

PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., *Chair*

WILLIAM T. KEEFE, *Executive Director*

Auditor DIANA DIZOGLIO | KATHLEEN M. FALLON | KATE FITZPATRICK | JAMES J. GUIDO | RICHARD MACKINNON, JR. | JENNIFER F. SULLIVAN, ESQ.

MEMORANDUM

TO: Berkshire Regional Retirement Board
FROM: William T. Keefe, Executive Director
RE: Appropriation for Fiscal Year 2027
DATE: November 24, 2025

BK

Required Fiscal Year 2027 Appropriation: **\$12,600,000**

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2027 which commences July 1, 2026.

Attached please find the portion of the Fiscal Year 2027 appropriation to be paid by each of the governmental units within your system.

The current schedule is due to be updated by Fiscal Year 2028.

As we indicated in PERAC Memo #27/2025, we are sending this letter only to the Retirement Board. Upon receipt, please forward this letter to the appropriate governmental bodies.

If you have any questions, please contact PERAC's Actuary, John Boorack, at (617) 666-4446 Extension 935.

WTK/jfb
Attachment

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Berkshire Regional Retirement System FY27 Appropriation by Governmental Unit

Aggregate amount for appropriation for the Pension Fund:	\$12,600,000
Aggregate amount for appropriation for the Pension Reserve Fund:	\$0
Aggregate additional appropriation for the E.R.I.:	\$0

<u>UNIT</u>	<u>PEN.FND.</u> <u>APP %</u>	<u>PENSION FUND</u> <u>APPROP.</u>	<u>PENSION RES.</u> <u>FUND APPROP.</u>	<u>ADD'L. APP.</u> <u>FOR E.R.I.</u>	<u>TOTAL</u> <u>APPROP.</u>
Town of Alford	0.44%	55,440	0		55,440
Town of Becket	2.33%	293,580	0		293,580
Berk Cnty Mosq. Cont.	0.14%	17,640	0		17,640
Berk Hills Reg Sch. Dis.	6.85%	863,100	0		863,100
Berk Cnty Reg Hous Auth	1.49%	187,740	0		187,740
Cen Berk Reg School Dis	5.41%	681,660	0		681,660
Town of Cheshire	1.42%	178,920	0		178,920
Town of Clarksburg	1.28%	161,280	0		161,280
County of Berkshire	0.00%	0	0		0
Town of Dalton	4.96%	624,960	0		624,960
Dalton Fire District	1.58%	199,080	0		199,080
Dalton Housing Auth	0.19%	23,940	0		23,940
Dist Dept of Veteran Serv	0.11%	13,860	0		13,860
Town of Egremont	1.99%	250,740	0		250,740
Farmington Reg Sch Dis	0.91%	114,660	0		114,660
Town of Florida	1.06%	133,560	0		133,560
Town of Great Barrington	9.58%	1,207,080	0		1,207,080
Great Barrington Fire Dist.	0.33%	41,580	0		41,580
Town of Hancock	0.14%	17,640	0		17,640
Town of Hinsdale	1.46%	183,960	0		183,960
Lanesboro Vil. Fire & Wat.	0.24%	30,240	0		30,240
Town of Lanesborough	2.92%	367,920	0		367,920
Town of Lee (incl. schools)	10.66%	1,343,160	0		1,343,160
Lee Housing Authority	0.15%	18,900	0		18,900
Town of Lenox (incl. schools)	9.55%	1,203,300	0		1,203,300
Lenox Housing Authority	0.32%	40,320	0		40,320
Town of Monterey	1.73%	217,980	0		217,980
Mnt. Greylock School Dist.	5.21%	656,460	0		656,460
Mount Washington	0.15%	18,900	0		18,900
Town of New Ashford	0.00%	0	0		0
Town of New Marlborough	1.11%	139,860	0		139,860
Town of Otis	1.77%	223,020	0		223,020
Town of Peru	0.74%	93,240	0		93,240
Town of Richmond	1.81%	228,060	0		228,060

The Total Appropriation column shown above is in accordance with your current funding schedule and the scheduled payment date(s) in that schedule. Whenever payments are made after the scheduled date(s), the total appropriation should be revised to reflect interest at the rate assumed in the most recent actuarial valuation. Payments should be made before the end of the fiscal year.

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Town of Sandisfield	0.98%	123,480	0	123,480
Town of Savoy	0.50%	63,000	0	63,000
Town of Sheffield	2.64%	332,640	0	332,640
So Berk Reg Sch Dist	3.58%	451,080	0	451,080
Town of Stockbridge	3.45%	434,700	0	434,700
Stockbridge Housing Auth	0.16%	20,160	0	20,160
Town of Tyringham	0.47%	59,220	0	59,220
Town of Washington	0.35%	44,100	0	44,100
Town of West Stockbridge	1.48%	186,480	0	186,480
Town of Williamstown	7.66%	965,160	0	965,160
Williamstown Fire Dist	0.08%	10,080	0	10,080
Town of Windsor	0.62%	78,120	0	78,120
TOTAL	100.00%	12,600,000	0	12,600,000

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