Hampshire County Retirement System

FY 28 Funding Schedule and Estimated Unit Appropriations



Hampshire County Retirement System FY 28 Appropriation Data

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Hampshire County Retirement System Funding Schedule for FY 28 Appropriation Year

Actuarial Valuation as of January 1, 2026

(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
2027	$ 9,588,872	$ 25,586,289	$ 268,592	$ 284,254	$ 1,000,000	$ 36,728,007		$ 36,133,771	$ 146,838,565
2028	**$ 9,723,309**	**$ 25,451,852**	**$ 268,591**	**$ 284,255**	**$ 1,000,000**	**$ 36,728,007**	**0.00%**	**$ 36,133,771**	**$ 130,247,395**
2029	$ 9,971,033	$ 25,756,974	-	-	$ 1,000,000	$ 36,728,007	0.00%	$ 36,133,771	$ 112,664,709
2030	$ 10,224,679	$ 25,503,328	-	-	$ 1,000,000	$ 36,728,007	0.00%		$ 94,138,267
2031	$ 10,507,708	$ 25,220,299	-	-	$ 1,000,000	$ 36,728,007	0.00%		$ 74,609,914
2032	$ 10,807,776	$ 24,920,231	-	-	$ 1,000,000	$ 36,728,007	0.00%		$ 54,041,395
2033	$ 11,121,336	$ 24,606,671	-	-	$ 1,000,000	$ 36,728,007	0.00%		$ 32,379,301
2034	$ 11,440,901	$ 10,045,309	-	-	$ 1,000,000	$ 22,486,210	-38.78%		$ 9,562,988
2035	$ 11,755,292	-	-	-	$ 1,000,000	$ 12,755,292	-43.28%		-
2036	$ 12,058,020	-	-	-	$ 1,000,000	$ 13,058,020	2.37%	-	-
2037	$ 12,413,475	-	-	-	$ 1,000,000	$ 13,413,475	2.72%	-	-
2038	$ 12,738,339	-	-	-	$ 1,000,000	$ 13,738,339	2.42%	-	-
2039	$ 13,087,953	-	-	-	$ 1,000,000	$ 14,087,953	2.54%	-	-
2040	$ 13,488,947	-	-	-	$ 1,000,000	$ 14,488,947	2.85%	-	-
2041	$ 13,886,682	-	-	-	$ 1,000,000	$ 14,886,682	2.75%	-	-
2042	$ 14,298,236	-	-	-	$ 1,000,000	$ 15,298,236	2.76%	-	-
2043	$ 14,738,704	-	-	-	$ 1,000,000	$ 15,738,704	2.88%	-	-
2044	$ 15,197,671	-	-	-	$ 1,000,000	$ 16,197,671	2.92%	-	-
2045	$ 15,728,731	-	-	-	$ 1,000,000	$ 16,728,731	3.28%	-	-
2046	$ 16,229,435	-	-	-	$ 1,000,000	$ 17,229,435	2.99%	-	-
2047	$ 16,763,057	-	-	-	$ 1,000,000	$ 17,763,057	3.10%	-	-
2048	$ 17,301,568	-	-	-	$ 1,000,000	$ 18,301,568	3.03%	-	-
2049	$ 17,863,073	-	-	-	$ 1,000,000	$ 18,863,073	3.07%	-	-
2050	$ 18,455,593	-	-	-	$ 1,000,000	$ 19,455,593	3.14%	-	-
2051	$ 19,044,942	-	-	-	$ 1,000,000	$ 20,044,942	3.03%	-	-
2052	$ 19,653,951	-	-	-	$ 1,000,000	$ 20,653,951	3.04%	-	-
2053	$ 20,338,488	-	-	-	$ 1,000,000	$ 21,338,488	3.31%	-	-
2054	$ 21,035,895	-	-	-	$ 1,000,000	$ 22,035,895	3.27%	-	-
2055	$ 21,742,526	-	-	-	$ 1,000,000	$ 22,742,526	3.21%	-	-

Hampshire County Retirement System FY 28 Appropriation Data
September 2026 Aggregate Salary Report

Unit	Total Employees	Aggregate Salaries	Percent of Total (Distribution)
Town of Amherst	430	$ 29,380,920	25.17%
Amherst Housing Authority	13	$ 924,058	0.79%
Amherst-Pelham Regional School District	152	$ 6,228,937	5.33%
Town of Belchertown	253	$ 15,324,851	13.13%
Belchertown Housing Authority*	0	$ -	0.00%
Belchertown Water District	5	$ 247,602	0.21%
Town of Chesterfield	11	$ 476,115	0.41%
Chesterfield/Goshen Regional School District	12	$ 411,895	0.35%
Town of Cummington	6	$ 397,059	0.34%
Foothills Health District	4	$ 295,089	0.25%
Gateway Regional School District	76	$ 2,964,279	2.54%
Town of Goshen	8	$ 423,742	0.36%
Town of Granby	93	$ 5,196,122	4.45%
Granby Housing Authority	2	$ 97,175	0.08%
Town of Hadley	114	$ 6,732,167	5.76%
Hadley Housing Authority*	0	$ -	0.00%
Hampshire County Group Insurance Trust	2	$ 202,670	0.17%
Hampshire County Regional Housing Authority*	0	$ -	0.00%
Hampshire Regional School District	50	$ 2,084,022	1.78%
Town of Hatfield	70	$ 3,206,789	2.75%
Hatfield Housing Authority	0	$ -	0.00%
Town of Huntington	12	$ 621,665	0.53%
Town of Middlefield	4	$ 181,970	0.16%
Town of Pelham	48	$ 972,105	0.83%
Town of Plainfield	4	$ 311,071	0.27%
Quabbin Health District	5	$ 244,984	0.21%
South Hadley Fire District #1	38	$ 2,792,927	2.39%
South Hadley Fire District #2	21	$ 1,091,753	0.93%
Town of South Hadley	302	$ 17,738,643	15.19%
South Hadley Housing Authority	4	$ 281,290	0.24%
So Hadley-Easthampton Veterans District*	0	$ -	0.00%
Town of Southampton	70	$ 3,977,573	3.41%
Town of Ware	171	$ 10,182,764	8.73%
Ware Housing Authority	5	$ 360,955	0.31%
Town of Westhampton	19	$ 787,766	0.67%
Town of Williamsburg	36	$ 1,634,249	1.40%
Town of Worthington	23	$ 1,005,087	0.86%
Total	**2063**	**$ 116,778,294**	**100.00%**

Hampshire County Retirement System FY 28 Appropriation Data
Aggregate Salary Comparison - Sept. 2026 (FY 28) - Sept. 2025 (FY 27)

	Sept 2026 Aggregate Salary Report			Sept 2025 Aggregate Salary Report			Reported Increases/Decreases in Aggregate Salaries				
Unit	9/3026 *Employees	9/3026 *Salaries	9/30/26 % of Total (Distribution)	9/30/25 *Employees2	9/30/25 *Salaries	9/30/25 % of Total (Distribution)	## Change Staffing	Unit %Change in # Employees	$$ Change Total Payroll	%Change Total Payroll	Change in Distribution (Percent of Total)
Town of Amherst	430	$ 29,380,920	25.17%	429	$ 26,984,574	23.82%	1	0.23%	2,396,346	8.88%	1.35%
Amherst Housing Authority	13	$ 924,058	0.79%	16	$ 1,064,415	0.94%	(3)	(18.75)%	(140,357)	(13.19)%	(0.15)%
Amherst-Pelham Regional School District	152	$ 6,228,937	5.33%	146	$ 5,793,455	5.11%	6	4.11%	435,482	7.52%	0.22%
Town of Belchertown	253	$ 15,324,851	13.13%	254	$ 14,606,788	12.89%	(1)	(0.39)%	718,063	4.92%	0.24%
Belchertown Housing Authority	0	$ -	0.00%	0	$ -	0.00%	0	0.00%	0	0.00%	0.00%
Belchertown Water District	5	$ 247,602	0.21%	4	$ 192,017	0.17%	1	25.00%	55,585	28.95%	0.04%
Town of Chesterfield	11	$ 476,115	0.41%	9	$ 390,344	0.34%	2	22.22%	85,771	21.97%	0.07%
Chesterfield/Goshen Regional School District	12	$ 411,895	0.35%	12	$ 386,506	0.34%	0	0.00%	25,389	6.57%	0.01%
Town of Cummington	6	$ 397,059	0.34%	7	$ 415,151	0.37%	(1)	(14.29)%	(18,092)	(4.36)%	(0.03)%
Foothills Health District	4	$ 295,089	0.25%	4	$ 265,323	0.23%	0	0.00%	29,766	11.22%	0.02%
Gateway Regional School District	76	$ 2,964,279	2.54%	78	$ 3,006,996	2.65%	(2)	(2.56)%	(42,717)	(1.42)%	(0.11)%
Town of Goshen	8	$ 423,742	0.36%	10	$ 456,386	0.40%	(2)	(20.00)%	(32,644)	(7.15)%	(0.04)%
Town of Granby	93	$ 5,196,122	4.45%	102	$ 5,248,770	4.63%	(9)	(8.82)%	(52,648)	(1.00)%	(0.18)%
Granby Housing Authority	2	$ 97,175	0.08%	2	$ 93,689	0.08%	0	0.00%	3,486	3.72%	0.00%
Town of Hadley	114	$ 6,732,167	5.76%	130	$ 7,807,951	6.89%	(16)	(12.31)%	(1,075,784)	(13.78)%	(1.13)%
Hadley Housing Authority	0	$ -	0.00%	0	$ -	0.00%	0	0.00%	0	0.00%	0.00%
Hampshire County Group Insurance Trust	2	$ 202,670	0.17%	4	$ 424,500	0.37%	(2)	(50.00)%	(221,830)	(52.26)%	(0.20)%
Hampshire County Regional Housing Authority	0	$ -	0.00%	0	$ -	0.00%	0	0.00%	0	0.00%	0.00%
Hampshire Regional School District	50	$ 2,084,022	1.78%	48	$ 2,074,618	1.83%	2	4.17%	9,404	0.45%	(0.05)%
Town of Hatfield	70	$ 3,206,789	2.75%	74	$ 3,346,596	2.95%	(4)	(5.41)%	(139,807)	(4.18)%	(0.20)%
Hatfield Housing Authority	0	$ -	0.00%	1	$ 28,078	0.02%	(1)	(100.00)%	(28,078)	(100.00)%	(0.02)%
Town of Huntington	12	$ 621,665	0.53%	11	$ 499,920	0.44%	1	9.09%	121,745	24.35%	0.09%
Town of Middlefield	4	$ 181,970	0.16%	4	$ 174,712	0.15%	0	0.00%	7,258	4.15%	0.01%
Town of Pelham	48	$ 972,105	0.83%	52	$ 1,135,648	1.00%	(4)	(7.69)%	(163,543)	(14.40)%	(0.17)%
Town of Plainfield	4	$ 311,071	0.27%	5	$ 358,510	0.32%	(1)	(20.00)%	(47,439)	(13.23)%	(0.05)%
Quabbin Health District	5	$ 244,984	0.21%	4	$ 192,994	0.17%	1	25.00%	51,990	26.94%	0.04%
South Hadley Fire District #1	38	$ 2,792,927	2.39%	38	$ 2,691,517	2.37%	0	0.00%	101,410	3.77%	0.02%
South Hadley Fire District #2	21	$ 1,091,753	0.93%	21	$ 974,215	0.86%	0	0.00%	117,538	12.06%	0.07%
Town of South Hadley	302	$ 17,738,643	15.19%	297	$ 16,689,623	14.73%	5	1.68%	1,049,020	6.29%	0.46%
South Hadley Housing Authority	4	$ 281,290	0.24%	4	$ 274,354	0.24%	0	0.00%	6,936	2.53%	0.00%
So Hadley-Easthampton Veterans District	0	$ -	0.00%	0	$ -	0.00%	0	0.00%	0	0.00%	0.00%
Town of Southampton	70	$ 3,977,573	3.41%	67	$ 3,725,316	3.29%	3	4.48%	252,257	6.77%	0.12%
Town of Ware	171	$ 10,182,764	8.73%	176	$ 10,357,885	9.14%	(5)	(2.84)%	(175,121)	(1.69)%	(0.41)%
Ware Housing Authority	5	$ 360,955	0.31%	5	$ 338,494	0.30%	0	0.00%	22,461	6.64%	0.01%
Town of Westhampton	19	$ 787,766	0.67%	22	$ 903,147	0.80%	(3)	(13.64)%	(115,381)	(12.78)%	(0.13)%
Town of Williamsburg	36	$ 1,634,249	1.40%	36	$ 1,554,281	1.37%	0	0.00%	79,968	5.15%	0.03%
Town of Worthington	23	$ 1,005,087	0.86%	21	$ 890,643	0.79%	2	9.52%	114,444	12.85%	0.07%
Total Aggregate Salaries	**2,063**	**116,778,294**	**100.00%**	**2,093**	**113,347,416**	**100.00%**	**(30)**	**(1.43)%**	**3,430,878**	**3.03%**	**0.00%**

Hampshire County Retirement System FY 28 Appropriation Data

2002 & 2003 Early Retirement Incentive (ERI) Appropriations by Unit - Expires FY 28

Unit	2002 ERI (FY 26, 27, 28)	2003 ERI (FY 26, 27, 28)	Total ERI (FY 26, 27, 28)
Total ERI Appropriations	**$ 268,591**	**$ 284,255**	**$ 552,846**
Town of Amherst	**$ 39,943**	**$ 181,356**	**$ 221,299**
Amherst Housing Authority	$ -	$ -	$ -
Amherst-Pelham Regional School District	**$ -**	**$ 14,161**	**$ 14,161**
Town of Belchertown	**$ 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	$ -	$ -	$ -
Town of Granby	**$ 52,186**	**$ -**	**$ 52,186**
Granby Housing Authority	$ -	$ -	$ -
Town of Hadley	**$ -**	**$ 18,626**	**$ 18,626**
Hadley Housing Authority	$ -	$ -	$ -
Hampshire County Group Insurance Trust	$ -	$ -	$ -
Hampshire County Regional Housing Authority	$ -	$ -	$ -
Hampshire Regional School District	**$ 31,628**	**$ -**	**$ 31,628**
Town of Hatfield	$ -	$ -	$ -
Hatfield Housing Authority	$ -	$ -	$ -
Town of Huntington	$ -	$ -	$ -
Town of Middlefield	$ -	$ -	$ -
Town of Pelham	$ -	$ -	$ -
Town of Plainfield	$ -	$ -	$ -
Quabbin Health District	**$ 4,920**	**$ -**	**$ 4,920**
South Hadley Fire District #1	$ -	$ -	$ -
South Hadley Fire District #2	$ -	$ -	$ -
Town of South Hadley	**$ -**	**$ 35,509**	**$ 35,509**
South Hadley Housing Authority	$ -	$ -	$ -
So Hadley-Easthampton Veterans District	$ -	$ -	$ -
Town of Southampton	**$ 3,716**	**$ 8,271**	**$ 11,987**
Town of Ware	**$ 36,094**	**$ 10,968**	**$ 47,062**
Ware Housing Authority	**$ 3,413**	**$ -**	**$ 3,413**
Town of Westhampton	$ -	$ -	$ -
Town of Williamsburg	**$ 3,744**	**$ -**	**$ 3,744**
Town of Worthington	**$ 6,000**	**$ -**	**$ 6,000**
Total ERI Appropriation *Final Year of Funding Requirement*	***$ 268,590***	***$ 284,256***	***$ 552,846***

Hampshire County Retirement System FY 28 Appropriation Data
FY 28 APPROPRIATION - ESTIMATED DISTRIBUTION BY UNIT

		$ 36,175,161	$ 552,846	$ 36,728,007
Unit_Employer	FY 28 Percent of Fund (pg 2)	FY 28 Pension + Pension Reserve Appropriation	**FY 28/FY27 ERI Add'l Appropriations (pg 4)	FY 28 Appropriation Total
Town of Amherst	25.17%	$ 9,105,288	$ 221,299	$ 9,326,587
Amherst Housing Authority	0.79%	$ 285,784	$ -	$ 285,784
Amherst-Pelham Regional School District	5.33%	$ 1,928,136	$ 14,161	$ 1,942,297
Town of Belchertown	13.13%	$ 4,749,799	$ 102,311	$ 4,852,110
Belchertown Housing Authority	0.00%	$ -	$ -	$ -
Belchertown Water District	0.21%	$ 75,968	$ -	$ 75,968
Town of Chesterfield	0.41%	$ 148,318	$ -	$ 148,318
Chesterfield/Goshen Regional School District	0.35%	$ 126,613	$ -	$ 126,613
Town of Cummington	0.34%	$ 122,996	$ -	$ 122,996
Foothills Health District	0.25%	$ 90,438	$ -	$ 90,438
Gateway Regional School District	2.54%	$ 918,849	$ -	$ 918,849
Town of Goshen	0.36%	$ 130,231	$ -	$ 130,231
Town of Granby	4.45%	$ 1,609,795	$ 52,186	$ 1,661,981
Granby Housing Authority	0.08%	$ 28,940	$ -	$ 28,940
Town of Hadley	5.76%	$ 2,083,689	$ 18,626	$ 2,102,315
Hadley Housing Authority	0.00%	$ -	$ -	$ -
Hampshire County Group Insurance Trust	0.17%	$ 61,498	$ -	$ 61,498
Hampshire County Regional Housing Authority	0.00%	$ -	$ -	$ -
Hampshire Regional School District	1.78%	$ 643,918	$ 31,628	$ 675,546
Town of Hatfield	2.75%	$ 994,817	$ -	$ 994,817
Hatfield Housing Authority	0.00%	$ -	$ -	$ -
Town of Huntington	0.53%	$ 191,728	$ -	$ 191,728
Town of Middlefield	0.16%	$ 57,880	$ -	$ 57,880
Town of Pelham	0.83%	$ 300,254	$ -	$ 300,254
Town of Plainfield	0.27%	$ 97,673	$ -	$ 97,673
Quabbin Health District	0.21%	$ 75,968	$ 4,920	$ 80,888
South Hadley Fire District #1	2.39%	$ 864,586	$ -	$ 864,586
South Hadley Fire District #2	0.93%	$ 336,429	$ -	$ 336,429
Town of South Hadley	15.19%	$ 5,495,007	$ 35,509	$ 5,530,516
South Hadley Housing Authority	0.24%	$ 86,820	$ -	$ 86,820
South Hadley-Easthampton Veterans District	0.00%	$ -	$ -	$ -
Town of Southampton	3.41%	$ 1,233,573	$ 11,987	$ 1,245,560
Town of Ware	8.73%	$ 3,158,092	$ 47,062	$ 3,205,154
Ware Housing Authority	0.31%	$ 112,143	$ 3,413	$ 115,556
Town of Westhampton	0.67%	$ 242,374	$ -	$ 242,374
Town of Williamsburg	1.40%	$ 506,452	$ 3,744	$ 510,196
Town of Worthington	0.86%	$ 311,106	$ 6,000	$ 317,106
Total Fund Appropriation	**100.00%**	**$ 36,175,162**	**$ 552,846**	**$ 36,728,008**

**** FY 28 - Last Year of ERI Funding**

Hampshire County Retirement System - FY 28 Appropriation Data

9/2026 Aggregate Salaries and FY 28 Appropriation Distribution

	Sept 2026 Aggregate Salaries (pg 2)			FY 28 Pension Appropriation (pg 5)		
	Total Employees	Aggregate Salaries	Percent of Total Fund	Pension + Pension Reserve Appropriation	ERI Appropriation	TOTAL APPROPRIATION
Total Aggregate Salaries & Appropriation	**$ 2,063**	**$ 116,778,294**	**100.00%**	**$ 36,175,161**	**$ 552,846**	**$ 36,728,007**
Town of Amherst	430	29,380,920	25.17%	$ 9,105,288	$ 221,299	**$ 9,326,587**
Amherst Housing Authority	13	924,058	0.79%	$ 285,784	$ -	**$ 285,784**
Amherst-Pelham Regional School District	152	6,228,937	5.33%	$ 1,928,136	$ 14,161	**$ 1,942,297**
Town of Belchertown	253	15,324,851	13.13%	$ 4,749,799	$ 102,311	**$ 4,852,110**
Belchertown Housing Authority	0	-	0.00%	$ -	$ -	**$ -**
Belchertown Water District	5	247,602	0.21%	$ 75,968	$ -	**$ 75,968**
Town of Chesterfield	11	476,115	0.41%	$ 148,318	$ -	**$ 148,318**
Chesterfield/Goshen Regional School District	12	411,895	0.35%	$ 126,613	$ -	**$ 126,613**
Town of Cummington	6	397,059	0.34%	$ 122,996	$ -	**$ 122,996**
Foothills Health District	4	295,089	0.25%	$ 90,438	$ -	**$ 90,438**
Gateway Regional School District	76	2,964,279	2.54%	$ 918,849	$ -	**$ 918,849**
Town of Goshen	8	423,742	0.36%	$ 130,231	$ -	**$ 130,231**
Town of Granby	93	5,196,122	4.45%	$ 1,609,795	$ 52,186	**$ 1,661,981**
Granby Housing Authority	2	97,175	0.08%	$ 28,940	$ -	**$ 28,940**
Town of Hadley	114	6,732,167	5.76%	$ 2,083,689	$ 18,626	**$ 2,102,315**
Hadley Housing Authority	0	-	0.00%	$ -	$ -	**$ -**
Hampshire County Group Insurance Trust	2	202,670	0.17%	$ 61,498	$ -	**$ 61,498**
Hampshire County Regional Housing Authority	0	-	0.00%	$ -	$ -	**$ -**
Hampshire Regional School District	50	2,084,022	1.78%	$ 643,918	$ 31,628	**$ 675,546**
Town of Hatfield	70	3,206,789	2.75%	$ 994,817	$ -	**$ 994,817**
Hatfield Housing Authority	0	-	0.00%	$ -	$ -	**$ -**
Town of Huntington	12	621,665	0.53%	$ 191,728	$ -	**$ 191,728**
Town of Middlefield	4	181,970	0.16%	$ 57,880	$ -	**$ 57,880**
Town of Pelham	48	972,105	0.83%	$ 300,254	$ -	**$ 300,254**
Town of Plainfield	4	311,071	0.27%	$ 97,673	$ -	**$ 97,673**
Quabbin Health District	5	244,984	0.21%	$ 75,968	$ 4,920	**$ 80,888**
South Hadley Fire District #1	38	2,792,927	2.39%	$ 864,586	$ -	**$ 864,586**
South Hadley Fire District #2	21	1,091,753	0.93%	$ 336,429	$ -	**$ 336,429**
Town of South Hadley	302	17,738,643	15.19%	$ 5,495,007	$ 35,509	**$ 5,530,516**
South Hadley Housing Authority	4	281,290	0.24%	$ 86,820	$ -	**$ 86,820**
South Hadley-Easthampton Veterans District	0	-	0.00%	$ -	$ -	**$ -**
Town of Southampton	70	3,977,573	3.41%	$ 1,233,573	$ 11,987	**$ 1,245,560**
Town of Ware	171	10,182,764	8.73%	$ 3,158,092	$ 47,062	**$ 3,205,154**
Ware Housing Authority	5	360,955	0.31%	$ 112,143	$ 3,413	**$ 115,556**
Town of Westhampton	19	787,766	0.67%	$ 242,374	$ -	**$ 242,374**
Town of Williamsburg	36	1,634,249	1.40%	$ 506,452	$ 3,744	**$ 510,196**
Town of Worthington	23	1,005,087	0.86%	$ 311,106	$ 6,000	**$ 317,106**
Total Aggregate Salaries & Appropriation	**2,063**	**$ 116,778,294**	**100.00%**	**$ 36,175,162**	**$ 552,846**	**$ 36,728,008**
	% of aggregate salaries (Subject to PERAC rounding differences)			**30.98%**		

Hampshire County Retirement System FY 28 Appropriation Data

FY 28 - FY 27 Comparison - Changes in estimated pension appropriation and aggregate salaries

	FY 28 APPROPRIATION (pg 5)				FY 27 APPROPRIATION				Change FY 27 (ex-ERI) to FY 28 (ex-ERI)			
Unit	FY 28 - Percent of Total	FY 28 - Pension Appropriation (ex-ERI)	FY 28 - ERI	FY 28 TOTAL Appropriation	FY 27 - Percent of Total	FY 27 - Pension Appropriation (ex-ERI)	FY 27 - ERI	FY 27 TOTAL Appropriation	Aggregate Salary Increase Decrease (pg 3)	% change in Total Payroll (pg 3)	Appropriation Increase/ Decrease (ex-ERI) FY27 - FY26	% change in Pension Appropriation (ex ERI)
Town of Amherst	25.17%	9,105,288	$ 221,299	**9,326,587**	23.82%	$ 8,616,923	221,298	8,838,221	2,396,346	8.88%	488,365	5.53%
Amherst Housing Authority	0.79%	285,784	$ -	**285,784**	0.94%	$ 340,047	-	340,047	(140,357)	(13.19)%	(54,263)	(15.96)%
Amherst-Pelham Regional School District	5.33%	1,928,136	$ 14,161	**1,942,297**	5.11%	$ 1,848,551	14,161	1,862,712	435,482	7.52%	79,585	4.27%
Town of Belchertown	13.13%	4,749,799	$ 102,311	**4,852,110**	12.89%	$ 4,662,977	102,311	4,765,288	718,063	4.92%	86,822	1.82%
Belchertown Housing Authority	0.00%	-	$ -	**-**	0.00%	$ -	-	-	0	0.00%	0	0.00%
Belchertown Water District	0.21%	75,968	$ -	**75,968**	0.17%	$ 61,498	-	61,498	55,585	28.95%	14,470	23.53%
Town of Chesterfield	0.41%	148,318	$ -	**148,318**	0.34%	$ 122,996	-	122,996	85,771	21.97%	25,322	20.59%
Chesterfield/Goshen Regional School District	0.35%	126,613	$ -	**126,613**	0.34%	$ 122,996	-	122,996	25,389	6.57%	3,617	2.94%
Town of Cummington	0.34%	122,996	$ -	**122,996**	0.37%	$ 133,848	-	133,848	(18,092)	(4.36)%	(10,852)	(8.11)%
Foothills Health District	0.25%	90,438	$ -	**90,438**	0.23%	$ 83,203	-	83,203	29,766	11.22%	7,235	8.70%
Gateway Regional School District	2.54%	918,849	$ -	**918,849**	2.65%	$ 958,642	-	958,642	(42,717)	(1.42)%	(39,793)	(4.15)%
Town of Goshen	0.36%	130,231	$ -	**130,231**	0.40%	$ 144,701	-	144,701	(32,644)	(7.15)%	(14,470)	(10.00)%
Town of Granby	4.45%	1,609,795	$ 52,186	**1,661,981**	4.63%	$ 1,674,910	52,187	1,727,097	(52,648)	(1.00)%	(65,115)	(3.77)%
Granby Housing Authority	0.08%	28,940	$ -	**28,940**	0.08%	$ 28,940	-	28,940	3,486	3.72%	0	0.00%
Town of Hadley	5.76%	2,083,689	$ 18,626	**2,102,315**	6.89%	$ 2,492,469	18,625	2,511,094	(1,075,784)	(13.78)%	(408,780)	(16.28)%
Hadley Housing Authority	0.00%	-	$ -	**-**	0.00%	$ -	-	-	0	0.00%	0	0.00%
Hampshire County Group Insurance Trust	0.17%	61,498	$ -	**61,498**	0.37%	$ 133,848	-	133,848	(221,830)	(52.26)%	(72,350)	(54.05)%
Hampshire County Regional Housing Authority	0.00%	-	$ -	**-**	0.00%	$ -	-	-	0	0.00%	0	0.00%
Hampshire Regional School District	1.78%	643,918	$ 31,628	**675,546**	1.83%	$ 662,005	31,629	693,634	9,404	0.45%	(18,087)	(2.61)%
Town of Hatfield	2.75%	994,817	$ -	**994,817**	2.95%	$ 1,067,167	-	1,067,167	(139,807)	(4.18)%	(72,350)	(6.78)%
Hatfield Housing Authority	0.00%	-	$ -	**-**	0.02%	$ 7,235	-	7,235	(28,078)	(100.00)%	(7,235)	(100.00)%
Town of Huntington	0.53%	191,728	$ -	**191,728**	0.44%	$ 159,171	-	159,171	121,745	24.35%	32,557	20.45%
Town of Middlefield	0.16%	57,880	$ -	**57,880**	0.15%	$ 54,263	-	54,263	7,258	4.15%	3,617	6.67%
Town of Pelham	0.83%	300,254	$ -	**300,254**	1.00%	$ 361,752	-	361,752	(163,543)	(14.40)%	(61,498)	(17.00)%
Town of Plainfield	0.27%	97,673	$ -	**97,673**	0.32%	$ 115,761	-	115,761	(47,439)	(13.23)%	(18,088)	(15.63)%
Quabbin Health District	0.21%	75,968	$ 4,920	**80,888**	0.17%	$ 61,498	4,920	66,418	51,990	26.94%	14,470	21.79%
South Hadley Fire District #1	2.39%	864,586	$ -	**864,586**	2.37%	$ 857,351	-	857,351	101,410	3.77%	7,235	0.84%
South Hadley Fire District #2	0.93%	336,429	$ -	**336,429**	0.86%	$ 311,106	-	311,106	117,538	12.06%	25,323	8.14%
Town of South Hadley	15.19%	5,495,007	$ 35,509	**5,530,516**	14.73%	$ 5,328,600	35,509	5,364,109	1,049,020	6.29%	166,407	3.10%
South Hadley Housing Authority	0.24%	86,820	$ -	**86,820**	0.24%	$ 86,820	-	86,820	6,936	2.53%	0	0.00%
South Hadley-Easthampton Veterans District	0.00%	-	$ -	**-**	0.00%	$ -	-	-	0	0.00%	0	0.00%
Town of Southampton	3.41%	1,233,573	$ 11,987	**1,245,560**	3.29%	$ 1,190,163	11,987	1,202,150	252,257	6.77%	43,410	3.61%
Town of Ware	8.73%	3,158,092	$ 47,062	**3,205,154**	9.14%	$ 3,306,410	47,062	3,353,472	(175,121)	(1.69)%	(148,318)	(4.42)%
Ware Housing Authority	0.31%	112,143	$ 3,413	**115,556**	0.30%	$ 108,525	3,413	111,938	22,461	6.64%	3,618	3.23%
Town of Westhampton	0.67%	242,374	$ -	**242,374**	0.80%	$ 289,401	-	289,401	(115,381)	(12.78)%	(47,027)	(16.25)%
Town of Williamsburg	1.40%	506,452	$ 3,744	**510,196**	1.37%	$ 495,600	3,744	499,344	79,968	5.15%	10,852	2.17%
Town of Worthington	0.86%	311,106	$ 6,000	**317,106**	0.79%	$ 285,784	6,000	291,784	114,444	12.85%	25,322	8.68%
Total	**100.00%**	**$ 36,175,162**	**$ 552,846**	**$ 36,728,008**	**100.00%**	**36,175,161**	**552,846**	**36,728,007**	**$ 3,430,878**	**3.03%**	**$ 1**	**0.00%**

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

Hampshire County Retirement System FY 28 Appropriation Data
FY 28 ESTIMATED UNIT APPROPRIATIONS - Semi-Annual Payments v Single Payment Estimate

			98.38%	1.62%
	$ 36,728,007		$ 36,133,771	$ 594,236
Unit_Employer	Appropriation Total (pg 5)	2 equal payments due 7/1/27 & 1/1/28	Single Payment Option 7/1/27	Single payment Savings
Town of Amherst	$ 9,326,587	$ 4,663,293.50	$ 9,175,689	$ 150,898
Amherst Housing Authority	$ 285,784	$ 142,892.00	$ 281,160	$ 4,624
Amherst-Pelham Regional School District	$ 1,942,297	$ 971,148.50	$ 1,910,872	$ 31,425
Town of Belchertown	$ 4,852,110	$ 2,426,055.00	$ 4,773,606	$ 78,504
Belchertown Housing Authority	$ -	$ -	$ -	$ -
Belchertown Water District	$ 75,968	$ 37,984.00	$ 74,739	$ 1,229
Town of Chesterfield	$ 148,318	$ 74,159.00	$ 145,918	$ 2,400
Chesterfield/Goshen Regional School District	$ 126,613	$ 63,306.50	$ 124,564	$ 2,049
Town of Cummington	$ 122,996	$ 61,498.00	$ 121,006	$ 1,990
Foothills Health District	$ 90,438	$ 45,219.00	$ 88,975	$ 1,463
Gateway Regional School District	$ 918,849	$ 459,424.50	$ 903,983	$ 14,866
Town of Goshen	$ 130,231	$ 65,115.50	$ 128,124	$ 2,107
Town of Granby	$ 1,661,981	$ 830,990.50	$ 1,635,091	$ 26,890
Granby Housing Authority	$ 28,940	$ 14,470.00	$ 28,472	$ 468
Town of Hadley	$ 2,102,315	$ 1,051,157.50	$ 2,068,301	$ 34,014
Hadley Housing Authority	$ -	$ -	$ -	$ -
Hampshire County Group Insurance Trust	$ 61,498	$ 30,749.00	$ 60,503	$ 995
Hampshire County Regional Housing Authority	$ -	$ -	$ -	$ -
Hampshire Regional School District	$ 675,546	$ 337,773.00	$ 664,616	$ 10,930
Town of Hatfield	$ 994,817	$ 497,408.50	$ 978,721	$ 16,096
Hatfield Housing Authority	$ -	$ -	$ -	$ -
Town of Huntington	$ 191,728	$ 95,864.00	$ 188,626	$ 3,102
Town of Middlefield	$ 57,880	$ 28,940.00	$ 56,944	$ 936
Town of Pelham	$ 300,254	$ 150,127.00	$ 295,396	$ 4,858
Town of Plainfield	$ 97,673	$ 48,836.50	$ 96,093	$ 1,580
Quabbin Health District	$ 80,888	$ 40,444.00	$ 79,579	$ 1,309
South Hadley Fire District #1	$ 864,586	$ 432,293.00	$ 850,598	$ 13,988
South Hadley Fire District #2	$ 336,429	$ 168,214.50	$ 330,986	$ 5,443
Town of South Hadley	$ 5,530,516	$ 2,765,258.00	$ 5,441,036	$ 89,480
South Hadley Housing Authority	$ 86,820	$ 43,410.00	$ 85,415	$ 1,405
South Hadley-Easthampton Veterans District	$ -	$ -	$ -	$ -
Town of Southampton	$ 1,245,560	$ 622,780.00	$ 1,225,408	$ 20,152
Town of Ware	$ 3,205,154	$ 1,602,577.00	$ 3,153,297	$ 51,857
Ware Housing Authority	$ 115,556	$ 57,778.00	$ 113,686	$ 1,870
Town of Westhampton	$ 242,374	$ 121,187.00	$ 238,453	$ 3,921
Town of Williamsburg	$ 510,196	$ 255,098.00	$ 501,941	$ 8,255
Town of Worthington	$ 317,106	$ 158,553.00	$ 311,975	$ 5,131
Total Fund	**$ 36,728,008**	**$ 18,364,004**	**$ 36,133,773**	**$ 594,235**