

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: Hampden County Regional Retirement Board
FROM: William T. Keefe, Executive Director *WTK*
RE: Appropriation for Fiscal Year 2027
DATE: December 11, 2025

Required Fiscal Year 2027 Appropriation: **\$53,822,695**

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.

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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Hampden County Retirement System FY27 Appropriation by Governmental Unit

Aggregate amount for appropriation for the Pension Fund: \$53,822,695
 Aggregate amount for appropriation for the Pension Reserve Fund: \$0
 Aggregate additional appropriation for the E.R.I. & Pension Holiday: \$0

UNIT	COMPENSATION AS OF 9/30	PEN.FND. APP %	PENSION FUND APPROP.	PENSION RES. FUND APPROP.	TOTAL APPROP.	APPROP JULY 31 PMT.
Town of Agawam	27,553,681.01	19.41%	10,446,985	0	10,446,985	10,329,842
Agawam Housing Auth.	499,235.00	0.35%	188,379	0	188,379	186,267
Town of Blandford	589,535.08	0.42%	226,055	0	226,055	223,520
Town of Blandford - Water		0.00%	0	0	0	0
Town of Brimfield	1,783,358.64	1.26%	678,166	0	678,166	670,562
Brimfield Housing Auth.		0.00%	0	0	0	0
Town of Chester	491,029.50	0.35%	188,379	0	188,379	186,267
Chester Electric Light	268,174.00	0.19%	102,263	0	102,263	101,116
E. Longmeadow - Town	12,711,037.43	8.95%	4,817,131	0	4,817,131	4,763,116
E. Longmeadow - School	5,750,400.95	4.05%	2,179,819	0	2,179,819	2,155,376
E. Longmeadow Housing	352,593.28	0.25%	134,557	0	134,557	133,048
E. Hampden Vets Serv.		0.00%	0	0	0	0
Town of Granville - Town	702,024.00	0.49%	263,731	0	263,731	260,774
Town of Hampden	2,534,002.56	1.78%	958,044	0	958,044	947,301
Hampden Housing Auth	132,230.00	0.09%	48,440	0	48,440	47,897
Hampden / Wil. Reg. Sch.	7,041,487.00	4.96%	2,669,606	0	2,669,606	2,639,671
Town of Holland	1,678,912.56	1.18%	635,108	0	635,108	627,986
Town of Longmeadow	16,568,031.14	11.67%	6,281,109	0	6,281,109	6,210,678
Town of Ludlow - Town	12,482,438.90	8.79%	4,731,015	0	4,731,015	4,677,966
Town of Ludlow - School	6,247,529.88	4.40%	2,368,199	0	2,368,199	2,341,644
Town of Monson	5,174,567.58	3.64%	1,959,146	0	1,959,146	1,937,178
Town of Monson - Schools	2,396,382.97	1.69%	909,604	0	909,604	899,405
Monson Housing Auth.	494,627.12	0.35%	188,379	0	188,379	186,267
Town of Montgomery	187,133.83	0.13%	69,969	0	69,969	69,184
Town of Palmer	4,050,451.29	2.85%	1,533,947	0	1,533,947	1,516,747
Town of Palmer - Schools	3,189,718.32	2.25%	1,211,011	0	1,211,011	1,197,432
Town of Palmer - Library	542,105.61	0.38%	204,526	0	204,526	202,233
Town of Palmer - WWTP	548,532.40	0.39%	209,909	0	209,909	207,555
Palmer Fire / Wat. Dis #1	921,378.81	0.65%	349,848	0	349,848	345,925
Palmer Housing Auth		0.00%	0	0	0	0
Pathfinder Reg Voc Tech	1,710,225.67	1.20%	645,872	0	645,872	638,630
Town of Russell	936,259.74	0.66%	355,230	0	355,230	351,247
Town of Southwick	5,932,672.46	4.18%	2,249,789	0	2,249,789	2,224,562
Town of Southwick Wat.	333,952.32	0.24%	129,174	0	129,174	127,726
Southw./ Toll./ Gran. Schl.	3,614,643.24	2.55%	1,372,479	0	1,372,479	1,357,089
Southwick Housing Auth		0.00%	0	0	0	0
Three Rivers Fire District	249,373.00	0.18%	96,881	0	96,881	95,795
Town of Tolland	440,327.96	0.31%	166,850	0	166,850	164,979
Town of Wales	764,583.26	0.54%	290,643	0	290,643	287,384
W. Hampden Vets Serv.	169,131.85	0.12%	64,587	0	64,587	63,863
WestComm	2,363,878.92	1.67%	898,839	0	898,839	888,760
Town of Wilbraham	9,596,521.00	6.76%	3,638,414	0	3,638,414	3,597,616
Wilbraham - Sol. Waste	89,293.00	0.06%	32,294	0	32,294	31,932
Wilbraham - Sewer	231,049.00	0.16%	86,116	0	86,116	85,150
Wilbraham - Water Dept.	468,080.00	0.33%	177,615	0	177,615	175,623
Wilbraham Housing Auth	168,444.00	0.12%	64,587	0	64,587	63,863
TOTAL	\$141,959,034.28	100.00%	53,822,695	\$0	\$53,822,695	\$53,219,176

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.