,782,208	\$ 14,291	\$ 1,796,499
Town of Belchertown	13.49%	\$ 4,068,017	\$ 103,251	\$ 4,171,268
Belchertown Housing Authority	0.00%	\$ -	\$ -	\$ -
Belchertown Water District	0.26%	\$ 78,405	\$ -	\$ 78,405
Town of Chesterfield	0.38%	\$ 114,592	\$ -	\$ 114,592
Chesterfield/Goshen Regional School District	0.39%	\$ 117,608	\$ -	\$ 117,608
Town of Cummington	0.29%	\$ 87,452	\$ -	\$ 87,452
Foothills Health District	0.17%	\$ 51,265	\$ -	\$ 51,265
Gateway Regional School District	2.35%	\$ 708,661	\$ -	\$ 708,661
Town of Goshen	0.17%	\$ 51,265	\$ -	\$ 51,265
Town of Granby	4.66%	\$ 1,405,260	\$ 52,667	\$ 1,457,927
Granby Housing Authority	0.08%	\$ 24,125	\$ -	\$ 24,125
Town of Hadley	5.79%	\$ 1,746,020	\$ 18,796	\$ 1,764,816
Hadley Housing Authority	0.00%	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	0.36%	\$ 108,561	\$ -	\$ 108,561
Hampshire County Regional Housing Authority	0.00%	\$ -	\$ -	\$ -
Hampshire Regional School District	2.15%	\$ 648,349	\$ 31,920	\$ 680,269
Town of Hatfield	2.58%	\$ 778,019	\$ -	\$ 778,019
Hatfield Housing Authority	0.03%	\$ 9,047	\$ -	\$ 9,047
Town of Huntington	0.54%	\$ 162,841	\$ -	\$ 162,841
Town of Middlefield	0.22%	\$ 66,343	\$ -	\$ 66,343
Town of Pelham	0.98%	\$ 295,527	\$ -	\$ 295,527
Town of Plainfield	0.34%	\$ 102,530	\$ -	\$ 102,530
Quabbin Health District	0.30%	\$ 90,467	\$ 4,965	\$ 95,432
South Hadley Fire District #1	2.64%	\$ 796,113	\$ -	\$ 796,113
South Hadley Fire District #2	1.01%	\$ 304,573	\$ -	\$ 304,573
Town of South Hadley	13.44%	\$ 4,052,939	\$ 35,835	\$ 4,088,774
South Hadley Housing Authority	0.25%	\$ 75,389	\$ -	\$ 75,389
South Hadley-Easthampton Veterans District	0.07%	\$ 21,109	\$ -	\$ 21,109
Town of Southhampton	3.26%	\$ 983,079	\$ 12,097	\$ 995,176
Town of Ware	8.33%	\$ 2,511,977	\$ 47,494	\$ 2,559,471
Ware Housing Authority	0.26%	\$ 78,405	\$ 3,444	\$ 81,849
Town of Westhampton	0.87%	\$ 262,355	\$ -	\$ 262,355
Town of Williamsburg	1.15%	\$ 346,792	\$ 3,779	\$ 350,571
Town of Worthington	0.79%	\$ 238,231	\$ 6,055	\$ 244,286
Total Fund Appropriation	100.00%	\$ 30,155,793	\$ 557,925	\$ 30,713,718

Hampshire County Retirement System - FY 23 Appropriation Data

**9/2021 Aggregate Salaries and FY 23
Appropriation Distribution**

	Sept 2021 Aggregate Salaries (pg 2)			FY 23 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension + Pension Reserve Appropriation	ERI Appropriation	TOTAL APPROPRIATION
Total Aggregate Salaries & Appropriation	2,010	\$90,501,248	100%	\$30,155,793	\$557,925	\$30,713,718
Town of Amherst	409	23,140,627	25.57%	\$ 7,710,836	\$ 223,331	\$ 7,934,167
Amherst Housing Authority	14	829,937	0.92%	\$ 277,433	\$ -	\$ 277,433
Amherst-Pelham Regional School District	157	5,350,589	5.91%	\$ 1,782,208	\$ 14,291	\$ 1,796,499
Town of Belchertown	244	12,212,383	13.49%	\$ 4,068,017	\$ 103,251	\$ 4,171,268
Belchertown Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Belchertown Water District	8	235,756	0.26%	\$ 78,405	\$ -	\$ 78,405
Town of Chesterfield	11	344,030	0.38%	\$ 114,592	\$ -	\$ 114,592
Chesterfield/Goshen Regional School District	13	356,362	0.39%	\$ 117,608	\$ -	\$ 117,608
Town of Cummington	7	261,062	0.29%	\$ 87,452	\$ -	\$ 87,452
Foothills Health District	4	155,493	0.17%	\$ 51,265	\$ -	\$ 51,265
Gateway Regional School District	68	2,128,532	2.35%	\$ 708,661	\$ -	\$ 708,661
Town of Goshen	5	157,636	0.17%	\$ 51,265	\$ -	\$ 51,265
Town of Granby	99	4,215,231	4.66%	\$ 1,405,260	\$ 52,667	\$ 1,457,927
Granby Housing Authority	2	73,709	0.08%	\$ 24,125	\$ -	\$ 24,125
Town of Hadley	119	5,241,893	5.79%	\$ 1,746,020	\$ 18,796	\$ 1,764,816
Hadley Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	4	324,000	0.36%	\$ 108,561	\$ -	\$ 108,561
Hampshire County Regional Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Hampshire Regional School District	53	1,945,047	2.15%	\$ 648,349	\$ 31,920	\$ 680,269
Town of Hatfield	65	2,334,699	2.58%	\$ 778,019	\$ -	\$ 778,019
Hatfield Housing Authority	1	24,527	0.03%	\$ 9,047	\$ -	\$ 9,047
Town of Huntington	14	486,463	0.54%	\$ 162,841	\$ -	\$ 162,841
Town of Middlefield	7	195,698	0.22%	\$ 66,343	\$ -	\$ 66,343
Town of Pelham	47	887,891	0.98%	\$ 295,527	\$ -	\$ 295,527
Town of Plainfield	7	307,923	0.34%	\$ 102,530	\$ -	\$ 102,530
Quabbin Health District	6	269,745	0.30%	\$ 90,467	\$ 4,965	\$ 95,432
South Hadley Fire District #1	38	2,386,190	2.64%	\$ 796,113	\$ -	\$ 796,113
South Hadley Fire District #2	19	914,104	1.01%	\$ 304,573	\$ -	\$ 304,573
Town of South Hadley	257	12,165,871	13.44%	\$ 4,052,939	\$ 35,835	\$ 4,088,774
South Hadley Housing Authority	4	224,182	0.25%	\$ 75,389	\$ -	\$ 75,389
South Hadley-Easthampton Veterans District	1	60,000	0.07%	\$ 21,109	\$ -	\$ 21,109
Town of Southampton	70	2,953,336	3.26%	\$ 983,079	\$ 12,097	\$ 995,176
Town of Ware	171	7,539,842	8.33%	\$ 2,511,977	\$ 47,494	\$ 2,559,471
Ware Housing Authority	4	240,153	0.26%	\$ 78,405	\$ 3,444	\$ 81,849
Town of Westhampton	26	786,580	0.87%	\$ 262,355	\$ -	\$ 262,355
Town of Williamsburg	36	1,038,898	1.15%	\$ 346,792	\$ 3,779	\$ 350,571
Town of Worthington	20	712,859	0.79%	\$ 238,231	\$ 6,055	\$ 244,286
Total Aggregate Salaries & Appropriation	2,010	\$ 90,501,248	100.00%	\$ 30,155,793	\$ 557,925	\$ 30,713,718

Hampshire County Retirement System FY 23 Appropriation Data
FY 23 - FY 22 Comparison - Changes in pension appropriation and aggregate salaries

Unit	FY 23 APPROPRIATION (pg 5)				FY 22 APPROPRIATION (pg 5)				Change FY 22 to FY 23			
	FY 23 - Percent of Total	FY 23 - Pension (ex-ERI)	FY 23 - ERI	FY 23 TOTAL Appropriation	FY 22 - Percent of Total	FY 22 - Pension (ex-ERI)	FY 22 - ERI	FY 22 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	25.57%	7,710,836	\$ 223,331	7,934,167	26.16%	7,328,193	223,331	7,551,525	196,512	0.86%	382,643	5.22%
Amherst Housing Authority	0.92%	277,433	\$ -	277,433	0.88%	246,514	-	246,514	60,849	7.91%	30,919	12.54%
Amherst-Pelham Regional School District	5.91%	1,782,208	\$ 14,291	1,796,499	5.99%	1,677,977	14,291	1,692,269	99,961	1.90%	104,231	6.21%
Town of Belchertown	13.49%	4,068,017	\$ 103,251	4,171,268	13.59%	3,806,963	103,251	3,910,215	292,514	2.45%	261,054	6.86%
Belchertown Housing Authority	0.00%	-	\$ -	-	0.07%	19,609	-	19,609	(61,194)	(100.00)%	(19,609)	(100.00)%
Belchertown Water District	0.26%	78,405	\$ -	78,405	0.25%	70,032	-	70,032	14,922	6.76%	8,373	11.96%
Town of Chesterfield	0.38%	114,592	\$ -	114,592	0.38%	106,450	-	106,449	7,729	2.30%	8,142	7.65%
Chesterfield/Goshen Regional School District	0.39%	117,608	\$ -	117,608	0.34%	95,244	-	95,244	60,799	20.57%	22,364	23.48%
Town of Cummington	0.29%	87,452	\$ -	87,452	0.26%	72,834	-	72,834	30,901	13.43%	14,618	20.07%
Foothills Health District	0.17%	51,265	\$ -	51,265	0.06%	16,808	-	16,808	101,049	185.60%	34,457	205.00%
Gateway Regional School District	2.35%	708,661	\$ -	708,661	2.27%	635,895	-	635,894	140,628	7.07%	72,766	11.44%
Town of Goshen	0.17%	51,265	\$ -	51,265	0.23%	64,430	-	64,430	(42,272)	(21.15)%	(13,165)	(20.43)%
Town of Granby	4.66%	1,405,260	\$ 52,667	1,457,927	4.56%	1,277,391	52,667	1,330,058	211,148	5.27%	127,869	10.01%
Granby Housing Authority	0.08%	24,125	\$ -	24,125	0.08%	22,410	-	22,410	1,385	1.91%	1,715	7.65%
Town of Hadley	5.79%	1,746,020	\$ 18,796	1,764,816	5.76%	1,613,547	18,796	1,632,343	193,008	3.82%	132,473	8.21%
Hadley Housing Authority	0.00%	-	\$ -	-	0.00%	-	-	-	0	0.00%	0	#DIV/0!
Hampshire County Group Insurance Trust	0.36%	108,561	\$ -	108,561	0.38%	106,450	-	106,449	(12,477)	(3.71)%	2,111	1.98%
Hampshire County Regional Housing Authority	0.00%	-	\$ -	-	0.04%	11,205	-	11,205	(32,759)	(100.00)%	(11,205)	(100.00)%
Hampshire Regional School District	2.15%	648,349	\$ 31,920	680,269	2.04%	571,464	31,920	603,385	151,004	8.42%	76,885	13.45%
Town of Hatfield	2.58%	778,019	\$ -	778,019	2.47%	691,921	-	691,920	168,001	7.75%	86,098	12.44%
Hatfield Housing Authority	0.03%	9,047	\$ -	9,047	0.03%	8,404	-	8,404	441	1.83%	643	7.65%
Town of Huntington	0.54%	162,841	\$ -	162,841	0.48%	134,463	-	134,462	61,625	14.51%	28,378	21.10%
Town of Middlefield	0.22%	66,343	\$ -	66,343	0.21%	58,827	-	58,827	14,148	7.79%	7,516	12.78%
Town of Pelham	0.98%	295,527	\$ -	295,527	0.92%	257,719	-	257,719	81,916	10.16%	37,808	14.67%
Town of Plainfield	0.34%	102,530	\$ -	102,530	0.29%	81,237	-	81,238	52,524	20.57%	21,293	26.21%
Quabbin Health District	0.30%	90,467	\$ 4,965	95,432	0.25%	70,032	4,965	74,997	45,900	20.51%	20,435	29.18%
South Hadley Fire District #1	2.64%	796,113	\$ -	796,113	2.47%	691,921	-	691,920	216,071	9.96%	104,192	15.06%
South Hadley Fire District #2	1.01%	304,573	\$ -	304,573	1.01%	282,931	-	282,931	25,732	2.90%	21,642	7.65%
Town of South Hadley	13.44%	4,052,939	\$ 35,835	4,088,774	13.58%	3,804,161	35,835	3,839,997	257,143	2.16%	248,778	6.54%
South Hadley Housing Authority	0.25%	75,389	\$ -	75,389	0.25%	70,032	-	70,032	8,954	4.16%	5,357	7.65%
South Hadley-Easthampton Veterans District	0.07%	21,109	\$ -	21,109	0.06%	16,808	-	16,808	6,402	11.94%	4,301	25.59%
Town of Southamptn	3.26%	983,079	\$ 12,097	995,176	3.45%	966,448	12,097	978,544	(72,700)	(2.40)%	16,631	1.72%
Town of Ware	8.33%	2,511,977	\$ 47,494	2,559,471	8.25%	2,311,070	47,494	2,358,564	302,443	4.18%	200,907	8.69%
Ware Housing Authority	0.26%	78,405	\$ 3,444	81,849	0.26%	72,834	3,444	76,278	11,046	4.82%	5,571	7.65%
Town of Westhampton	0.87%	262,355	\$ -	262,355	0.82%	229,706	-	229,706	66,601	9.25%	32,649	14.21%
Town of Williamsburg	1.15%	346,792	\$ 3,779	350,571	1.06%	296,937	3,779	300,716	108,590	11.67%	49,855	16.79%
Town of Worthington	0.79%	238,231	\$ 6,055	244,286	0.80%	224,103	6,055	230,159	13,012	1.86%	14,128	6.30%
Total	100.00%	\$ 30,155,793	\$ 557,925	\$ 30,713,718	100.00%	\$ 28,012,970	\$ 557,925	\$ 28,570,895	2,781,556	3.17%	\$ 2,142,823	7.65%

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

Hampshire County Retirement System FY 23 Appropriation Data FY 23 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment

98.3030%

1.6970%

	\$ 30,713,712		\$ 30,192,494	\$ 521,218
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/22 & 1/1/23	Single Payment Option 7/1/22	Single payment Savings
Town of Amherst	\$ 7,934,167	\$ 3,967,083.50	\$ 7,799,523	\$ 134,644
Amherst Housing Authority	\$ 277,433	\$ 138,716.50	\$ 272,725	\$ 4,708
Amherst-Pelham Regional School District	\$ 1,796,499	\$ 898,249.50	\$ 1,766,012	\$ 30,487
Town of Belchertown	\$ 4,171,268	\$ 2,085,634.00	\$ 4,100,481	\$ 70,787
Belchertown Housing Authority	\$ -	\$ -	\$ -	\$ -
Belchertown Water District	\$ 78,405	\$ 39,202.50	\$ 77,074	\$ 1,331
Town of Chesterfield	\$ 114,592	\$ 57,296.00	\$ 112,647	\$ 1,945
Chesterfield/Goshen Regional School District	\$ 117,608	\$ 58,804.00	\$ 115,612	\$ 1,996
Town of Cummington	\$ 87,452	\$ 43,726.00	\$ 85,968	\$ 1,484
Foothills Health District	\$ 51,265	\$ 25,632.50	\$ 50,395	\$ 870
Gateway Regional School District	\$ 708,661	\$ 354,330.50	\$ 696,635	\$ 12,026
Town of Goshen	\$ 51,265	\$ 25,632.50	\$ 50,395	\$ 870
Town of Granby	\$ 1,457,927	\$ 728,963.50	\$ 1,433,186	\$ 24,741
Granby Housing Authority	\$ 24,125	\$ 12,062.50	\$ 23,716	\$ 409
Town of Hadley	\$ 1,764,816	\$ 882,408.00	\$ 1,734,867	\$ 29,949
Hadley Housing Authority	\$ -	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	\$ 108,561	\$ 54,280.50	\$ 106,719	\$ 1,842
Hampshire County Regional Housing Authority	\$ -	\$ -	\$ -	\$ -
Hampshire Regional School District	\$ 680,269	\$ 340,134.50	\$ 668,725	\$ 11,544
Town of Hatfield	\$ 778,019	\$ 389,009.50	\$ 764,816	\$ 13,203
Hatfield Housing Authority	\$ 9,047	\$ 4,523.50	\$ 8,893	\$ 154
Town of Huntington	\$ 162,841	\$ 81,420.50	\$ 160,078	\$ 2,763
Town of Middlefield	\$ 66,343	\$ 33,171.50	\$ 65,217	\$ 1,126
Town of Pelham	\$ 295,527	\$ 147,763.50	\$ 290,512	\$ 5,015
Town of Plainfield	\$ 102,530	\$ 51,265.00	\$ 100,790	\$ 1,740
Quabbin Health District	\$ 95,432	\$ 47,716.00	\$ 93,813	\$ 1,620
South Hadley Fire District #1	\$ 796,113	\$ 398,056.50	\$ 782,603	\$ 13,510
South Hadley Fire District #2	\$ 304,573	\$ 152,286.50	\$ 299,404	\$ 5,169
Town of South Hadley	\$ 4,088,774	\$ 2,044,387.00	\$ 4,019,387	\$ 69,387
South Hadley Housing Authority	\$ 75,389	\$ 37,694.50	\$ 74,110	\$ 1,279
South Hadley-Easthampton Veterans District	\$ 21,109	\$ 10,554.50	\$ 20,751	\$ 358
Town of Southhampton	\$ 995,176	\$ 497,588.00	\$ 978,288	\$ 16,888
Town of Ware	\$ 2,559,471	\$ 1,279,735.50	\$ 2,516,036	\$ 43,435
Ware Housing Authority	\$ 81,849	\$ 40,924.50	\$ 80,460	\$ 1,389
Town of Westhampton	\$ 262,355	\$ 131,177.50	\$ 257,903	\$ 4,452
Town of Williamsburg	\$ 350,571	\$ 175,285.50	\$ 344,622	\$ 5,949
Town of Worthington	\$ 244,286	\$ 122,143.00	\$ 240,140	\$ 4,146
Total Fund	\$ 30,713,718	\$ 15,356,859	\$ 30,192,500	\$ 521,218