

# PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

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WILLIAM T. KEEFE, Executive Director

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## MEMORANDUM

TO: Westfield Retirement Board  
FROM: William T. Keefe, Executive Director *BK*  
RE: Appropriation for Fiscal Year 2027  
DATE: December 12, 2025

This memorandum will serve to fulfill our statutory deadline of December 15 in providing Retirement Boards with the appropriation amounts for the upcoming fiscal year.

The Westfield Retirement Board is in the process of having an actuarial valuation performed on its system as of January 1, 2025. After the Board has adopted a revised funding schedule, PERAC will provide the FY27 appropriation letter.

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

WTK/jfb

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