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Date: (Filing No. S- )

**EDUCATION AND CULTURAL AFFAIRS**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE  
SENATE  
128TH LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 712, L.D. 1869, Bill, “An Act To Establish the Total Cost of Education and the State and Local Contributions to Education for Fiscal Year 2018-19 and To Provide That Employees of School Management and Leadership Centers Are Eligible To Participate in the Maine Public Employees Retirement System”

Amend the bill by inserting after section 1 the following:

**Sec. 2. 20-A MRSA §3801, sub-§3, ¶B**, as enacted by PL 2017, c. 284, Pt. VVVVV, §6, is amended to read:

B. An interlocal agreement may include but is not limited to a description of the following:

- (1) The approval process for the formation of a school management and leadership center;
- (2) Any associate members, the process for including associate members and their roles in the school management and leadership center;
- (3) The process to authorize the school management and leadership center to borrow funds for school construction purposes including bonds and notes;
- (4) The process to approve the purchase or lease of buildings or land by the school management and leadership center;
- (5) The process by which a school management and leadership center may establish, maintain and expend funds from a reserve fund or contingency fund;
- (6) The process of hiring an executive director for the school management and leadership center; ~~and~~
- (7) A transition plan to move authorized programs and services from a member to the school management and leadership center; and

**COMMITTEE AMENDMENT**

1                   (8) The process for withdrawal of a single school administrative unit from the  
2                   school management and leadership center.

3                   An interlocal agreement must provide for the continuation of continuing contract  
4                   rights under section 13201 for participating school administrative unit teachers who  
5                   subsequently are employed by the school management and leadership center.

6                   **Sec. 3. 20-A MRSA §3802, sub-§§13 and 14**, as enacted by PL 2017, c. 284,  
7                   Pt. VVVVV, §6, are amended to read:

8                   **13. Withdrawal from school management and leadership center.** ~~If a~~ A single  
9                   school administrative unit ~~applies to~~ may withdraw, ~~it must demonstrate to the~~  
10                   ~~commissioner that as a result of the school administrative unit's withdrawing that there~~  
11                   ~~will be no increase in costs or decrease in student programs and services for the~~  
12                   ~~withdrawing school administrative unit and for any of the remaining member school~~  
13                   ~~administrative units of the school management and leadership center~~ from a school  
14                   ~~management and leadership center only in accordance with withdrawal provisions~~  
15                   ~~included in the interlocal agreement pursuant to section 3801, subsection 3.~~

16                   **14. Dissolution of school management and leadership center.** A school  
17                   management and leadership center may ~~not~~ be dissolved ~~unless it applies to the~~  
18                   ~~commissioner for approval and~~ only if:

19                   A. All member school administrative units apply to transfer to another school  
20                   management and leadership center and the commissioner approves; or

21                   B. ~~If all the member school administrative units of a school management and~~  
22                   ~~leadership center apply to dissolve the school management and leadership center,~~  
23                   ~~they demonstrate to the commissioner that there will be no increase in costs or~~  
24                   ~~decrease in student programs and services for any of the member school~~  
25                   ~~administrative units of the school management and leadership center.~~

26                   C. The dissolution is in accordance with the provisions of its interlocal agreement  
27                   under Title 30-A, chapter 115 that provide for the termination of the agreement and  
28                   the disposal of property.

29                   **Sec. 4. 20-A MRSA §3808** is enacted to read:

30                   **§3808. Collective bargaining in school management and leadership centers**

31                   **1. Assumption of obligations, duties, liabilities and rights.** On and after the  
32                   operational date of a school management and leadership center, teachers and other  
33                   employees whose positions are transferred from a school administrative unit to the school  
34                   management and leadership center and were included in a bargaining unit represented by  
35                   a bargaining agent, and for participating school administrative units, teachers and other  
36                   employees who are subsequently employed by the school management and leadership  
37                   center and were included in a bargaining unit and represented by a bargaining unit,  
38                   continue to be included in the same bargaining unit and represented by the same  
39                   bargaining agent pending completion of the bargaining agent and bargaining unit merger  
40                   procedures and bargaining for initial school management and leadership center collective  
41                   bargaining agreements covering school management and leadership center employees, as  
42                   described in this section. After employees become employees of the school management

1 and leadership center, the school management and leadership center has the obligations,  
2 duties, liabilities and rights of a public employer pursuant to Title 26, chapter 9-A with  
3 respect to those employees.

4 **2. Structure of bargaining units.** All bargaining units of school management and  
5 leadership center employees must be structured on a school management and leadership  
6 center-wide basis. Teachers and other school employees who are employed by the school  
7 management and leadership center to provide consolidated services must be removed  
8 from the existing bargaining units of teachers and other employees who are employed by  
9 each member school unit and merged into units of school management and leadership  
10 center employees. Merger into school management and leadership center-wide  
11 bargaining units is not subject to approval or disapproval of employees. Formation of  
12 school management and leadership center-wide bargaining units must occur in  
13 accordance with this subsection.

14 A. In each school management and leadership center, there must be one unit of  
15 teachers, if any teachers are employed by the school management and leadership  
16 center, and, to the extent they are on the effective date of this paragraph included in  
17 bargaining units, other certified professional employees, excluding principals and  
18 other administrators.

19 B. Any additional bargaining units in a school management and leadership center  
20 must be structured as follows.

21 (1) In the initial establishment of such units, units must be structured primarily  
22 on the basis of the existing pattern of organization, maintaining the grouping of  
23 employee classifications into bargaining units that existed prior to the creation of  
24 the school management and leadership center and avoiding conflicts among  
25 different bargaining agents to the extent possible.

26 (2) In the event of a dispute regarding the classifications to be included within a  
27 school management and leadership center-wide bargaining unit, the current  
28 bargaining agent or agents or the school management and leadership center may  
29 petition the Maine Labor Relations Board to determine the appropriate unit in  
30 accordance with this section and Title 26, section 966, subsections 1 and 2.

31 C. When there is the same bargaining agent in all bargaining units that will be  
32 merged into a school management and leadership center-wide bargaining unit, the  
33 units must be separated and merged on the operational date or the date represented  
34 employees are transferred to the school management and leadership center,  
35 whichever is applicable, and the school management and leadership center shall  
36 recognize the bargaining agent as the representative of the merged unit.

37 D. When all bargaining units that will be separated and merged into a school  
38 management and leadership center-wide bargaining unit are represented by separate  
39 local affiliates of the same state labor organization, the units must be separated and  
40 merged on the operational date or the date represented employees are transferred to  
41 the school management and leadership center, whichever is applicable. The identity  
42 of a single affiliate that will be designated the bargaining agent for the merged unit  
43 must be selected by the existing bargaining agents and the state labor organization.  
44 Upon completion of the merger and designation of the bargaining agent and

1 notification by the state labor organization to the school management and leadership  
2 center, the school management and leadership center shall recognize the designated  
3 bargaining agent as the representative of employees in the merged unit. If necessary,  
4 the parties shall then execute a written amendment to any collective bargaining  
5 agreement then in effect to change the name of the bargaining agent to reflect the  
6 merger.

7 E. When there are bargaining units that will be separated and merged into a school  
8 management and leadership center-wide bargaining unit in which there are  
9 employees who are not represented by any bargaining agent and other employees  
10 who are represented either by the same bargaining agent or separate local affiliates of  
11 the same state labor organization, the units must be separated and merged on the  
12 operational date or the date represented employees are transferred to the school  
13 management and leadership center, whichever is applicable, as long as a majority of  
14 employees who compose the merged unit were represented by the bargaining agent  
15 prior to the merger. The procedures for separation and merger of separate local  
16 affiliates of the same state labor organization described in paragraph D must be  
17 followed if applicable. If prior to the merger a bargaining agent did not represent a  
18 majority of employees who compose the merged unit, a bargaining agent election  
19 must be conducted by the Maine Labor Relations Board pursuant to paragraph F.

20 F. When bargaining units with different bargaining agents must be merged into a  
21 single school management and leadership center-wide bargaining unit pursuant to this  
22 section, the bargaining agent of the merged bargaining unit must be selected in  
23 accordance with Title 26, section 967 except as modified in this section.

24 (1) A petition for an election to determine the bargaining agent must be filed  
25 with the Maine Labor Relations Board by any of the current bargaining agents or  
26 the school management and leadership center.

27 (2) The petition must be filed not more than 90 days prior to the first August 31st  
28 occurring after either the 3rd anniversary date of the operational date of the  
29 school management and leadership center or the date on which positions are  
30 transferred from member school units to the school management and leadership  
31 center, whichever is later.

32 (3) The election ballot may contain only the names of the bargaining agents of  
33 bargaining units that will be merged into the school management and leadership  
34 center-wide bargaining unit and the choice of no representative, but no other  
35 choices. A showing of interest is not required from any such bargaining agent  
36 other than its current status as representative.

37 (4) The obligation to bargain with existing bargaining agents continues from the  
38 operational date of the school management and leadership center or the date on  
39 which positions are transferred from member school units to the school  
40 management and leadership center, whichever is later, until the determination of  
41 the bargaining agent of the school management and leadership center-wide  
42 bargaining unit under this section; but in no event may any collective bargaining  
43 agreement that is executed after the operational date extend beyond the first  
44 August 31st occurring after either the 3rd anniversary date of the operational date

1 of the school management and leadership center or the date on which positions  
2 are transferred from member school units to the school management and  
3 leadership center, whichever is later.

4 (5) The Maine Labor Relations Board shall expedite to the extent practicable all  
5 petitions for determination of the bargaining agent in the school management and  
6 leadership center filed pursuant to this section.

7 (6) The bargaining units must be merged into a school management and  
8 leadership center-wide bargaining unit as of the date of certification of the results  
9 of the election by the Maine Labor Relations Board or the expiration of the  
10 collective bargaining agreements in the unit, whichever occurs later.

11 (7) Until the first August 31st occurring after either the 3rd anniversary date of  
12 the operational date of the school management and leadership center or the date  
13 on which positions are transferred from member school units to the school  
14 management and leadership center, whichever is later, existing bargaining agents  
15 shall continue to represent the bargaining units that they represented on the day  
16 prior to the operational date of the school management and leadership center. If  
17 necessary, each bargaining agent and the school management and leadership  
18 center must negotiate interim collective bargaining agreements to expire the first  
19 August 31st occurring after either the 3rd anniversary date of the operational date  
20 of the school management and leadership center or the date on which positions  
21 are transferred from member school units to the school management and  
22 leadership center, whichever is later.

23 (8) When there are 2 or more bargaining units in which there are employees who  
24 are represented either by the same bargaining agent or by separate local affiliates  
25 of the same state labor organization that will be merged into a school  
26 management and leadership center-wide bargaining unit with one or more other  
27 bargaining units pursuant to the election procedures described in this paragraph,  
28 the bargaining units that are represented either by the same bargaining agent or  
29 by separate local affiliates of the same state labor organization must merge as of  
30 the operational date. The procedures for merger of separate local affiliates of the  
31 same state labor organization described in paragraph D must be followed if  
32 applicable.

33 **3. Agent to engage in collective bargaining.** After the merger of bargaining units  
34 in a school management and leadership center, the bargaining agent of a school  
35 management and leadership center-wide bargaining unit and the school management and  
36 leadership center shall engage in collective bargaining for a collective bargaining  
37 agreement for the school management and leadership center-wide bargaining unit. In the  
38 collective bargaining agreement for each school management and leadership center-wide  
39 bargaining unit, the employment relations, policies, practices, salary schedules, hours and  
40 working conditions throughout the school management and leadership center must be  
41 made uniform and consistent as soon as practicable. In the event that the parties are  
42 unable to agree upon an initial school management and leadership center-wide collective  
43 bargaining agreement, the parties must use the dispute resolution procedures pursuant to  
44 Title 26, section 965 to resolve their differences.

1           **4. Application of collective bargaining agreements.** On and after the operational  
2 date of a school management and leadership center, but before the completion of  
3 negotiations for a single school management and leadership center-wide collective  
4 bargaining agreement for the school management and leadership center-wide bargaining  
5 unit, the wages, hours and working conditions of an employee of the school management  
6 and leadership center who is in a bargaining unit and who is reassigned to a different  
7 position that is in a different bargaining unit but that upon the completion of the merger  
8 of bargaining units will be included in the same school management and leadership  
9 center-wide bargaining unit must be determined by the terms of the collective bargaining  
10 agreement that applies to the position to which the employee is reassigned, except as  
11 provided in this subsection.

12           A. If the application of the collective bargaining agreement that applies to the  
13 position to which the employee is reassigned would cause a reduction in the  
14 employee's wage or salary rate, the employee's wage or salary rate must be  
15 maintained at the rate the employee was paid immediately prior to the reassignment  
16 until the completion of negotiations for a single school management and leadership  
17 center-wide collective bargaining agreement for the school management and  
18 leadership center-wide bargaining unit or the applicable collective bargaining  
19 agreement requires a higher wage or salary rate for the employee, whichever occurs  
20 sooner.

21           B. If the application of the existing collective bargaining agreement that applies to  
22 the position to which the employee is reassigned would cause a reduction in the  
23 amount that is paid by the school management and leadership center for premiums for  
24 health insurance for the employee and the employee's dependents, the school  
25 management and leadership center's payment must be maintained at the amount that  
26 was paid immediately prior to the reassignment until the completion of negotiations  
27 for a single school management and leadership center-wide collective bargaining  
28 agreement for the school management and leadership center-wide bargaining unit or  
29 the applicable collective bargaining agreement requires a higher payment, whichever  
30 occurs sooner.

31           C. If the application of the existing collective bargaining agreement that applies to  
32 the position to which the employee is reassigned provides for coverage under a  
33 different health insurance plan, the employee may elect to retain coverage under the  
34 health insurance plan in which the employee was enrolled immediately prior to  
35 reassignment if the eligibility provisions of the plan permit until the completion of  
36 negotiations for a single school management and leadership center-wide collective  
37 bargaining agreement for the school management and leadership center-wide  
38 bargaining unit.'

39           Amend the bill in section 3 in the last line (page 3, line 41 in L.D.) by striking out the  
40 following: "8.51" and inserting the following: '8.46'

41           Amend the bill by striking out all of sections 4 and 5 and inserting the following:

42           '**Sec. 4. Total cost of funding public education from kindergarten to grade**  
43 **12.** The total cost of funding public education from kindergarten to grade 12 for fiscal  
44 year 2018-19 is as follows:

1		<b>2018-19</b>
2		<b>TOTAL</b>
3	<b>Total Operating Allocation</b>	
4		
5	Total operating allocation pursuant to the Maine	\$1,464,839,305
6	Revised Statutes, Title 20-A, section 15683	
7		
8	Total adjustments to state subsidy pursuant to	\$509,865,569
9	Title 20-A, section 15689 included in	
10	subsidizable costs and total other subsidizable	
11	costs pursuant to Title 20-A, section 15681-A	
12		
13	<b>Total Operating Allocation and Subsidizable Costs</b>	
14		
15	Total operating allocation pursuant to Title 20-A,	\$1,974,704,874
16	section 15683 and total other subsidizable costs	
17	pursuant to Title 20-A, section 15681-A	
18		
19	<b>Total Debt Service Allocation</b>	
20		
21	Total debt service allocation pursuant to Title	\$96,696,235
22	20-A, section 15683-A	
23		
24	<b>Total Adjustments pursuant to Title 20-A, section</b>	
25	<b>15689</b>	
26		
27	Audit adjustments pursuant to Title 20-A,	\$250,000
28	section 15689, subsection 4	
29		
30	Educating students in long-term drug	\$391,378
31	treatment center adjustments pursuant to Title	
32	20-A, section 15689, subsection 5	
33		
34	Regionalization, consolidation and efficiency	\$4,083,539
35	assistance adjustments pursuant to Title 20-A,	
36	section 15689, subsection 9	
37		
38	Bus refurbishing program adjustments	\$180,123
39	pursuant to Title 20-A, section 15689,	
40	subsection 13	
41		
42	MaineCare seed payments adjustments	\$642,466
43	pursuant to Title 20-A, section 15689,	
44	subsection 14	
45		

1	Special education budgetary hardship	\$1,000,000
2	adjustment pursuant to Title 20-A, section	
3	15689, subsection 15	
4		
5	Total adjustments to the state share of total	\$6,547,506
6	allocation pursuant to Title 20-A, section 15689	
7		
8	<b>Targeted Education Funds pursuant to Title 20-A,</b>	
9	<b>section 15689-A</b>	
10		
11	Special education costs for state agency	\$29,737,998
12	clients and state wards pursuant to Title 20-A,	
13	section 15689-A, subsection 1	
14		
15	Essential programs and services components	\$300,000
16	contract pursuant to Title 20-A, section	
17	15689-A, subsection 3	
18		
19	Education research institute contract pursuant	\$250,000
20	to Title 20-A, section 15689-A, subsection 6	
21		
22	Emergency bus loan pursuant to Title 20-A,	\$0
23	section 15689-A, subsection 9	
24		
25	Data management and support services for	\$4,926,754
26	essential programs and services pursuant to	
27	Title 20-A, section 15689-A, subsection 10	
28		
29	Postsecondary course payments pursuant to	\$3,000,000
30	Title 20-A, section 15689-A, subsection 11	
31		
32	National board certification salary	\$307,551
33	supplement pursuant to Title 20-A, section	
34	15689-A, subsection 12	
35		
36	Learning through technology program	\$14,114,965
37	pursuant to Title 20-A, section 15689-A,	
38	subsection 12-A	
39		
40	Jobs for Maine's Graduates including college	\$3,545,379
41	pursuant to Title 20-A, section 15689-A,	
42	subsection 13	

1		
2	Maine School of Science and Mathematics	\$3,615,347
3	pursuant to Title 20-A, section 15689-A,	
4	subsection 14	
5		
6	Maine Educational Center for the Deaf and	\$7,769,215
7	Hard of Hearing pursuant to Title 20-A,	
8	section 15689-A, subsection 15	
9		
10	Transportation administration pursuant to	\$389,890
11	Title 20-A, section 15689-A, subsection 16	
12		
13	Special education for juvenile offenders	\$382,418
14	pursuant to Title 20-A, section 15689-A,	
15	subsection 17	
16		
17	Center of Excellence for At-risk Students	\$152,000
18	pursuant to Title 20-A, section 15689-A,	
19	subsection 20	
20		
21	Fund for the Efficient Delivery of	\$0
22	Educational Services pursuant to Title 20-A,	
23	section 15689-A, subsection 21	
24		
25	Comprehensive early college programs	\$1,000,000
26	funding (bridge year program) pursuant to	
27	Title 20-A, section 15689-A, subsection 23	
28		
29	Community school pilots (3 pilot projects for	\$50,000
30	5 years) pursuant to Title 20-A, section	
31	15689-A, subsection 25	
32		
33	Maine School for Marine Science,	\$320,414
34	Technology, Transportation and Engineering	
35	pursuant to Title 20-A, section 15689-A,	
36	subsection 26	
37		
38	Total targeted education funds pursuant to Title	\$69,861,931
39	20-A, section 15689-A	
40		

1	<b>Enhancing student performance and opportunity</b>	
2	<b>pursuant to Title 20-A, section 15688-A and section</b>	
3	<b>15672, subsection 1-D</b>	
4		
5	Career and technical education costs pursuant	\$51,500,000
6	to Title 20-A, section 15688-A, subsection 1	
7		
8	Career and technical education middle school	\$0
9	costs pursuant to Title 20-A, section 15672,	
10	subsection 1-D	
11		
12	College transitions programs through adult	\$450,000
13	education college readiness programs	
14	pursuant to Title 20-A, section 15688-A,	
15	subsection 2	
16		
17	New or expanded public preschool pursuant	\$0
18	to Title 20-A, section 15688-A, subsection 4	
19		
20	School improvement and support pursuant to	\$0
21	Title 20-A, section 15688-A, subsection 5	
22		
23	National industry standards for career and	\$2,000,000
24	technical education pursuant to Title 20-A,	
25	section 15688-A, subsection 6	
26		
27	Total enhancing student performance and	\$53,950,000
28	opportunity pursuant to Title 20-A, section	
29	15688-A and section 15672, subsection 1-D	
30		
31	<b>Total Cost of Funding Public Education from</b>	
32	<b>Kindergarten to Grade 12</b>	
33		
34	Total cost of funding public education from	\$2,201,760,546
35	kindergarten to grade 12 for fiscal year	
36	pursuant to Title 20-A, chapter 606-B, not	
37	including normal retirement costs	
38		
39	Total normal cost of teacher retirement	\$46,519,107
40		

1	Total cost of funding public education from	\$2,248,279,653
2	kindergarten to grade 12 for fiscal year	
3	pursuant to Title 20-A, chapter 606-B,	
4	including normal retirement costs	
5		
6	Total cost of state contribution to unfunded	\$181,527,833
7	actuarial liabilities of the Maine Public	
8	Employees Retirement System that are	
9	attributable to teachers, retired teacher health	
10	insurance and retired teacher life insurance	
11	for fiscal year 2018-19 pursuant to Title 5,	
12	chapters 421 and 423, excluding the normal	
13	cost of teacher retirement	
14		
15	Total cost of funding public education from	\$2,429,807,486
16	kindergarten to grade 12, plus state	
17	contributions to the unfunded actuarial	
18	liabilities of the Maine Public Employees	
19	Retirement System that are attributable to	
20	teachers, retired teacher health insurance and	
21	retired teacher life insurance for fiscal year	
22	2018-19 pursuant to Title 5, chapters 421 and	
23	423	

24           **Sec. 5. Local and state contributions to total cost of funding public**  
 25 **education from kindergarten to grade 12.** The local contribution and the state  
 26 contribution appropriation provided for general purpose aid for local schools for the fiscal  
 27 year beginning July 1, 2018 and ending June 30, 2019 is calculated as follows:

28		<b>2018-19</b>	<b>2018-19</b>
29		<b>LOCAL</b>	<b>STATE</b>
30	<b>Local and State Contributions to the</b>		
31	<b>Total Cost of Funding Public Education</b>		
32	<b>from Kindergarten to Grade 12</b>		
33			
34	Local and state contributions to the total	\$1,132,901,570	\$1,115,378,083
35	cost of funding public education from		
36	kindergarten to grade 12 pursuant to the		
37	Maine Revised Statutes, Title 20-A,		
38	section 15683, subject to statewide		
39	distributions required by law		
40			

1	State contribution to the total cost of	\$181,527,833
2	unfunded actuarial liabilities of the	
3	Maine Public Employees Retirement	
4	System that are attributable to teachers,	
5	teacher retirement health insurance and	
6	teacher retirement life insurance for	
7	fiscal year 2018-19 pursuant to Title 5,	
8	chapters 421 and 423 excluding the	
9	normal cost of teacher retirement	
10		
11	State contribution to the total cost of	\$1,296,905,916
12	funding public education from	
13	kindergarten to grade 12 plus state	
14	contribution to the total cost of	
15	unfunded actuarial liabilities of the	
16	Maine Public Employees Retirement	
17	System that are attributable to teachers,	
18	teacher retirement health insurance and	
19	teacher retirement life insurance	
20	pursuant to Title 5, chapters 421 and	
21	423	
22		

23 Amend the bill by relettering or renumbering any nonconsecutive Part letter or  
24 section number to read consecutively.

25 **SUMMARY**

26 This amendment is the majority report of the Joint Standing Committee on Education  
27 and Cultural Affairs. The amendment includes provisions regarding dissolution for a  
28 school administrative unit to withdraw from a school management and leadership center  
29 and includes provisions for the merging of bargaining units of employees of a school  
30 administrative unit that also are employed by a school management and leadership center.  
31 The amendment also makes several changes to the total cost of funding public education  
32 from kindergarten to grade 12, the state contribution and the local contribution for fiscal  
33 year 2018-19, including:

34 1. Reducing the mill expectation rate for municipalities from 8.51 to 8.46 for fiscal  
35 year 2018-19 since the proposed allocation for career and technical education middle  
36 school programs for fiscal year 2018-19 is reduced by \$5,000,000 and \$5,000,000 is also  
37 reduced from the local costs for funding public education from kindergarten to grade 12;

38 2. Transferring the provision of the adjustments from the state share of the total  
39 allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15689 to the audit  
40 adjustment pursuant to Title 20-A, section 15689, subsection 4; and

41 3. Amending the provisions regarding:

42 A. The state contribution to the total cost of teacher retirement by indicating that the  
43 total costs include the unfunded actuarial liabilities of the Maine Public Employees

**COMMITTEE AMENDMENT**

1 Retirement System that are attributable to teachers; the total costs exclude the normal  
2 cost of teacher retirement; and

3 B. The state contribution to the total cost of funding public education from  
4 kindergarten to grade 12 by indicating that the total costs include the state  
5 contribution to the total cost of unfunded actuarial liabilities of the Maine Public  
6 Employees Retirement System that are attributable to teachers, teacher retirement  
7 health insurance and teacher retirement life insurance.

8 **FISCAL NOTE REQUIRED**  
9 **(See attached)**