

# 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: Hampshire County Retirement Board  
FROM: William T. Keefe, Executive Director  
RE: Appropriation for Fiscal Year 2027  
DATE: December 11, 2025

BK

Required Fiscal Year 2027 Appropriation: **\$36,728,007**

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. This revises the allocation provided in our December 3, 2025 memorandum, based on updated salary information recently provided by the Board.

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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**Hampshire County Retirement System FY27 Appropriation by Governmental Unit**

Aggregate amount for appropriation for the Pension Fund: \$36,175,161  
 Aggregate amount for appropriation for the Pension Reserve Fund: \$0  
 Aggregate additional appropriation for the E.R.I.: \$552,846

<u>UNIT</u>	<u>PEN.FND. APP %</u>	<u>PENSION FUND APPROP.</u>	<u>PENSION RES. FUND APPROP.</u>	<u>ADD'L. APP. FOR E.R.I.</u>	<u>TOTAL APPROP.</u>
Council of Government	0.00%	0	0		0
Town of Amherst	23.82%	8,616,923	0	221,298	8,838,221
Amherst Housing Auth	0.94%	340,047	0	0	340,047
Amherst-Pelham RSD	5.11%	1,848,551	0	14,161	1,862,712
Town of Belchertown	12.89%	4,662,977	0	102,311	4,765,288
Belchertown Housing	0.00%	0	0	0	0
Belchertown Water Dis	0.17%	61,498	0	0	61,498
Town of Chesterfield	0.34%	122,996	0	0	122,996
Chesterfld/Goshen RSD	0.34%	122,996	0	0	122,996
Town of Cummington	0.37%	133,848	0	0	133,848
Foothills Health District	0.23%	83,203	0	0	83,203
Gateway Reg Sch Dist	2.65%	958,642	0	0	958,642
Town of Goshen	0.40%	144,701	0	0	144,701
Town of Granby	4.63%	1,674,910	0	52,187	1,727,097
Granby Housing Auth	0.08%	28,940	0	0	28,940
Town of Hadley	6.89%	2,492,469	0	18,625	2,511,094
Hadley Housing Auth	0.00%	0	0	0	0
Hmp Cnty Grp. Ins. Trust	0.37%	133,848	0	0	133,848
Hmp Cnty Reg Housing	0.00%	0	0	0	0
Hampshire RSD	1.83%	662,005	0	31,629	693,634
Town of Hatfield	2.95%	1,067,167	0	0	1,067,167
Hatfield Housing Auth	0.02%	7,235	0	0	7,235
Town of Huntington	0.44%	159,171	0	0	159,171
Town of Middlefield	0.15%	54,263	0	0	54,263
Town of Pelham	1.00%	361,752	0	0	361,752
Town of Plainfield	0.32%	115,761	0	0	115,761
Quabbin Health District	0.17%	61,498	0	4,920	66,418
So Hadley Fire Dist #1	2.37%	857,351	0	0	857,351
So Hadley Fire Dist #2	0.86%	311,106	0	0	311,106
Town of South Hadley	14.73%	5,328,600	0	35,509	5,364,109
South Hadley Housing	0.24%	86,820	0	0	86,820
S. Hadley/Easthampton Vet.	0.00%	0	0	0	0
Town of Southamptn	3.29%	1,190,163	0	11,987	1,202,150
Town of Ware	9.14%	3,306,410	0	47,062	3,353,472
Ware Housing Auth	0.30%	108,525	0	3,413	111,938
Town of Westhampton	0.80%	289,401	0	0	289,401
Town of Williamsburg	1.37%	495,600	0	3,744	499,344
Town of Worthington	0.79%	285,784	0	6,000	291,784
<b>TOTAL</b>	<b>100.00%</b>	<b>\$36,175,161</b>	<b>\$0</b>	<b>\$552,846</b>	<b>\$36,728,007</b>

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.