

**132nd MAINE LEGISLATURE****LD 1236****LR 2257(01)****An Act to Address Employee Retention of State Employees Who Are Firefighters at Bangor International Airport****Preliminary Fiscal Impact Statement for Original Bill****Sponsor: Rep. Roeder of Bangor****Committee: Labor****Fiscal Note Required: Yes**

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**Preliminary Fiscal Impact Statement**

	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Projections FY 2027-28</b>	<b>Projections FY 2028-29</b>
<b>Net Cost (Savings)</b>				
General Fund	\$522,078	\$0	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$522,078	\$0	\$0	\$0
Federal Expenditures Fund	\$1,759	\$2,510	\$2,608	\$2,710

**Fiscal Detail and Notes**

This legislation adds persons employed as firefighters in the Department of Defense, Veterans and Emergency Management at Bangor International Airport to a new special retirement plan that provides a service retirement benefit after the completion of 25 years of creditable service regardless of age and allows the service retirement benefits already earned by those employees under the 1998 Special Plan to be calculated under the new special retirement plan. The Maine Public Employees Retirement System will require a one-time General Fund appropriation of \$522,078 in fiscal year 2025-26 for the increase in the unfunded actuarial liability created as a result of the retroactive provision in this bill. Pursuant to the Constitution of Maine, Article IX, Section 18-A, unfunded liabilities may not be created except those that result from experience losses. Ongoing Federal Expenditures Funds allocations of \$1,759 in fiscal year 2025-26 and \$2,510 in fiscal year 2026-27 will also be required to the Department of Defense, Veteran and Emergency Management for the increase in the employer's retirement contributions on a prospective basis.