

# Hampshire County Retirement System

## FY 26 Funding Schedule and Estimated Unit Appropriations



## **Hampshire County Retirement System FY 26 Appropriation Data**

Page 1	<b>Funding Schedule: 1/1/2024 Actuarial Valuation - Plan Cost Calculation to 2032 Full Funding</b>
Page 2	<b>September 2024 Aggregate Salary Report</b>
Page 3	<b>Aggregate Salary Comparison - Sept. 2024 (FY 26) - Sept. 2023 (FY 25)</b>
Page 4	<b>2002 &amp; 2003 Early Retirement Incentive (ERI) Appropriations</b>
Page 5	<b>FY 26 UNIT APPROPRIATION DISTRIBUTION</b>
Page 6	<b>9/2024 Aggregate Salaries and FY 26 Appropriation by Unit Employer</b>
Page 7	<b>FY 26 - FY 25 Comparison - Changes in pension appropriation and aggregate salaries</b>
Page 8	<b>FY 26 Single Payment Discount</b>

# Hampshire County Retirement System Funding Schedule for FY 26 Appropriation Year

## Actuarial Valuation as of January 1, 2024

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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	% Increase over prior year	Single Payment discount	Unfunded Actuarial Accrued Liability
2025	\$ 9,399,300	\$ 23,112,032	\$ 268,592	\$ 284,254	\$ 1,100,000	\$ 34,164,178		\$ 33,603,690	\$ 163,963,418
<b>2026</b>	<b>\$ 9,496,963</b>	<b>\$ 24,271,879</b>	<b>\$ 268,592</b>	<b>\$ 284,254</b>	<b>\$ 1,100,000</b>	<b>\$ 35,421,688</b>	<b>3.68%</b>	<b>\$ 34,848,587</b>	<b>\$ 151,052,366</b>
2027	\$ 9,781,668	\$ 25,293,493	\$ 268,592	\$ 284,254	\$ 1,100,000	\$ 36,728,007	3.69%	\$ 36,133,771	\$ 136,084,121
2028	\$ 10,021,080	\$ 26,411,102	\$ 268,591	\$ 284,255	\$ 1,100,000	\$ 38,085,028	3.69%		\$ 119,059,339
2029	\$ 10,319,263	\$ 28,044,542	-	-	\$ 1,100,000	\$ 39,463,805	3.62%		\$ 99,740,577
2030	\$ 10,569,163	\$ 29,259,071	-	-	\$ 1,100,000	\$ 40,928,234	3.71%		\$ 78,009,478
2031	\$ 10,855,276	\$ 30,494,249	-	-	\$ 1,100,000	\$ 42,449,525	3.72%		\$ 53,565,827
2032	\$ 11,146,120	\$ 27,525,819	-	-	\$ 1,100,000	\$ 39,771,939	-6.31%		\$ 26,204,178
2033	\$ 11,443,372	-	-	-	\$ 1,100,000	\$ 12,543,372	-68.46%		-
2034	\$ 11,742,815	-	-	-	\$ 1,100,000	\$ 12,842,815	2.39%		-
2035	\$ 12,063,259	-	-	-	\$ 1,100,000	\$ 13,163,259	2.50%		-
2036	\$ 12,389,469	-	-	-	\$ 1,100,000	\$ 13,489,469	2.48%		-
2037	\$ 12,737,304	-	-	-	\$ 1,100,000	\$ 13,837,304	2.58%		-
2038	\$ 13,077,846	-	-	-	\$ 1,100,000	\$ 14,177,846	2.46%		-
2039	\$ 13,436,364	-	-	-	\$ 1,100,000	\$ 14,536,364	2.53%		-
2040	\$ 13,826,867	-	-	-	\$ 1,100,000	\$ 14,926,867	2.69%		-
2041	\$ 14,213,912	-	-	-	\$ 1,100,000	\$ 15,313,912	2.59%		-
2042	\$ 14,617,721	-	-	-	\$ 1,100,000	\$ 15,717,721	2.64%		-
2043	\$ 15,036,300	-	-	-	\$ 1,100,000	\$ 16,136,300	2.66%		-
2044	\$ 15,484,763	-	-	-	\$ 1,100,000	\$ 16,584,763	2.78%		-
2045	\$ 15,993,457	-	-	-	\$ 1,100,000	\$ 17,093,457	3.07%		-
2046	\$ 16,470,076	-	-	-	\$ 1,100,000	\$ 17,570,076	2.79%		-
2047	\$ 16,979,047	-	-	-	\$ 1,100,000	\$ 18,079,047	2.90%		-
2048	\$ 17,497,115	-	-	-	\$ 1,100,000	\$ 18,597,115	2.87%		-
2049	\$ 18,030,526	-	-	-	\$ 1,100,000	\$ 19,130,526	2.87%		-
2050	\$ 18,608,609	-	-	-	\$ 1,100,000	\$ 19,708,609	3.02%		-
2051	\$ 19,219,716	-	-	-	\$ 1,100,000	\$ 20,319,716	3.10%		-
2052	\$ 19,837,670	-	-	-	\$ 1,100,000	\$ 20,937,670	3.04%		-
2053	\$ 20,558,319	-	-	-	\$ 1,100,000	\$ 21,658,319	3.44%		-
2054	\$ 21,387,519	-	-	-	\$ 1,100,000	\$ 22,487,519	3.83%		-

If FY2026 appropriation is made on July 1, 2025, payment is \$34,848,587 (discount of \$573,101).

If FY2027 appropriation is made on July 1, 2026, payment is \$36,133,771 (discount of \$594,236).

**Hampshire County Retirement System FY 26 Appropriation Data  
September 2024 Aggregate Salary Report**

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Town of Amherst	433	\$ 26,794,971	24.59%
Amherst Housing Authority	15	\$ 1,033,532	0.95%
Amherst-Pelham Regional School District	146	\$ 5,733,259	5.26%
Town of Belchertown	254	\$ 14,198,155	13.03%
Belchertown Housing Authority*	0	\$ -	0.00%
Belchertown Water District	5	\$ 237,910	0.22%
Town of Chesterfield	10	\$ 415,281	0.38%
Chesterfield/Goshen Regional School District	11	\$ 379,123	0.35%
Town of Cummington	7	\$ 375,883	0.34%
Foothills Health District	4	\$ 241,273	0.22%
Gateway Regional School District	69	\$ 2,561,951	2.35%
Town of Goshen	8	\$ 342,639	0.31%
Town of Granby	102	\$ 5,046,894	4.63%
Granby Housing Authority	2	\$ 98,449	0.09%
Town of Hadley	132	\$ 7,129,117	6.54%
Hadley Housing Authority*	0	\$ -	0.00%
Hampshire County Group Insurance Trust	4	\$ 409,000	0.38%
Hampshire County Regional Housing Authority*	0	\$ -	0.00%
Hampshire Regional School District	48	\$ 1,945,218	1.78%
Town of Hatfield	68	\$ 3,033,001	2.78%
Hatfield Housing Authority	1	\$ 29,156	0.03%
Town of Huntington	15	\$ 621,966	0.57%
Town of Middlefield	8	\$ 269,664	0.25%
Town of Pelham	54	\$ 1,044,590	0.96%
Town of Plainfield	5	\$ 332,384	0.30%
Quabbin Health District	6	\$ 331,071	0.30%
South Hadley Fire District #1	39	\$ 2,664,822	2.44%
South Hadley Fire District #2	20	\$ 919,340	0.84%
Town of South Hadley	282	\$ 16,313,450	14.97%
South Hadley Housing Authority	4	\$ 253,404	0.23%
So Hadley-Easthampton Veterans District*	0	\$ -	0.00%
Town of Southampton	69	\$ 3,571,774	3.28%
Town of Ware	175	\$ 9,297,406	8.53%
Ware Housing Authority	4	\$ 274,580	0.25%
Town of Westhampton	21	\$ 836,495	0.77%
Town of Williamsburg	37	\$ 1,396,076	1.28%
Town of Worthington	21	\$ 870,704	0.80%
<b>Total</b>	<b>2079</b>	<b>\$ 109,002,538</b>	<b>100.00%</b>

## Hampshire County Retirement System FY 26 Appropriation Data Aggregate Salary Comparison - Sept. 2024 (FY 26) - Sept. 2023 (FY 25)

Unit	Sept 2024 Aggregate Salary Report			Sept 2023 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries						
	9/30/24	9/30/24 % of Total	9/30/24 *Salaries (Distribution)	9/30/23	9/30/23 % of Total	9/30/23 *Salaries (Distribution)	## Change Staffing	Unit %Change in # Employees	\$\$ Change Total Payroll	%Change Total Payroll	Change in Distribution (Percent of Total)		
	*Employees			*Employees									
Town of Amherst	433	\$	26,794,971	24.59%	422	\$	25,104,759	24.59%	11	2.61%	1,690,212	6.73%	0.00%
Amherst Housing Authority	15	\$	1,033,532	0.95%	13	\$	833,138	0.82%	2	15.38%	200,394	24.05%	0.13%
Amherst-Pelham Regional School District	146	\$	5,733,259	5.26%	166	\$	6,207,195	6.08%	(20)	(12.05)%	(473,936)	(7.64)%	(0.82)%
Town of Belchertown	254	\$	14,198,155	13.03%	260	\$	13,573,005	13.30%	(6)	(2.31)%	625,150	4.61%	(0.27)%
Belchertown Housing Authority	0	\$	-	0.00%	0	\$	-	0.00%	0	0.00%	0	0.00%	0.00%
Belchertown Water District	5	\$	237,910	0.22%	5	\$	230,986	0.23%	0	0.00%	6,924	3.00%	(0.01)%
Town of Chesterfield	10	\$	415,281	0.38%	10	\$	387,919	0.38%	0	0.00%	27,362	7.05%	0.00%
Chesterfield/Goshen Regional School District	11	\$	379,123	0.35%	9	\$	287,254	0.28%	2	22.22%	91,869	31.98%	0.07%
Town of Cummington	7	\$	375,883	0.34%	7	\$	290,920	0.29%	0	0.00%	84,963	29.20%	0.05%
Foothills Health District	4	\$	241,273	0.22%	4	\$	213,187	0.21%	0	0.00%	28,086	13.17%	0.01%
Gateway Regional School District	69	\$	2,561,951	2.35%	68	\$	2,376,792	2.33%	1	1.47%	185,159	7.79%	0.02%
Town of Goshen	8	\$	342,639	0.31%	8	\$	284,627	0.28%	0	0.00%	58,012	20.38%	0.03%
Town of Granby	102	\$	5,046,894	4.63%	102	\$	4,716,771	4.62%	0	0.00%	330,123	7.00%	0.01%
Granby Housing Authority	2	\$	98,449	0.09%	2	\$	78,874	0.08%	0	0.00%	19,575	24.82%	0.01%
Town of Hadley	132	\$	7,129,117	6.54%	127	\$	6,556,940	6.42%	5	3.94%	572,177	8.73%	0.12%
Hadley Housing Authority	0	\$	-	0.00%	0	\$	-	0.00%	0	0.00%	0	0.00%	0.00%
Hampshire County Group Insurance Trust	4	\$	409,000	0.38%	4	\$	391,000	0.38%	0	0.00%	18,000	4.60%	0.00%
Hampshire County Regional Housing Authority	0	\$	-	0.00%	0	\$	-	0.00%	0	0.00%	0	0.00%	0.00%
Hampshire Regional School District	48	\$	1,945,218	1.78%	48	\$	1,745,783	1.71%	0	0.00%	199,435	11.42%	0.07%
Town of Hatfield	68	\$	3,033,001	2.78%	68	\$	2,849,516	2.79%	0	0.00%	183,485	6.44%	(0.01)%
Hatfield Housing Authority	1	\$	29,156	0.03%	1	\$	27,393	0.03%	0	0.00%	1,763	6.44%	0.00%
Town of Huntington	15	\$	621,966	0.57%	13	\$	478,146	0.47%	2	15.38%	143,820	30.08%	0.10%
Town of Middlefield	8	\$	269,664	0.25%	7	\$	256,008	0.25%	1	14.29%	13,656	5.33%	0.00%
Town of Pelham	54	\$	1,044,590	0.96%	56	\$	1,023,695	1.00%	(2)	(3.57)%	20,895	2.04%	(0.04)%
Town of Plainfield	5	\$	332,384	0.30%	6	\$	367,908	0.36%	(1)	(16.67)%	(35,524)	(9.66)%	(0.06)%
Quabbin Health District	6	\$	331,071	0.30%	6	\$	323,026	0.32%	0	0.00%	8,045	2.49%	(0.02)%
South Hadley Fire District #1	39	\$	2,664,822	2.44%	38	\$	2,570,555	2.52%	1	2.63%	94,267	3.67%	(0.08)%
South Hadley Fire District #2	20	\$	919,340	0.84%	21	\$	966,946	0.95%	(1)	(4.76)%	(47,606)	(4.92)%	(0.11)%
Town of South Hadley	282	\$	16,313,450	14.97%	273	\$	14,609,162	14.31%	9	3.30%	1,704,288	11.67%	0.66%
South Hadley Housing Authority	4	\$	253,404	0.23%	4	\$	250,334	0.25%	0	0.00%	3,070	1.23%	(0.02)%
So Hadley-Easthampton Veterans District	0	\$	-	0.00%	0	\$	-	0.00%	0	0.00%	0	0.00%	0.00%
Town of Southhampton	69	\$	3,571,774	3.28%	63	\$	3,042,761	2.98%	6	9.52%	529,013	17.39%	0.30%
Town of Ware	175	\$	9,297,406	8.53%	180	\$	8,812,813	8.64%	(5)	(2.78)%	484,593	5.50%	(0.11)%
Ware Housing Authority	4	\$	274,580	0.25%	3	\$	177,709	0.17%	1	33.33%	96,871	54.51%	0.08%
Town of Westhampton	21	\$	836,495	0.77%	21	\$	772,952	0.76%	0	0.00%	63,543	8.22%	0.01%
Town of Williamsburg	37	\$	1,396,076	1.28%	37	\$	1,264,126	1.24%	0	0.00%	131,950	10.44%	0.04%
Town of Worthington	21	\$	870,704	0.80%	24	\$	982,766	0.96%	(3)	(12.50)%	(112,062)	(11.40)%	(0.16)%
<b>Total Aggregate Salaries</b>	<b>2,079</b>		<b>109,002,538</b>	<b>100.00%</b>	<b>2,076</b>		<b>102,054,966</b>	<b>100.00%</b>	<b>3</b>	<b>0.14%</b>	<b>6,947,572</b>	<b>6.81%</b>	<b>0.00%</b>

**Hampshire County Retirement System FY 26 Appropriation Data  
2002 & 2003 Early Retirement Incentive (ERI) Appropriations by Unit - Estimated**

Unit	2002 ERI (FY 26, 27)	2003 ERI (FY 26, 27)	Total ERI (FY 26, 27)
<b>Total ERI Appropriations</b>	\$ 268,592	\$ 284,254	\$ 552,846
<b>Town of Amherst</b>	\$ 39,943	\$ 181,355	\$ 221,298
Amherst Housing Authority	\$ -	\$ -	\$ -
<b>Amherst-Pelham Regional School District</b>	\$ -	\$ 14,162	\$ 14,162
<b>Town of Belchertown</b>	\$ 86,946	\$ 15,365	\$ 102,311
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>	\$ 52,188	\$ -	\$ 52,188
Granby Housing Authority	\$ -	\$ -	\$ -
<b>Town of Hadley</b>	\$ -	\$ 18,624	\$ 18,624
Hadley Housing Authority	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	\$ -	\$ -	\$ -
Hampshire County Regional Housing Authority	\$ -	\$ -	\$ -
<b>Hampshire Regional School District</b>	\$ 31,630	\$ -	\$ 31,630
Town of Hatfield	\$ -	\$ -	\$ -
Hatfield Housing Authority	\$ -	\$ -	\$ -
Town of Huntington	\$ -	\$ -	\$ -
Town of Middlefield	\$ -	\$ -	\$ -
Town of Pelham	\$ -	\$ -	\$ -
Town of Plainfield	\$ -	\$ -	\$ -
<b>Quabbin Health District</b>	\$ 4,920	\$ -	\$ 4,920
South Hadley Fire District #1	\$ -	\$ -	\$ -
South Hadley Fire District #2	\$ -	\$ -	\$ -
<b>Town of South Hadley</b>	\$ -	\$ 35,509	\$ 35,509
South Hadley Housing Authority	\$ -	\$ -	\$ -
So Hadley-Easthampton Veterans District	\$ -	\$ -	\$ -
<b>Town of Southamptton</b>	\$ 3,716	\$ 8,271	\$ 11,987
<b>Town of Ware</b>	\$ 36,094	\$ 10,968	\$ 47,062
<b>Ware Housing Authority</b>	\$ 3,412	\$ -	\$ 3,412
Town of Westhampton	\$ -	\$ -	\$ -
<b>Town of Williamsburg</b>	\$ 3,744	\$ -	\$ 3,744
<b>Town of Worthington</b>	\$ 6,000	\$ -	\$ 6,000
<b>Total ERI Appropriation</b>	\$ 268,593	\$ 284,254	\$ 552,847

**Hampshire County Retirement System FY 26 Appropriation Data**  
**FY 26 APPROPRIATION - DISTRIBUTION BY UNIT - Estimated**

		\$ 34,868,842	\$ 552,846	\$ 35,421,688
Unit_Employer	FY 26 Percent of Fund (pg 2)	FY 26 Pension + Pension Reserve Appropriation	FY 26/FY27 ERI Add'l Appropriations (pg 4)	FY 26 Appropriation Total
Town of Amherst	24.59%	\$ 8,574,248	\$ 221,298	\$ 8,795,546
Amherst Housing Authority	0.95%	\$ 331,254	\$ -	\$ 331,254
Amherst-Pelham Regional School District	5.26%	\$ 1,834,101	\$ 14,162	\$ 1,848,263
Town of Belchertown	13.03%	\$ 4,543,410	\$ 102,311	\$ 4,645,721
Belchertown Housing Authority	0.00%	\$ -	\$ -	\$ -
Belchertown Water District	0.22%	\$ 76,711	\$ -	\$ 76,711
Town of Chesterfield	0.38%	\$ 132,502	\$ -	\$ 132,502
Chesterfield/Goshen Regional School District	0.35%	\$ 122,041	\$ -	\$ 122,041
Town of Cummington	0.34%	\$ 118,554	\$ -	\$ 118,554
Foothills Health District	0.22%	\$ 76,711	\$ -	\$ 76,711
Gateway Regional School District	2.35%	\$ 819,418	\$ -	\$ 819,418
Town of Goshen	0.31%	\$ 108,093	\$ -	\$ 108,093
Town of Granby	4.63%	\$ 1,614,427	\$ 52,188	\$ 1,666,615
Granby Housing Authority	0.09%	\$ 31,382	\$ -	\$ 31,382
Town of Hadley	6.54%	\$ 2,280,422	\$ 18,624	\$ 2,299,046
Hadley Housing Authority	0.00%	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	0.38%	\$ 132,502	\$ -	\$ 132,502
Hampshire County Regional Housing Authority	0.00%	\$ -	\$ -	\$ -
Hampshire Regional School District	1.78%	\$ 620,665	\$ 31,630	\$ 652,295
Town of Hatfield	2.78%	\$ 969,354	\$ -	\$ 969,354
Hatfield Housing Authority	0.03%	\$ 10,461	\$ -	\$ 10,461
Town of Huntington	0.57%	\$ 198,752	\$ -	\$ 198,752
Town of Middlefield	0.25%	\$ 87,172	\$ -	\$ 87,172
Town of Pelham	0.96%	\$ 334,741	\$ -	\$ 334,741
Town of Plainfield	0.30%	\$ 104,607	\$ -	\$ 104,607
Quabbin Health District	0.30%	\$ 104,607	\$ 4,920	\$ 109,527
South Hadley Fire District #1	2.44%	\$ 850,800	\$ -	\$ 850,800
South Hadley Fire District #2	0.84%	\$ 292,898	\$ -	\$ 292,898
Town of South Hadley	14.97%	\$ 5,219,866	\$ 35,509	\$ 5,255,375
South Hadley Housing Authority	0.23%	\$ 80,198	\$ -	\$ 80,198
South Hadley-Easthampton Veterans District	0.00%	\$ -	\$ -	\$ -
Town of Southamptn	3.28%	\$ 1,143,698	\$ 11,987	\$ 1,155,685
Town of Ware	8.53%	\$ 2,974,312	\$ 47,062	\$ 3,021,374
Ware Housing Authority	0.25%	\$ 87,172	\$ 3,412	\$ 90,584
Town of Westhampton	0.77%	\$ 268,490	\$ -	\$ 268,490
Town of Williamsburg	1.28%	\$ 446,321	\$ 3,744	\$ 450,065
Town of Worthington	0.80%	\$ 278,951	\$ 6,000	\$ 284,951
<b>Total Fund Appropriation</b>	<b>100.00%</b>	<b>\$ 34,868,841</b>	<b>\$ 552,847</b>	<b>\$ 35,421,688</b>

\* differences due to \$ rounding

**Hampshire County Retirement System - FY 26 Appropriation Data**

**9/2024 Aggregate Salaries and FY 26  
Appropriation Distribution**

	Sept 2024 Aggregate Salaries (pg 2)			FY 26 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension + Pension Reserve Appropriation	ERI Appropriation	TOTAL APPROPRIATION
<b>Total Aggregate Salaries &amp; Appropriation</b>	\$ 2,079	\$ 109,002,538	100.00%	\$ 34,868,842	\$ 552,846	\$ 35,421,688
Town of Amherst	433	26,794,971	24.59%	\$ 8,574,248	\$ 221,298	\$ 8,795,546
Amherst Housing Authority	15	1,033,532	0.95%	\$ 331,254	\$ -	\$ 331,254
Amherst-Pelham Regional School District	146	5,733,259	5.26%	\$ 1,834,101	\$ 14,162	\$ 1,848,263
Town of Belchertown	254	14,198,155	13.03%	\$ 4,543,410	\$ 102,311	\$ 4,645,721
Belchertown Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Belchertown Water District	5	237,910	0.22%	\$ 76,711	\$ -	\$ 76,711
Town of Chesterfield	10	415,281	0.38%	\$ 132,502	\$ -	\$ 132,502
Chesterfield/Goshen Regional School District	11	379,123	0.35%	\$ 122,041	\$ -	\$ 122,041
Town of Cummington	7	375,883	0.34%	\$ 118,554	\$ -	\$ 118,554
Foothills Health District	4	241,273	0.22%	\$ 76,711	\$ -	\$ 76,711
Gateway Regional School District	69	2,561,951	2.35%	\$ 819,418	\$ -	\$ 819,418
Town of Goshen	8	342,639	0.31%	\$ 108,093	\$ -	\$ 108,093
Town of Granby	102	5,046,894	4.63%	\$ 1,614,427	\$ 52,188	\$ 1,666,615
Granby Housing Authority	2	98,449	0.09%	\$ 31,382	\$ -	\$ 31,382
Town of Hadley	132	7,129,117	6.54%	\$ 2,280,422	\$ 18,624	\$ 2,299,046
Hadley Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	4	409,000	0.38%	\$ 132,502	\$ -	\$ 132,502
Hampshire County Regional Housing Authority	0	-	0.00%	\$ -	\$ -	\$ -
Hampshire Regional School District	48	1,945,218	1.78%	\$ 620,665	\$ 31,630	\$ 652,295
Town of Hatfield	68	3,033,001	2.78%	\$ 969,354	\$ -	\$ 969,354
Hatfield Housing Authority	1	29,156	0.03%	\$ 10,461	\$ -	\$ 10,461
Town of Huntington	15	621,966	0.57%	\$ 198,752	\$ -	\$ 198,752
Town of Middlefield	8	269,664	0.25%	\$ 87,172	\$ -	\$ 87,172
Town of Pelham	54	1,044,590	0.96%	\$ 334,741	\$ -	\$ 334,741
Town of Plainfield	5	332,384	0.30%	\$ 104,607	\$ -	\$ 104,607
Quabbin Health District	6	331,071	0.30%	\$ 104,607	\$ 4,920	\$ 109,527
South Hadley Fire District #1	39	2,664,822	2.44%	\$ 850,800	\$ -	\$ 850,800
South Hadley Fire District #2	20	919,340	0.84%	\$ 292,898	\$ -	\$ 292,898
Town of South Hadley	282	16,313,450	14.97%	\$ 5,219,866	\$ 35,509	\$ 5,255,375
South Hadley Housing Authority	4	253,404	0.23%	\$ 80,198	\$ -	\$ 80,198
South Hadley-Easthampton Veterans District	0	-	0.00%	\$ -	\$ -	\$ -
Town of Southampton	69	3,571,774	3.28%	\$ 1,143,698	\$ 11,987	\$ 1,155,685
Town of Ware	175	9,297,406	8.53%	\$ 2,974,312	\$ 47,062	\$ 3,021,374
Ware Housing Authority	4	274,580	0.25%	\$ 87,172	\$ 3,412	\$ 90,584
Town of Westhampton	21	836,495	0.77%	\$ 268,490	\$ -	\$ 268,490
Town of Williamsburg	37	1,396,076	1.28%	\$ 446,321	\$ 3,744	\$ 450,065
Town of Worthington	21	870,704	0.80%	\$ 278,951	\$ 6,000	\$ 284,951
<b>Total Aggregate Salaries &amp; Appropriation</b>	<b>2,079</b>	<b>\$ 109,002,538</b>	<b>100.00%</b>	<b>\$ 34,868,841</b>	<b>\$ 552,847</b>	<b>\$ 35,421,688</b>
			<b>% of payroll</b>	<b>31.99%</b>		



**Hampshire County Retirement System FY 26 Appropriation Data**  
**FY 26 - FY 25 Comparison - Changes in pension appropriation and aggregate salaries**

Unit	FY 26 APPROPRIATION (pg 5)				FY 25 APPROPRIATION (pg 5)				Change FY 25 (ex-ERI) to FY 26 (ex-ERI)			
	FY 26 - Percent of Total	FY 26 - Pension Appropriation (ex-ERI)	FY 26 - ERI	FY 26 TOTAL Appropriation	FY 25 - Percent of Total	FY 25 - Pension Appropriation (ex-ERI)	FY 25 - ERI	FY 25 TOTAL Appropriation	Aggregate Salary Increase/Decrease (pg 3)	% change in Total Payroll (pg 3)	Appropriation Increase/Decrease (ex-ERI) FY26 - FY25	% change in Pension Appropriation (ex ERI)
Town of Amherst	24.59%	8,574,248	\$ 221,298	8,795,546	24.59%	8,264,751	221,746	8,486,497	1,690,212	6.73%	309,497	3.65%
Amherst Housing Authority	0.95%	331,254	\$ -	331,254	0.82%	275,604	-	275,604	200,394	24.05%	55,650	20.19%
Amherst-Pelham Regional School District	5.26%	1,834,101	\$ 14,162	1,848,263	6.08%	2,043,501	14,190	2,057,691	(473,936)	(7.64)%	(209,400)	(10.18)%
Town of Belchertown	13.03%	4,543,410	\$ 102,311	4,645,721	13.30%	4,470,158	102,518	4,572,676	625,150	4.61%	73,252	1.60%
Belchertown Housing Authority	0.00%	-	\$ -	-	0.00%	-	-	-	0	0.00%	0	0.00%
Belchertown Water District	0.22%	76,711	\$ -	76,711	0.23%	77,303	-	77,303	6,924	3.00%	(592)	(0.77)%
Town of Chesterfield	0.38%	132,502	\$ -	132,502	0.38%	127,719	-	127,719	27,362	7.05%	4,783	3.74%
Chesterfield/Goshen Regional School District	0.35%	122,041	\$ -	122,041	0.28%	94,109	-	94,109	91,869	31.98%	27,932	29.68%
Town of Cummington	0.34%	118,554	\$ -	118,554	0.29%	97,470	-	97,470	84,963	29.20%	21,084	21.63%
Foothills Health District	0.22%	76,711	\$ -	76,711	0.21%	70,581	-	70,581	28,086	13.17%	6,130	8.69%
Gateway Regional School District	2.35%	819,418	\$ -	819,418	2.33%	783,118	-	783,118	185,159	7.79%	36,300	4.64%
Town of Goshen	0.31%	108,093	\$ -	108,093	0.28%	94,109	-	94,109	58,012	20.38%	13,984	14.86%
Town of Granby	4.63%	1,614,427	\$ 52,188	1,666,615	4.62%	1,552,792	52,293	1,605,085	330,123	7.00%	61,635	3.84%
Granby Housing Authority	0.09%	31,382	\$ -	31,382	0.08%	26,888	-	26,888	19,575	24.82%	4,494	16.71%
Town of Hadley	6.54%	2,280,422	\$ 18,624	2,299,046	6.42%	2,157,776	18,663	2,176,439	572,177	8.73%	122,646	5.64%
Hadley Housing Authority	0.00%	-	\$ -	-	0.00%	-	-	-	0	0.00%	0	0.00%
Hampshire County Group Insurance Trust	0.38%	132,502	\$ -	132,502	0.38%	127,719	-	127,719	18,000	4.60%	4,783	3.74%
Hampshire County Regional Housing Authority	0.00%	-	\$ -	-	0.00%	-	-	-	0	0.00%	0	0.00%
Hampshire Regional School District	1.78%	620,665	\$ 31,630	652,295	1.71%	574,735	31,693	606,428	199,435	11.42%	45,930	7.57%
Town of Hatfield	2.78%	969,354	\$ -	969,354	2.79%	937,725	-	937,725	183,485	6.44%	31,629	3.37%
Hatfield Housing Authority	0.03%	10,461	\$ -	10,461	0.03%	10,083	-	10,083	1,763	6.44%	378	3.75%
Town of Huntington	0.57%	198,752	\$ -	198,752	0.47%	157,968	-	157,968	143,820	30.08%	40,784	25.82%
Town of Middlefield	0.25%	87,172	\$ -	87,172	0.25%	84,026	-	84,026	13,656	5.33%	3,146	3.74%
Town of Pelham	0.96%	334,741	\$ -	334,741	1.00%	336,102	-	336,102	20,895	2.04%	(1,361)	(0.40)%
Town of Plainfield	0.30%	104,607	\$ -	104,607	0.36%	120,997	-	120,997	(35,524)	(9.66)%	(16,390)	(13.55)%
Quabbin Health District	0.30%	104,607	\$ 4,920	109,527	0.32%	107,553	4,930	112,483	8,045	2.49%	(2,946)	(2.62)%
South Hadley Fire District #1	2.44%	850,800	\$ -	850,800	2.52%	846,977	-	846,977	94,267	3.67%	3,823	0.45%
South Hadley Fire District #2	0.84%	292,898	\$ -	292,898	0.95%	319,297	-	319,297	(47,606)	(4.92)%	(26,399)	(8.27)%
Town of South Hadley	14.97%	5,219,866	\$ 35,509	5,255,375	14.31%	4,809,621	35,581	4,845,202	1,704,288	11.67%	410,245	8.47%
South Hadley Housing Authority	0.23%	80,198	\$ -	80,198	0.25%	84,026	-	84,026	3,070	1.23%	(3,828)	(4.56)%
South Hadley-Easthampton Veterans District	0.00%	-	\$ -	-	0.00%	-	-	-	0	0.00%	0	0.00%
Town of Southampton	3.28%	1,143,698	\$ 11,987	1,155,685	2.98%	1,001,584	12,011	1,013,595	529,013	17.39%	142,114	14.02%
Town of Ware	8.53%	2,974,312	\$ 47,062	3,021,374	8.64%	2,903,922	47,157	2,951,079	484,593	5.50%	70,390	2.39%
Ware Housing Authority	0.25%	87,172	\$ 3,412	90,584	0.17%	57,137	3,420	60,557	96,871	54.51%	30,035	49.60%
Town of Westhampton	0.77%	268,490	\$ -	268,490	0.76%	255,438	-	255,438	63,543	8.22%	13,052	5.11%
Town of Williamsburg	1.28%	446,321	\$ 3,744	450,065	1.24%	416,767	3,752	420,519	131,950	10.44%	29,554	7.03%
Town of Worthington	0.80%	278,951	\$ 6,000	284,951	0.96%	322,658	6,012	328,670	(112,062)	(11.40)%	(43,707)	(13.30)%
<b>Total</b>	<b>100.00%</b>	<b>\$ 34,868,841</b>	<b>\$ 552,847</b>	<b>\$ 35,421,688</b>	<b>100.00%</b>	<b>33,610,214</b>	<b>553,966</b>	<b>34,164,180</b>	<b>\$ 6,947,572</b>	<b>6.81%</b>	<b>\$ 1,258,627</b>	<b>3.68%</b>

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

**Hampshire County Retirement System FY 26 Appropriation Data**  
**FY 26 UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment Estimate**

98.38%

1.62%

	\$ 35,421,688		\$ 34,848,587	\$ 573,101
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/25 & 1/1/26	Single Payment Option 7/1/25	Single payment Savings
Town of Amherst	\$ 8,795,546	\$ 4,397,773.00	\$ 8,653,240	\$ 142,306
Amherst Housing Authority	\$ 331,254	\$ 165,627.00	\$ 325,895	\$ 5,359
Amherst-Pelham Regional School District	\$ 1,848,263	\$ 924,131.50	\$ 1,818,359	\$ 29,904
Town of Belchertown	\$ 4,645,721	\$ 2,322,860.50	\$ 4,570,556	\$ 75,165
Belchertown Housing Authority	\$ -	\$ -	\$ -	\$ -
Belchertown Water District	\$ 76,711	\$ 38,355.50	\$ 75,470	\$ 1,241
Town of Chesterfield	\$ 132,502	\$ 66,251.00	\$ 130,358	\$ 2,144
Chesterfield/Goshen Regional School District	\$ 122,041	\$ 61,020.50	\$ 120,066	\$ 1,975
Town of Cummington	\$ 118,554	\$ 59,277.00	\$ 116,636	\$ 1,918
Foothills Health District	\$ 76,711	\$ 38,355.50	\$ 75,470	\$ 1,241
Gateway Regional School District	\$ 819,418	\$ 409,709.00	\$ 806,160	\$ 13,258
Town of Goshen	\$ 108,093	\$ 54,046.50	\$ 106,344	\$ 1,749
Town of Granby	\$ 1,666,615	\$ 833,307.50	\$ 1,639,650	\$ 26,965
Granby Housing Authority	\$ 31,382	\$ 15,691.00	\$ 30,874	\$ 508
Town of Hadley	\$ 2,299,046	\$ 1,149,523.00	\$ 2,261,849	\$ 37,197
Hadley Housing Authority	\$ -	\$ -	\$ -	\$ -
Hampshire County Group Insurance Trust	\$ 132,502	\$ 66,251.00	\$ 130,358	\$ 2,144
Hampshire County Regional Housing Authority	\$ -	\$ -	\$ -	\$ -
Hampshire Regional School District	\$ 652,295	\$ 326,147.50	\$ 641,741	\$ 10,554
Town of Hatfield	\$ 969,354	\$ 484,677.00	\$ 953,670	\$ 15,684
Hatfield Housing Authority	\$ 10,461	\$ 5,230.50	\$ 10,292	\$ 169
Town of Huntington	\$ 198,752	\$ 99,376.00	\$ 195,536	\$ 3,216
Town of Middlefield	\$ 87,172	\$ 43,586.00	\$ 85,762	\$ 1,410
Town of Pelham	\$ 334,741	\$ 167,370.50	\$ 329,325	\$ 5,416
Town of Plainfield	\$ 104,607	\$ 52,303.50	\$ 102,915	\$ 1,692
Quabbin Health District	\$ 109,527	\$ 54,763.50	\$ 107,755	\$ 1,772
South Hadley Fire District #1	\$ 850,800	\$ 425,400.00	\$ 837,035	\$ 13,765
South Hadley Fire District #2	\$ 292,898	\$ 146,449.00	\$ 288,159	\$ 4,739
Town of South Hadley	\$ 5,255,375	\$ 2,627,687.50	\$ 5,170,346	\$ 85,029
South Hadley Housing Authority	\$ 80,198	\$ 40,099.00	\$ 78,900	\$ 1,298
South Hadley-Easthampton Veterans District	\$ -	\$ -	\$ -	\$ -
Town of Southhampton	\$ 1,155,685	\$ 577,842.50	\$ 1,136,987	\$ 18,698
Town of Ware	\$ 3,021,374	\$ 1,510,687.00	\$ 2,972,490	\$ 48,884
Ware Housing Authority	\$ 90,584	\$ 45,292.00	\$ 89,118	\$ 1,466
Town of Westhampton	\$ 268,490	\$ 134,245.00	\$ 264,146	\$ 4,344
Town of Williamsburg	\$ 450,065	\$ 225,032.50	\$ 442,783	\$ 7,282
Town of Worthington	\$ 284,951	\$ 142,475.50	\$ 280,341	\$ 4,610
<b>Total Fund</b>	<b>\$ 35,421,688</b>	<b>\$ 17,710,844</b>	<b>\$ 34,848,586</b>	<b>\$ 573,102</b>