

**132nd MAINE LEGISLATURE****LD 137****LR 49(02)****An Act to Expand the 1998 Special Retirement Plan to Include Employees Who Work for the Office of
Chief Medical Examiner****Fiscal Note for Bill as Amended by Committee Amendment " "****Committee: Labor****Fiscal Note Required: Yes**

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$506,874	\$34,051	\$35,379	\$36,759
Appropriations/Allocations				
General Fund	\$506,874	\$34,051	\$35,379	\$36,759
Federal Expenditures Fund	\$761	\$1,064	\$1,105	\$1,149

Fiscal Detail and Notes

This bill includes General Fund appropriations totaling \$506,874 in fiscal year 2025-26 and \$34,051 in fiscal year 2026-27 and Federal Expenditures Fund allocations of \$761 in fiscal year 2025-26 and \$1,064 in fiscal year 2026-27 for the cost of allowing employees in the Office of the Chief Medical Examiner within the Department of the Attorney General to participate in the 1998 Special Plan. Of these amounts, a one-time General Fund appropriation of \$483,270 in fiscal year 2025-26 to the Retirement System - Retirement Allowance Fund within the Maine Public Employees Retirement System is included for the unfunded actuarial liability created as a result of allowing service retirement benefits for these employees earned under the regular state employee and teacher plan to be calculated under the 1998 Special Plan. Additionally, ongoing General Fund appropriations of \$23,604 and \$34,051 and Federal Expenditures Fund allocations of \$761 and \$1,064 in fiscal years 2025-26 and 2026-27, respectively, to the Office of Chief Medical Examiner are included for the prospective costs of moving the positions to the 1998 Special Plan effective October 1, 2025.