

MAINE STATE LEGISLATURE

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1
2 Date: 5/30/25 L.D. 137
(Filing No. S- 194)

MAJORITY

LABOR

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STATE OF MAINE

SENATE

132ND LEGISLATURE

FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to S.P. 73, L.D. 137, "An Act to Expand the 1998 Special Retirement Plan to Include Employees Who Work for the Office of Chief Medical Examiner"

Amend the bill by inserting after section 9 the following:

'Sec. 10. Appropriations and allocations. The following appropriations and allocations are made.

ATTORNEY GENERAL, DEPARTMENT OF THE

Chief Medical Examiner - Office of 0412

Initiative: Provides funds for the prospective costs for employees in the employment of the Office of Chief Medical Examiner within the Department of the Attorney General to participate in the 1998 Special Plan effective October 1, 2025.

GENERAL FUND	2025-26	2026-27
Personal Services	\$23,604	\$34,051
GENERAL FUND TOTAL	\$23,604	\$34,051

Chief Medical Examiner - Office of 0412

Initiative: Allocates funds for the prospective costs for employees in the employment of the Office of Chief Medical Examiner within the Department of the Attorney General to participate in the 1998 Special Plan effective October 1, 2025.

FEDERAL EXPENDITURES FUND	2025-26	2026-27
Personal Services	\$761	\$1,064
FEDERAL EXPENDITURES FUND TOTAL	\$761	\$1,064

ATTORNEY GENERAL, DEPARTMENT OF THE
DEPARTMENT TOTALS

2025-26 2026-27

COMMITTEE AMENDMENT

COMMITTEE AMENDMENT "A" to S.P. 73, L.D. 137 (S-194)

1			
2	GENERAL FUND	\$23,604	\$34,051
3	FEDERAL EXPENDITURES FUND	\$761	\$1,064
4			
5	DEPARTMENT TOTAL - ALL FUNDS	\$24,365	\$35,115
6	RETIREMENT SYSTEM, MAINE PUBLIC EMPLOYEES		
7	Retirement System - Retirement Allowance Fund 0085		
8	Initiative: Provides one-time funds for the increase in the unfunded actuarial liability as a		
9	result of allowing service retirement benefits for employees employed in the Office of		
10	Chief Medical Examiner within the Department of the Attorney General earned under the		
11	regular state employee and teacher plan to be calculated under the 1998 Special Plan.		
12	GENERAL FUND	2025-26	2026-27
13	All Other	\$483,270	\$0
14			
15	GENERAL FUND TOTAL	\$483,270	\$0
16			
17	RETIREMENT SYSTEM, MAINE PUBLIC		
18	EMPLOYEES		
19	DEPARTMENT TOTALS	2025-26	2026-27
20			
21	GENERAL FUND	\$483,270	\$0
22			
23	DEPARTMENT TOTAL - ALL FUNDS	\$483,270	\$0
24			
25	SECTION TOTALS	2025-26	2026-27
26			
27	GENERAL FUND	\$506,874	\$34,051
28	FEDERAL EXPENDITURES FUND	\$761	\$1,064
29			
30	SECTION TOTAL - ALL FUNDS	\$507,635	\$35,115

31
32 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section
33 number to read consecutively.

34 SUMMARY

35 This amendment is the majority report of the committee. The amendment adds an
36 appropriations and allocations section.

37 FISCAL NOTE REQUIRED

38 (See attached)

**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 "A"(S-194)****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.