

PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

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MEMORANDUM

TO: Hampden County Regional Retirement Board
FROM: William T. Keefe, Executive Director *BK*
RE: Appropriation for Fiscal Year 2026
DATE: February 11, 2025

Required Fiscal Year 2026 Appropriation: **\$49,835,829**

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2026 which commences July 1, 2025.

Attached please find the portion of the Fiscal Year 2026 appropriation to be paid by each of the governmental units within your system.

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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Hampden County Retirement System FY26 Appropriation by Governmental Unit

Aggregate amount for appropriation for the Pension Fund: \$49,835,829
 Aggregate amount for appropriation for the Pension Reserve Fund: \$0
 Aggregate additional appropriation for the E.R.I. & Pension Holiday: \$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>TOTAL</u> <u>APPROP.</u>	<u>APPROP</u> <u>JULY 31 PMT.</u>
Town of Agawam	19.77%	9,852,543	0	9,852,543	9,742,065
Agawam Housing Auth.	0.34%	169,442	0	169,442	167,542
Town of Blandford	0.30%	149,508	0	149,508	147,832
Town of Blandford - Water	0.00%	0	0	0	0
Town of Brimfield	1.28%	637,899	0	637,899	630,746
Brimfield Housing Auth.	0.00%	0	0	0	0
Town of Chester	0.27%	134,557	0	134,557	133,048
Chester Electric Light	0.12%	59,803	0	59,803	59,132
E. Longmeadow - Town	8.89%	4,430,405	0	4,430,405	4,380,726
E. Longmeadow - School	4.02%	2,003,400	0	2,003,400	1,980,936
E. Longmeadow Housing	0.30%	149,507	0	149,507	147,831
E. Hampden Vets Serv.	0.00%	0	0	0	0
Town of Granville - Town	0.43%	214,294	0	214,294	211,891
Town of Hampden	1.86%	926,946	0	926,946	916,552
Hampden Housing Auth	0.08%	39,869	0	39,869	39,422
Hampden / Wil. Reg. Sch.	5.27%	2,626,348	0	2,626,348	2,596,898
Town of Holland	1.14%	568,128	0	568,128	561,758
Town of Longmeadow	11.19%	5,576,629	0	5,576,629	5,514,098
Town of Ludlow - Town	8.44%	4,206,144	0	4,206,144	4,158,980
Town of Ludlow - School	4.75%	2,367,202	0	2,367,202	2,340,658
Ludlow Housing Auth.	0.25%	124,590	0	124,590	123,193
Town of Monson	3.46%	1,724,320	0	1,724,320	1,704,985
Town of Monson - Schools	1.79%	892,061	0	892,061	882,058
Monson Housing Auth.	0.28%	139,540	0	139,540	137,975
Town of Montgomery	0.13%	64,787	0	64,787	64,061
Town of Palmer	3.14%	1,564,845	0	1,564,845	1,547,298
Town of Palmer - Schools	2.49%	1,240,912	0	1,240,912	1,226,998
Town of Palmer - Library	0.38%	189,376	0	189,376	187,253
Town of Palmer - WWTP	0.48%	239,212	0	239,212	236,530
Palmer Fire / Wat. Dis #1	0.59%	294,031	0	294,031	290,734
Palmer Housing Auth	0.00%	0	0	0	0
Pathfinder Reg Voc Tech	1.39%	692,718	0	692,718	684,950
Town of Russell	0.63%	313,966	0	313,966	310,445
Town of Southwick	3.97%	1,978,482	0	1,978,482	1,956,297
Town of Southwick Wat.	0.22%	109,639	0	109,639	108,410
Southw./ Toll./ Gran. Schl.	2.45%	1,220,978	0	1,220,978	1,207,287
Southwick Housing Auth	0.00%	0	0	0	0
Three Rivers Fire District	0.18%	89,705	0	89,705	88,699
Town of Tolland	0.26%	129,573	0	129,573	128,120
Town of Wales	0.57%	284,064	0	284,064	280,879
W. Hampden Vets Serv.	0.12%	59,803	0	59,803	59,132
WestComm	1.57%	782,423	0	782,423	773,650
Town of Wilbraham	6.50%	3,239,329	0	3,239,329	3,203,006
Wilbraham - Sol. Waste	0.10%	49,836	0	49,836	49,277
Wilbraham - Sewer	0.19%	94,688	0	94,688	93,626
Wilbraham - Water Dept.	0.30%	149,508	0	149,508	147,832
Wilbraham Housing Auth	0.11%	54,819	0	54,819	54,204
TOTAL	100.00%	49,835,829	\$0	\$49,835,829	\$49,277,014

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.