



# 131st MAINE LEGISLATURE

LD 197

LR 980(02)

## An Act to Address Employee Retention at the Maine State Police Crime Laboratory and the Computer Crimes Unit in the Department of Public Safety

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Labor and Housing

Fiscal Note Required: Yes

### Fiscal Note

|                                   | FY 2023-24 | FY 2024-25  | Projections<br>FY 2025-26 | Projections<br>FY 2026-27 |
|-----------------------------------|------------|-------------|---------------------------|---------------------------|
| <b>Net Cost (Savings)</b>         |            |             |                           |                           |
| General Fund                      | \$0        | \$1,819,134 | \$20,537                  | \$21,008                  |
| Highway Fund                      | \$0        | \$7,611     | \$7,885                   | \$8,169                   |
| <b>Appropriations/Allocations</b> |            |             |                           |                           |
| General Fund                      | \$0        | \$1,819,134 | \$20,537                  | \$21,008                  |
| Highway Fund                      | \$0        | \$7,611     | \$7,885                   | \$8,169                   |
| Federal Expenditures Fund         | \$0        | \$1,440     | \$1,492                   | \$1,546                   |
| Other Special Revenue Funds       | \$0        | \$463       | \$480                     | \$497                     |

### Fiscal Detail and Notes

This bill includes a one-time General Fund appropriation of \$1,799,311 in fiscal year 2024-25 to the Retirement System - Retirement Allowance Fund within the Maine Public Employees Retirement System (MainePERS) for the unfunded actuarial liability created as a result of allowing the service retirement benefits of certain civilian employees employed in the Maine State Police Crime Laboratory or computer crimes unit within the Department of Public Safety earned under either the regular state employee and teacher plan or the 1998 Special plan to be calculated under a special plan that provides for retirement after completing 25 years of service, regardless of age, effective August 1, 2024. Pursuant to the Constitution of Maine, Article IX, Section 18-A, unfunded liabilities may not be created except those that result from experience losses.

This bill will also increase the normal cost component and the unfunded actuarial liability components of the employer retirement rate, resulting in increased employer contributions to MainePERS on behalf of the civilian employees beginning in fiscal year 2024-25. The bill includes General Fund appropriations totaling \$19,823; Highway Fund allocations totaling \$7,611; Federal Expenditures Fund allocations of \$1,440; and Other Special Revenue Funds allocations of \$463 in fiscal year 2024-25 to the Department of Public Safety to support the increase in retirement costs. Of the total \$19,823 General Fund appropriations included in the bill, \$7,415 is appropriated to the Computer Crimes program and \$12,407 is appropriated to the State Police program. All Highway Fund, Federal Expenditures Fund and Other Special Revenue Funds allocations are provided to the State Police programs (including the State Police - Support program)