

Maine Public Employees Retirement System

(A Component Unit of the State of Maine)

Schedules of Employer and Non-Employer Entity Allocations
and Pension Amounts by Employer for the PLD Consolidated Plan and
the State Employee and Teacher Plan

Year Ended June 30, 2025
With Independent Auditor's Report

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Maine Public Employees Retirement System

Opinion

We have audited the accompanying schedule of employer allocations of the Maine Public Employees Retirement System PLD Consolidated Plan and the schedules of employer and non-employer entity allocations of the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion for the year ended June 30, 2025 (collectively, the schedules of employer allocations), and the related notes to the schedules of employer allocations. We have also audited the total for all entities for each Plan of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense excluding that attributable to employer-paid member contributions (collectively, the specified column totals) included in the accompanying schedules of pension amounts by employer of the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion as of and for the year ended June 30, 2025 (collectively, the schedules of pension amounts by employer), and the related notes to the schedules of pension amounts by employer.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and non-employer entity allocations and total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer benefits expense excluding that attributable to employer-paid member contributions for the total of all participating employers and non-employer entities for the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion as of and for the year ended June 30, 2025, in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Basis for Opinion

We conducted our audit in accordance with U.S. generally accepted auditing standards (U.S. GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Maine Public Employees Retirement System (the System) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules for each Plan in accordance with U.S. GAAP; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

In preparing the schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer for each Plan as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on the Audit of the Financial Statements

We have audited, in accordance with U.S. GAAS, the financial statements of the System as of and for the year ended June 30, 2025, and our report thereon, dated October 9, 2025, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Maine Public Employees Retirement System management, the Board of Trustees of the Maine Public Employees Retirement System, and the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion participating employers and non-employer entity and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

BMP Assurance, LLP

Manchester, New Hampshire
December 30, 2025

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Enfield	P0001	\$ -	0.000000%
City of Portland	P0002	9,112,194	8.494581%
Town of Millinocket	P0003	277,848	0.259016%
City of Presque Isle	P0004	791,885	0.738212%
Cumberland County	P0005	2,884,139	2.688656%
City of Eastport	P0007	48,416	0.045134%
Town of Camden	P0008	529,607	0.493711%
City of South Portland	P0009	2,531,627	2.360037%
Town of Houlton	P0010	454,487	0.423682%
Penobscot County	P0011	1,277,782	1.191175%
Kittery Water District	P0012	75,607	0.070482%
City of Ellsworth	P0013	785,588	0.732342%
Town of Kittery	P0014	865,567	0.806900%
Town of Bar Harbor	P0015	1,933,207	1.802176%
Town of Mount Desert	P0016	392,650	0.366036%
Town of Fort Fairfield	P0017	79,551	0.074159%
City of Rockland	P0018	723,028	0.674022%
Bath Water District	P0019	99,907	0.093136%
City of Bangor	P0020	2,060,914	1.921228%
Bangor Public Library	P0022	6,172	0.005754%
City of Augusta	P0023	2,568,852	2.394739%
City of Gardiner	P0024	541,483	0.504782%
Ecology Learning Center	P0025	71,044	0.066229%
Houlton Water Company	P0026	227,561	0.212137%
City of Auburn	P0027	2,252,785	2.100094%
Town of York	P0028	1,226,302	1.143185%
Limestone Water & Sewer District	P0029	13,329	0.012425%
Town of St. Agatha	P0030	23,531	0.021936%
Kennebec Water District	P0031	214,625	0.200078%
Livermore Falls Water District	P0032	24,982	0.023288%
City of Belfast	P0035	603,996	0.563058%
City of Calais	P0036	245,232	0.228610%
York County	P0037	1,008,318	0.939975%
Maine Maritime Academy	P0038	812,711	0.757627%
York Water District	P0039	178,342	0.166254%
Washington County	P0040	647,352	0.603475%
Portland Public Library	P0041	295,685	0.275644%
Town of Brunswick	P0042	1,145,571	1.067926%
Auburn Public Library	P0043	32,358	0.030165%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Jay	P0045	\$ 148,840	0.138752%
Waldo County	P0046	571,752	0.532999%
Kennebec County	P0047	948,616	0.884320%
City of Lewiston	P0048	3,555,024	3.314069%
Maine Turnpike Authority	P0049	2,938,925	2.739728%
School Administrative District No. 31	P0050	32,976	0.030740%
Auburn Water and Sewer District	P0052	16,085	0.014995%
Town of East Millinocket	P0054	220,200	0.205276%
Maine Municipal Association	P0055	393,921	0.367222%
Hancock County	P0056	546,338	0.509308%
Oxford County	P0057	755,507	0.704299%
Falmouth Memorial Library	P0058	54,313	0.050632%
Bangor Water District	P0059	122,383	0.114088%
Rumford Fire and Police	P0060	259,694	0.242092%
Town of Orono	P0061	605,769	0.564710%
Kennebunk Light and Power Co.	P0062	125,089	0.116610%
City of Brewer	P0063	1,121,345	1.045342%
Rumford Water District	P0065	32,350	0.030158%
City of Waterville	P0066	791,513	0.737865%
Androscoggin County	P0067	987,893	0.920934%
Town of Baileyville	P0069	109,443	0.102025%
Westbrook Fire and Police	P0070	1,059,405	0.987600%
Brunswick Sewer District	P0072	155,755	0.145198%
City of Bath	P0073	991,469	0.924268%
Town of Mexico	P0074	74,807	0.069737%
Town of Lincoln	P0076	219,110	0.204259%
Old Town Water District	P0079	53,501	0.049875%
Town of Skowhegan	P0080	501,928	0.467908%
Town of Topsham	P0081	368,674	0.343686%
Town of Madawaska	P0082	398,330	0.371331%
City of Sanford	P0083	2,219,037	2.068634%
Town of Kennebunk	P0084	729,291	0.679860%
Town of Wilton	P0086	166,491	0.155206%
Town of Falmouth	P0087	1,230,402	1.147007%
Lubec Water District	P0088	14,902	0.013892%
Sanford Sewerage District	P0089	88,594	0.082589%
Town of Rumford	P0090	189,752	0.176891%
Town of Fort Kent	P0091	214,195	0.199677%
Maine Municipal Bond Bank	P0093	193,430	0.180319%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Lincoln County	P0095	\$ 398,011	0.371034%
Sagadahoc County	P0096	502,729	0.468654%
Town of Dexter	P0097	76,066	0.070910%
Town of Frenchville	P0098	33,124	0.030879%
Town of Farmington	P0100	278,634	0.259748%
Somerset County	P0101	649,805	0.605762%
Franklin County	P0102	506,010	0.471713%
Town of Lisbon	P0103	570,818	0.532129%
Maine Principals' Association	P0105	44,950	0.041903%
Aroostook County	P0106	851,578	0.793859%
Town of Wells	P0107	386,620	0.360415%
Town of Berwick	P0108	316,329	0.294889%
Town of Livermore Falls	P0109	90,077	0.083972%
Town of Pittsfield	P0110	71,123	0.066303%
City of Old Town	P0111	575,663	0.536645%
Town of Greenville	P0112	15,633	0.014573%
Town of Mechanic Falls	P0114	47,410	0.044196%
Regional School Unit #54	P0115	405,112	0.377654%
Town of Yarmouth	P0116	645,227	0.601495%
Town of Searsport	P0117	83,058	0.077428%
Farmington Village Corp.	P0118	36,090	0.033644%
Regional School Unit #9	P0119	13,501	0.012586%
Mt Desert Island Regional School Unit	P0120	61,202	0.057054%
Piscataquis County	P0121	365,844	0.341047%
City of Westbrook	P0122	847,005	0.789596%
Searsport Water District	P0124	27,080	0.025244%
Town of Norway	P0125	192,762	0.179697%
Regional School Unit #67	P0126	20,059	0.018699%
Town of Paris	P0127	121,417	0.113188%
School Administrative District No. 53	P0129	6,752	0.006295%
Town of Bucksport	P0130	364,108	0.339429%
Fort Fairfield Utilities District	P0131	16,821	0.015681%
Belfast Water District	P0132	45,440	0.042361%
Town of Gorham	P0133	9,156	0.008536%
Lincoln Academy	P0134	206,681	0.192673%
Norway Water District	P0136	23,420	0.021832%
Dover-Foxcroft Water District	P0137	24,024	0.022396%
York Sewer District	P0139	113,417	0.105729%
Town of Old Orchard Beach	P0140	914,736	0.852737%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan

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Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of South Berwick	P0141	\$ 343,051	0.319800%
Town of Freeport	P0142	602,974	0.562105%
School Administrative District No. 41	P0143	199,490	0.185969%
Auburn Housing Authority	P0145	164,901	0.153724%
Town of Boothbay Harbor	P0146	109,919	0.102469%
Town of Scarborough	P0147	1,750,759	1.632095%
Town of Fryeburg	P0149	142,863	0.133180%
Town of Hermon	P0150	229,334	0.213790%
Town of Hampden	P0151	430,526	0.401345%
Sanford Housing Authority	P0152	97,527	0.090916%
Town of Vassalboro	P0153	56,708	0.052864%
Lewiston Housing Authority	P0154	312,909	0.291701%
City of Biddeford	P0158	2,180,857	2.033041%
Paris Utility District	P0159	39,978	0.037268%
City of Hallowell	P0160	49,657	0.046292%
Town of Rockport	P0161	142,271	0.132628%
Lewiston/Auburn Water Pollution Control Authority	P0163	27,610	0.025739%
Town of Thomaston	P0164	153,384	0.142988%
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	54,310	0.050629%
Town of Orland	P0166	22,279	0.020769%
Town of Dover-Foxcroft	P0167	138,450	0.129066%
Regional School Unit #29	P0168	22,391	0.020874%
Maine Housing Authority	P0169	503,042	0.468946%
Sanford Water District	P0170	111,578	0.104015%
South Berwick Water	P0171	48,878	0.045565%
Town of Glenburn	P0174	66,758	0.062233%
Town of Sabattus	P0175	120,288	0.112135%
Town of Bridgton	P0176	88,128	0.082155%
Town of Brownville	P0177	36,565	0.034087%
Town of Winthrop	P0179	382,494	0.356569%
Town of Eliot	P0180	249,652	0.232731%
Town of Lebanon	P0181	44,952	0.041905%
Town of Van Buren	P0182	113,528	0.105833%
Hampden Water District	P0183	31,627	0.029484%
Town of Monson	P0184	3,838	0.003578%
Portland Housing Authority	P0185	508,932	0.474437%
Town of Milford	P0186	40,931	0.038157%
Regional School Unit #60	P0187	184,442	0.171941%
Town of Kennebunkport	P0188	411,550	0.383656%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Regional School Unit #49	P0189	\$ 89,570	0.083499%
Town of Damariscotta	P0191	81,179	0.075676%
City of Saco	P0192	1,645,911	1.534353%
Town of Otisfield	P0193	59,751	0.055701%
Town of Medway	P0194	84,319	0.078604%
Town of Waldoboro	P0195	338,569	0.315621%
Regional School Unit #51	P0198	58,040	0.054106%
Town of Oxford	P0200	189,880	0.177010%
Kennebunk Sewer District	P0201	85,205	0.079430%
Town of Phippsburg	P0202	34,950	0.032581%
Gould Academy	P0205	16,785	0.015647%
South Portland Housing Authority	P0206	249,471	0.232562%
Berwick Sewer District	P0207	44,873	0.041831%
Caribou Police and Fire	P0208	265,164	0.247191%
Town of Orrington	P0209	100,227	0.093434%
Town of New Gloucester	P0210	68,211	0.063588%
Town of Richmond	P0213	71,816	0.066948%
Town of Linneus	P0214	-	0.000000%
Town of Hodgdon	P0215	9,199	0.008575%
Town of Cumberland	P0216	447,204	0.416893%
Town of Corinna	P0217	-	0.000000%
Lincoln Sanitary District	P0219	40,459	0.037717%
Kennebec Sanitary Treatment District	P0220	74,125	0.069100%
Gardiner Water District	P0221	50,135	0.046737%
Waterville Sewerage District	P0222	69,714	0.064989%
School Administrative District No. 13	P0223	55,785	0.052004%
Waldo County Technical Center	P0224	8,428	0.007857%
Maine County Commissioners' Association	P0225	5,429	0.005061%
Town of Mars Hill	P0227	35,763	0.033339%
Town of Lubec	P0228	14,744	0.013745%
Van Buren Housing Authority	P0229	23,561	0.021964%
Town of Washburn	P0230	38,873	0.036239%
Androscoggin Valley Council of Governments	P0231	83,868	0.078183%
Town of Durham	P0234	67,313	0.062751%
Town of China	P0235	89,608	0.083535%
Madawaska Water District	P0236	28,845	0.026890%
Penquis	P0237	543,442	0.506609%
Milo Water District	P0238	19,684	0.018350%
Maine School Management Association	P0239	164,424	0.153279%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Easton	P0240	\$ 78,758	0.073420%
Richmond Utilities District	P0242	19,979	0.018625%
Lisbon Water Department	P0243	51,241	0.047768%
Town of Limestone	P0245	5,501	0.005128%
Town of Bethel	P0246	97,218	0.090628%
Rumford Mexico Sewerage District	P0247	58,204	0.054259%
Brewer Housing Authority	P0248	79,799	0.074391%
Erskine Academy	P0249	63,918	0.059586%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12 East Range-Support	P0252	11,550	0.010767%
Town of North Berwick	P0254	161,656	0.150699%
Kennebunk, Kennebunkport and Wells Water District	P0255	283,215	0.264019%
Auburn Lewiston Airport	P0256	3,749	0.003495%
Town of Princeton	P0258	-	0.000000%
Town of Fairfield	P0260	209,992	0.195759%
Old Town Housing Authority	P0262	71,609	0.066756%
Towns of Mapleton, Castle Hill and Chapman	P0265	55,700	0.051924%
Community School District No. 18 Wells-Ogunquit-Support	P0266	211,369	0.197043%
Aroostook Waste Solutions (Tri Community Landfill)	P0267	62,156	0.057943%
United Technologies Center, Region 4, S Penobscot	P0269	36,753	0.034262%
Town of Harpswell	P0270	9,606	0.008955%
Maine Veterans' Home	P0271	5,547,568	5.171561%
Brunswick Public Library	P0273	108,961	0.101576%
Eagle Lake Water and Sewer District	P0274	22,689	0.021151%
Fort Fairfield Housing Authority	P0275	28,973	0.027009%
Town of Lovell	P0276	20,514	0.019124%
Carrabasett Valley	P0277	64,583	0.060206%
Yarmouth Water District	P0278	73,876	0.068869%
Town of Harrison	P0280	47,278	0.044073%
Mechanic Falls Sanitary District	P0282	6,056	0.005645%
Mars Hill Utility District	P0283	21,657	0.020189%
Bangor Housing Authority	P0288	462,312	0.430977%
Maine Public Employees Retirement System	P0290	1,189,809	1.109169%
Lewiston/ Auburn 911	P0291	205,717	0.191774%
Brunswick Fire and Police	P0292	902,782	0.841592%
Jackman Utility District	P0294	18,941	0.017657%
Town of Chesterville	P0295	-	0.000000%
MADSEC	P0297	9,128	0.008509%
Boothbay Region Water District	P0298	113,855	0.106138%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
South Berwick Sewer District	P0299	\$ 34,455	0.032120%
Mount Desert Water District	P0300	39,515	0.036837%
Coastal Counties Workforce, Inc.	P0301	35,536	0.033128%
Lincoln County Sheriff's Office	P0302	179,817	0.167630%
Town of Ogunquit	P0303	394,895	0.368129%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	291,668	0.271899%
Veazie Fire and Police	P0305	74,086	0.069064%
Winterport Water and Sewer Districts	P0306	-	0.000000%
Topsham Sewer District	P0307	14,893	0.013884%
North Berwick Water District	P0308	29,536	0.027534%
Town of Windham	P0309	855,042	0.797089%
Biddeford Housing Authority	P0310	37,221	0.034698%
Greater August Utility District	P0311	302,011	0.281541%
Town of Grand Isle	P0312	9,556	0.008909%
Newport Water District	P0313	25,572	0.023839%
Town of Newport	P0314	146,038	0.136140%
Regional School Unit No. 1	P0315	44,487	0.041472%
Town of Monmouth	P0316	59,497	0.055465%
Cape Elizabeth Police	P0317	168,644	0.157214%
Thompson Free Library	P0318	10,236	0.009542%
Bowdoinham Water District	P0319	3,286	0.003063%
Regional School Unit No. 25	P0321	36,387	0.033921%
Regional School Unit No. 21	P0322	334,271	0.311615%
Regional School Unit No. 2	P0323	3,248	0.003028%
Regional School Unit No. 4	P0324	10,069	0.009386%
Regional School Unit No. 5	P0325	27,509	0.025644%
Regional School Unit No. 10	P0326	393,387	0.366723%
Regional School Unit No. 20	P0328	15,630	0.014570%
Regional School Unit No. 23	P0329	200,114	0.186551%
Regional School Unit No. 26	P0330	101,745	0.094849%
Regional School Unit No. 34	P0331	7,198	0.006710%
Regional School Unit No. 39	P0332	-	0.000000%
Town of West Bath	P0333	31,237	0.029120%
Gorham Fire and Police	P0334	407,897	0.380250%
Washburn Water and Sewer District	P0335	9,738	0.009078%
Town of Poland	P0336	238,269	0.222120%
Winthrop Utilities District	P0337	48,975	0.045656%
Town of Holden	P0338	192,543	0.179492%
Town of Levant	P0339	10,499	0.009787%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Regional School Unit No. 73	P0340	\$ 56,459	0.052632%
Town of Trenton	P0341	-	0.000000%
Town of Union	P0342	43,280	0.040346%
Midcoast Council of Governments	P0343	-	0.000000%
Town of Buckfield	P0344	25,625	0.023888%
Community Regional Charter School	P0345	230,702	0.215066%
Maine Academy of Natural Sciences	P0346	129,240	0.120480%
Good Will Home Association	P0347	288,280	0.268740%
Baxter Academy of Technologies and Sciences	P0348	239,319	0.223098%
Wells Fire and Police	P0349	602,107	0.561297%
Harpswell Coastal Academy	P0350	-	0.000000%
Augusta Housing Authority	P0351	36,914	0.034412%
Maine School of Science & Mathematics	P0352	39,019	0.036374%
Northern Oxford Regional Solid Waste Board	P0354	5,624	0.005243%
Town of Dayton	P0355	37,469	0.034929%
Town of Waterboro	P0356	172,246	0.160572%
Maine Virtual Academy	P0357	298,718	0.278471%
Regional School Unit No. 71	P0358	-	0.000000%
Knox County Sheriff's, Corrections & Communications	P0359	528,175	0.492376%
Town of Hartland	P0360	54,580	0.050881%
Town of Acton	P0361	54,605	0.050904%
Winslow Police	P0362	340,575	0.317492%
Boothbay Harbor Sewer District	P0363	37,124	0.034608%
Town of Otis	P0364	24,666	0.022994%
Anson-Madison Sanitary District	P0365	51,965	0.048443%
Regional School Unit No. 56	P0366	196,542	0.183221%
Town of Danforth	P0367	5,392	0.005026%
Town of Southwest Harbor	P0368	51,538	0.048044%
Town of Alfred	P0369	35,730	0.033308%
Town of Buxton	P0370	326,446	0.304320%
Town of Standish	P0371	246,491	0.229784%
Town of Eddington	P0372	29,423	0.027429%
Town of Lyman	P0373	27,266	0.025418%
Northern Aroostook Regional Airport Authority	P0374	8,611	0.008027%
Town of Limerick	P0375	10,658	0.009936%
Town of Oakland	P0376	90,492	0.084359%
Town of Corinth	P0377	26,569	0.024768%
Town of Dedham	P0378	33,711	0.031426%
University of Maine System	P0379	178,567	0.166464%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Regional School District No. 75	P0380	\$ 67,028	0.062485%
Town of Shapleigh	P0381	35,039	0.032664%
Town of Rangeley	P0382	95,143	0.088695%
Town of Belgrade	P0383	52,017	0.048492%
Southern Aroostook Emergency Medical Services	P0384	67,756	0.063163%
Town of Clinton	P0385	62,780	0.058524%
Town of Hollis	P0386	74,441	0.069396%
Town of Newry	P0387	18,642	0.017378%
Town of Limington	P0388	86,761	0.080881%
Anson-Madison-Starks Ambulance Emergency Service	P0389	58,792	0.054807%
Kennebec Valley Council of Governments	P0391	42,006	0.039159%
Town of Livermore	P0392	25,085	0.023385%
Town of Cornish	P0393	6,730	0.006274%
Town of Raymond	P0394	177,339	0.165319%
Town of North Yarmouth	P0395	91,045	0.084875%
Regional School Unit No. 35	P0396	34,365	0.032035%
Town of Machias	P0397	36,235	0.033779%
Regional School Unit No. 87	P0398	15,956	0.014875%
Town of Gray	P0399	78,279	0.072974%
Town of New Sweden	P0400	5,489	0.005117%
Town of Norridgewock	P0402	15,253	0.014219%
No. Oxford Reg Ambulance-Med Care Ambulance	P0403	99,022	0.092311%
Mi'Kmaq Nation	P0405	101,477	0.094599%
Presque Isle Industrial Council	P0406	9,843	0.009175%
Orono Veazie Water District	P0407	22,317	0.020804%
Town of Parsonfield	P0408	3,049	0.002842%
Town of Casco	P0410	4,972	0.004635%
Passamaquoddy Tribe at Pleasant Point	P0411	58,367	0.054411%
Town of Wiscasset	P0417	131,658	0.122734%
Town of Ashland	P0418	67,767	0.063173%
Regional School District No. 52	P0461	17,883	0.016671%
Town of Cape Elizabeth ⁽²⁾	P0085	-	0.000000%
Total for All Employers		<u>\$ 107,270,672</u>	<u>100.000000%</u>

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Employer	Employer Code	Net Pension Liability														
Town of Enfield	P0001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,996	\$ 7,996	\$ -	\$ -	\$ (8,262)	\$ (8,262)
City of Portland	P0002	28,084,470	9,040,166	-	-	-	9,040,166	-	5,142,085	-	671,959	5,814,043	5,916,100	(28,898)	(1,110,171)	4,777,031
Town of Millinocket	P0003	856,349	275,652	-	-	24,266	299,918	-	156,792	-	1,010	157,802	180,393	(3,458)	20,062	196,997
City of Presque Isle	P0004	2,440,649	785,626	-	-	103,456	889,082	-	446,867	-	-	446,867	514,132	(5,281)	70,317	579,168
Cumberland County	P0005	8,889,135	2,861,341	-	-	183,049	3,044,390	-	1,627,543	-	-	1,627,543	1,872,530	(6,268)	26,270	1,892,532
City of Eastport	P0007	149,220	48,033	-	-	41,129	89,162	-	27,322	-	6,719	34,040	31,434	(326)	4,037	35,145
Town of Camden	P0008	1,632,289	525,421	-	-	116,862	642,283	-	298,862	-	-	298,862	343,848	(7,605)	56,241	392,484
City of South Portland	P0009	7,802,664	2,511,616	-	-	1	2,511,617	-	1,428,617	-	132,023	1,560,640	1,643,662	25,033	(153,949)	1,514,746
Town of Houltton	P0010	1,400,762	450,894	-	-	76,977	527,871	-	256,471	-	-	256,471	295,076	(3,059)	72,421	364,438
Penobscot County	P0011	3,938,222	1,267,682	-	-	148,338	1,416,020	-	721,063	-	-	721,063	829,602	(8,651)	133,363	954,314
Kittery Water District	P0012	233,025	75,009	-	-	-	75,009	-	42,665	-	61,832	104,498	49,088	(509)	(42,590)	5,989
City of Ellsworth	P0013	2,421,242	779,379	-	-	85,310	864,689	-	443,314	-	-	443,314	510,044	(5,528)	137,153	641,669
Town of Kittery	P0014	2,667,743	858,725	-	-	-	858,725	-	488,446	-	110,901	599,347	561,970	9,481	(109,440)	462,011
Town of Bar Harbor	P0015	5,958,291	1,917,926	-	-	2,822,653	4,740,579	-	1,090,925	-	-	1,090,925	1,255,138	6,277	1,067,110	2,328,525
Town of Mount Desert	P0016	1,210,178	389,547	-	-	23,958	413,506	-	221,575	-	36,663	258,239	254,928	263,479	44,303	562,710
Town of Fort Fairfield	P0017	245,182	78,922	-	-	-	78,922	-	44,891	-	55,252	100,143	51,648	(535)	(33,724)	17,389
City of Rockland	P0018	2,228,427	717,313	-	-	36,671	753,984	-	408,010	-	47,526	455,536	469,427	(5,714)	1,971	465,684
Bath Water District	P0019	307,919	99,117	-	-	-	99,117	-	56,378	-	4,116	60,494	64,864	(672)	(24,401)	39,791
City of Bangor	P0020	6,351,893	2,044,624	-	-	229,345	2,273,969	-	1,162,991	-	-	1,162,991	1,338,050	(11,764)	(108,999)	1,217,287
Bangor Public Library	P0022	19,024	6,124	-	-	-	6,124	-	3,483	-	21,174	24,657	4,008	(42)	(14,589)	(10,623)
City of Augusta	P0023	7,917,394	2,548,546	-	-	83,886	2,632,432	-	1,449,624	-	44,941	1,494,565	1,667,829	(17,263)	(246,975)	1,403,591
City of Gardiner	P0024	1,668,892	537,203	-	-	30,518	567,721	-	305,563	-	1,054	306,617	351,558	(3,838)	(44,578)	303,142
Ecology Learning Center	P0025	218,964	70,483	-	-	25,256	95,739	-	40,091	-	29,309	69,401	46,126	15,756	18,686	80,568
Houlton Water Company	P0026	701,360	225,762	-	-	53,451	279,212	-	128,414	-	-	128,414	147,744	(1,532)	15,891	162,103
City of Auburn	P0027	6,943,253	2,234,978	-	-	49,330	2,284,308	-	1,271,265	-	386,989	1,658,254	1,462,622	(15,684)	(262,488)	1,184,450
Town of York	P0028	3,779,556	1,216,609	-	-	-	1,216,609	-	692,012	-	504,655	1,196,667	796,178	(8,359)	(48,442)	739,377
Limestone Water & Sewer District	P0029	41,082	13,224	-	-	4,898	18,122	-	7,522	-	-	7,522	8,654	(90)	11,390	19,954
Town of St. Agatha	P0030	72,524	23,345	-	-	284	23,628	-	13,279	-	1,999	15,278	15,277	(158)	(3,945)	11,174
Kennebec Water District	P0031	661,490	212,928	-	-	9,554	222,482	-	121,115	-	23,516	144,630	139,346	(1,445)	(12,939)	124,962
Livermore Falls Water District	P0032	76,997	24,785	-	-	-	24,785	-	14,097	-	8,013	22,110	16,220	(168)	(6,462)	9,590
City of Belfast	P0035	1,861,562	599,221	-	-	84,872	684,094	-	340,839	-	19,533	360,373	392,145	(7,990)	(50)	384,105
City of Calais	P0036	755,822	243,293	-	-	4,968	248,262	-	138,386	-	8,955	147,341	159,217	(1,651)	(17,977)	139,589
York County	P0037	3,107,711	1,000,347	-	-	184,883	1,185,230	-	569,002	-	158,008	727,009	654,652	(6,818)	110,706	758,540
Maine Maritime Academy	P0038	2,504,835	806,286	-	-	1	806,287	-	458,619	-	7,500	466,119	527,653	(5,523)	(57,519)	464,611
York Water District	P0039	549,663	176,932	-	-	-	176,932	-	100,640	-	17,000	117,640	115,789	(1,200)	(29,857)	84,732
Washington County	P0040	1,995,187	642,235	-	-	177,725	819,960	-	365,306	-	-	365,306	420,294	(4,484)	124,061	539,871
Portland Public Library	P0041	911,324	293,348	-	-	565	293,913	-	166,858	-	16,952	183,809	191,975	(2,378)	(26,928)	162,670
Town of Brunswick	P0042	3,530,737	1,136,516	-	-	72,881	1,209,397	-	646,455	-	23,012	669,467	743,763	(7,681)	117,850	853,932
Auburn Public Library	P0043	99,730	32,102	-	-	-	32,102	-	18,260	-	11,922	30,182	21,009	645	(12,986)	8,668
Town of Jay	P0045	458,737	147,664	-	-	4,826	152,490	-	83,992	-	22,799	106,791	96,635	(345)	(1,718)	94,572
Waldo County	P0046	1,762,182	567,233	-	-	20,901	588,134	-	322,644	-	60,121	382,765	371,210	(405)	(36,772)	334,033
Kennebec County	P0047	2,923,706	941,118	-	-	132,188	1,073,306	-	535,312	-	-	535,312	615,890	(7,731)	94,281	702,440
City of Lewiston	P0048	10,956,852	3,526,924	-	-	121,932	3,648,856	-	2,006,129	-	452,426	2,458,555	2,308,103	(23,887)	(122,092)	2,162,124
Maine Turnpike Authority	P0049	9,057,987	2,915,693	-	-	14,439	2,930,132	-	1,658,459	-	279,720	1,938,179	1,908,099	(18,962)	(398,927)	1,490,210
School Administrative District No. 31	P0050	101,635	32,715	-	-	-	32,715	-	18,609	-	36,560	55,168	21,409	(222)	(16,259)	4,928
Auburn Water and Sewer District	P0052	49,576	15,958	-	-	786	16,744	-	9,077	-	1,573	10,649	10,444	(108)	(2,165)	8,171
Town of East Millinocket	P0054	678,673	218,459	-	-	-	218,459	-	124,261	-	83,637	207,897	142,965	(820)	(53,903)	88,242
Maine Municipal Association	P0055	1,214,096	390,808	-	-	-	390,808	-	222,294	-	100,084	322,378	255,754	(2,576)	(52,906)	200,272
Hancock County	P0056	1,683,855	542,020	-	-	208,309	750,329	-	308,303	-	543,795	852,098	354,710	(6,644)	15,931	363,997
Oxford County	P0057	2,328,531	749,536	-	-	249,746	999,281	-	426,339	-	-	426,339	490,514	(5,209)	106,598	591,903
Falmouth Memorial Library	P0058	167,398	53,884	-	-	6,485	60,369	-	30,650	-	3,666	34,316	35,263	(366)	4,867	39,764
Bangor Water District	P0059	377,194	121,416	-	-	1,454	122,870	-	69,062	-	20,075	89,137	79,457	(1,844)	(41,982)	35,631
Rumford Fire and Police	P0060	800,396	257,641	-	-	60,093	317,734	-	146,548	-	-	146,548	168,607	(1,748)	24,023	190,882
Town of Orono	P0061	1,867,027	600,981	-	-	37,900	638,882	-	341,841	-	31,645	373,486	393,296	(4,614)	(15,269)	373,413

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Kennebunk Light and Power Co.	P0062	\$ 385,535	\$ 124,100	\$ -	\$ -	\$ 7,799	\$ 131,899	\$ -	\$ 70,589	\$ -	\$ 29,028	\$ 99,617	\$ 81,214	\$ (842)	\$ (12,699)	\$ 67,673
City of Brewer	P0063	3,456,071	1,112,481	-	-	-	1,112,481	-	632,784	-	142,889	775,673	728,035	(9,138)	(162,690)	556,207
Rumford Water District	P0065	99,704	32,094	-	-	-	32,094	-	18,255	-	6,372	24,626	21,003	(218)	(7,422)	13,363
City of Waterville	P0066	2,439,502	785,257	-	-	73,940	859,197	-	446,657	-	6,484	453,141	513,890	(5,690)	212,420	720,620
Androscoggin County	P0067	3,044,761	980,085	-	-	84,092	1,064,177	-	557,476	-	213,922	771,398	641,390	(6,787)	24,098	658,701
Town of Baileyville	P0069	337,311	108,578	-	-	-	108,578	-	61,760	-	38,641	100,400	71,056	(45,530)	35,854	
Westbrook Fire and Police	P0070	3,265,167	1,051,031	-	-	10,201	1,061,233	-	597,831	-	53,654	651,485	687,820	106	(120,855)	567,071
Brunswick Sewer District	P0072	480,048	154,523	-	-	9,520	164,043	-	87,894	-	27,041	114,935	101,124	(1,048)	(26,155)	73,921
City of Bath	P0073	3,055,781	983,631	-	-	29,401	1,013,032	-	559,494	-	49,416	608,910	643,713	(9,192)	(83,924)	550,597
Town of Mexico	P0074	230,562	74,216	-	-	68,148	142,364	-	42,214	-	-	48,569	41,219	(504)	41,219	89,284
Town of Lincoln	P0076	675,314	217,378	-	-	88,384	305,763	-	123,646	-	-	123,646	142,257	(1,475)	61,725	202,507
Old Town Water District	P0079	164,895	53,078	-	-	-	53,078	-	30,191	-	26,100	56,291	34,735	(360)	(3,958)	30,417
Town of Skowhegan	P0080	1,546,980	497,961	-	-	-	497,961	-	283,242	-	95,599	378,841	325,878	(859)	(72,938)	252,081
Town of Topsham	P0081	1,136,282	365,760	-	-	28,201	393,961	-	208,046	-	69,130	277,176	239,362	(2,509)	(18,639)	218,214
Town of Madawaska	P0082	1,227,684	395,182	-	-	-	395,182	-	224,781	-	35,335	260,116	258,616	(2,677)	886	256,825
City of Sanford	P0083	6,839,238	2,201,496	-	-	-	2,201,496	-	1,252,220	-	371,511	1,623,731	1,440,711	(16,780)	(225,529)	1,198,402
Town of Kennebunk	P0084	2,247,731	723,526	-	-	-	723,526	-	411,545	-	2,495,071	2,906,615	473,494	(4,095)	(113,881)	355,518
Town of Wilton	P0086	513,136	165,174	-	-	9,419	174,593	-	93,952	-	39,607	133,559	108,094	(1,121)	(10,992)	95,981
Town of Falmouth	P0087	3,792,192	1,220,677	-	-	101,202	1,321,879	-	694,326	-	-	694,326	798,840	(9,775)	48,606	837,671
Lubec Water District	P0088	45,929	14,784	-	-	-	14,784	-	8,409	-	3,157	11,567	9,675	(100)	(4,009)	5,566
Sanford Sewerage District	P0089	273,053	87,894	-	-	3,180	91,074	-	49,994	-	7,432	57,426	57,520	(596)	(8,801)	48,123
Town of Rumford	P0090	584,830	188,253	-	-	18,323	206,576	-	107,078	-	6,663	113,742	123,197	(1,277)	(16,156)	105,764
Town of Fort Kent	P0091	660,165	212,502	-	-	21,007	233,509	-	120,872	-	-	120,872	139,066	(1,442)	1,690	139,314
Maine Municipal Bond Bank	P0093	596,167	191,901	-	-	33,287	225,189	-	109,154	-	32,665	141,820	125,584	(2,216)	(570)	122,798
Lincoln County	P0095	1,226,699	394,865	-	-	436,035	830,900	-	224,600	-	-	224,600	258,409	(2,679)	148,529	404,259
Sagadahoc County	P0096	1,549,450	498,755	-	-	71,773	570,528	-	283,694	-	133,932	417,626	326,397	(3,384)	9,887	332,900
Town of Dexter	P0097	234,440	75,464	-	-	22,120	97,584	-	42,924	-	-	42,924	49,387	(512)	(2,904)	45,971
Town of Frenchville	P0098	102,091	32,863	-	-	2,889	35,751	-	18,692	-	-	18,692	21,506	(223)	1,642	22,925
Town of Farmington	P0100	858,773	276,433	-	-	34,836	311,268	-	157,235	-	-	157,235	180,904	(2,791)	54,156	232,269
Somerset County	P0101	2,002,748	644,669	-	-	66,861	711,530	-	366,690	-	6,908	373,598	421,886	(7,979)	(31,352)	382,555
Franklin County	P0102	1,559,560	502,010	-	-	68,669	570,679	-	285,545	-	-	285,545	328,527	(5,403)	66,242	389,366
Town of Lisbon	P0103	1,759,305	566,307	-	-	-	566,307	-	322,117	-	162,282	484,399	370,604	(8,266)	(29,059)	333,279
Maine Principals' Association	P0105	138,538	44,594	-	-	-	44,594	-	25,366	-	15,603	40,969	29,184	(303)	(17,917)	10,964
Aroostook County	P0106	2,624,627	844,847	-	-	43,511	888,358	-	480,553	-	44,948	525,501	552,888	(9,933)	(6,645)	536,310
Town of Wells	P0107	1,191,591	383,563	-	-	131,994	515,558	-	218,173	-	-	218,173	251,014	(3,300)	35,981	283,695
Town of Berwick	P0108	974,951	313,829	-	-	30,177	344,006	-	178,508	-	10,107	188,614	205,378	(2,129)	(72,612)	130,637
Town of Livermore Falls	P0109	277,625	89,365	-	-	67,691	157,056	-	50,831	-	20,773	71,605	58,483	(606)	16,570	74,447
Town of Pittsfield	P0110	219,205	70,561	-	-	12,280	82,841	-	40,135	-	592	40,727	46,176	(479)	(8,638)	37,059
City of Old Town	P0111	1,774,236	571,112	-	-	44,482	615,594	-	324,851	-	108,790	433,641	373,749	(3,176)	35,759	406,332
Town of Greenville	P0112	48,181	15,509	-	-	-	15,509	-	8,822	-	18,515	27,337	10,150	(1,861)	(23,186)	(14,897)
Town of Mechanic Falls	P0114	146,122	47,035	-	-	22,309	69,344	-	26,754	-	407	27,161	30,781	(319)	9,065	39,527
Regional School Unit #54	P0115	1,248,586	401,910	-	-	48,252	450,162	-	228,608	-	73,019	301,627	263,019	154,913	(12,578)	405,354
Town of Yarmouth	P0116	1,988,637	640,126	-	-	128,354	768,480	-	364,107	-	8,992	373,099	418,914	(4,880)	93,512	507,546
Town of Searsport	P0117	255,990	82,401	-	-	-	82,401	-	46,870	-	19,856	66,726	53,925	(559)	10,492	63,858
Farmington Village Corp.	P0118	111,233	35,805	-	-	3,497	39,302	-	20,366	-	-	20,366	23,432	(243)	1,625	24,814
Regional School Unit #9	P0119	41,611	13,394	-	-	73	13,467	-	7,619	-	4,276	11,894	8,766	(158)	(11,537)	(2,929)
Mt Desert Island Regional School Unit	P0120	188,630	60,718	-	-	11,840	72,558	-	34,537	-	3,959	38,496	39,735	(412)	7,805	47,128
Piscataquis County	P0121	1,127,560	362,953	-	-	64,881	427,834	-	206,449	-	-	206,449	237,525	(2,703)	27,038	261,860
City of Westbrook	P0122	2,610,533	840,310	-	-	107,778	948,088	-	477,972	-	-	477,972	549,919	(6,440)	182,160	725,639
Searsport Water District	P0124	83,464	26,867	-	-	1,526	28,393	-	15,282	-	2,721	18,003	17,582	(219)	(6)	17,357
Town of Norway	P0125	594,108	191,238	-	-	2,423	193,661	-	108,778	-	17,773	126,551	125,151	(1,297)	(31,947)	91,907
Regional School Unit #67	P0126	61,822	19,900	-	-	-	19,900	-	11,319	-	38,108	49,427	13,024	(279)	(33,648)	(20,903)
Town of Paris	P0127	374,218	120,458	-	-	59,924	180,381	-	68,517	-	1	68,518	78,831	13,940	27,185	119,956
School Administrative District No. 53	P0129	20,809	6,698	-	-	-	6,698	-	3,810	-	1,308	5,118	4,384	(45)	(3,208)	1,131

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Bucksport	P0130	\$ 1,122,208	\$ 361,230	\$ -	\$ -	\$ 47,432	\$ 408,662	\$ -	\$ 205,469	\$ -	\$ 23,867	\$ 229,336	\$ 236,397	\$ (3,070)	\$ 144,951	\$ 378,278
Fort Fairfield Utilities District	P0131	51,844	16,688	-	-	406	17,094	-	9,493	-	15,151	24,644	10,921	(113)	(7,768)	3,040
Belfast Water District	P0132	140,049	45,081	-	-	-	45,081	-	25,642	-	10,060	35,702	29,502	(306)	(9,852)	19,344
Town of Gorham	P0133	28,218	9,083	-	-	-	9,083	-	5,166	-	2,478	7,645	5,944	(62)	(3,312)	2,570
Lincoln Academy	P0134	637,005	205,047	-	-	11,863	216,910	-	116,632	-	22,886	139,518	134,188	(1,786)	(28,787)	103,615
Norway Water District	P0136	72,183	23,235	-	-	2,349	25,584	-	13,216	-	10,712	23,929	15,205	(158)	(3,970)	11,077
Dover-Foxcroft Water District	P0137	74,045	23,834	-	-	-	23,834	-	13,557	-	3,746	17,303	15,599	(162)	(4,315)	11,122
York Sewer District	P0139	349,561	112,520	-	-	-	112,520	-	64,003	-	17,112	81,114	73,637	(763)	(19,745)	53,129
Town of Old Orchard Beach	P0140	2,819,284	907,506	-	-	121,198	1,028,704	-	516,192	-	69,372	585,565	593,893	(7,593)	78,403	664,703
Town of South Berwick	P0141	1,057,308	340,339	-	-	74,262	414,601	-	193,586	-	-	193,586	222,726	5,571	44,204	272,501
Town of Freeport	P0142	1,858,411	598,208	-	-	66,707	664,915	-	340,263	-	22,093	362,357	391,481	(5,412)	25,342	411,411
School Administrative District No. 41	P0143	614,844	197,913	-	-	-	197,913	-	112,574	-	61,589	174,164	129,519	(1,511)	(41,629)	86,379
Town of Winslow	P0144	508,237	163,597	-	-	372,482	536,079	-	93,055	-	-	93,055	107,062	(1,110)	124,161	230,113
Auburn Housing Authority	P0145	-	-	-	-	9,523	9,523	-	-	-	380,563	380,563	-	-	(134,538)	(134,538)
Town of Boothbay Harbor	P0146	338,779	109,050	-	-	37,396	146,446	-	62,028	-	-	62,028	71,365	(740)	16,458	87,083
Town of Scarborough	P0147	5,395,972	1,736,920	-	-	125,989	1,862,910	-	987,968	-	11,018	998,986	1,136,682	(10,377)	(36,701)	1,089,604
Town of Fryeburg	P0149	440,315	141,733	-	-	67,645	209,379	-	80,619	-	-	80,619	92,753	(962)	51,421	143,212
Town of Hermon	P0150	706,825	227,522	-	-	53,263	280,785	-	129,415	-	-	129,415	148,896	(1,544)	59,714	207,066
Town of Hampden	P0151	1,326,912	427,122	-	-	29,341	456,464	-	242,949	-	-	242,949	279,519	(2,898)	8,289	284,910
Sanford Housing Authority	P0152	300,586	96,756	-	-	8,157	104,913	-	55,036	-	37,608	92,644	63,320	(656)	4,885	67,549
Town of Vassalboro	P0153	174,777	56,260	-	-	-	56,260	-	32,001	-	21,487	53,488	36,818	(340)	(7,823)	28,655
Lewiston Housing Authority	P0154	964,408	310,435	-	-	81,473	391,908	-	176,577	-	-	176,577	203,157	(2,379)	15,392	216,170
City of Biddeford	P0158	6,721,565	2,163,618	-	-	77,916	2,241,534	-	1,230,675	-	28,227	1,258,902	1,415,923	37,961	(236,757)	1,217,127
Paris Utility District	P0159	123,214	39,661	-	-	-	39,661	-	22,560	-	21,075	43,635	25,955	(269)	(8,445)	17,241
City of Hallowell	P0160	153,046	49,265	-	-	-	49,265	-	28,022	-	50,511	78,533	32,239	(1,255)	(7,955)	23,029
Town of Rockport	P0161	438,490	141,146	-	-	116,128	257,274	-	80,284	-	-	80,284	92,369	1,820	63,135	157,324
Lew/Aub Water Pollution Control Auth.	P0163	85,097	27,392	-	-	-	27,392	-	15,581	-	4,923	20,504	17,926	(186)	(19,034)	(1,294)
Town of Thomaston	P0164	472,742	152,172	-	-	15,612	167,784	-	86,556	-	34,415	120,971	99,585	(1,059)	19,717	118,243
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	167,388	53,881	-	-	2,038	55,918	-	30,648	-	840	31,488	35,261	(366)	6,397	41,292
Town of Orland	P0166	68,666	22,103	-	-	13,498	35,601	-	12,572	-	3,373	15,945	14,464	(150)	12,089	26,403
Town of Dover-Foxcroft	P0167	426,713	137,356	-	-	20,543	157,899	-	78,128	-	14,580	92,708	89,889	(969)	14,126	103,046
School Administrative District No. 29	P0168	69,010	22,214	-	-	6,074	28,288	-	12,636	-	31,854	44,489	14,537	(151)	(4,815)	9,571
Maine Housing Authority	P0169	1,550,412	499,065	-	-	-	499,065	-	283,870	-	267,049	550,920	326,600	(4,624)	(179,690)	142,286
Sanford Water District	P0170	343,891	110,695	-	-	-	110,695	-	62,964	-	33,628	96,592	72,442	(751)	(35,156)	36,535
South Berwick Water District	P0171	150,645	48,491	-	-	34,228	82,719	-	27,582	-	-	27,582	31,734	(329)	8,953	40,358
Town of Glenburn	P0174	205,752	66,230	-	-	4,399	70,629	-	37,672	-	15,273	52,944	43,343	(449)	(12,171)	30,723
Town of Sabattus	P0175	370,737	119,337	-	-	23,104	142,442	-	67,879	-	45,590	113,469	78,097	(810)	43,828	121,115
Town of Bridgton	P0176	271,618	87,432	-	-	10,284	97,716	-	49,732	-	-	49,732	57,217	(593)	(1,119)	55,505
Town of Brownville	P0177	112,697	36,276	-	-	3,655	39,931	-	20,634	-	11,531	32,166	23,741	(246)	(772)	22,723
Town of Winthrop	P0179	1,178,875	379,470	-	-	23,848	403,318	-	215,844	-	68,102	283,947	248,334	(4,354)	8,328	252,308
Town of Eliot	P0180	769,447	247,678	-	-	-	247,678	-	140,881	-	18,036	158,916	162,087	(1,680)	(36,021)	124,386
Town of Lebanon	P0181	138,545	44,596	-	-	16,346	60,942	-	25,366	-	-	25,366	29,184	(303)	4,849	33,730
Town of Van Buren	P0182	349,901	112,630	-	-	2,377	115,007	-	64,065	-	1,274	65,338	73,708	(764)	(10,308)	62,636
Hampden Water District	P0183	97,476	31,377	-	-	528	31,904	-	17,847	-	6,637	24,484	20,533	(213)	(8,744)	11,576
Town of Monson	P0184	11,829	3,807	-	-	33	3,841	-	2,165	-	53	2,219	2,492	(26)	143	2,609
Portland Housing Authority	P0185	1,568,566	504,909	-	-	50,440	555,350	-	287,195	-	55,675	342,869	330,424	(1,443)	17,305	346,286
Town of Millford	P0186	126,153	40,608	-	-	3,162	43,770	-	23,098	-	1,159	24,257	26,575	(276)	7,751	34,050
Regional School Unit #60	P0187	568,465	182,984	-	-	-	182,984	-	104,082	-	51,284	155,366	119,750	(1,241)	(43,649)	74,860
Town of Kennebunkport	P0188	1,268,429	408,297	-	-	-	408,297	-	232,241	-	39,336	271,577	267,200	(2,770)	(93,807)	170,623
Regional School Unit #49	P0189	276,061	88,862	-	-	10,118	98,980	-	50,545	-	18,505	69,050	58,153	(1,612)	(9,835)	46,706
Town of Damariscotta	P0191	250,201	80,538	-	-	6,613	87,150	-	45,810	-	20,136	65,946	52,706	(546)	7,721	59,881
City of Saco	P0192	5,072,821	1,632,901	-	-	14,657	1,647,558	-	928,800	-	96,346	1,025,146	1,068,609	(10,710)	(4,388)	1,053,511
Town of Otisfield	P0193	184,157	59,278	-	-	-	59,278	-	33,718	-	6,063	39,781	38,793	(402)	(9,773)	28,618
Town of Medway	P0194	259,878	83,652	-	-	8,965	92,617	-	47,582	-	4,902	52,484	54,744	(568)	(5,325)	48,851

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Waldoboro	P0195	\$ 1,043,494	\$ 335,892	\$ -	\$ -	\$ 55,774	\$ 391,666	\$ -	\$ 191,057	\$ -	\$ 1,934	\$ 192,991	\$ 219,816	\$ (3,790)	\$ 24,596	\$ 240,622
Regional School Unit #51	P0198	178,883	57,581	-	-	12,704	70,285	-	32,753	-	2,102	34,855	37,683	(391)	(529)	36,763
Town of Oxford	P0200	585,224	188,379	-	-	6,889	195,269	-	107,151	-	8,609	115,760	123,279	(1,278)	(2,381)	119,620
Kennebunk Sewer District	P0201	262,609	84,532	-	-	-	84,532	-	48,082	-	4,751	52,832	55,319	(573)	(18,029)	36,717
Town of Phippsburg	P0202	107,718	34,673	-	-	6,017	40,691	-	19,722	-	-	19,722	22,691	(235)	10,123	32,579
Gould Academy	P0205	51,732	16,652	-	-	-	16,652	-	9,472	-	4,904	10,898	14,376	(113)	(4,618)	6,167
South Portland Housing Authority	P0206	768,888	247,499	-	-	14,503	262,001	-	140,779	-	40,879	181,658	161,970	(1,679)	(1,396)	158,895
Berwick Sewer District	P0207	138,303	44,519	-	-	-	44,519	-	25,322	-	7,963	33,285	29,134	(302)	(5,726)	23,106
Caribou Police and Fire	P0208	817,257	263,069	-	-	29,951	293,020	-	149,635	-	7,132	156,767	172,159	(1,785)	42,135	212,509
Town of Orrington	P0209	308,908	99,435	-	-	32,675	132,110	-	56,559	-	-	56,559	65,072	(675)	29,358	93,755
Town of New Gloucester	P0210	210,232	67,672	-	-	5,803	73,475	-	38,492	-	20,419	58,912	44,286	(975)	(14,139)	29,172
Town of Richmond	P0213	221,341	71,248	-	-	7,453	78,701	-	40,526	-	2,064	42,591	46,627	65,657	(3,089)	109,195
Town of Linneus	P0214	-	-	-	-	-	-	-	-	-	5,445	5,445	-	-	(3,762)	(3,762)
Town of Hodgdon	P0215	28,354	9,127	-	-	295	9,422	-	5,192	-	1,930	7,122	5,973	(62)	(5,407)	504
Town of Cumberland	P0216	1,378,316	443,669	-	-	7,801	451,470	-	252,361	-	19,116	271,476	290,348	(3,010)	40,106	327,444
Town of Corinna	P0217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lincoln Sanitary District	P0219	124,699	40,140	-	-	-	40,140	-	22,832	-	6,597	29,428	26,269	(272)	(7,171)	18,826
Kennebec Sanitary Treatment District	P0220	228,459	73,539	-	-	-	73,539	-	41,830	-	20,007	61,837	48,125	(499)	(13,939)	33,687
Gardiner Water District	P0221	154,520	49,738	-	-	2,123	51,861	-	28,292	-	19,258	47,550	32,550	(337)	1	32,214
Waterville Sewerage District	P0222	214,864	69,163	-	-	1,612	70,775	-	39,341	-	23,945	63,285	45,262	(759)	(10,811)	33,692
School Administrative District No. 13	P0223	171,934	55,344	-	-	-	55,344	-	31,480	-	19,810	51,290	36,218	(375)	(14,203)	21,640
Waldo County Technical Center	P0224	25,977	8,362	-	-	-	8,362	-	4,756	-	1,021	5,777	5,472	(57)	(1,486)	3,929
Maine County Commissioners' Association	P0225	16,732	5,386	-	-	98	5,484	-	3,063	-	763	3,827	3,525	(37)	(319)	3,169
Town of Mars Hill	P0227	110,224	35,481	-	-	6,008	41,488	-	20,181	-	-	20,181	23,219	(241)	821	23,799
Town of Lube	P0228	45,443	14,628	-	-	-	14,628	-	8,320	-	5,956	14,276	9,573	(99)	(5,306)	4,168
Van Buren Housing Authority	P0229	72,617	23,375	-	-	26,816	50,190	-	13,296	-	-	13,296	15,297	(159)	22,325	37,463
Town of Washburn	P0230	119,809	38,565	-	-	1,610	40,175	-	21,936	-	30,346	52,283	25,238	(262)	(9,889)	15,087
Androscoggin Valley Council of Govts.	P0231	258,489	83,205	-	-	-	83,205	-	47,328	-	21,256	68,584	54,451	(1,818)	(37,175)	15,458
Town of Durham	P0234	207,465	66,782	-	-	16,038	82,820	-	37,986	-	199	38,185	43,704	(487)	13,563	56,780
Town of China	P0235	276,177	88,899	-	-	5,846	94,745	-	50,566	-	4,996	55,562	58,178	(603)	3,381	60,956
Madawaska Water District	P0236	88,903	28,617	-	-	224	28,841	-	16,277	-	5,004	21,281	18,728	(194)	(4,684)	13,850
Penquis	P0237	1,674,929	539,146	-	-	67,555	606,702	-	306,669	-	-	306,669	352,830	(3,196)	92,614	442,248
Milo Water District	P0238	60,668	19,528	-	-	-	19,528	-	11,108	-	3,870	14,978	12,780	(763)	(3,701)	8,316
Maine School Management Association	P0239	506,769	163,125	-	-	-	163,125	-	92,786	-	51,522	144,308	106,753	(1,107)	(40,496)	65,150
Town of Easton	P0240	242,738	78,135	-	-	-	78,135	-	44,444	-	25,670	70,113	51,134	(2,001)	(27,370)	21,763
Richmond Utilities District	P0242	61,577	19,821	-	-	8,414	28,235	-	11,275	-	-	11,275	12,972	(134)	3,686	16,524
Lisbon Water Department	P0243	157,929	50,836	-	-	434	51,270	-	28,916	-	5,958	34,874	33,269	(345)	(13,442)	19,482
Town of Limestone	P0245	16,954	5,458	-	-	456	5,913	-	3,104	-	1,612	4,716	3,571	(37)	(14,542)	(11,008)
Town of Bethel	P0246	299,634	96,450	-	-	14,776	111,225	-	54,861	-	3,475	58,336	63,120	(654)	376	62,842
Rumford Mexico Sewerage District	P0247	179,389	57,744	-	-	2,139	59,883	-	32,845	-	-	32,845	37,789	(392)	2,748	40,145
Brewer Housing Authority	P0248	245,945	79,168	-	-	2	79,170	-	45,031	-	12,425	57,457	51,810	(537)	(8,884)	42,389
Erskine Academy	P0249	197,001	63,413	-	-	4,493	67,906	-	36,070	-	-	36,070	41,499	(430)	(271)	40,798
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CSD No. 12 East Range-Support	P0252	35,597	11,459	-	-	20,989	32,448	-	6,517	-	41,938	48,456	7,499	(78)	6,763	14,184
Town of North Berwick	P0254	498,235	160,378	-	-	39,106	199,484	-	91,223	-	4,226	95,450	104,955	(2,251)	11,128	113,832
Kennebunk, Kennebunkport and Wells Water Dist	P0255	872,890	280,976	-	-	-	280,976	-	159,821	-	178,932	338,753	183,878	(1,906)	(129,279)	52,693
Auburn Lewiston Airport	P0256	11,555	3,720	-	-	-	3,720	-	2,116	-	21,499	23,616	2,434	(234)	(11,804)	(9,604)
Town of Princeton	P0258	-	-	-	-	-	-	-	-	-	969	969	-	-	(2,044)	(2,044)
Town of Fairfield	P0260	647,211	208,332	-	-	19,283	227,615	-	118,501	-	-	118,501	136,337	(2,228)	12,945	147,054
Old Town Housing Authority	P0262	220,703	71,042	-	-	1,949	72,991	-	40,409	-	12,992	53,402	46,492	(482)	(4,062)	41,948
Towns of Mapleton, Castle Hill and Chapman	P0265	171,673	55,260	-	-	1,537	56,797	-	31,432	-	8,633	40,065	36,164	(881)	(9,951)	25,332
CSD No. 18 Wells-Ogunquit-Support	P0266	651,456	209,698	-	-	-	209,698	-	119,278	-	29,911	149,189	137,232	(1,423)	(17,913)	117,896
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	191,569	61,665	-	-	-	61,665	-	35,075	-	9,687	44,762	40,355	(418)	(13,652)	26,285
United Technologies Center, Region 4	P0269	113,276	36,462	-	-	11,095	47,557	-	20,740	-	10,332	31,072	23,863	(247)	6,164	29,780

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Harpswell	P0270	\$ 29,607	\$ 9,530	\$ -	\$ -	\$ -	\$ 9,530	\$ -	\$ 5,421	\$ -	\$ 2,259	\$ 7,679	\$ 6,237	(65)	(7,047)	(875)
Maine Veterans' Home	P0271	17,098,024	5,503,718	-	-	-	68,449	-	3,130,538	-	590,773	3,721,311	3,601,764	(38,530)	(509,944)	3,053,290
Brunswick Public Library	P0273	335,827	108,100	-	-	-	6,038	-	61,488	-	16,375	77,863	70,743	(733)	(7,068)	62,942
Eagle Lake Water and Sewer District	P0274	69,929	22,509	-	-	-	8,582	-	31,092	-	2,531	14,730	12,384	(2,243)	(103)	12,384
Fort Fairfield Housing Authority	P0275	89,296	28,744	-	-	534	29,277	-	16,350	-	11,437	27,786	18,811	(195)	(8,249)	10,367
Town of Lovell	P0276	63,227	20,353	-	-	-	20,353	-	11,576	-	13,362	24,938	13,318	(138)	(7,956)	5,224
Town of Carrabassett Valley	P0277	199,051	64,073	-	-	9,730	73,803	-	36,445	-	-	36,445	41,931	(435)	1,449	42,945
Yarmouth Water District	P0278	227,692	73,292	-	-	159	73,452	-	41,689	-	3,807	45,495	47,964	(497)	79	47,546
Town of Harrison	P0280	145,716	46,904	-	-	10,553	57,457	-	26,680	-	16,659	43,339	30,695	(318)	(6,857)	23,520
Mechanic Falls Sanitary District	P0282	18,667	6,009	-	-	1,581	7,589	-	3,418	-	1	3,419	3,932	(41)	(1)	3,890
Mars Hill Utility District	P0283	66,748	21,485	-	-	-	21,485	-	12,221	-	6,123	18,344	14,061	(146)	(3,220)	10,695
Bangor Housing Authority	P0288	1,424,880	458,658	-	-	128,554	587,212	-	260,886	-	-	260,886	300,156	(3,135)	57,475	354,496
Maine Public Employees Retirement Sys.	P0290	3,667,063	1,180,401	-	-	189,945	1,370,347	-	671,419	-	-	671,419	772,455	(8,359)	113,183	877,279
Lewiston/Auburn 911	P0291	634,036	204,091	-	-	70,205	274,296	-	116,088	-	-	116,088	133,562	(1,486)	24,586	156,662
Brunswick Fire and Police	P0292	2,782,444	895,646	-	-	36,356	932,002	-	509,447	-	151,838	661,286	586,132	(6,549)	(32,571)	547,012
Jackman Utility District	P0294	58,377	18,791	-	-	-	18,791	-	10,689	-	5,092	15,781	12,298	(127)	(2,347)	9,824
Town of Chesterville	P0295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	28,132	9,055	-	-	390	9,446	-	5,151	-	1,924	7,075	5,926	(61)	(1,965)	3,900
Boothbay Region Water District	P0298	350,910	112,955	-	-	9,527	122,482	-	64,249	-	16,290	80,539	73,920	(766)	(2,989)	70,165
South Berwick Sewer District	P0299	106,194	34,183	-	-	4,009	38,191	-	19,443	-	11,442	30,885	22,370	39,469	1,103	62,942
Mount Desert Water District	P0300	121,789	39,203	-	-	-	39,203	-	22,299	-	5,046	27,345	25,656	(266)	(5,274)	20,116
Coastal Counties Workforce, Inc.	P0301	109,523	35,254	-	-	-	35,254	-	20,053	-	17,485	37,538	23,072	(239)	(6,028)	16,805
Lincoln County Sheriff's Office	P0302	554,209	178,395	-	-	-	178,395	-	101,472	-	391,794	493,265	116,746	(2,175)	(97,925)	16,646
Town of Ogunquit	P0303	1,217,098	391,774	-	-	10,813	402,587	-	222,843	-	98,876	321,719	256,386	(3,074)	(77,648)	175,664
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	898,942	289,363	-	-	69,728	359,090	-	164,591	-	1,732	166,323	189,365	(1,963)	87,238	274,640
Veazie Fire and Police	P0305	228,340	73,501	-	-	1,003	74,504	-	41,807	-	21,233	63,041	48,101	(499)	3,257	50,859
Winterport Water District	P0306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	45,903	14,776	-	-	-	14,776	-	8,404	-	5,670	14,074	9,670	72	(3,916)	5,826
North Berwick Water District	P0308	91,032	29,302	-	-	1,989	31,291	-	16,667	-	76	16,743	19,175	(199)	(1,665)	17,311
Town of Windham	P0309	2,635,303	848,283	-	-	8,352	856,635	-	482,507	-	9,841	492,348	555,137	(6,049)	137,303	686,391
Biddeford Housing Authority	P0310	114,717	36,927	-	-	623	37,550	-	21,004	-	7,204	28,208	24,166	(251)	(7,642)	16,273
Greater Augusta Utility District	P0311	930,820	299,624	-	-	18,003	317,627	-	170,427	-	24,577	195,004	196,081	(2,033)	(31,444)	162,604
Town of Grand Isle	P0312	29,451	9,480	-	-	4,017	13,498	-	5,392	-	946	6,339	6,204	(64)	(1,689)	4,451
Newport Water District	P0313	78,816	25,370	-	-	-	25,370	-	14,430	-	3,325	17,756	16,603	5,566	(6,134)	16,035
Town of Newport	P0314	450,101	144,884	-	-	31,244	176,128	-	82,411	-	-	82,411	94,816	(1,037)	42,369	136,148
Regional School Unit No. 1	P0315	137,113	44,136	-	-	-	44,136	-	25,104	-	10,028	35,132	28,884	(299)	(31,951)	(3,366)
Town of Monmouth	P0316	183,373	59,026	-	-	15,881	74,907	-	33,574	-	-	33,574	38,629	(400)	15,860	54,089
Cape Elizabeth Police	P0317	519,775	167,311	-	-	28,866	196,177	-	95,167	-	1,476	96,643	109,493	(2,392)	(179)	106,922
Thompson Free Library	P0318	31,547	10,155	-	-	875	11,030	-	5,776	-	559	6,335	6,646	(69)	(923)	5,654
Bowdoinham Water District	P0319	10,127	3,260	-	-	-	3,260	-	1,854	-	892	2,746	2,134	(22)	(777)	1,335
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 25	P0321	112,148	36,100	-	-	6,680	42,780	-	20,534	-	5,595	26,128	23,625	(245)	3,162	26,542
Regional School Unit No. 21	P0322	1,030,250	331,629	-	-	-	331,629	-	188,632	-	100,065	288,697	217,026	(3,427)	(58,525)	155,074
Regional School Unit No. 2	P0323	10,011	3,222	-	-	303	3,525	-	1,833	-	309	2,142	2,109	(22)	(12,833)	(10,746)
Regional School Unit No. 4	P0324	31,035	9,990	-	-	-	9,990	-	5,682	-	4,601	10,284	6,538	(68)	(4,529)	1,941
Regional School Unit No. 5	P0325	84,783	27,291	-	-	1,589	28,880	-	15,523	-	5,920	21,443	17,860	(185)	(99)	17,576
Regional School Unit No. 10	P0326	1,212,449	390,278	-	-	11,587	401,865	-	221,992	-	53,637	275,629	255,408	(2,807)	(25,101)	227,500
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 20	P0328	48,174	15,507	-	-	4,785	20,292	-	8,821	-	-	8,821	10,148	(105)	1,528	11,571
Regional School Unit No. 23	P0329	616,768	198,533	-	-	-	198,533	-	112,926	-	2,292	115,218	129,925	(1,347)	2,879	131,457
Regional School Unit No. 26	P0330	313,586	100,941	-	-	32,524	133,465	-	57,415	-	-	57,415	66,059	(685)	12,733	78,107
Regional School Unit No. 34	P0331	22,184	7,141	-	-	91	7,232	-	4,062	-	913	4,976	4,673	(48)	(735)	3,890
Regional School Unit No. 39	P0332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of West Bath	P0333	96,275	30,990	-	-	-	30,990	-	17,628	-	27,422	45,050	20,281	(210)	(7,782)	12,289

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Gorham Fire and Police	P0334	\$ 1,257,168	\$ 404,672	\$ -	\$ -	\$ 24,060	\$ 428,732	\$ -	\$ 230,179	\$ -	\$ 112,704	\$ 342,883	\$ 264,827	\$ (2,745)	\$ 24	\$ 262,106
Washburn Water and Sewer District	P0335	30,013	9,661	-	-	256	9,917	-	5,495	-	1,674	7,169	6,322	(66)	(536)	5,720
Town of Poland	P0336	734,362	236,385	-	-	17,886	254,271	-	134,457	-	23,872	158,329	154,696	(1,604)	1,301	154,393
Winthrop Utilities District	P0337	150,946	48,589	-	-	7,136	55,725	-	27,637	-	3,779	31,416	31,797	(330)	4,428	35,895
Town of Holden	P0338	593,433	191,021	-	-	19,668	210,689	-	108,653	-	-	108,653	125,009	(1,296)	24,221	147,934
Town of Levant	P0339	32,357	10,416	-	-	-	10,416	-	5,924	-	9,166	15,090	6,817	(71)	(6,411)	335
Regional School Unit No. 73	P0340	174,010	56,012	-	-	1,059	57,071	-	31,860	-	21,609	53,469	36,655	(380)	(29,918)	6,357
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Union	P0342	133,394	42,938	-	-	9,683	52,621	-	24,423	-	6,225	30,648	28,099	(291)	9,681	37,489
Midcoast Council of Governments	P0343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Buckfield	P0344	78,978	25,423	-	-	19,223	44,646	-	14,460	-	1,221	15,681	16,636	(172)	19,436	35,900
Community Regional Charter School	P0345	711,040	228,878	-	-	-	228,878	-	130,187	-	73,144	203,331	149,784	(1,553)	(54,264)	93,967
Maine Academy of Natural Sciences	P0346	398,327	128,218	-	-	-	128,218	-	72,931	-	88,743	161,674	83,909	(870)	(57,364)	25,675
Good Will - Hinckley	P0347	888,502	286,001	-	-	-	286,001	-	162,679	-	159,782	322,461	187,167	(9,479)	(151,675)	26,013
Baxter Academy for Technology and Science	P0348	737,598	237,427	-	-	8,178	245,605	-	135,049	-	56,807	191,857	155,378	(1,611)	(82,717)	71,050
Wells Fire and Police	P0349	1,855,739	597,347	-	-	403,002	1,000,349	-	339,774	-	-	339,774	390,918	(4,053)	145,066	531,931
Harpswell Coastal Academy	P0350	-	-	-	-	-	-	-	-	-	224,733	224,733	-	-	(72,797)	(72,797)
Augusta Housing Authority	P0351	113,772	36,622	-	-	7,913	44,535	-	20,831	-	6,295	27,126	23,966	(419)	1,206	24,753
Maine School of Science & Mathematics	P0352	120,258	38,710	-	-	-	38,710	-	22,019	-	17,614	39,633	25,333	(540)	(18,414)	6,379
Town of Hancock	P0353	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Oxford Regional Solid Waste Board	P0354	17,334	5,579	-	-	-	5,579	-	3,174	-	1,215	4,389	3,651	(38)	895	4,508
Town of Dayton	P0355	115,481	37,172	-	-	591	37,763	-	21,143	-	608	21,752	24,327	(252)	3,773	27,848
Town of Waterboro	P0356	530,874	170,884	-	-	47,341	218,225	-	97,199	-	-	97,199	111,830	(1,159)	36,187	146,858
Maine Virtual Academy	P0357	920,671	296,356	-	-	-	296,356	-	168,569	-	52,903	221,472	193,943	(2,011)	(13,147)	178,785
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Knox Cty Sheriff's, Corrections & Comms	P0359	1,627,875	524,000	-	-	358,082	882,082	-	298,054	-	-	298,054	342,918	(3,555)	192,309	531,672
Town of Hartland	P0360	168,221	54,149	-	-	9,269	63,418	-	30,800	-	3,814	34,614	35,436	(367)	(1,523)	33,546
Town of Acton	P0361	168,297	54,174	-	-	9,599	63,773	-	30,814	-	-	30,814	35,453	(368)	9,496	44,581
Winslow Police	P0362	1,049,677	337,882	-	-	46,212	384,094	-	192,189	-	-	192,189	221,119	(2,424)	63,807	282,502
Boothbay Harbor Sewer District	P0363	114,420	36,831	-	-	9,216	46,047	-	20,949	-	43,908	64,857	24,103	(250)	(7,337)	16,516
Town of Otis	P0364	76,022	24,471	-	-	-	24,471	-	13,919	-	5,688	19,607	16,015	(166)	4,906	20,755
Anson-Madison Sanitary District	P0365	160,160	51,554	-	-	3,770	55,324	-	29,325	-	707	30,031	33,738	(350)	5,535	38,923
Regional School Unit No. 56	P0366	605,759	194,989	-	-	2,596	197,584	-	110,911	-	23,555	134,465	127,605	(1,323)	(32,680)	93,602
Town of Danforth	P0367	16,620	5,350	-	-	-	5,350	-	3,043	-	744	3,787	3,502	(36)	(888)	2,578
Town of Southwest Harbor	P0368	158,845	51,131	-	-	71,301	122,432	-	29,084	-	-	29,084	33,462	(347)	30,372	63,487
Town of Alfred	P0369	110,122	35,447	-	-	1,972	37,419	-	20,162	-	9,782	29,944	23,198	(415)	(2,479)	20,304
Town of Buxton	P0370	1,006,132	323,866	-	-	46,927	370,793	-	184,216	-	15,325	199,542	211,945	(2,197)	5,790	215,538
Town of Standish	P0371	759,703	244,543	-	-	221,481	466,024	-	139,096	-	-	139,096	160,035	(1,659)	148,626	307,002
Town of Eddington	P0372	90,685	29,190	-	-	1,395	30,586	-	16,604	-	5,655	22,259	19,104	(198)	279	19,185
Town of Lyman	P0373	84,036	27,051	-	-	7,685	34,735	-	15,386	-	-	15,386	17,703	(184)	4,982	22,501
Northern Aroostook Region Airport Authority	P0374	26,539	8,542	-	-	-	8,542	-	4,859	-	660	5,520	5,590	(58)	(1,055)	4,477
Town of Limerick	P0375	32,850	10,575	-	-	4,760	15,335	-	6,015	-	-	6,015	6,921	(72)	4,341	11,190
Town of Oakland	P0376	278,905	89,778	-	-	45,705	135,483	-	51,066	-	-	51,066	58,752	(609)	67,033	125,176
Town of Corinth	P0377	81,887	26,358	-	-	1,754	28,113	-	14,993	-	1,942	16,934	17,249	(179)	10,000	27,070
Town of Dedham	P0378	103,899	33,444	-	-	29,169	62,614	-	19,023	-	-	19,023	21,886	(227)	25,695	47,354
University of Maine System	P0379	550,357	177,155	-	-	44,335	221,490	-	100,767	-	-	100,767	115,935	(1,202)	155,162	269,895
Regional School District No. 75	P0380	206,586	66,498	-	-	16,801	83,299	-	37,824	-	18,287	56,111	43,518	(451)	53,737	96,804
Town of Shapleigh	P0381	107,993	34,762	-	-	15,244	50,006	-	19,772	-	-	19,772	22,749	(236)	29,512	52,025
Town of Rangeley	P0382	293,237	94,391	-	-	88,662	183,053	-	53,690	-	-	53,690	61,772	(640)	78,861	139,993
Town of Belgrade	P0383	160,319	51,605	-	-	65,067	116,673	-	29,354	-	-	29,354	33,773	15,094	42,991	91,858
Southern Aroostook Emergency Medical Services	P0384	208,830	67,221	-	-	42,746	109,967	-	38,235	-	-	38,235	43,992	(456)	59,990	103,526
Town of Clinton	P0385	193,493	62,284	-	-	17,114	79,398	-	35,428	-	5,975	41,403	40,760	(423)	51,955	92,292
Town of Hollis	P0386	229,431	73,853	-	-	67,496	141,348	-	42,008	-	-	42,008	48,330	(501)	62,787	110,616
Town of Newry	P0387	57,455	18,494	-	-	1	18,495	-	10,519	-	3,026	13,545	12,103	(125)	15,990	27,968

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Limington	P0388	\$ 267,402	\$ 86,075	\$ -	\$ -	\$ 26,485	\$ 112,560	\$ -	\$ 48,959	\$ -	\$ 2,668	\$ 51,627	\$ 56,329	\$ (584)	\$ 77,370	\$ 133,115
Anson-Madison-Starks Ambulance Emergency Ser	P0389	181,201	58,327	-	-	28,451	86,778	-	33,177	-	1,594	34,771	38,171	(396)	53,756	91,531
Kennebec Valley Council of Governments	P0391	129,466	41,674	-	-	26,914	68,588	-	23,704	-	11,439	35,143	27,272	(283)	39,696	66,685
Town of Livermore	P0392	77,315	24,887	-	-	19,655	44,542	-	14,155	-	-	14,155	16,286	(169)	22,595	38,712
Town of Cornish	P0393	20,743	6,677	-	-	6,704	13,381	-	3,798	-	-	3,798	4,369	(45)	6,265	10,589
Town of Raymond	P0394	546,572	175,937	-	-	277,102	453,039	-	100,074	-	-	100,074	115,137	(1,194)	154,966	268,909
Town of North Yarmouth	P0395	280,607	90,325	-	-	103,505	193,830	-	51,378	-	-	51,378	59,111	(613)	86,289	144,787
Regional School Unit No. 35	P0396	105,916	34,093	-	-	49,751	83,844	-	19,392	-	37,548	56,940	22,313	(231)	37,235	59,317
Town of Machias	P0397	111,679	35,949	-	-	46,930	82,878	-	20,448	-	-	20,448	23,525	(244)	33,346	56,627
Regional School Unit No. 87	P0398	49,179	15,830	-	-	20,270	36,100	-	9,005	-	1	9,006	10,360	(107)	14,753	25,006
Town of Gray	P0399	241,261	77,660	-	-	97,876	175,535	-	44,173	-	-	44,173	50,823	(527)	72,647	122,943
Town of New Sweden	P0400	16,918	5,446	-	-	12,399	17,845	-	3,098	-	-	3,098	3,564	(37)	4,133	7,660
Town of Norridgewock	P0402	47,010	15,132	-	-	22,384	37,516	-	8,608	-	-	8,608	9,902	(103)	13,580	23,379
No. Oxford Reg Ambulance-Med Care Ambulance	P0403	305,192	98,239	-	-	168,890	267,128	-	55,878	-	-	55,878	64,290	(666)	84,070	147,694
MiKmaq Nation	P0405	312,760	100,675	-	-	229,219	329,894	-	57,264	-	-	57,264	65,884	(683)	76,406	141,607
Presque Isle Industrial Council	P0406	30,337	9,765	-	-	22,234	31,999	-	5,554	-	-	5,554	6,391	(66)	7,411	13,736
Orono Veazie Water District	P0407	68,781	22,140	-	-	50,409	72,549	-	12,593	-	-	12,593	14,489	(150)	16,803	31,142
Town of Parsonfield	P0408	9,396	3,025	-	-	6,886	9,911	-	1,720	-	-	1,720	1,980	(21)	2,295	4,254
Town of Casco	P0410	15,324	4,933	-	-	11,231	16,164	-	2,806	-	-	2,806	3,229	(33)	3,744	6,940
Passamaquoddy Tribe at Pleasant Point	P0411	179,892	57,905	-	-	131,841	189,746	-	32,937	-	-	32,937	37,894	(393)	43,947	81,448
Town of Wiscasset	P0417	405,779	130,617	-	-	33,614	164,230	-	74,296	-	-	74,296	85,480	(886)	44,114	128,708
Town of Ashland	P0418	208,864	67,231	-	-	7,508	74,739	-	38,242	-	21,803	60,045	43,998	(456)	59,617	103,159
Regional School District No. 52	P0461	55,117	17,742	-	-	649	18,391	-	10,092	-	2,740	12,832	11,611	(120)	(2,591)	8,900
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total for All Employers ⁽³⁾		\$ 330,616,305	\$ 106,422,751	\$ -	\$ -	\$ 13,599,775	\$ 120,022,525	\$ -	\$ 60,533,712	\$ -	\$ 13,599,775	\$ 74,133,486	\$ 69,645,579	\$ -	\$ -	\$ 69,645,579

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Sensitivity				June 30						
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter	
Town of Enfield	P0001	\$ -	\$ -	\$ (7,765)	\$ (116)	\$ (116)	\$ -	\$ -	\$ -	
City of Portland	P0002	82,282,672	(16,537,324)	7,273,093	(920,796)	(1,134,621)	(1,991,553)	-	-	
Town of Millinocket	P0003	2,508,956	(504,255)	263,152	(26,895)	(33,415)	(60,726)	-	-	
City of Presque Isle	P0004	7,150,683	(1,437,157)	754,250	(60,190)	(78,772)	(173,074)	-	-	
Cumberland County	P0005	26,043,639	(5,234,299)	2,652,068	(268,594)	(336,273)	(630,355)	-	-	
City of Eastport	P0007	437,190	(87,867)	48,676	9,082	7,946	(10,582)	-	-	
Town of Camden	P0008	4,782,327	(961,161)	516,643	(22,522)	(34,949)	(115,750)	-	-	
City of South Portland	P0009	22,860,465	(4,594,538)	2,061,334	(248,821)	(308,227)	(553,310)	-	-	
Town of Houlton	P0010	4,103,991	(824,828)	447,404	(33,003)	(43,668)	(99,332)	-	-	
Penobscot County	P0011	11,538,314	(2,318,992)	1,232,386	(114,088)	(144,072)	(279,271)	-	-	
Kittery Water District	P0012	682,723	(137,215)	42,114	(26,652)	(28,426)	(16,524)	-	-	
City of Ellsworth	P0013	7,093,823	(1,425,730)	730,053	(59,273)	(77,707)	(171,697)	-	-	
Town of Kittery	P0014	7,816,029	(1,570,880)	705,601	(118,368)	(138,679)	(189,178)	-	-	
Town of Bar Harbor	P0015	17,456,769	(3,508,494)	2,652,804	732,367	687,003	(422,520)	-	-	
Town of Mount Desert	P0016	3,545,614	(712,604)	349,802	(49,753)	(58,967)	(85,817)	-	-	
Town of Fort Fairfield	P0017	718,340	(144,373)	23,557	(12,763)	(14,630)	(17,387)	-	-	
City of Rockland	P0018	6,528,907	(1,312,192)	643,344	(84,953)	(101,919)	(158,024)	-	-	
Bath Water District	P0019	902,151	(181,316)	84,603	(10,900)	(13,244)	(21,835)	-	-	
City of Bangor	P0020	18,609,955	(3,740,263)	1,867,724	(128,977)	(177,338)	(450,432)	-	-	
Bangor Public Library	P0022	55,736	(11,202)	(7,286)	(4,877)	(5,022)	(1,349)	-	-	
City of Augusta	P0023	23,196,605	(4,662,097)	2,194,759	(217,583)	(277,863)	(561,446)	-	-	
City of Gardiner	P0024	4,889,566	(982,714)	475,327	(41,585)	(54,291)	(118,346)	-	-	
Ecology Learning Center	P0025	641,527	(128,935)	76,655	(16,561)	(18,228)	(15,527)	-	-	
Houlton Water Company	P0026	2,054,863	(412,990)	221,156	(7,642)	(12,981)	(49,735)	-	-	
City of Auburn	P0027	20,342,539	(4,088,481)	1,859,944	(344,330)	(397,193)	(492,367)	-	-	
Town of York	P0028	11,073,450	(2,225,562)	608,510	(145,887)	(174,663)	(268,020)	-	-	
Limestone Water & Sewer District	P0029	120,364	(24,191)	14,093	(134)	(447)	(2,913)	-	-	
Town of St. Agatha	P0030	212,483	(42,705)	19,877	(2,915)	(3,467)	(5,143)	-	-	
Kennebec Water District	P0031	1,938,053	(389,514)	186,504	(28,354)	(33,390)	(46,908)	-	-	
Livermore Falls Water District	P0032	225,589	(45,339)	18,607	(4,944)	(5,530)	(5,460)	-	-	
City of Belfast	P0035	5,454,056	(1,096,166)	528,789	(29,442)	(43,616)	(132,009)	-	-	
City of Calais	P0036	2,214,428	(445,060)	203,841	(21,785)	(27,539)	(53,598)	-	-	
York County	P0037	9,105,058	(1,829,951)	1,000,358	(149,050)	(172,711)	(220,377)	-	-	
Maine Maritime Academy	P0038	7,338,736	(1,474,953)	695,619	(79,377)	(98,448)	(177,625)	-	-	
York Water District	P0039	1,610,418	(323,665)	144,086	(20,816)	(25,001)	(38,978)	-	-	
Washington County	P0040	5,845,554	(1,174,850)	646,319	(17,495)	(32,686)	(141,485)	-	-	
Portland Public Library	P0041	2,670,023	(536,626)	249,495	(33,914)	(40,853)	(64,625)	-	-	
Town of Brunswick	P0042	10,344,454	(2,079,048)	1,051,529	(117,171)	(144,053)	(250,375)	-	-	
Auburn Public Library	P0043	292,193	(58,725)	19,056	(4,652)	(5,411)	(7,072)	-	-	
Town of Jay	P0045	1,344,020	(270,124)	125,376	(21,827)	(25,320)	(32,530)	-	-	
Waldo County	P0046	5,162,889	(1,037,647)	493,130	(74,691)	(88,108)	(124,962)	-	-	
Kennebec County	P0047	8,565,957	(1,721,602)	879,441	(55,929)	(78,189)	(207,329)	-	-	
City of Lewiston	P0048	32,101,695	(6,451,858)	3,031,940	(490,618)	(574,039)	(776,983)	-	-	
Maine Turnpike Authority	P0049	26,538,347	(5,333,726)	2,451,564	(374,159)	(443,123)	(642,329)	-	-	
School Administrative District No. 31	P0050	297,772	(59,847)	13,049	(13,760)	(14,534)	(7,207)	-	-	
Auburn Water and Sewer District	P0052	145,249	(29,192)	14,111	(2,062)	(2,439)	(3,516)	-	-	
Town of East Millinocket	P0054	1,988,394	(399,631)	140,945	(38,545)	(43,712)	(48,127)	-	-	
Maine Municipal Association	P0055	3,557,092	(714,911)	301,454	(68,842)	(78,086)	(86,095)	-	-	
Hancock County	P0056	4,933,407	(991,525)	497,432	(233,487)	(246,307)	(119,407)	-	-	
Oxford County	P0057	6,822,195	(1,371,137)	751,061	2,366	(15,362)	(165,123)	-	-	
Falmouth Memorial Library	P0058	490,446	(98,571)	52,026	(6,414)	(7,688)	(11,871)	-	-	
Bangor Water District	P0059	1,105,112	(222,108)	85,779	(11,213)	(14,085)	(26,748)	-	-	
Rumford Fire and Police	P0060	2,345,022	(471,307)	258,033	(11,997)	(18,091)	(56,758)	-	-	
Town of Orono	P0061	5,470,067	(1,099,384)	548,909	(68,451)	(82,666)	(132,396)	-	-	

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Kennebunk Light and Power Co.	P0062	\$ 1,129,551	\$ (227,019)	\$ 105,823	\$ (21,633)	\$ (24,568)	\$ (27,339)	\$ -	\$ -
City of Brewer	P0063	10,125,695	(2,035,081)	859,734	(125,766)	(152,080)	(245,080)	-	-
Rumford Water District	P0065	292,115	(58,710)	25,703	(5,203)	(5,962)	(7,070)	-	-
City of Waterville	P0066	7,147,322	(1,436,482)	753,258	(77,818)	(96,392)	(172,992)	-	-
Androscoggin County	P0067	8,920,627	(1,792,884)	863,345	(165,735)	(188,917)	(215,913)	-	-
Town of Baileyville	P0069	988,264	(198,623)	63,181	(14,257)	(16,825)	(23,920)	-	-
Westbrook Fire and Police	P0070	9,566,377	(1,922,668)	861,877	(97,864)	(122,724)	(231,543)	-	-
Brunswick Sewer District	P0072	1,406,459	(282,673)	134,608	(23,902)	(27,557)	(34,042)	-	-
City of Bath	P0073	8,952,913	(1,799,373)	866,567	(111,242)	(134,308)	(216,695)	-	-
Town of Mexico	P0074	675,507	(135,765)	91,533	13,360	11,605	(16,350)	-	-
Town of Lincoln	P0076	1,978,553	(397,653)	260,759	(12,807)	(17,948)	(47,888)	-	-
Old Town Water District	P0079	483,114	(97,097)	35,773	(13,018)	(14,273)	(11,693)	-	-
Town of Skowhegan	P0080	4,532,386	(910,927)	381,741	(70,571)	(82,349)	(109,701)	-	-
Town of Topsham	P0081	3,329,111	(669,091)	322,579	(58,283)	(66,934)	(80,577)	-	-
Town of Madawaska	P0082	3,596,904	(722,912)	325,085	(46,807)	(56,154)	(87,059)	-	-
City of Sanford	P0083	20,037,792	(4,027,233)	1,760,888	(323,031)	(375,102)	(484,991)	-	-
Town of Kennebunk	P0084	6,585,467	(1,323,559)	(1,850,542)	(78,020)	(95,133)	(159,393)	-	-
Town of Wilton	P0086	1,503,401	(302,156)	139,563	(29,116)	(33,023)	(36,388)	-	-
Town of Falmouth	P0087	11,110,472	(2,233,003)	1,107,640	(91,150)	(120,022)	(268,916)	-	-
Lubec Water District	P0088	134,565	(27,045)	11,552	(2,363)	(2,713)	(3,257)	-	-
Sanford Sewerage District	P0089	799,998	(160,785)	76,981	(10,945)	(13,024)	(19,363)	-	-
Town of Rumford	P0090	1,713,453	(344,373)	162,818	(12,030)	(16,482)	(41,472)	-	-
Town of Fort Kent	P0091	1,934,169	(388,733)	194,874	(15,198)	(20,224)	(46,814)	-	-
Maine Municipal Bond Bank	P0093	1,746,668	(351,049)	188,939	(29,377)	(33,916)	(42,276)	-	-
Lincoln County	P0095	3,594,017	(722,332)	492,684	104,972	95,632	(86,989)	-	-
Sagadahoc County	P0096	4,539,622	(912,382)	459,971	(92,698)	(104,495)	(109,876)	-	-
Town of Dexter	P0097	686,869	(138,048)	77,428	(2,179)	(3,964)	(16,625)	-	-
Town of Frenchville	P0098	299,109	(60,116)	30,870	(2,897)	(3,674)	(7,240)	-	-
Town of Farmington	P0100	2,516,056	(505,682)	274,653	(26,592)	(33,131)	(60,898)	-	-
Somerset County	P0101	5,867,707	(1,179,303)	624,029	(64,415)	(79,663)	(142,021)	-	-
Franklin County	P0102	4,569,243	(918,335)	493,337	(42,868)	(54,742)	(110,593)	-	-
Town of Lisbon	P0103	5,154,462	(1,035,953)	435,130	(107,536)	(120,931)	(124,758)	-	-
Maine Principals' Association	P0105	405,893	(81,577)	27,839	(6,668)	(7,722)	(9,824)	-	-
Aroostook County	P0106	7,689,707	(1,545,492)	761,723	(96,382)	(116,364)	(186,120)	-	-
Town of Wells	P0107	3,491,156	(701,659)	400,146	(4,594)	(13,667)	(84,499)	-	-
Town of Berwick	P0108	2,856,439	(574,092)	272,306	(20,178)	(27,600)	(69,137)	-	-
Town of Livermore Falls	P0109	813,394	(163,477)	79,345	13,954	11,840	(19,687)	-	-
Town of Pittsfield	P0110	642,234	(129,077)	64,736	(2,705)	(4,374)	(15,544)	-	-
City of Old Town	P0111	5,198,206	(1,044,745)	503,854	(91,288)	(104,796)	(125,816)	-	-
Town of Greenville	P0112	141,161	(28,371)	977	(4,511)	(4,878)	(3,417)	-	-
Town of Mechanic Falls	P0114	428,114	(86,043)	47,849	2,904	1,792	(10,362)	-	-
Regional School Unit #54	P0115	3,658,142	(735,220)	372,707	(63,063)	(72,569)	(88,541)	-	-
Town of Yarmouth	P0116	5,826,365	(1,170,994)	680,886	(64,671)	(79,812)	(141,020)	-	-
Town of Searsport	P0117	750,006	(150,737)	64,418	(14,321)	(16,270)	(18,153)	-	-
Farmington Village Corp.	P0118	325,892	(65,498)	32,586	(2,458)	(3,305)	(7,888)	-	-
Regional School Unit #9	P0119	121,914	(24,503)	7,373	(1,267)	(1,583)	(2,951)	-	-
Mt Desert Island Regional School Unit	P0120	552,653	(111,073)	63,214	(7,170)	(8,606)	(13,376)	-	-
Piscataquis County	P0121	3,303,558	(663,955)	355,321	(22,696)	(31,281)	(79,959)	-	-
City of Westbrook	P0122	7,648,414	(1,537,192)	827,083	(75,985)	(95,861)	(185,121)	-	-
Searsport Water District	P0124	244,535	(49,147)	23,935	(3,496)	(4,131)	(5,919)	-	-
Town of Norway	P0125	1,740,633	(349,836)	162,464	(24,349)	(28,873)	(42,130)	-	-
Regional School Unit #67	P0126	181,128	(36,403)	(3,589)	(10,541)	(11,012)	(4,384)	-	-
Town of Paris	P0127	1,096,394	(220,355)	138,778	1,235	(1,614)	(26,537)	-	-
School Administrative District No. 53	P0129	60,967	(12,253)	4,979	(882)	(1,041)	(1,476)	-	-

(1) Changes in proportion and differences between employer contributions and proportionate share of contributions.

(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

(3) Collective Plan totals may not agree due to rounding

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Employer	Employer Code	Sensitivity								
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter	
Town of Bucksport	P0130	\$ 3,287,876	\$ (660,803)	\$ 352,968	\$ (42,759)	\$ (51,304)	\$ (79,579)	\$ -	\$ -	
Fort Fairfield Utilities District	P0131	151,894	(30,528)	9,839	(6,658)	(7,053)	(3,676)	-	-	
Belfast Water District	P0132	410,320	(82,467)	32,536	(6,080)	(7,147)	(9,931)	-	-	
Town of Gorham	P0133	82,674	(16,616)	6,726	(1,536)	(1,751)	(2,001)	-	-	
Lincoln Academy	P0134	1,866,315	(375,096)	182,183	(27,385)	(32,235)	(45,172)	-	-	
Norway Water District	P0136	211,485	(42,505)	18,943	(5,810)	(6,359)	(5,119)	-	-	
Dover-Foxcroft Water District	P0137	216,939	(43,601)	19,078	(3,365)	(3,929)	(5,251)	-	-	
York Sewer District	P0139	1,024,153	(205,836)	89,095	(15,119)	(17,780)	(24,788)	-	-	
Town of Old Orchard Beach	P0140	8,260,019	(1,660,114)	885,646	(110,560)	(132,024)	(199,924)	-	-	
Town of South Berwick	P0141	3,097,730	(622,587)	351,872	(23,915)	(31,965)	(74,977)	-	-	
Town of Freeport	P0142	5,444,824	(1,094,311)	578,492	(65,000)	(79,149)	(131,785)	-	-	
School Administrative District No. 41	P0143	1,801,387	(362,046)	149,249	(38,608)	(43,290)	(43,600)	-	-	
Town of Winslow	P0144	1,489,046	(299,271)	266,138	108,399	104,529	(36,041)	-	-	
Auburn Housing Authority	P0145	-	-	(117,332)	(126,854)	-	-	-	-	
Town of Boothbay Harbor	P0146	992,565	(199,488)	124,382	(6,680)	(9,259)	(24,024)	-	-	
Town of Scarborough	P0147	15,809,271	(3,177,377)	1,538,353	(125,351)	(166,434)	(382,644)	-	-	
Town of Fryeburg	P0149	1,290,047	(259,276)	156,532	3,402	50	(31,224)	-	-	
Town of Hermon	P0150	2,070,875	(416,208)	234,209	(13,667)	(19,049)	(50,123)	-	-	
Town of Hampden	P0151	3,887,624	(781,342)	383,277	(32,782)	(42,885)	(94,095)	-	-	
Sanford Housing Authority	P0152	880,667	(176,998)	79,590	(21,858)	(24,147)	(21,315)	-	-	
Town of Vassalboro	P0153	512,067	(102,916)	41,315	(12,409)	(13,740)	(12,394)	-	-	
Lewiston Housing Authority	P0154	2,825,549	(567,884)	313,305	(11,122)	(18,464)	(68,389)	-	-	
City of Biddeford	P0158	19,693,031	(3,957,942)	1,875,426	(182,486)	(233,662)	(476,646)	-	-	
Paris Utility District	P0159	360,996	(72,554)	25,858	(10,077)	(11,015)	(8,737)	-	-	
City of Hallowell	P0160	448,397	(90,120)	23,045	(20,147)	(21,313)	(10,853)	-	-	
Town of Rockport	P0161	1,284,700	(258,201)	184,903	13,260	9,921	(31,095)	-	-	
Lew/Aub Water Pollution Control Auth.	P0163	249,321	(50,109)	21,181	(3,805)	(4,453)	(6,035)	-	-	
Town of Thomaston	P0164	1,385,052	(278,370)	136,202	(26,133)	(29,733)	(33,524)	-	-	
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	490,417	(98,565)	46,599	(4,512)	(5,787)	(11,870)	-	-	
Town of Orland	P0166	201,179	(40,433)	31,556	(3,254)	(3,776)	(4,869)	-	-	
Town of Dover-Foxcroft	P0167	1,250,196	(251,267)	134,886	(18,094)	(21,343)	(30,260)	-	-	
School Administrative District No. 29	P0168	202,186	(40,636)	14,734	(12,758)	(13,284)	(4,894)	-	-	
Maine Housing Authority	P0169	4,542,441	(912,948)	312,429	(121,267)	(133,072)	(109,944)	-	-	
Sanford Water District	P0170	1,007,540	(202,497)	75,973	(17,433)	(20,051)	(24,386)	-	-	
South Berwick Water District	P0171	441,365	(88,706)	54,420	6,274	5,127	(10,683)	-	-	
Town of Glenburn	P0174	602,819	(121,156)	56,785	(11,472)	(13,039)	(14,591)	-	-	
Town of Sabattus	P0175	1,086,195	(218,305)	111,474	(26,695)	(29,517)	(26,290)	-	-	
Town of Bridgton	P0176	795,794	(159,940)	81,214	(5,950)	(8,018)	(19,261)	-	-	
Town of Brownville	P0177	330,183	(66,361)	31,293	(7,339)	(8,197)	(7,992)	-	-	
Town of Winthrop	P0179	3,453,902	(694,172)	330,468	(59,262)	(68,237)	(83,598)	-	-	
Town of Eliot	P0180	2,254,346	(453,083)	197,225	(24,021)	(29,879)	(54,564)	-	-	
Town of Lebanon	P0181	405,912	(81,581)	53,456	(3,501)	(4,556)	(9,825)	-	-	
Town of Van Buren	P0182	1,025,150	(206,037)	97,265	(10,060)	(12,724)	(24,813)	-	-	
Hampden Water District	P0183	285,587	(57,398)	25,545	(5,235)	(5,977)	(6,912)	-	-	
Town of Monson	P0184	34,658	(6,966)	3,321	(385)	(475)	(839)	-	-	
Portland Housing Authority	P0185	4,595,629	(923,638)	470,064	(67,205)	(79,147)	(111,232)	-	-	
Town of Milford	P0186	369,607	(74,284)	35,136	(2,858)	(3,819)	(8,946)	-	-	
Regional School Unit #60	P0187	1,665,505	(334,736)	131,733	(29,737)	(34,065)	(40,312)	-	-	
Town of Kennebunkport	P0188	3,716,280	(746,905)	335,246	(49,460)	(59,118)	(89,948)	-	-	
Regional School Unit #49	P0189	808,812	(162,557)	81,068	(14,730)	(16,831)	(19,576)	-	-	
Town of Damariscotta	P0191	733,044	(147,329)	69,795	(14,472)	(16,376)	(17,742)	-	-	
City of Saco	P0192	14,862,495	(2,987,092)	1,325,642	(152,439)	(191,062)	(359,729)	-	-	
Town of Otisfield	P0193	539,547	(108,439)	48,334	(7,187)	(8,589)	(13,059)	-	-	
Town of Medway	P0194	761,397	(153,027)	70,684	(5,072)	(7,050)	(18,429)	-	-	

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Sensitivity				June 30						
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter	
Town of Waldoboro	P0195	\$ 3,057,260	\$ (614,454)	\$ 308,159	\$ (13,771)	\$ (21,716)	\$ (73,997)	\$ -	\$ -	
Regional School Unit #51	P0198	524,097	(105,334)	52,104	(1,313)	(2,675)	(12,685)	-	-	
Town of Oxford	P0200	1,714,606	(344,605)	167,503	(21,020)	(25,475)	(41,500)	-	-	
Kennebunk Sewer District	P0201	769,398	(154,635)	70,982	(9,330)	(11,330)	(18,622)	-	-	
Town of Phippsburg	P0202	315,596	(63,429)	34,564	(2,569)	(3,389)	(7,639)	-	-	
Gould Academy	P0205	151,565	(30,462)	12,188	(2,925)	(3,319)	(3,668)	-	-	
South Portland Housing Authority	P0206	2,252,709	(452,754)	215,666	(37,472)	(43,326)	(54,524)	-	-	
Berwick Sewer District	P0207	405,205	(81,439)	35,460	(6,683)	(7,736)	(9,808)	-	-	
Caribou Police and Fire	P0208	2,394,423	(481,236)	231,154	(15,363)	(21,585)	(57,954)	-	-	
Town of Orrington	P0209	905,047	(181,898)	107,590	(3,891)	(6,243)	(21,906)	-	-	
Town of New Gloucester	P0210	615,945	(123,794)	57,725	(13,326)	(14,927)	(14,908)	-	-	
Town of Richmond	P0213	648,491	(130,335)	68,597	(7,553)	(9,238)	(15,696)	-	-	
Town of Linneus	P0214	-	-	(3,562)	(942)	(942)	-	-	-	
Town of Hodgdon	P0215	83,071	(16,696)	7,573	(1,522)	(1,738)	(2,011)	-	-	
Town of Cumberland	P0216	4,038,230	(811,611)	386,464	(49,118)	(59,612)	(97,741)	-	-	
Town of Corinna	P0217	-	-	-	-	-	-	-	-	
Lincoln Sanitary District	P0219	365,345	(73,428)	30,975	(5,235)	(6,185)	(8,843)	-	-	
Kennebec Sanitary Treatment District	P0220	669,346	(134,526)	53,566	(11,962)	(13,702)	(16,201)	-	-	
Gardiner Water District	P0221	452,717	(90,988)	38,868	(11,211)	(12,388)	(10,957)	-	-	
Waterville Sewerage District	P0222	629,515	(126,521)	53,653	(14,646)	(16,282)	(15,237)	-	-	
School Administrative District No. 13	P0223	503,736	(101,242)	41,147	(11,796)	(13,105)	(12,192)	-	-	
Waldo County Technical Center	P0224	76,107	(15,296)	6,762	(1,069)	(1,266)	(1,842)	-	-	
Maine County Commissioners' Association	P0225	49,023	(9,853)	4,518	(773)	(900)	(1,187)	-	-	
Town of Mars Hill	P0227	322,938	(64,905)	36,230	(3,134)	(3,974)	(7,816)	-	-	
Town of Lubec	P0228	133,141	(26,759)	8,012	(2,045)	(2,391)	(3,223)	-	-	
Van Buren Housing Authority	P0229	212,754	(42,760)	42,611	(7)	(560)	(5,149)	-	-	
Town of Washburn	P0230	351,019	(70,548)	24,963	(13,831)	(14,743)	(8,496)	-	-	
Androscoggin Valley Council of Govts.	P0231	757,329	(152,209)	63,959	(14,520)	(16,488)	(18,330)	-	-	
Town of Durham	P0234	607,837	(122,164)	63,103	(1,088)	(2,668)	(14,712)	-	-	
Town of China	P0235	809,151	(162,625)	81,331	(10,230)	(12,333)	(19,585)	-	-	
Madawaska Water District	P0236	260,470	(52,350)	23,391	(4,425)	(5,102)	(6,304)	-	-	
Penquis	P0237	4,907,253	(986,269)	507,103	(37,772)	(50,524)	(118,774)	-	-	
Milo Water District	P0238	177,747	(35,724)	13,895	(2,291)	(2,752)	(4,302)	-	-	
Maine School Management Association	P0239	1,484,745	(298,407)	116,529	(28,959)	(32,817)	(35,936)	-	-	
Town of Easton	P0240	711,182	(142,935)	52,051	(12,484)	(14,332)	(17,213)	-	-	
Richmond Utilities District	P0242	180,411	(36,259)	22,314	(259)	(728)	(4,367)	-	-	
Lisbon Water Department	P0243	462,704	(92,995)	38,305	(4,753)	(5,955)	(11,199)	-	-	
Town of Limestone	P0245	49,672	(9,983)	3,276	(374)	(503)	(1,202)	-	-	
Town of Bethel	P0246	877,877	(176,437)	85,153	(4,368)	(6,649)	(21,248)	-	-	
Rumford Mexico Sewerage District	P0247	525,579	(105,632)	51,931	(5,402)	(6,768)	(12,721)	-	-	
Brewer Housing Authority	P0248	720,578	(144,823)	64,565	(11,770)	(13,642)	(17,441)	-	-	
Erskine Academy	P0249	577,179	(116,003)	58,526	(5,610)	(7,110)	(13,970)	-	-	
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	
CSD No. 12 Easte Range-Support	P0252	104,294	(20,961)	16,954	(15,083)	(15,354)	(2,524)	-	-	
Town of North Berwick	P0254	1,459,744	(293,382)	147,992	(2,417)	(6,210)	(35,331)	-	-	
Kennebunk, Kennebunkport and Wells Water Dist	P0255	2,557,417	(513,994)	170,779	(80,005)	(86,651)	(61,899)	-	-	
Auburn Lewiston Airport	P0256	33,854	(6,804)	(11,724)	(3,632)	(3,720)	(819)	-	-	
Town of Princeton	P0258	-	-	(969)	-	-	-	-	-	
Town of Fairfield	P0260	1,896,218	(381,105)	200,067	(20,064)	(24,992)	(45,896)	-	-	
Old Town Housing Authority	P0262	646,622	(129,959)	59,272	(11,176)	(12,856)	(15,651)	-	-	
Towns of Mapleton, Castle Hill and Chapman	P0265	502,971	(101,088)	46,616	(8,202)	(9,509)	(12,174)	-	-	
CSD No. 18 Wells-Ogunquit-Support	P0266	1,908,655	(383,605)	165,383	(26,859)	(31,819)	(46,197)	-	-	
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	561,264	(112,804)	47,857	(7,955)	(9,414)	(13,585)	-	-	
United Technologies Center, Region 4	P0269	331,879	(66,702)	39,295	(6,957)	(7,820)	(8,033)	-	-	

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June 30

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Town of Harpswell	P0270	\$ 86,743	\$ (17,434)	\$ 7,227	\$ (1,525)	\$ (1,751)	\$ (2,099)	\$ -	\$ -
Maine Veterans' Home	P0271	50,094,273	(10,068,040)	4,647,888	(727,191)	(857,369)	(1,212,472)	-	-
Brunswick Public Library	P0273	983,915	(197,749)	94,394	(15,873)	(18,430)	(23,814)	-	-
Eagle Lake Water and Sewer District	P0274	204,879	(41,177)	19,865	692	160	(4,959)	-	-
Fort Fairfield Housing Authority	P0275	261,622	(52,581)	21,667	(6,581)	(7,261)	(6,332)	-	-
Town of Lovell	P0276	185,244	(37,231)	11,497	(5,559)	(6,040)	(4,484)	-	-
Town of Carrabassett Valley	P0277	583,185	(117,210)	59,657	(3,334)	(4,850)	(14,115)	-	-
Yarmouth Water District	P0278	667,099	(134,075)	62,496	(8,331)	(10,064)	(16,146)	-	-
Town of Harrison	P0280	426,922	(85,804)	45,706	(10,072)	(11,182)	(10,333)	-	-
Mechanic Falls Sanitary District	P0282	54,690	(10,992)	5,871	(117)	(259)	(1,324)	-	-
Mars Hill Utility District	P0283	195,561	(39,304)	16,137	(3,877)	(4,385)	(4,733)	-	-
Bangor Housing Authority	P0288	4,174,654	(839,030)	491,099	(26,441)	(37,290)	(101,042)	-	-
Maine Public Employees Retirement Sys.	P0290	10,743,880	(2,159,322)	1,158,920	(86,007)	(113,936)	(260,058)	-	-
Lewiston/Auburn 911	P0291	1,857,617	(373,347)	209,981	(993)	(5,820)	(44,950)	-	-
Brunswick Fire and Police	P0292	8,152,082	(1,638,421)	763,025	(136,906)	(158,090)	(197,311)	-	-
Jackman Utility District	P0294	171,034	(34,375)	13,283	(2,844)	(3,289)	(4,140)	-	-
Town of Chesterville	P0295	-	-	-	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	82,422	(16,565)	7,608	(1,513)	(1,728)	(1,995)	-	-
Boothbay Region Water District	P0298	1,028,105	(206,630)	102,124	(16,313)	(18,985)	(24,884)	-	-
South Berwick Sewer District	P0299	311,130	(62,531)	29,860	(7,107)	(7,916)	(7,531)	-	-
Mount Desert Water District	P0300	356,821	(71,715)	31,848	(5,213)	(6,140)	(8,636)	-	-
Coastal Counties Workforce, Inc.	P0301	320,884	(64,492)	23,918	(8,800)	(9,634)	(7,767)	-	-
Lincoln County Sheriff's Office	P0302	1,623,737	(326,342)	(5,190)	(133,080)	(137,299)	(39,301)	-	-
Town of Ogunquit	P0303	3,565,887	(716,679)	317,852	(70,705)	(79,972)	(86,308)	-	-
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	2,633,747	(529,335)	320,271	(28,456)	(35,300)	(63,747)	-	-
Veazie Fire and Police	P0305	668,997	(134,456)	57,712	(14,160)	(15,898)	(16,192)	-	-
Winterport Water District	P0306	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	134,487	(27,029)	10,436	(3,065)	(3,414)	(3,255)	-	-
North Berwick Water District	P0308	266,708	(53,603)	26,017	(2,160)	(2,853)	(6,455)	-	-
Town of Windham	P0309	7,720,985	(1,551,778)	729,120	(78,946)	(99,010)	(186,877)	-	-
Biddeford Housing Authority	P0310	336,102	(67,550)	30,268	(5,959)	(6,832)	(8,135)	-	-
Greater Augusta Utility District	P0311	2,727,144	(548,106)	241,450	(22,867)	(29,954)	(66,007)	-	-
Town of Grand Isle	P0312	86,287	(17,342)	8,620	426	201	(2,088)	-	-
Newport Water District	P0313	230,916	(46,410)	19,585	(2,891)	(3,491)	(5,589)	-	-
Town of Newport	P0314	1,318,719	(265,039)	137,705	(4,321)	(7,748)	(31,918)	-	-
Regional School Unit No. 1	P0315	401,718	(80,738)	33,498	(6,863)	(7,907)	(9,723)	-	-
Town of Monmouth	P0316	537,251	(107,978)	62,949	(3,608)	(5,004)	(13,004)	-	-
Cape Elizabeth Police	P0317	1,522,852	(306,066)	153,347	(6,498)	(10,455)	(36,859)	-	-
Thompson Free Library	P0318	92,428	(18,576)	8,546	(686)	(927)	(2,237)	-	-
Bowdoinham Water District	P0319	29,670	(5,963)	2,467	(579)	(656)	(718)	-	-
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-
Regional School Unit No. 25	P0321	328,575	(66,038)	36,144	(5,343)	(6,197)	(7,953)	-	-
Regional School Unit No. 21	P0322	3,018,456	(606,655)	237,412	(56,789)	(64,632)	(73,058)	-	-
Regional School Unit No. 2	P0323	29,331	(5,895)	2,589	(209)	(286)	(710)	-	-
Regional School Unit No. 4	P0324	90,927	(18,275)	6,957	(2,406)	(2,643)	(2,201)	-	-
Regional School Unit No. 5	P0325	248,400	(49,924)	23,299	(4,602)	(5,248)	(6,012)	-	-
Regional School Unit No. 10	P0326	3,552,268	(713,941)	332,408	(55,481)	(64,712)	(85,978)	-	-
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-
Regional School Unit No. 20	P0328	141,142	(28,367)	16,676	(711)	(1,078)	(3,416)	-	-
Regional School Unit No. 23	P0329	1,807,024	(363,179)	170,028	(19,140)	(23,836)	(43,737)	-	-
Regional School Unit No. 26	P0330	918,754	(184,653)	98,749	963	(1,425)	(22,237)	-	-
Regional School Unit No. 34	P0331	64,996	(13,063)	5,984	(993)	(1,162)	(1,573)	-	-
Regional School Unit No. 39	P0332	-	-	-	-	-	-	-	-
Town of West Bath	P0333	282,071	(56,691)	11,776	(9,137)	(9,870)	(6,827)	-	-

(1) Changes in proportion and differences between employer contributions and proportionate share of contributions.

(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

(3) Collective Plan totals may not agree due to rounding

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Sensitivity				June 30						
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter	
Gorham Fire and Police	P0334	\$ 3,683,288	\$ (740,274)	\$ 337,684	\$ (76,557)	\$ (86,129)	\$ (89,150)	\$ -	\$ -	
Washburn Water and Sewer District	P0335	87,934	(17,673)	8,082	(1,489)	(1,717)	(2,128)	-	-	
Town of Poland	P0336	2,151,553	(432,423)	215,073	(30,732)	(36,323)	(52,076)	-	-	
Winthrop Utilities District	P0337	442,246	(88,883)	40,767	(2,302)	(3,452)	(10,704)	-	-	
Town of Holden	P0338	1,738,657	(349,439)	180,216	(15,790)	(20,309)	(42,082)	-	-	
Town of Levant	P0339	94,802	(19,053)	5,273	(3,704)	(3,950)	(2,295)	-	-	
Regional School Unit No. 73	P0340	509,819	(102,464)	42,466	(12,600)	(13,924)	(12,340)	-	-	
Town of Trenton	P0341	-	-	-	-	-	-	-	-	
Town of Union	P0342	390,821	(78,548)	44,872	(6,212)	(7,228)	(9,459)	-	-	
Midcoast Council of Governments	P0343	-	-	-	-	-	-	-	-	
Town of Buckfield	P0344	231,391	(46,505)	40,879	(2,856)	(3,458)	(5,601)	-	-	
Community Regional Charter School	P0345	2,083,225	(418,690)	164,767	(41,693)	(47,106)	(50,422)	-	-	
Maine Academy of Natural Sciences	P0346	1,167,028	(234,552)	75,540	(38,858)	(41,891)	(28,247)	-	-	
Good Will - Hinckley	P0347	2,603,157	(523,187)	173,721	(70,204)	(76,969)	(63,006)	-	-	
Baxter Academy for Technology and Science	P0348	2,161,036	(434,329)	151,968	(20,149)	(25,765)	(52,305)	-	-	
Wells Fire and Police	P0349	5,436,998	(1,092,738)	699,476	53,412	39,283	(131,596)	-	-	
Harpswell Coastal Academy	P0350	-	-	(208,704)	(8,015)	(8,015)	-	-	-	
Augusta Housing Authority	P0351	333,331	(66,994)	37,597	(5,626)	(6,493)	(8,068)	-	-	
Maine School of Science & Mathematics	P0352	352,336	(70,813)	23,766	(7,623)	(8,538)	(8,528)	-	-	
Town of Hancock	P0353	-	-	-	-	-	-	-	-	
Northern Oxford Regional Solid Waste Board	P0354	50,786	(10,207)	4,312	(880)	(1,012)	(1,229)	-	-	
Town of Dayton	P0355	338,339	(68,000)	32,649	(3,784)	(4,664)	(8,189)	-	-	
Town of Waterboro	P0356	1,555,369	(312,601)	169,099	(3,192)	(7,234)	(37,646)	-	-	
Maine Virtual Academy	P0357	2,697,406	(542,130)	232,804	(42,811)	(49,821)	(65,287)	-	-	
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-	
Knox City Sheriff's, Corrections & Comms	P0359	4,769,395	(958,562)	635,602	38,129	25,735	(115,437)	-	-	
Town of Hartland	P0360	492,858	(99,056)	54,991	(6,488)	(7,769)	(11,929)	-	-	
Town of Acton	P0361	493,081	(99,100)	55,647	(4,736)	(6,018)	(11,934)	-	-	
Winslow Police	P0362	3,075,373	(618,094)	321,779	(23,723)	(31,715)	(74,436)	-	-	
Boothbay Harbor Sewer District	P0363	335,230	(67,375)	26,543	(18,185)	(19,056)	(8,114)	-	-	
Town of Otis	P0364	222,731	(44,765)	19,103	(4,135)	(4,713)	(5,391)	-	-	
Anson-Madison Sanitary District	P0365	469,243	(94,309)	45,291	(3,710)	(4,930)	(11,357)	-	-	
Regional School Unit No. 56	P0366	1,774,768	(356,696)	163,964	(26,639)	(31,251)	(42,956)	-	-	
Town of Danforth	P0367	48,694	(9,787)	4,340	(736)	(863)	(1,179)	-	-	
Town of Southwest Harbor	P0368	465,387	(93,534)	77,914	13,954	12,744	(11,264)	-	-	
Town of Alfred	P0369	322,638	(64,844)	29,474	(6,676)	(7,515)	(7,809)	-	-	
Town of Buxton	P0370	2,947,793	(592,453)	281,382	(15,562)	(23,222)	(71,348)	-	-	
Town of Standish	P0371	2,225,800	(447,345)	342,937	21,824	16,040	(53,873)	-	-	
Town of Eddington	P0372	265,691	(53,399)	24,843	(4,697)	(5,388)	(6,431)	-	-	
Town of Lyman	P0373	246,211	(49,484)	29,448	(1,750)	(2,390)	(5,959)	-	-	
Northern Aroostook Region Airport Authority	P0374	77,753	(15,627)	7,040	(966)	(1,168)	(1,882)	-	-	
Town of Limerick	P0375	96,245	(19,343)	12,039	(70)	(320)	(2,329)	-	-	
Town of Oakland	P0376	817,143	(164,231)	102,722	1,798	(325)	(19,778)	-	-	
Town of Corinth	P0377	239,915	(48,219)	21,518	(1,955)	(2,578)	(5,807)	-	-	
Town of Dedham	P0378	304,408	(61,180)	45,622	3,064	2,273	(7,368)	-	-	
University of Maine System	P0379	1,612,452	(324,074)	188,156	(12,107)	(16,298)	(39,027)	-	-	
Regional School District No. 75	P0380	605,260	(121,646)	68,416	(12,503)	(14,076)	(14,650)	-	-	
Town of Shapleigh	P0381	316,400	(63,591)	36,575	1,070	248	(7,658)	-	-	
Town of Rangeley	P0382	859,134	(172,670)	118,144	17,123	14,890	(20,794)	-	-	
Town of Belgrade	P0383	469,708	(94,403)	72,465	13,722	12,501	(11,369)	-	-	
Southern Aroostook Emergency Medical Services	P0384	611,837	(122,968)	88,799	(335)	(1,924)	(14,809)	-	-	
Town of Clinton	P0385	566,902	(113,937)	53,782	(296)	(1,769)	(13,721)	-	-	
Town of Hollis	P0386	672,194	(135,099)	95,727	10,815	9,068	(16,270)	-	-	
Town of Newry	P0387	168,332	(33,832)	14,978	(2,758)	(3,195)	(4,074)	-	-	

(1) Changes in proportion and differences between employer contributions and proportionate share of contributions.

(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

(3) Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Sensitivity				June 30					
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Town of Limington	P0388	\$ 783,443	\$ (157,458)	\$ 100,295	\$ (9,182)	\$ (11,218)	\$ (18,962)	\$ -	\$ -
Anson-Madison-Starks Ambulance Emergency Ser	P0389	530,887	(106,699)	78,538	(6,151)	(7,530)	(12,849)	-	-
Kennebec Valley Council of Governments	P0391	379,313	(76,235)	59,268	(7,828)	(8,814)	(9,181)	-	-
Town of Livermore	P0392	226,519	(45,526)	36,308	74	(514)	(5,483)	-	-
Town of Cornish	P0393	60,773	(12,214)	11,253	(20)	(178)	(1,471)	-	-
Town of Raymond	P0394	1,601,361	(321,844)	307,652	44,117	39,956	(38,759)	-	-
Town of North Yarmouth	P0395	822,131	(165,233)	164,677	(95)	(2,231)	(19,899)	-	-
Regional School Unit No. 35	P0396	310,316	(62,368)	66,823	(15,801)	(16,607)	(7,511)	-	-
Town of Machias	P0397	327,200	(65,761)	64,544	3,328	2,478	(7,919)	-	-
Regional School Unit No. 87	P0398	144,087	(28,959)	28,491	1,233	858	(3,487)	-	-
Town of Gray	P0399	706,852	(142,064)	140,044	5,132	3,295	(17,109)	-	-
Town of New Sweden	P0400	49,566	(9,962)	8,859	3,608	3,480	(1,200)	-	-
Town of Norridgewock	P0402	137,732	(27,682)	26,712	2,944	2,586	(3,334)	-	-
No. Oxford Reg Ambulance-Med Care Ambulance	P0403	894,160	(179,710)	169,326	32,945	30,621	(21,642)	-	-
MiKmaq Nation	P0405	916,332	(184,166)	163,776	66,706	64,325	(22,179)	-	-
Presque Isle Industrial Council	P0406	88,883	(17,864)	15,886	6,470	6,239	(2,151)	-	-
Orono Veazie Water District	P0407	201,518	(40,501)	36,017	14,670	14,146	(4,877)	-	-
Town of Parsonfield	P0408	27,529	(5,533)	4,920	2,004	1,932	(666)	-	-
Town of Casco	P0410	44,897	(9,023)	8,025	3,269	3,152	(1,087)	-	-
Passamaquoddy Tribe at Pleasant Point	P0411	527,052	(105,928)	94,200	38,368	36,998	(12,757)	-	-
Town of Wiscasset	P0417	1,188,862	(238,940)	143,211	(10,706)	(13,795)	(28,775)	-	-
Town of Ashland	P0418	611,934	(122,988)	58,586	(13,746)	(15,336)	(14,811)	-	-
Regional School District No. 52	P0461	161,483	(32,455)	15,132	(2,622)	(3,042)	(3,909)	-	-
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-
Total for All Employers ⁽³⁾		\$ 968,648,975	\$ (194,680,862)	\$ 92,358,265	\$ (10,253,517)	\$ (12,770,720)	\$ (23,444,989)	\$ -	\$ -

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding

Maine Public Employees Retirement System

State Employee and Teacher Plan - State Employee Portion⁽¹⁾ Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 199,323,150	94.736618%
Maine Dairy & Nutrition Council	S00150	51,888	0.024662%
Maine Potato Board	S00151	161,844	0.076923%
Northern New England Passenger Rail Authority	S00154	166,327	0.079054%
Maine Developmental Disabilities Council	S00155	58,153	0.027640%
MECDHH/Governor Baxter School for the Deaf	S00560	968,555	0.460346%
Maine Community College System	SMCCS	9,667,238	4.594757%
Total for All Employers		<u>\$ 210,397,156</u>	<u>100.000000%</u>

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion⁽¹⁾
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 739,901,149	\$ 131,757,522	\$ -	\$ -	\$ 1,845,719	\$ 133,603,240	\$ -	\$ 73,345,754	\$ -	\$ 898,084	\$ 74,243,838	\$ 75,504,799	\$ 69,149	\$ (979,405)	\$ 74,594,543
Maine Dairy & Nutrition Council	S00150	192,612	34,299	-	-	-	34,299	-	19,093	-	13,698	32,791	19,656	(450)	(18,074)	1,132
Maine Potato Board	S00151	600,783	106,984	-	-	-	106,984	-	59,555	-	94,031	153,586	61,308	(1,937)	(50,895)	8,476
Northern NE Passenger Rail Authority	S00154	617,419	109,947	-	-	14,120	124,067	-	61,204	-	224,946	286,150	63,006	(1,444)	(104,970)	(43,408)
Maine Developmental Disabilities Council	S00155	215,871	38,442	-	-	3,645	42,086	-	21,399	-	6,929	28,327	22,029	(505)	4,814	26,338
MECDHH/Gov. Baxter School for the Deaf	S00560	3,595,342	640,239	-	-	-	640,239	-	356,403	-	346,533	702,936	366,895	(9,258)	(161,898)	195,739
Maine Community College System	S0999X	35,885,448	6,390,283	-	-	938,731	7,329,015	-	3,557,294	-	1,217,994	4,775,288	3,662,008	(55,555)	1,310,429	4,916,882
Total for All Employers ⁽³⁾		\$ 781,008,624	\$ 139,077,716	\$ -	\$ -	\$ 2,802,215	\$ 141,879,930	\$ -	\$ 77,420,703	\$ -	\$ 2,802,215	\$ 80,222,917	\$ 79,699,701	\$ -	\$ -	\$ 79,699,701

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion⁽¹⁾
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
State of Maine	S00ME	\$ 1,464,994,367	\$ 131,534,069	\$ 107,763,512	\$ 19,844,132	\$ (39,022,468)	\$ (29,225,774)	\$ -	\$ -
Maine Dairy & Nutrition Council	S00150	381,370	34,241	15,028	4,247	(10,158)	(7,608)	-	-
Maine Potato Board	S00151	1,189,542	106,803	39,321	(30,507)	(31,685)	(23,731)	-	-
Northern NE Passenger Rail Authority	S00154	1,222,480	109,760	(8,449)	(96,684)	(32,563)	(24,388)	-	-
Maine Developmental Disabilities Council	S00155	427,421	38,376	31,614	2,056	(11,385)	(8,527)	-	-
MECDHH/Gov. Baxter School for the Deaf	S00560	7,118,729	639,153	328,368	(59,432)	(189,619)	(142,014)	-	-
Maine Community College System	S0999X	71,052,707	6,379,445	5,555,098	308,691	(1,892,602)	(1,417,460)	-	-
Total for All Employers ⁽³⁾		\$ 1,546,386,616	\$ 138,841,847	\$ 113,724,492	\$ 19,972,503	\$ (41,190,480)	\$ (30,849,502)	\$ -	\$ -

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 220,365,727	95.415334%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	50,664	0.021937%
CSD No. 17 Moosabec	T0917	744	0.000322%
CSD No. 18 Wells - Ogunquit	T0918	38,127	0.016508%
CSD No. 19 Five Town CSD	T0919	2,717	0.001177%
Erskine Academy	TAERS	-	0.000000%
Foxcroft Academy	TAFOX	-	0.000000%
Fryeburg Academy	TAFRY	-	0.000000%
George Stevens Academy	TAGEO	-	0.000000%
Gould Academy	TAGOU	-	0.000000%
Lee Academy	TALEE	-	0.000000%
Lincoln Academy	TALIN	-	0.000000%
Maine Central Institute	TAMCI	-	0.000000%
Thornton Academy	TATHO	-	0.000000%
Washington Academy	TAWAS	-	0.000000%
Acton School Department	TCACT	6,985	0.003025%
Andover School Department	TCAND	431	0.000186%
Athens School Department	TCATH	13,824	0.005986%
Auburn School Department	TCAUB	107,944	0.046738%
Augusta School Department	TCAUG	200,275	0.086716%
Bangor School Department	TCBAN	200,608	0.086861%
Biddeford School Department	TCBID	107,209	0.046420%
Brewer School Department	TCBRE	75,429	0.032660%
Brunswick School Department	TCBRU	77,580	0.033591%
Calais School Department	TCCAL	38,667	0.016742%
Caswell School Department	TCCAS	5,585	0.002418%
Cape Elizabeth School Department	TCCEL	21,482	0.009301%
Chebeague Island School Department	TCCHE	-	0.000000%
Cherryfield School Department	TCCHR	19,515	0.008450%
Dayton School Department	TCDAY	29,696	0.012858%
Easton School Department	TCEAS	3,138	0.001359%
Ellsworth School Department	TCELL	69,804	0.030224%

(1) The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined for the State Employee Portion and the Teacher Portion of the Plan.

(2) The allocation basis used to distribute Net Pension Liability and related numbers is based on Unfunded Actuarial Valuation.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
East Millinocket School Department	TCEML	\$ 25,896	0.011213%
Eustis School Department	TCEUS	5,262	0.002278%
Falmouth School Department	TCFAL	15,899	0.006884%
Fayette School Department	TCFAY	2,904	0.001257%
Glenburn School Department	TCGLE	17,138	0.007421%
Gorham School Department	TCGOR	35,023	0.015164%
Hancock School Department	TCHAN	13,367	0.005788%
Hermon School Department	TCHER	41,434	0.017940%
Islesboro School Department	TCISL	1,859	0.000805%
Kittery School Department	TCKIT	35,940	0.015562%
Lamoine School Department	TCLAM	6,504	0.002816%
Lewiston School Department	TCLEW	802,050	0.347277%
Lincolnville School Department	TCLIN	10,706	0.004636%
Lisbon School Department	TCLIS	66,263	0.028691%
Limestone Public Schools	TCLMS	12,677	0.005489%
Long Island School Department	TCLON	-	0.000000%
Madawaska School Department	TCMAD	18,732	0.008111%
Maine Education Association	TCMEA	10,653	0.004612%
Medway School Department	TCMED	11,880	0.005144%
Millinocket School Department	TCMIL	31,937	0.013828%
Maine Ocean School	TCMOS	-	0.000000%
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	10,765	0.004661%
Otis School Department	TCOTI	-	0.000000%
Portland School Department	TCPOR	685,414	0.296775%
Richmond School Department	TCRIC	8,062	0.003491%
Saco School Department	TCSAC	49,809	0.021566%
Sanford School Department	TCSAN	229,477	0.099360%
Scarborough School Department	TCSCA	74,176	0.032117%
Sebago Public Schools	TCSEB	5,072	0.002196%
South Portland School Department	TCSPO	229,645	0.099433%
Saint George Municipal School Unit	TCSTG	8,872	0.003842%
Veazie School Department	TCVEA	8,842	0.003828%
West Bath School Department	TCWBA	14,618	0.006330%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Westbrook School Department	TCWES	\$ 275,688	0.119369%
Winthrop School Department	TCWIN	21,009	0.009097%
Wiscasset School Department	TCWIS	54,834	0.023742%
Yarmouth School Department	TCYAR	12,212	0.005288%
York School Department	TCYOR	7,723	0.003344%
RSU No. 79 - Presque Isle	TD001	116,563	0.050470%
RSU No. 3 - Unity	TD003	96,957	0.041981%
MSAD 4 Guilford	TD004	46,796	0.020262%
RSU No. 6 - Bar Mills	TD006	167,520	0.072534%
MSAD 7 North Haven	TD007	-	0.000000%
MSAD 8 Vinalhaven	TD008	12,406	0.005371%
RSU No. 9 - Farmington	TD009	223,063	0.096583%
RSU No. 11 - Gardiner	TD011	77,893	0.033727%
MSAD 12 Jackman	TD012	208	0.000090%
MSAD 13 Bingham	TD013	22,668	0.009815%
RSU No. 15 - Gray	TD015	91,208	0.039492%
RSU No. 17 - South Paris	TD017	174,376	0.075503%
MSAD 20 Fort Fairfield	TD020	32,563	0.014099%
RSU No. 22 - Hampden	TD022	72,272	0.031293%
MSAD 23 Carmel	TD023	42,313	0.018321%
MSAD 24 Van Buren	TD024	27,400	0.011864%
MSAD 27 Fort Kent	TD027	64,899	0.028100%
MSAD 28 Camden	TD028	17,050	0.007382%
RSU No. 29 - Houlton	TD029	134,152	0.058086%
MSAD 32 Ashland	TD032	13,828	0.005987%
MSAD 33 Saint Agatha	TD033	11,516	0.004986%
RSU No. 35 - Eliot	TD035	51,819	0.022437%
MSAD 37 Harrington	TD037	46,511	0.020138%
RSU No. 40 - Waldoboro	TD040	97,541	0.042234%
MSAD 42 Mars Hill	TD042	16,200	0.007014%
RSU No. 44 - Bethel	TD044	49,932	0.021620%
MSAD 45 Washburn	TD045	13,475	0.005834%
RSU No. 49 - Fairfield	TD049	119,668	0.051815%
RSU No. 51 - Cumberland Center	TD051	65,512	0.028366%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
RSU No. 52 - Turner	TD052	\$ 46,639	0.020194%
MSAD 53 Pittsfield	TD053	46,917	0.020314%
RSU No. 54 - Skowhegan	TD054	259,590	0.112399%
RSU No. 55 - Cornish	TD055	60,580	0.026230%
RSU No. 57 - Waterboro	TD057	110,249	0.047736%
MSAD 58 Kingfield	TD058	38,335	0.016599%
MSAD 59 Madison	TD059	56,316	0.024384%
RSU No. 60 - North Berwick	TD060	163,707	0.070883%
RSU No. 61 - Bridgton	TD061	160,821	0.069633%
RSU No. 64 - East Corinth	TD064	69,497	0.030091%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	66,948	0.028987%
MSAD 68 Dover-Foxcroft	TD068	99,111	0.042914%
RSU No. 72 - Fryeburg	TD072	30,773	0.013324%
MSAD 74 North Anson	TD074	82,786	0.035845%
RSU No. 75 - Topsham	TD075	122,180	0.052902%
Pleasant Point School	TIE001	116,104	0.050271%
Indian Township	TIE002	65,394	0.028315%
Indian Island	TIE003	50,216	0.021743%
Maine Indian Education	TIE004	-	0.000000%
Region No. 2 Southern Aroostook County	TR002	-	0.000000%
Region No. 3 Northern Penobscot County	TR003	-	0.000000%
Region No. 4 United Technologies Center	TR004	-	0.000000%
Region No. 7 Waldo County	TR007	1,729	0.000749%
Region No. 8 Mid-Coast School of Technology	TR008	-	0.000000%
Region No. 9 School of Applied Technology	TR009	73	0.000031%
Region No. 10 Cumberland Sagadahoc County	TR010	-	0.000000%
Region No. 11 Oxford Hill Technical School	TR011	1,111	0.000481%
Regional School Unit No. 1	TS001	74,470	0.032245%
Regional School Unit No. 2	TS002	52,765	0.022847%
Regional School Unit No. 4	TS004	88,366	0.038261%
Regional School Unit No. 5	TS005	30,347	0.013140%
Regional School Unit No. 10	TS010	164,245	0.071116%
Regional School Unit No. 12	TS012	85,268	0.036920%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Regional School Unit No. 13	TS013	\$ 123,628	0.053529%
Regional School Unit No. 14	TS014	116,609	0.050490%
Regional School Unit No. 16	TS016	112,689	0.048793%
Regional School Unit No. 18	TS018	67,304	0.029142%
Regional School Unit No. 19	TS019	135,966	0.058872%
Regional School Unit No. 20	TS020	39,128	0.016942%
Regional School Unit No. 21	TS021	69,457	0.030074%
Regional School Unit No. 23	TS023	30,529	0.013219%
Regional School Unit No. 24	TS024	99,733	0.043183%
Regional School Unit No. 25	TS025	41,734	0.018070%
Regional School Unit No. 26	TS026	14,674	0.006354%
Regional School Unit No. 34	TS034	89,080	0.038570%
Regional School Unit No. 38	TS038	67,018	0.029018%
Regional School Unit No. 39	TS039	58,732	0.025430%
Regional School Unit No. 50	TS050	46,893	0.020304%
Regional School Unit No. 56	TS056	75,328	0.032616%
Regional School Unit No. 71	TS071	108,624	0.047033%
Regional School Unit No. 73	TS073	121,670	0.052682%
Regional School Unit No. 78	TS078	16,725	0.007242%
Regional School Unit No. 89	TS089	20,879	0.009041%
School Agent - Carrabassett	TSA001	-	0.000000%
School Agent - Coplin Plantation	TSA002	-	0.000000%
School Agent - Pleasant Ridge Plantation	TSA003	-	0.000000%
Western Maine Regional Service Center	TSC001	-	0.000000%
AOS No. 43 Central Office	TT043	-	0.000000%
AOS No. 43 Howland	TT0431	24,844	0.010757%
AOS No. 43 Milo	TT0432	63,495	0.027492%
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	17,863	0.007735%
AOS No. 47 Dedham	TT0472	11,560	0.005005%
AOS No. 48 Central Office	TT048	-	0.000000%
Regional School Unit No. 70	TT0481	43,908	0.019012%
Regional School Unit No. 84	TT0482	3,263	0.001413%
AOS No. 66 East Millinocket	TT0661	-	0.000000%

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Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 66 Medway	TT0662	\$ -	0.000000%
AOS No. 77 Central Office	TT077	-	0.000000%
AOS No. 77 Lubec	TT0771	30,202	0.013077%
AOS No. 77 Charlotte	TT0772	212	0.000092%
AOS No. 77 Eastport	TT0773	27,975	0.012113%
AOS No. 77 Pembroke	TT0774	10,911	0.004724%
AOS No. 77 Perry	TT0775	8,544	0.003700%
AOS No. 77 Alexander	TT0776	2,715	0.001175%
AOS No. 77 Calais	TT0777	-	0.000000%
AOS No. 77 Robbinston	TT0778	-	0.000000%
AOS No. 81 Central Office	TT081	-	0.000000%
AOS No. 81 Holden	TT0811	27,222	0.011787%
AOS No. 81 Airline	TT0812	6,804	0.002946%
AOS No. 90 Central Office	TT090	-	0.000000%
AOS No. 90 Lee	TT0901	13,603	0.005890%
AOS No. 90 East Range	TT0902	1,047	0.000453%
AOS No. 90 Baileyville	TT0903	23,464	0.010160%
AOS No. 90 Princeton	TT0904	16,543	0.007163%
AOS No. 91 Central Office	TT091	613	0.000265%
AOS No. 91 Mount Desert Island High School	TT0911	15,784	0.006834%
AOS No. 91 Bar Harbor	TT0912	16,304	0.007059%
AOS No. 91 Cranberry Isle	TT0913	875	0.000379%
AOS No. 91 Frenchboro	TT0914	523	0.000226%
AOS No. 91 Mt Desert	TT0915	7,094	0.003072%
AOS No. 91 Southwest Harbor	TT0916	8,400	0.003637%
AOS No. 91 Tremont	TT0917	11,417	0.004943%
AOS No. 91 Swans Island	TT0918	1,573	0.000681%
AOS No. 91 Trenton	TT0919	12,413	0.005375%
AOS No. 92 Central Office	TT092	139,533	0.060416%
AOS No. 92 Waterville	TT0921	26,537	0.011490%
AOS No. 92 Vassalboro	TT0922	80,729	0.034954%
AOS No. 92 Winslow	TT0923	3,381	0.001464%
AOS No. 93 Central Office	TT093	89,301	0.038666%
AOS No. 93 Great Salt Bay	TT0931	4,937	0.002138%

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Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 93 Nobleboro	TT0932	\$ 16,381	0.007093%
AOS No. 93 Bristol	TT0933	350	0.000152%
AOS No. 93 South Bristol	TT0934	12,291	0.005322%
AOS No. 93 Jefferson	TT0935	-	0.000000%
AOS No. 94 Central Office	TT094	-	0.000000%
AOS No. 94	TT0941	118,321	0.051232%
AOS No. 94 Harmony	TT0942	8,182	0.003543%
AOS No. 95 Central Office	TT095	-	0.000000%
AOS No. 95 Fort Kent	TT0951	-	0.000000%
AOS No. 95 St. John Valley	TT0952	-	0.000000%
AOS No. 96 Central Office	TT096	-	0.000000%
AOS No. 96 East Machias	TT096A	22,164	0.009597%
AOS No. 96 Jonesboro	TT096B	4,592	0.001988%
AOS No. 96 Machias	TT096C	34,727	0.015036%
AOS No. 96 Marshfield	TT096D	-	0.000000%
AOS No. 96 Northfield	TT096E	-	0.000000%
AOS No. 96 Rogue Bluffs	TT096F	-	0.000000%
AOS No. 96 Wesley	TT096G	-	0.000000%
AOS No. 96 Whitneyville	TT096H	-	0.000000%
AOS No. 96 Cutler	TT096I	6,329	0.002740%
AOS No. 96 Machiasport	TT096J	8,997	0.003896%
AOS No. 96 Whiting	TT096K	3,478	0.001506%
AOS No. 97 Central Office	TT097	-	0.000000%
AOS No. 97 Fayette	TT0971	-	0.000000%
AOS No. 97 Winthrop	TT0972	-	0.000000%
AOS No. 98 Central Office	TT098	-	0.000000%
AOS No. 98 Boothbay Harbor	TT0981	30,671	0.013280%
AOS No. 98 Edgecomb	TT0982	6,493	0.002811%
AOS No. 98 Southport	TT0983	2,871	0.001243%
AOS No. 98 Georgetown	TT0984	-	0.000000%
Union 60 Greenville	TU0601	14,904	0.006453%
Union 69 Appleton	TU0691	10,486	0.004540%
Union 69 Hope	TU0692	2,912	0.001261%
Union 76 Brooklin	TU0761	2,252	0.000975%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Union 76 Sedgewick	TU0762	\$ 16,326	0.007069%
Greenbush School Department	TU0903	12,919	0.005594%
Milford School Department	TU0905	18,582	0.008046%
Union 93 Surry	TU0924	5,970	0.002585%
Union 93 Blue Hill	TU0931	2,863	0.001240%
Union 93 Brooksville	TU0932	-	0.000000%
Union 93 Castine	TU0933	4,715	0.002041%
Union 93 Penobscot	TU0934	26	0.000011%
Union 102 Machias	TU1022	-	0.000000%
Union 103 Beals	TU1031	1,956	0.000847%
Union 103 Jonesport	TU1032	9,986	0.004324%
Union 106 Calais	TU1062	-	0.000000%
Vanceboro School Department	TU1081	-	0.000000%
Union 122 New Sweden	TU1221	726	0.000314%
Union 122 Westmanland	TU1223	14,407	0.006238%
Union 122 Woodland	TU1224	-	0.000000%
Total for All Employers and Non-Employer Entity		\$ 230,954,207	100.000000%

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Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 1,049,701,953	\$ 188,541,707	\$ -	\$ -	\$ 17,738,970	\$ 206,280,677	\$ -	\$ 141,994,732	\$ -	\$ -	\$ 141,994,732	\$ 15,319,197	\$ (68,060,752)	4,920,673	\$ (47,820,883)
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-	-	-	-	2,598	-	2,598
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	-	-	-	-	5,817	-	5,817
CSD No. 13 Deer Isle - Stonington	T0913	241,338	43,348	-	-	54,570	97,918	-	32,646	-	58,676	91,322	3,523	146,928	8,392	158,843
CSD No. 17 Moosabec	T0917	3,542	636	-	-	7,946	8,582	-	479	-	20,326	20,806	52	35,824	(2,095)	33,780
CSD No. 18 Wells - Ogunquit	T0918	181,611	32,620	-	-	22	32,642	-	24,567	-	129,767	154,334	2,650	652,973	(26,551)	629,072
CSD No. 19 Five Town CSD	T0919	12,938	2,324	-	-	8,644	10,968	-	1,750	-	76,260	78,010	188	336,267	(35,339)	301,116
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-	-	-	-	161,482	-	161,482
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-	-	1,258	1,258	-	127,780	(432)	127,348
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	-	4	4	-	228,057	(4)	228,053
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-	-	-	-	87,043	-	87,043
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lee Academy	TALIE	-	-	-	-	28,555	28,555	-	-	-	75,222	75,222	-	31,569	955	32,524
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-	-	199	199	-	181,010	(146)	180,864
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-	-	38	38	-	124,483	(12)	124,471
Thornton Academy	TATHO	-	-	-	-	-	-	-	-	-	2,062	2,062	-	478,686	(816)	477,871
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	-	59	59	-	98,090	(59)	98,031
Acton School Department	TCACT	33,268	5,975	-	-	25,715	31,690	-	4,500	-	119,411	123,911	486	102,312	(9,030)	93,768
Andover School Department	TCAND	2,057	369	-	-	230	600	-	278	-	6,417	6,695	30	10,917	(4,552)	6,395
Athens School Department	TCATH	65,854	11,829	-	-	31,274	43,103	-	8,909	-	21,060	29,968	962	34,837	8,227	44,026
Auburn School Department	TCAUB	514,183	92,355	-	-	-	92,355	-	69,554	-	1,066,897	1,136,452	7,504	1,074,798	(135,851)	946,451
Augusta School Department	TCAUG	953,997	171,352	-	-	61	171,413	-	129,049	-	378,867	507,916	13,922	799,526	(110,237)	703,211
Bangor School Department	TCBAN	955,592	171,638	-	-	-	134,864	-	129,265	-	404,244	533,508	13,945	1,428,004	(137,941)	1,304,008
Biddeford School Department	TCBID	510,685	91,726	-	-	31,186	122,912	-	69,081	-	427,824	496,905	7,453	1,029,592	(216,501)	820,544
Brewer School Department	TCBRE	359,306	64,537	-	-	134,252	198,788	-	48,604	-	157,711	206,315	5,244	551,921	3,666	560,831
Brunswick School Department	TCBRU	369,548	66,376	-	-	19,236	85,612	-	49,989	-	281,796	331,785	5,393	1,192,062	(20,293)	1,177,162
Calais School Department	TCAL	184,185	33,083	-	-	5,644	38,727	-	24,915	-	1,433	26,348	2,688	203,245	(8,964)	196,969
Caswell School Department	TCCAS	26,601	4,778	-	-	9,551	14,328	-	3,598	-	11,071	14,669	389	7,558	4,883	12,831
Cape Elizabeth School Department	TCCEL	102,324	18,379	-	-	57,172	75,551	-	13,841	-	30,205	44,046	1,493	840,740	(21,963)	820,270
Chebeague Island School Department	TCCHI	-	-	-	-	-	-	-	-	-	-	-	-	16,792	-	16,792
Cherryfield School Department	TCCHR	92,962	16,697	-	-	17,871	34,568	-	12,576	-	11,006	23,582	1,356	33,448	10,630	45,433
Dayton School Department	TCDAY	141,456	25,408	-	-	115,484	140,892	-	19,135	-	19,754	38,889	2,065	45,649	27,503	75,216
Easton School Department	TCEAS	14,951	2,685	-	-	11,937	14,622	-	2,022	-	17,634	19,656	218	86,656	618	87,492
Ellsworth School Department	TCCELL	332,506	59,723	-	-	-	59,723	-	44,979	-	271,557	316,536	4,852	558,351	(183,600)	379,603
East Millinocket School Department	TCEML	123,359	22,157	-	-	47,261	69,418	-	16,687	-	7,347	24,034	1,800	83,548	1,615	86,962
Eustis School Department	TCEUS	25,061	4,502	-	-	-	4,502	-	3,390	-	18,021	21,410	366	47,166	(16,271)	31,262
Falmouth School Department	TCFAL	75,734	13,603	-	-	21,656	35,258	-	10,244	-	85,561	95,805	1,105	1,196,375	(75,116)	1,122,363
Fayette School Department	TCFAY	13,829	2,483	-	-	1,329	3,812	-	1,871	-	5,316	7,187	202	26,268	(1,781)	24,688
Glenburn School Department	TCGLE	81,641	14,664	-	-	16,965	31,629	-	11,044	-	4,481	15,525	1,191	111,663	8,744	121,598
Gorham School Department	TCGOR	166,825	29,964	-	-	-	29,964	-	22,567	-	275,163	297,729	2,435	1,146,198	(43,346)	1,105,288
Hancock School Department	TCHAN	63,676	11,437	-	-	7	11,444	-	8,613	-	40,266	48,879	929	72,615	(24,723)	48,821
Hermon School Department	TCHER	197,365	35,430	-	-	21,215	56,665	-	26,698	-	102,667	129,366	2,880	417,864	(37,873)	382,871
Islesboro School Department	TCISL	8,856	1,591	-	-	8,079	9,670	-	1,198	-	3,070	4,268	129	47,434	1,284	48,847
Kittery School Department	TCKIT	171,204	30,750	-	-	15,077	45,828	-	23,159	-	69,266	92,425	2,499	519,710	1,973	524,183
Lamoine School Department	TCLAM	30,980	5,564	-	-	11,724	17,288	-	4,191	-	24,719	28,910	452	57,117	(9,838)	47,731
Lewiston School Department	TCLEW	3,820,532	686,223	-	-	345,227	1,031,451	-	516,809	-	669,849	1,186,658	55,756	1,999,925	(77,562)	1,978,119
Lincolnton School Department	TCLIN	51,002	9,160	-	-	5	9,165	-	6,899	-	51,590	58,489	744	95,283	(25,953)	70,074
Lisbon School Department	TCLIS	315,641	56,693	-	-	28,397	85,091	-	42,697	-	34,241	76,938	4,606	420,439	17,527	442,571
Limestone Public Schools	TCLMS	60,387	10,846	-	-	48,315	59,161	-	8,169	-	74,590	82,758	881	46,483	(2,273)	45,092
Long Island School Department	TCLON	-	-	-	-	-	-	-	-	-	-	-	-	9,129	-	9,129
Madawaska School Department	TCMAD	89,232	16,027	-	-	10	16,037	-	12,071	-	65,035	77,106	1,302	173,179	(27,358)	147,123
Maine Education Association	TCMEA	50,749	9,116	-	-	37	9,152	-	6,865	-	16,779	23,644	742	402	(8,609)	(7,465)
Medway School Department	TCMED	56,591	10,164	-	-	1,235	11,399	-	7,656	-	27,636	35,291	826	37,559	(10,796)	27,589
Millinocket School Department	TCMIL	152,127	27,324	-	-	44,462	71,787	-	20,578	-	65,177	85,756	2,220	153,102	(6,149)	149,173
Maine Ocean School	TCMOS	-	-	-	-	-	-	-	-	-	-	-	-	-	(966)	(966)
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-	-	-	-	1,170	-	1,170
Northport School Department	TCNOR	51,278	9,211	-	-	1,835	11,046	-	6,936	-	13,015	19,951	749	50,421	(4,596)	46,573
Otis School Department	TCOTI	-	-	-	-	-	-	-	-	-	-	-	-	32,967	(3,837)	29,130
Portland School Department	TCPOR	3,264,995	586,440	-	-	1,731,314	2,317,754	-	441,660	-	1,958,939	2,400,599	47,649	2,720,470	(1,118,864)	1,649,255
Richmond School Department	TCRIC	38,406	6,898	-	-	29,472	36,370	-	5,195	-	3,797	8,992	560	174,570	13,425	188,555
Saco School Department	TCSAC	237,267	42,617	-	-	14,785	57,402	-	32,095	-	45,492	77,587	3,462	852,747	(10,379)	845,830

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Sanford School Department	TCSAN	\$ 1,093,099	\$ 196,337	\$ -	\$ -	\$ 107,781	\$ 304,118	\$ -	\$ 147,865	\$ -	\$ 1,073,126	\$ 1,220,991	\$ 15,953	\$ 1,101,033	\$ 45,551	\$ 1,162,537
Scarborough School Department	TCSCA	353,332	63,464	-	-	-	63,464	-	47,796	-	234,992	282,789	5,156	1,518,792	(173,822)	1,350,126
Sebago Public Schools	TCSEB	24,159	4,339	-	-	7,810	12,149	-	3,268	-	21,056	24,324	353	50,005	(24,436)	25,923
South Portland School Department	TCSPD	1,093,902	196,481	-	-	146,570	343,051	-	147,974	-	721,448	869,422	15,964	1,576,428	(58,562)	1,533,830
Saint George Municipal School Unit	TCSTG	42,256	7,590	-	-	27,690	35,280	-	5,716	-	21,485	27,201	616	124,540	(3,696)	121,460
Veazie School Department	TCVEA	42,113	7,564	-	-	1,354	8,918	-	5,697	-	18,103	23,799	614	72,890	(7,123)	66,381
West Bath School Department	TCWBA	69,628	12,506	-	-	42,162	54,669	-	9,419	-	41,377	50,796	1,017	64,730	8,566	74,313
Westbrook School Department	TCWES	1,313,226	235,874	-	-	-	235,874	-	177,642	-	415,422	593,064	19,166	1,024,477	(38,902)	1,004,741
Winthrop School Department	TCWIN	100,080	17,976	-	-	956	18,931	-	13,538	-	214,190	227,728	1,461	278,849	(52,353)	227,957
Wiscasset School Department	TCWIS	261,195	46,914	-	-	129,783	176,697	-	35,333	-	36,541	71,874	3,812	196,604	36,719	237,135
Yarmouth School Department	TCYAR	58,175	10,449	-	-	261,751	272,200	-	7,869	-	572,208	580,078	849	968,780	(17,710)	951,919
York School Department	TCYOR	36,789	6,608	-	-	-	6,608	-	4,976	-	58,699	63,675	537	959,193	(15,329)	944,401
RSU No. 79 - MSAD 1 Presque Isle	TD001	555,241	99,729	-	-	110,360	210,089	-	75,108	-	10,806	85,914	8,102	461,219	(88,835)	380,486
RSU No. 3 - MSAD 3 Unity	TD003	461,850	82,955	-	-	-	82,955	-	62,475	-	359,482	421,958	6,740	327,059	(110,293)	223,506
MSAD 4 Guilford	TD004	222,910	40,038	-	-	50,744	90,781	-	30,154	-	173,509	203,663	3,254	162,236	(7,130)	158,360
RSU No. 6 - MSAD 6 Bar Mills	TD006	797,975	143,328	-	-	-	143,328	-	107,943	-	308,710	416,654	11,645	1,253,408	56,821	1,321,874
MSAD 7 North Haven	TD007	-	-	-	-	-	-	-	-	-	205	205	-	58,116	(68)	58,048
MSAD 8 Vinalhaven	TD008	59,100	10,615	-	-	34,264	44,879	-	7,994	-	63,853	71,847	863	102,731	789	104,384
RSU No. 9 - MSAD 9 Farmington	TD009	1,062,548	190,849	-	-	141,184	332,033	-	143,732	-	129,861	273,594	15,506	810,030	55,842	881,379
RSU No. 11 - MSAD 11 Gardiner	TD011	371,044	66,644	-	-	43	66,687	-	50,192	-	272,777	322,969	5,414	654,255	(44,942)	614,727
MSAD 12 Jackman	TD012	990	178	-	-	10,914	11,091	-	134	-	43,897	44,032	15	55,258	320	55,593
MSAD 13 Bingham	TD013	107,979	19,395	-	-	8,892	28,287	-	14,606	-	37,605	52,211	1,576	80,275	(1,209)	80,641
RSU No. 15 - MSAD 15 Gray	TD015	434,467	78,036	-	-	30,364	108,400	-	58,772	-	233,940	292,712	6,341	724,122	(1,002)	729,461
RSU No. 17 - MSAD 17 South Paris	TD017	830,627	149,193	-	-	185,146	334,339	-	112,361	-	212,276	324,636	12,122	1,012,047	103,919	1,128,087
MSAD 20 Fort Fairfield	TD020	155,109	27,859	-	-	-	27,859	-	20,981	-	51,716	72,697	2,263	156,166	(14,625)	143,804
RSU No. 22 - MSAD 22 Hampden	TD022	344,267	61,836	-	-	29,065	90,901	-	46,570	-	145,233	191,803	5,024	774,227	(69,355)	709,896
MSAD 23 Carmel	TD023	201,557	36,202	-	-	24	36,226	-	27,264	-	65,068	92,333	2,942	186,542	(9,812)	179,672
MSAD 24 Van Buren	TD024	130,521	23,443	-	-	7,733	31,176	-	17,655	-	11,007	28,663	1,905	87,781	(8,879)	80,807
MSAD 27 Fort Kent	TD027	309,139	55,526	-	-	10,928	66,454	-	41,818	-	134,624	176,442	4,511	295,199	(10,866)	288,844
MSAD 28 Camden	TD028	81,212	14,587	-	-	4,663	19,249	-	10,986	-	33,435	44,421	1,185	351,516	(17,375)	335,325
RSU No. 29 - MSAD 29 Houlton	TD029	639,027	114,778	-	-	151,388	266,167	-	86,442	-	5,123	91,566	9,326	349,786	63,064	422,176
MSAD 32 Ashland	TD032	65,865	11,830	-	-	6,651	18,481	-	8,910	-	32,763	41,673	961	94,703	(8,505)	87,159
MSAD 33 Saint Agatha	TD033	54,853	9,853	-	-	-	9,853	-	7,420	-	62,143	69,563	800	104,955	(8,617)	97,138
RSU No. 35 - MSAD 35 Eliot	TD035	246,838	44,336	-	-	-	44,336	-	33,390	-	219,574	252,964	3,602	887,411	(116,780)	774,233
MSAD 37 Harrington	TD037	221,557	39,795	-	-	25	39,820	-	29,970	-	172,811	202,781	3,233	223,415	(41,458)	185,190
RSU No. 40 - MSAD 40 Waldoboro	TD040	464,633	83,455	-	-	98,786	182,241	-	62,851	-	100,434	163,286	6,782	762,134	(54,605)	714,311
MSAD 42 Mars Hill	TD042	77,164	13,860	-	-	20,259	34,119	-	10,438	-	37,333	47,771	1,126	124,619	(7,817)	117,928
RSU No. 44 - MSAD 44 Bethel	TD044	237,850	42,721	-	-	24,957	67,679	-	32,175	-	21,852	54,027	3,472	292,883	(17,654)	278,701
MSAD 45 Washburn	TD045	64,182	11,528	-	-	4,463	15,991	-	8,682	-	57,622	66,304	937	92,292	(19,561)	73,668
RSU No. 49 - MSAD 49 Fairfield	TD049	570,037	102,387	-	-	63,527	165,914	-	77,109	-	100,623	177,733	8,319	510,243	(2,297)	516,264
RSU No. 51 - MSAD 51 Cumberland Center	TD051	312,066	56,051	-	-	37	56,088	-	42,214	-	103,058	145,272	4,555	1,118,421	(92,625)	1,030,351
RSU No. 52 - MSAD 52 Turner	TD052	222,162	39,904	-	-	-	39,904	-	30,052	-	80,951	111,003	3,242	703,585	(9,499)	697,328
MSAD 53 Pittsfield	TD053	223,482	40,140	-	-	15,477	55,618	-	30,231	-	91,690	121,921	3,261	195,793	(11,945)	187,109
RSU No. 54 - MSAD 54 Skowhegan	TD054	1,236,546	222,102	-	-	403,663	625,765	-	167,270	-	446,959	614,229	18,046	741,551	(108,044)	651,553
RSU No. 55 - MSAD 55 Cornish	TD055	288,567	51,831	-	-	40,955	92,786	-	39,035	-	196,547	235,581	4,212	307,737	8,811	320,759
RSU No. 57 - MSAD 57 Waterboro	TD057	525,163	94,327	-	-	31,960	126,287	-	71,039	-	141,666	212,705	7,664	994,796	32,125	1,034,585
MSAD 58 Kingfield	TD058	182,612	32,800	-	-	108,697	141,496	-	24,702	-	332,489	357,191	2,665	200,360	(1,761)	201,264
MSAD 59 Madison	TD059	268,258	48,183	-	-	623	48,806	-	36,287	-	202,245	238,533	3,915	206,728	(41,580)	169,063
RSU No. 60 - MSAD 60 North Berwick	TD060	779,812	140,065	-	-	502,366	642,431	-	105,486	-	900,655	1,006,141	11,381	1,086,191	(29,343)	1,068,229
RSU No. 61 - MSAD 61 Bridgton	TD061	766,060	137,596	-	-	48,812	186,407	-	103,626	-	623,681	727,307	11,180	725,297	27,296	763,773
RSU No. 64 - MSAD 64 East Corinth	TD064	331,043	59,460	-	-	12,262	71,721	-	44,781	-	44,966	89,747	4,831	282,193	(860)	286,164
MSAD 65 Matinecus	TD065	-	-	-	-	-	-	-	-	-	-	-	-	1,309	-	1,309
RSU No. 67 - MSAD 67 Lincoln	TD067	318,909	57,280	-	-	41,023	98,303	-	43,140	-	131,855	174,994	4,655	297,727	3,003	305,385
MSAD 68 Dover-Foxcroft	TD068	472,114	84,799	-	-	121,970	206,769	-	63,864	-	11,175	75,039	6,890	186,629	49,990	243,509
RSU No. 72 - MSAD 72 Fryeburg	TD072	146,583	26,328	-	-	52,612	78,940	-	19,828	-	295,370	315,198	2,140	300,103	(708)	301,535
MSAD 74 North Anson	TD074	394,345	70,830	-	-	60,626	131,456	-	53,344	-	165,501	218,845	5,756	191,205	4,936	201,897
RSU No. 75 - MSAD 75 Topsham	TD075	581,996	104,534	-	-	67,856	172,390	-	78,728	-	571,868	650,595	8,493	1,070,747	(52,380)	1,026,859
Pleasant Point School	TIE001	553,051	99,336	-	-	205,032	304,369	-	74,812	-	2,497	77,309	8,071	76,493	96,571	181,134
Indian Township	TIE002	311,505	55,951	-	-	168,621	224,572	-	42,138	-	132,497	174,634	4,546	69,110	4,571	78,227
Indian Island	TIE003	239,203	42,965	-	-	90,512	133,477	-	32,357	-	65,438	97,795	3,491	55,208	7,399	66,098
Maine Indian Education	TIE004	-	-	-	-	-	-	-	-	-	28,509	28,509	-	18,654	(26,657)	(8,004)
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Region No. 4 United Technologies Center	TR004	\$ -	\$ -	\$ -	\$ -	\$ 2,047	\$ 2,047	\$ -	\$ -	\$ -	\$ 2,697	\$ 2,697	\$ -	\$ -	\$ (18,211)	\$ (18,211)
Region No. 7 Waldo County	TR007	8,240	1,480	-	-	15,610	17,091	-	1,114	-	32,111	33,226	121	74	1,803	1,998
Mid-Coast School of Technology - Region 8	TR008	-	-	-	-	115	115	-	-	-	455	455	-	-	4	4
Region No. 9 School of Applied Technology	TR009	352	63	-	-	514	577	-	48	-	3,741	3,789	6	(20)	(2,730)	(2,744)
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	-	-	3,057	3,057	-	-	-	6,633	6,633	-	-	(264)	(264)
Oxford Hill Technical School 11	TR011	5,292	950	-	-	3,727	4,678	-	715	-	17	732	77	11	(187)	(100)
Regional School Unit No. 1	TS001	354,729	63,715	-	-	-	63,715	-	47,985	-	542,924	590,909	5,178	849,278	(184,809)	669,647
Regional School Unit No. 2	TS002	251,349	45,146	-	-	261,838	306,985	-	34,000	-	452,935	486,935	3,668	564,725	(83,492)	484,901
Regional School Unit No. 4	TS004	420,924	75,604	-	-	20,713	96,316	-	56,939	-	109,774	166,713	6,143	399,741	2,330	408,214
Regional School Unit No. 5	TS005	144,558	25,965	-	-	-	25,965	-	19,555	-	140,367	159,922	2,110	956,330	618	959,058
Regional School Unit No. 10	TS010	782,375	140,526	-	-	846,794	987,320	-	105,833	-	1,330,893	1,436,726	11,417	678,757	(116,478)	573,696
Regional School Unit No. 12	TS012	406,172	72,955	-	-	57,689	130,643	-	54,944	-	220,958	275,902	5,928	389,124	(24,149)	370,903
Regional School Unit No. 13	TS013	588,894	105,774	-	-	39,141	144,915	-	79,661	-	131,876	211,537	8,594	758,111	10,128	776,833
Regional School Unit No. 14	TS014	555,461	99,769	-	-	-	99,769	-	75,138	-	75,798	150,936	8,106	1,201,546	(3,413)	1,206,239
Regional School Unit No. 16	TS016	536,791	96,415	-	-	-	96,415	-	72,613	-	196,212	268,825	7,833	577,309	(12,712)	572,429
Regional School Unit No. 18	TS018	320,603	57,585	-	-	129,535	187,120	-	43,368	-	287,199	330,567	4,679	763,534	(122,292)	645,920
Regional School Unit No. 19	TS019	647,663	116,329	-	-	25,226	141,556	-	87,611	-	401,406	489,016	9,452	594,982	(30,614)	573,819
Regional School Unit No. 20	TS020	186,386	33,477	-	-	17,841	51,318	-	25,212	-	230,298	255,511	2,720	192,329	(11,353)	183,696
Regional School Unit No. 21	TS021	330,856	59,426	-	-	10,321	69,748	-	44,756	-	304,226	348,982	4,829	1,075,464	(115,738)	964,555
Regional School Unit No. 23	TS023	145,427	26,121	-	-	16	26,137	-	19,672	-	90,180	109,852	2,123	388,581	(82,353)	308,351
Regional School Unit No. 24	TS024	475,073	85,330	-	-	86,352	171,682	-	64,264	-	65,396	129,660	6,933	326,239	14,066	347,238
Regional School Unit No. 25	TS025	198,795	35,707	-	-	47,030	82,737	-	26,891	-	320,018	346,909	2,901	336,830	(121,624)	218,107
Regional School Unit No. 26	TS026	69,903	12,555	-	-	-	12,555	-	9,456	-	66,962	76,417	1,020	373,510	(47,200)	327,331
Regional School Unit No. 34	TS034	424,324	76,215	-	-	52,099	128,314	-	57,399	-	371,700	429,099	6,192	510,516	(68,539)	448,168
Regional School Unit No. 38	TS038	319,239	57,340	-	-	27,159	84,499	-	43,184	-	210,842	254,026	4,658	495,258	(51,009)	448,907
Regional School Unit No. 39	TS039	279,766	50,250	-	-	13,745	63,996	-	37,844	-	281,835	319,679	4,083	388,677	(54,947)	337,813
Regional School Unit No. 50	TS050	223,372	40,120	-	-	29,833	69,954	-	30,216	-	34,066	64,282	3,260	160,440	26,523	136,223
Regional School Unit No. 56	TS056	358,822	64,449	-	-	6,162	70,612	-	48,538	-	91,174	139,712	5,237	233,357	(14,519)	224,075
Regional School Unit No. 71	TS071	517,429	92,938	-	-	46,609	139,547	-	69,994	-	227,031	297,025	7,551	589,056	(160,095)	436,512
Regional School Unit No. 73	TS073	579,565	104,099	-	-	97,352	201,451	-	78,398	-	289,818	368,216	8,459	468,270	(19,059)	457,670
Regional School Unit No. 78	TS078	79,672	14,310	-	-	2,156	16,467	-	10,778	-	17,840	28,618	1,163	96,880	(28,421)	69,622
Regional School Unit No. 89	TS089	99,453	17,863	-	-	33,998	51,862	-	13,453	-	167,618	181,071	1,451	83,075	(13,598)	70,928
School Agent - Carrabasset	TSA001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-	-	-	-	-	346	-	346
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Maine Regional Service Center	TSC001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-	-	-	-	-	-	14,396	14,396
AOS No. 43 Howland	TT0431	118,342	21,256	-	-	22,951	44,206	-	16,009	-	85,068	101,077	1,727	159,679	(22,788)	138,618
AOS No. 43 Milo	TT0432	302,450	54,325	-	-	42,111	96,435	-	40,913	-	35,139	76,052	4,413	201,144	(17,869)	187,689
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-	-	-	-	-	-	21,193	21,193
AOS No. 47 Orrington	TT0471	85,085	15,282	-	-	51,454	66,736	-	11,510	-	636	12,146	1,241	97,284	20,268	118,793
AOS No. 47 Dedham	TT0472	55,062	9,890	-	-	46,362	56,252	-	7,448	-	17,186	24,634	803	55,819	(1,557)	55,066
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	209,159	37,568	-	-	-	37,568	-	28,293	-	114,868	143,161	3,053	(13,654)	(50,392)	(60,993)
Regional School Unit No. 84 / MSAD14	TT0482	15,545	2,793	-	-	28,173	30,966	-	2,103	-	53,307	55,410	226	142,836	(6,064)	136,999
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-	-	-	-	-	50,217	-	50,217
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-	-	-	-	-	8,493	-	8,493
AOS No. 77 Lubec	TT0771	143,865	25,840	-	-	43,574	69,415	-	19,461	-	953	20,413	2,099	31,030	16,260	49,389
AOS No. 77 Charlotte	TT0772	1,012	182	-	-	2,816	2,998	-	137	-	24,180	24,317	15	1,201	(3,489)	(2,273)
AOS No. 77 Eastport	TT0773	133,260	23,935	-	-	21,294	45,229	-	18,027	-	9,637	27,664	1,945	64,962	6,968	73,875
AOS No. 77 Pembroke	TT0774	51,971	9,335	-	-	12,406	21,741	-	7,030	-	24,240	31,270	758	25,735	(4,167)	22,326
AOS No. 77 Perry	TT0775	40,694	7,309	-	-	2,205	9,514	-	5,505	-	17,210	22,715	594	20,686	(1,146)	20,134
AOS No. 77 Alexander	TT0776	12,938	2,324	-	-	1	2,325	-	1,750	-	10,213	11,963	188	18,785	(4,753)	14,220
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 81 Holden	TT0811	129,673	23,291	-	-	15	23,306	-	17,541	-	38,444	55,985	1,892	145,541	(7,288)	140,145
AOS No. 81 CSD 8	TT0812	32,410	5,822	-	-	22,232	28,053	-	4,384	-	320	4,705	473	12,240	4,577	17,290
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-	-	-	-	-	8,926	-	8,926
AOS No. 90 Lee	TT0901	64,798	11,639	-	-	7	11,646	-	8,766	-	18,766	27,532	945	51,091	(17,988)	34,048
AOS No. 90 East Range	TT0902	4,984	895	-	-	1,022	1,917	-	674	-	1,406	2,080	73	8,311	1,190	9,574
AOS No. 90 Baileyville	TT0903	111,774	20,077	-	-	2,047	22,124	-	15,120	-	42,121	57,241	1,632	93,837	(61,915)	33,555

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																	
Deferred Outflows of Resources								Deferred Inflows of Resources									
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
AOS No. 90 Princeton	TT0904	\$ 78,803	\$ 14,154	\$ -	\$ -	\$ 5,698	\$ 19,852	\$ -	\$ 10,660	\$ -	\$ 49,408	\$ 60,068	\$ 1,150	\$ 40,595	\$ (12,934)	\$ 28,811	
AOS No. 91 Central Office	TT091	2,915	524	-	-	12,652	13,176	-	395	-	51,251	51,646	42	55,003	(7,672)	47,374	
AOS No. 91 Mount Desert Island High School	TT0911	75,184	13,504	-	-	11,584	25,088	-	10,170	-	68,501	78,671	1,097	278,708	(21,939)	257,867	
AOS No. 91 Bar Harbor	TT0912	77,659	13,949	-	-	4,126	18,075	-	10,506	-	38,037	48,542	1,133	194,406	(42,060)	153,479	
AOS No. 91 Cranberry Isle	TT0913	4,170	749	-	-	2,851	3,601	-	564	-	3,973	4,538	60	10,371	(737)	9,694	
AOS No. 91 Frenchboro	TT0914	2,486	446	-	-	1,839	2,286	-	337	-	825	1,162	37	3,333	736	4,107	
AOS No. 91 Mt Desert	TT0915	33,796	6,070	-	-	4,566	10,636	-	4,572	-	2,474	7,045	493	96,544	(1,374)	95,663	
AOS No. 91 Southwest Harbor	TT0916	40,012	7,187	-	-	18,718	25,905	-	5,412	-	47,303	52,715	584	108,698	(7,085)	102,197	
AOS No. 91 Tremont	TT0917	54,380	9,767	-	-	9,276	19,043	-	7,356	-	26,381	33,737	794	94,112	(4,875)	90,032	
AOS No. 91 Swans Island	TT0918	7,492	1,346	-	-	539	1,885	-	1,014	-	1,160	2,173	109	19,257	(685)	18,681	
AOS No. 91 Trenton	TT0919	59,133	10,621	-	-	5,600	16,221	-	7,999	-	35,093	43,091	863	75,794	(10,422)	66,235	
AOS No. 92 Central Office	TT092	664,660	119,383	-	-	606,306	725,689	-	89,909	-	-	89,909	9,701	(43,388)	202,102	168,415	
AOS No. 92 Waterville	TT0921	126,406	22,704	-	-	30,584	53,288	-	17,099	-	702,127	719,225	1,845	725,103	(192,383)	534,565	
AOS No. 92 Vassalboro	TT0922	384,554	69,071	-	-	137,108	206,179	-	52,019	-	55,077	107,096	5,612	139,892	45,944	191,448	
AOS No. 92 Winslow	TT0923	16,106	2,893	-	-	-	2,893	-	2,179	-	494,179	496,358	235	433,571	(158,133)	275,673	
AOS No. 93 Central Office	TT093	425,380	76,404	-	-	347,921	424,325	-	57,542	-	1,567	59,109	6,208	(8,276)	110,631	108,563	
AOS No. 93 Great Salt Bay	TT0931	23,521	4,225	-	-	16,836	21,060	-	3,182	-	150,165	153,347	344	186,852	(35,269)	151,927	
AOS No. 93 Nobleboro	TT0932	78,033	14,016	-	-	16,086	30,102	-	10,555	-	4,540	15,095	1,140	65,111	13,434	79,685	
AOS No. 93 Bristol	TT0933	1,672	300	-	-	6,441	6,741	-	226	-	57,435	57,662	24	106,463	(26,792)	79,694	
AOS No. 93 South Bristol	TT0934	58,549	10,517	-	-	35,435	45,952	-	7,920	-	8,075	15,995	854	40,574	12,763	54,191	
AOS No. 93 Jefferson	TT0935	-	-	-	-	114,811	114,811	-	-	-	253,012	253,012	-	85,830	(15,612)	70,218	
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	-	8	8	-	5,601	(3)	5,598	
AOS No. 94 MSAD 46	TT0941	563,613	101,233	-	-	37,252	138,484	-	76,241	-	86,223	162,464	8,226	293,577	22,817	324,620	
AOS No. 94 Harmony	TT0942	38,978	7,001	-	-	3,840	10,840	-	5,272	-	11,904	17,176	568	16,994	(27)	17,535	
AOS No. 95 Central Office	TT095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 95 Fort Kent	TT0951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 95 St. John Valley	TT0952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 Central Office	TT096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 East Machias	TT096A	105,580	18,964	-	-	23,540	42,504	-	14,283	-	19,282	33,564	1,541	48,380	8,249	58,170	
AOS No. 96 Jonesboro	TT096B	21,871	3,929	-	-	6,274	10,202	-	2,959	-	8,038	10,997	319	16,815	125	17,259	
AOS No. 96 Machias	TT096C	165,417	29,711	-	-	31,894	61,605	-	22,376	-	138,104	160,480	2,414	141,375	(43,345)	100,443	
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 Wesley	TT096G	-	-	-	-	-	-	-	-	-	3,165	3,165	-	-	(2,846)	(2,846)	
AOS No. 96 Whitingville	TT096H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 Cutler	TT096I	30,144	5,414	-	-	6,545	11,959	-	4,078	-	8,357	12,434	440	13,957	517	14,913	
AOS No. 96 Machiasport	TT096J	42,861	7,698	-	-	6,078	13,776	-	5,798	-	20,976	26,774	625	14,523	(3,275)	11,873	
AOS No. 96 Whiting	TT096K	16,568	2,975	-	-	3,896	6,871	-	2,241	-	18,582	20,823	241	10,650	(1,902)	8,990	
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-	-	-	-	-	10,795	-	10,795	
AOS No. 98 Boothbay Harbor	TT0981	146,099	26,242	-	-	44,006	70,248	-	19,763	-	85,596	105,359	2,132	259,129	5,734	266,994	
AOS No. 98 Edgecomb	TT0982	30,925	5,555	-	-	111	5,666	-	4,183	-	3,551	7,734	451	52,058	(3,521)	48,988	
AOS No. 98 Southport	TT0983	13,675	2,456	-	-	2,329	4,785	-	1,850	-	1,484	3,334	199	15,096	(2,428)	12,867	
AOS No. 98 Georgetown	TT0984	-	-	-	-	-	-	-	-	-	4,323	4,323	-	35,018	(3,922)	31,096	
Union 60 Greenville	TU0601	70,992	12,751	-	-	15,377	28,128	-	9,603	-	13,893	23,496	1,036	82,513	(245)	83,303	
Union 69 Appleton	TU0691	49,946	8,971	-	-	10,245	19,216	-	6,756	-	44,989	51,745	729	77,512	(17,124)	61,118	
Union 69 Hope	TU0692	13,873	2,492	-	-	1	2,493	-	1,876	-	68,778	70,654	202	78,669	(52,221)	26,651	
Union 76 Brooklin	TU0761	10,726	1,927	-	-	14,923	16,850	-	1,451	-	22,437	23,888	157	33,035	1,363	34,555	
Union 76 Sedgewick	TU0762	77,769	13,969	-	-	20,867	34,835	-	10,520	-	577	11,097	1,135	29,664	14,327	45,126	
Greenbush School Department	TU0903	61,542	11,053	-	-	5,186	16,240	-	8,324	-	37,808	46,133	898	49,230	(12,317)	37,811	
Milford School Department	TU0905	88,517	15,899	-	-	-	15,899	-	11,973	-	58,442	70,415	1,291	86,652	(24,209)	63,735	
Union 93 Surry School Department	TU0924	28,439	5,108	-	-	21,821	26,929	-	3,847	-	246	4,093	415	49,288	8,702	58,404	
Union 93 Blue Hill	TU0931	13,642	2,451	-	-	14,118	16,568	-	1,846	-	17,506	19,352	199	126,983	1,057	128,239	
Union 93 Brooksville	TU0932	-	-	-	-	775	775	-	-	-	26,641	26,641	-	33,585	(13,991)	19,594	
Union 93 Castine	TU0933	22,465	4,035	-	-	16,433	20,467	-	3,039	-	117	3,157	328	33,438	7,611	41,378	
Union 93 Penobscot	TU0934	121	22	-	-	-	22	-	16	-	15,118	15,133	2	36,532	(11,337)	25,197	
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Union 103 Beals	TU1031	9,318	1,674	-	-	7,867	9,541	-	1,260	-	9,617	10,877	136	19,929	(9,667)	10,397	

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾
As of and for the Year Ended June 30, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Union 103 Jonesport	TU1032	\$ 47,570	\$ 8,544	\$ -	\$ -	\$ 15,114	\$ 23,658	\$ -	\$ 6,435	\$ -	\$ 22,856	\$ 29,291	\$ 694	\$ 39,931	\$ (1,271)	\$ 39,354
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vancoboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	3,454	621	-	-	1,001	1,621	-	468	-	63	531	51	2,670	(1,724)	998
Union 122 Westmanland	TU1223	68,627	12,327	-	-	62,602	74,928	-	9,283	-	-	9,283	1,001	(4,423)	20,868	17,446
Union 122 Woodland	TU1224	-	-	-	-	2,024	2,024	-	-	-	106,093	106,093	-	50,498	(37,859)	12,639
Total for All Employers ⁽³⁾		\$ 1,100,139,717	\$ 197,601,063	\$ -	\$ -	\$ 28,453,370	\$ 226,054,433	\$ -	\$ 148,817,524	\$ -	\$ 28,453,370	\$ 177,270,894	\$ 16,055,277	\$ -	\$ -	\$ 16,055,277

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
State of Maine	S00ME	\$ 2,531,228,195	\$ (186,621,255)	\$ 155,126,823	\$ (2,355,811)	\$ (31,087,471)	\$ (57,397,608)	\$ -	\$ -
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-
CSD No. 13 Deer Isle - Stonington	T0913	581,956	(42,906)	31,643	10,362	(22,213)	(13,196)	-	-
CSD No. 17 Moosabec	T0917	8,542	(630)	(2,256)	(2,935)	(6,838)	(194)	-	-
CSD No. 18 Wells - Ogunquit	T0918	437,933	(32,288)	(58,779)	(32,415)	(20,568)	(9,930)	-	-
CSD No. 19 Five Town CSD	T0919	31,198	(2,300)	(18,186)	(28,668)	(19,480)	(707)	-	-
Erskine Academy	TAERS	-	-	-	-	-	-	-	-
Foxcroft Academy	TAFOX	-	-	(432)	(432)	(394)	-	-	-
Fryeburg Academy	TAFRY	-	-	(4)	-	-	-	-	-
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-
Gould Academy	TAGOU	-	-	-	-	-	-	-	-
Lee Academy	TALEE	-	-	956	(22,740)	(24,883)	-	-	-
Lincoln Academy	TALIN	-	-	(99)	(99)	-	-	-	-
Maine Central Institute	TAMCI	-	-	(13)	(13)	(13)	-	-	-
Thornton Academy	TATHO	-	-	(816)	(693)	(553)	-	-	-
Washington Academy	TAWAS	-	-	(59)	-	-	-	-	-
Acton School Department	TCACT	80,222	(5,915)	(27,337)	(57,840)	(5,223)	(1,819)	-	-
Andover School Department	TCAND	4,961	(366)	(5,537)	(143)	(303)	(112)	-	-
Athens School Department	TCATH	158,800	(11,708)	17,853	7,936	(9,054)	(3,601)	-	-
Auburn School Department	TCAUB	1,239,890	(91,414)	(381,663)	(389,172)	(245,146)	(28,115)	-	-
Augusta School Department	TCAUG	2,300,448	(169,606)	(38,624)	(129,425)	(116,289)	(52,164)	-	-
Bangor School Department	TCBAN	2,304,294	(169,890)	54,202	(70,954)	(158,003)	(52,252)	-	-
Biddeford School Department	TCBID	1,231,454	(90,792)	(73,305)	(123,555)	(149,210)	(27,924)	-	-
Brewer School Department	TCBRE	866,422	(63,879)	84,706	(9,159)	(63,426)	(19,647)	-	-
Brunswick School Department	TCBRU	891,120	(65,700)	(130,706)	(88,784)	(6,476)	(20,207)	-	-
Calais School Department	TCCAL	444,141	(32,745)	28,118	(509)	(5,158)	(10,071)	-	-
Caswell School Department	TCCAS	64,146	(4,729)	3,815	1,320	(4,021)	(1,455)	-	-
Cape Elizabeth School Department	TCCEL	246,742	(18,192)	27,484	20,220	(10,604)	(5,595)	-	-
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-
Cherryfield School Department	TCCHR	224,166	(16,527)	10,487	2,779	2,804	(5,083)	-	-
Dayton School Department	TCDAY	341,104	(25,149)	46,483	29,657	33,598	(7,735)	-	-
Easton School Department	TCEAS	36,052	(2,658)	2,215	(123)	(6,309)	(818)	-	-
Ellsworth School Department	TCCELL	801,798	(59,115)	(128,194)	(76,483)	(33,953)	(18,181)	-	-
East Millinocket School Department	TCEMPL	297,464	(21,931)	28,650	16,967	6,512	(6,745)	-	-
Eustis School Department	TCEUS	60,432	(4,456)	(7,687)	(5,701)	(2,152)	(1,370)	-	-
Falmouth School Department	TCFAL	182,622	(13,464)	(6,881)	(38,829)	(10,696)	(4,141)	-	-
Fayette School Department	TCFAY	33,346	(2,459)	804	(2,569)	(853)	(756)	-	-
Glenburn School Department	TCGLE	196,868	(14,515)	12,945	4,836	2,786	(4,464)	-	-
Gorham School Department	TCGOR	402,279	(29,659)	(106,260)	(76,322)	(76,062)	(9,122)	-	-
Hancock School Department	TCHAN	153,547	(11,321)	(8,484)	(15,512)	(9,957)	(3,482)	-	-
Hermion School Department	TCHER	475,922	(35,089)	2,633	(47,763)	(16,778)	(10,792)	-	-
Islesboro School Department	TCISL	21,355	(1,574)	1,927	1,566	2,393	(484)	-	-
Kittery School Department	TCKIT	412,837	(30,437)	10,047	(30,371)	(16,910)	(9,361)	-	-
Lamoine School Department	TCLAM	74,704	(5,508)	7,056	(9,242)	(7,743)	(1,694)	-	-
Lewiston School Department	TCLEW	9,212,747	(679,233)	481,308	(329,982)	(97,628)	(208,906)	-	-
Lincolnton School Department	TCLIN	122,986	(9,067)	(23,163)	(11,589)	(11,783)	(2,789)	-	-
Lisbon School Department	TCLIS	761,130	(56,116)	41,034	(12,069)	(3,553)	(17,259)	-	-
Limestone Public Schools	TCLMS	145,615	(10,736)	(3,207)	4,117	(21,204)	(3,302)	-	-
Long Island School Department	TCLON	-	-	-	-	-	-	-	-
Madawaska School Department	TCMAD	215,173	(15,864)	(23,735)	(22,461)	(9,993)	(4,879)	-	-
Maine Education Association	TCMEA	122,376	(9,022)	1,308	(6,242)	(6,783)	(2,775)	-	-
Medway School Department	TCMED	136,463	(10,061)	(1,163)	(10,770)	(8,864)	(3,094)	-	-
Millinocket School Department	TCMIL	366,836	(27,046)	9,961	4,846	(20,458)	(8,318)	-	-
Maine Ocean School	TCMOS	-	-	-	-	-	-	-	-
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	123,649	(9,116)	2,912	(6,514)	(2,500)	(2,804)	-	-
Otis School Department	TCOTI	-	-	-	-	-	-	-	-
Portland School Department	TCPOR	7,873,136	(580,467)	291,153	369,309	(564,776)	(178,530)	-	-
Richmond School Department	TCRIC	92,611	(6,828)	18,847	13,110	(2,478)	(2,100)	-	-
Saco School Department	TCSAC	572,141	(42,183)	32,319	(16,997)	(22,532)	(12,974)	-	-

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

				Sensitivity		June 30			
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Sanford School Department	TCSAN	\$ 2,635,874	\$ (194,337)	\$ (132,274)	\$ (400,972)	\$ (323,856)	\$ (59,771)	\$ -	\$ -
Scarborough School Department	TSCSA	852,017	(62,817)	(73,091)	(105,139)	(21,774)	(19,320)	-	-
Sebago Public Schools	TCSEB	58,257	(4,295)	(12,444)	(194)	1,784	(1,321)	-	-
South Portland School Department	TCSPD	2,637,811	(194,479)	23,231	(284,846)	(204,940)	(59,814)	-	-
Saint George Municipal School Unit	TCSTG	101,896	(7,513)	14,456	4,383	(8,450)	(2,311)	-	-
Veazie School Department	TCVEA	101,551	(7,487)	(223)	(7,803)	(4,553)	(2,303)	-	-
West Bath School Department	TCWBA	167,899	(12,379)	19,713	3,861	(15,894)	(3,807)	-	-
Westbrook School Department	TCWES	3,166,684	(233,472)	(41,887)	(183,073)	(60,422)	(71,807)	-	-
Winthrop School Department	TCWIN	241,330	(17,793)	(83,946)	(99,486)	(19,893)	(5,472)	-	-
Wiscasset School Department	TCWIS	629,840	(46,437)	59,791	25,047	34,268	(14,282)	-	-
Yarmouth School Department	TCYAR	140,283	(10,343)	(5,968)	(275,486)	(23,242)	(3,181)	-	-
York School Department	TCYOR	88,711	(6,540)	(18,376)	(22,248)	(14,432)	(2,012)	-	-
RSU No. 79 - MSAD 1 Presque Isle	TD001	1,338,895	(98,713)	133,004	25,019	(3,488)	(30,361)	-	-
RSU No. 3 - MSAD 3 Unity	TD003	1,113,694	(82,110)	(133,066)	(94,834)	(85,850)	(25,254)	-	-
MSAD 4 Guilford	TD004	537,521	(39,630)	3,345	(39,599)	(64,439)	(12,189)	-	-
RSU No. 6 - MSAD 6 Bar Mills	TD006	1,924,220	(141,868)	(108,237)	(89,964)	(31,491)	(43,633)	-	-
MSAD 7 North Haven	TD007	-	-	(68)	(68)	(68)	-	-	-
MSAD 8 Vinalhaven	TD008	142,511	(10,507)	10,146	(32,112)	(1,771)	(3,232)	-	-
RSU No. 9 - MSAD 9 Farmington	TD009	2,562,205	(188,905)	176,932	(48,157)	(12,236)	(58,100)	-	-
RSU No. 11 - MSAD 11 Gardiner	TD011	894,728	(65,966)	(89,138)	(97,015)	(49,839)	(20,289)	-	-
MSAD 12 Jackman	TD012	2,388	(176)	(4,404)	(15,420)	(13,062)	(54)	-	-
MSAD 13 Bingham	TD013	260,377	(19,197)	323	(5,778)	(12,565)	(5,904)	-	-
RSU No. 15 - MSAD 15 Gray	TD015	1,047,665	(77,242)	12,436	(81,983)	(91,007)	(23,757)	-	-
RSU No. 17 - MSAD 17 South Paris	TD017	2,002,957	(147,673)	193,961	(42,774)	(96,066)	(45,419)	-	-
MSAD 20 Fort Fairfield	TD020	374,026	(27,576)	(10,389)	(20,042)	(5,924)	(8,481)	-	-
RSU No. 22 - MSAD 22 Hampden	TD022	830,157	(61,205)	8,475	(71,525)	(19,028)	(18,824)	-	-
MSAD 23 Carmel	TD023	486,029	(35,834)	(21,668)	(10,008)	(13,409)	(11,021)	-	-
MSAD 24 Van Buren	TD024	314,734	(23,205)	19,397	(1,991)	(7,756)	(7,137)	-	-
MSAD 27 Fort Kent	TD027	745,452	(54,960)	225	(56,318)	(36,992)	(16,904)	-	-
MSAD 28 Camden	TD028	195,834	(14,438)	1,602	(15,078)	(7,254)	(4,441)	-	-
RSU No. 29 - MSAD 29 Houlton	TD029	1,540,936	(113,609)	160,553	51,035	(2,044)	(34,942)	-	-
MSAD 32 Ashland	TD032	158,826	(11,710)	1,561	(14,765)	(6,386)	(3,602)	-	-
MSAD 33 Saint Agatha	TD033	132,271	(9,752)	(19,560)	(23,000)	(14,152)	(2,999)	-	-
RSU No. 35 - MSAD 35 Eliot	TD035	595,221	(43,884)	(132,912)	(48,658)	(13,561)	(13,497)	-	-
MSAD 37 Harrington	TD037	534,258	(39,390)	(50,598)	(81,427)	(18,821)	(12,115)	-	-
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,120,406	(82,605)	22,187	41,017	(18,842)	(25,406)	-	-
MSAD 42 Mars Hill	TD042	186,071	(13,719)	(1,716)	(11,714)	3,996	(4,219)	-	-
RSU No. 44 - MSAD 44 Bethel	TD044	573,547	(42,286)	32,218	(5,132)	(427)	(13,006)	-	-
MSAD 45 Washburn	TD045	154,767	(11,411)	(20,414)	(11,422)	(14,968)	(3,509)	-	-
RSU No. 49 - MSAD 49 Fairfield	TD049	1,374,576	(101,344)	31,436	(13,687)	1,601	(31,170)	-	-
RSU No. 51 - MSAD 51 Cumberland Center	TD051	752,508	(55,481)	(32,269)	(26,323)	(13,527)	(17,064)	-	-
RSU No. 52 - MSAD 52 Turner	TD052	535,717	(39,497)	(8,003)	(38,847)	(12,102)	(12,148)	-	-
MSAD 53 Pittsfield	TD053	538,900	(39,732)	8,340	(25,061)	(37,362)	(12,220)	-	-
RSU No. 54 - MSAD 54 Skowhegan	TD054	2,981,780	(219,839)	123,336	92,048	(136,233)	(67,614)	-	-
RSU No. 55 - MSAD 55 Cornish	TD055	695,843	(51,303)	9,891	(73,704)	(63,204)	(15,779)	-	-
RSU No. 57 - MSAD 57 Waterboro	TD057	1,266,366	(93,366)	692	(15,602)	(42,793)	(28,716)	-	-
MSAD 58 Kingfield	TD058	440,347	(32,466)	11,466	(101,396)	(115,779)	(9,985)	-	-
MSAD 59 Madison	TD059	646,872	(47,692)	(45,331)	(85,552)	(44,176)	(14,668)	-	-
RSU No. 60 - MSAD 60 North Berwick	TD060	1,880,422	(138,639)	130,783	(129,244)	(322,610)	(42,640)	-	-
RSU No. 61 - MSAD 61 Bridgton	TD061	1,847,261	(136,194)	(62,190)	(224,015)	(212,806)	(41,888)	-	-
RSU No. 64 - MSAD 64 East Corinth	TD064	798,270	(58,854)	40,827	(20,536)	(20,216)	(18,101)	-	-
MSAD 65 Matineus	TD065	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	TD067	769,009	(56,697)	38,567	(49,409)	(48,410)	(17,438)	-	-
MSAD 68 Dover-Foxcroft	TD068	1,138,445	(83,935)	108,599	46,683	2,263	(25,815)	-	-
RSU No. 72 - MSAD 72 Fryeburg	TD072	353,466	(26,060)	(39,918)	(113,831)	(74,495)	(8,015)	-	-
MSAD 74 North Anson	TD074	950,915	(70,109)	43,511	(42,158)	(67,178)	(21,563)	-	-
RSU No. 75 - MSAD 75 Topsham	TD075	1,403,412	(103,470)	(102,326)	(255,464)	(88,591)	(31,823)	-	-
Pleasant Point School	TIE001	1,333,616	(98,324)	157,481	56,675	43,144	(30,241)	-	-
Indian Township	TIE002	751,155	(55,381)	1,331	19,997	45,643	(17,033)	-	-
Indian Island	TIE003	576,810	(42,527)	22,229	38,475	(11,943)	(13,080)	-	-
Maine Indian Education	TIE004	-	-	(22,842)	(5,667)	-	-	-	-
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Region No. 4 United Technologies Center	TR004	\$ -	\$ -	\$ 122	\$ 122	\$ (893)	\$ -	\$ -	\$ -
Region No. 7 Waldo County	TR007	19,870	(1,465)	4,066	(8,869)	(10,882)	(451)	-	-
Mid-Coast School of Technology - Region 8	TR008	-	-	(142)	(71)	(127)	-	-	-
Region No. 9 School of Applied Technology	TR009	849	(63)	(2,417)	(258)	(517)	(19)	-	-
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	(264)	(3,313)	-	-	-	-
Oxford Hill Technical School 11	TR011	12,760	(941)	2,425	1,176	634	(289)	-	-
Regional School Unit No. 1	TS001	855,386	(63,066)	(161,305)	(190,520)	(155,974)	(19,397)	-	-
Regional School Unit No. 2	TS002	606,097	(44,686)	(58,818)	(163,365)	55,975	(13,744)	-	-
Regional School Unit No. 4	TS004	1,015,008	(74,834)	41,529	(39,361)	(49,549)	(23,016)	-	-
Regional School Unit No. 5	TS005	348,585	(25,700)	(52,871)	(57,379)	(15,803)	(7,904)	-	-
Regional School Unit No. 10	TS010	1,886,603	(139,095)	(202,552)	116,913	(320,987)	(42,780)	-	-
Regional School Unit No. 12	TS012	979,433	(72,211)	17,589	(100,114)	(40,523)	(22,209)	-	-
Regional School Unit No. 13	TS013	1,420,046	(104,696)	61,544	(64,758)	(31,207)	(32,201)	-	-
Regional School Unit No. 14	TS014	1,339,425	(98,753)	35,351	(31,268)	(24,877)	(30,373)	-	-
Regional School Unit No. 16	TS016	1,294,406	(95,433)	(73,578)	(29,035)	(40,445)	(29,352)	-	-
Regional School Unit No. 18	TS018	773,094	(56,998)	415	(27,946)	(98,387)	(17,531)	-	-
Regional School Unit No. 19	TS019	1,561,761	(115,145)	(31,962)	(152,902)	(127,182)	(35,414)	-	-
Regional School Unit No. 20	TS020	449,446	(33,137)	(57,487)	(102,606)	(33,908)	(10,192)	-	-
Regional School Unit No. 21	TS021	797,819	(58,821)	(69,078)	(127,932)	(64,132)	(18,091)	-	-
Regional School Unit No. 23	TS023	350,681	(25,855)	(20,886)	(30,839)	(24,039)	(7,952)	-	-
Regional School Unit No. 24	TS024	1,145,581	(84,461)	90,953	13,467	(36,420)	(25,977)	-	-
Regional School Unit No. 25	TS025	479,370	(35,343)	(72,683)	(148,837)	(31,783)	(10,870)	-	-
Regional School Unit No. 26	TS026	168,562	(12,428)	(22,004)	(31,568)	(6,468)	(3,822)	-	-
Regional School Unit No. 34	TS034	1,023,205	(75,438)	(23,266)	(137,979)	(116,338)	(23,202)	-	-
Regional School Unit No. 38	TS038	769,805	(56,756)	(22,304)	(96,423)	(33,345)	(17,456)	-	-
Regional School Unit No. 39	TS039	674,620	(49,738)	(55,891)	(110,851)	(73,644)	(15,298)	-	-
Regional School Unit No. 50	TS050	538,635	(39,712)	36,893	(689)	(18,316)	(12,214)	-	-
Regional School Unit No. 56	TS056	865,254	(63,793)	20,122	(39,172)	(30,431)	(19,620)	-	-
Regional School Unit No. 71	TS071	1,247,716	(91,991)	(53,795)	(73,045)	(2,345)	(28,293)	-	-
Regional School Unit No. 73	TS073	1,397,549	(103,038)	17,949	(46,105)	(106,920)	(31,691)	-	-
Regional School Unit No. 78	TS078	192,120	(14,165)	(3,223)	(2,589)	(1,983)	(4,356)	-	-
Regional School Unit No. 89	TS089	239,818	(17,681)	(20,708)	(69,271)	(33,793)	(5,438)	-	-
School Agent - Carabassett	TSA001	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-
Western Maine Regional Service Center	TSC001	-	-	-	-	-	-	-	-
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-
AOS No. 43 Howland	TT0431	285,367	(21,039)	337	(18,896)	(31,840)	(6,471)	-	-
AOS No. 43 Milo	TT0432	729,322	(53,771)	23,943	11,596	1,382	(16,538)	-	-
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-
AOS No. 47 Orrington	TT0471	205,172	(15,127)	33,350	17,701	8,193	(4,652)	-	-
AOS No. 47 Dedham	TT0472	132,775	(9,789)	7,842	16,705	10,083	(3,011)	-	-
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	504,360	(37,185)	(33,075)	(53,319)	(7,762)	(11,437)	-	-
Regional School Unit No. 84 / MSAD14	TT0482	37,485	(2,764)	(3,850)	(2,739)	(17,006)	(850)	-	-
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-
AOS No. 77 Lubec	TT0771	346,914	(25,577)	43,518	16,945	(3,596)	(7,867)	-	-
AOS No. 77 Charlotte	TT0772	2,441	(180)	(6,501)	(9,440)	(5,322)	(55)	-	-
AOS No. 77 Eastport	TT0773	321,340	(23,692)	27,875	4,372	(7,394)	(7,287)	-	-
AOS No. 77 Pembroke	TT0774	125,321	(9,240)	8,300	(11,785)	(3,201)	(2,842)	-	-
AOS No. 77 Perry	TT0775	98,129	(7,235)	734	(7,488)	(4,221)	(2,225)	-	-
AOS No. 77 Alexander	TT0776	31,198	(2,300)	(5,186)	(1,894)	(1,850)	(707)	-	-
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-
AOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-
AOS No. 81 Holden	TT0811	312,692	(23,054)	(5,027)	(13,910)	(6,651)	(7,091)	-	-
AOS No. 81 CSD 8	TT0812	78,153	(5,762)	14,690	8,573	1,859	(1,772)	-	-
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-
AOS No. 90 Lee	TT0901	156,253	(11,520)	1,638	(6,828)	(7,153)	(3,543)	-	-
AOS No. 90 East Range	TT0902	12,017	(886)	630	(547)	25	(273)	-	-
AOS No. 90 Baileyville	TT0903	269,530	(19,872)	(1,496)	(20,074)	(7,436)	(6,112)	-	-

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Sensitivity				June 30						
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter	
AOS No. 90 Princeton	TT0904	\$ 190,024	\$ (14,010)	\$ (5,314)	\$ (22,642)	\$ (7,950)	\$ (4,309)	\$ -	\$ -	
AOS No. 91 Central Office	TT091	7,030	(518)	(9,920)	(22,649)	(5,741)	(159)	-	-	
AOS No. 91 Mount Desert Island High School	TT0911	181,296	(13,367)	(11,447)	(34,097)	(3,928)	(4,111)	-	-	
AOS No. 91 Bar Harbor	TT0912	187,265	(13,807)	(6,024)	(18,562)	(1,635)	(4,246)	-	-	
AOS No. 91 Cranberry Isle	TT0913	10,054	(741)	1,543	(1,923)	(328)	(228)	-	-	
AOS No. 91 Frenchboro	TT0914	5,995	(442)	1,209	404	(351)	(136)	-	-	
AOS No. 91 Mt Desert	TT0915	81,496	(6,008)	4,502	1,680	(744)	(1,848)	-	-	
AOS No. 91 Southwest Harbor	TT0916	96,484	(7,114)	773	(23,826)	(1,570)	(2,188)	-	-	
AOS No. 91 Tremont	TT0917	131,131	(9,668)	5,622	(11,698)	(5,644)	(2,973)	-	-	
AOS No. 91 Swans Island	TT0918	18,066	(1,332)	179	172	(230)	(410)	-	-	
AOS No. 91 Trenton	TT0919	142,591	(10,513)	(2,117)	(16,454)	(5,066)	(3,233)	-	-	
AOS No. 92 Central Office	TT092	1,602,747	(118,167)	295,920	196,641	179,561	(36,344)	-	-	
AOS No. 92 Waterville	TT0921	304,813	(22,473)	(219,327)	(267,812)	(171,887)	(6,912)	-	-	
AOS No. 92 Vassalboro	TT0922	927,305	(68,368)	67,898	19,653	32,560	(21,027)	-	-	
AOS No. 92 Winslow	TT0923	38,838	(2,863)	(190,283)	(173,652)	(128,649)	(881)	-	-	
AOS No. 93 Central Office	TT093	1,025,752	(75,626)	175,428	113,057	99,991	(23,260)	-	-	
AOS No. 93 Great Salt Bay	TT0931	56,718	(4,182)	(33,211)	(53,385)	(44,405)	(1,286)	-	-	
AOS No. 93 Nobleboro	TT0932	188,167	(13,873)	19,746	(332)	(139)	(4,267)	-	-	
AOS No. 93 Bristol	TT0933	4,032	(297)	(21,739)	(12,998)	(16,092)	(91)	-	-	
AOS No. 93 South Bristol	TT0934	141,185	(10,409)	17,012	6,814	9,332	(3,201)	-	-	
AOS No. 93 Jefferson	TT0935	-	-	(17,775)	(36,703)	(83,722)	-	-	-	
AOS No. 94 Central Office	TT094	-	-	(3)	(3)	(3)	-	-	-	
AOS No. 94 MSAD 46	TT0941	1,359,083	(100,202)	85,573	(32,457)	(46,278)	(30,818)	-	-	
AOS No. 94 Harmony	TT0942	93,991	(6,930)	(4,783)	1,073	(495)	(2,131)	-	-	
AOS No. 95 Central Office	TT095	-	-	-	-	-	-	-	-	
AOS No. 95 Fort Kent	TT0951	-	-	-	-	-	-	-	-	
AOS No. 95 St. John Valley	TT0952	-	-	-	-	-	-	-	-	
AOS No. 96 Central Office	TT096	-	-	-	-	-	-	-	-	
AOS No. 96 East Machias	TT096A	254,594	(18,771)	27,989	(3,568)	(9,708)	(5,773)	-	-	
AOS No. 96 Jonesboro	TT096B	52,739	(3,888)	4,195	(445)	(3,350)	(1,196)	-	-	
AOS No. 96 Machias	TT096C	398,883	(29,409)	(5,075)	(61,347)	(23,407)	(9,045)	-	-	
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-	
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-	
AOS No. 96 Wesley	TT096G	-	-	(1,762)	(1,376)	(27)	-	-	-	
AOS No. 96 Whittemyville	TT096H	-	-	-	-	-	-	-	-	
AOS No. 96 Cutler	TT096I	72,688	(5,359)	1,181	1,966	(1,974)	(1,648)	-	-	
AOS No. 96 Machiasport	TT096J	103,355	(7,620)	4,556	(7,860)	(7,349)	(2,344)	-	-	
AOS No. 96 Whiting	TT096K	39,952	(2,946)	(528)	(6,864)	(5,652)	(906)	-	-	
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-	
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-	
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-	
AOS No. 98 Boothbay Harbor	TT0981	352,299	(25,974)	1,173	(1,608)	(26,688)	(7,989)	-	-	
AOS No. 98 Edgecomb	TT0982	74,572	(5,498)	1,200	(480)	(1,098)	(1,691)	-	-	
AOS No. 98 Southport	TT0983	32,975	(2,431)	1,457	430	312	(748)	-	-	
AOS No. 98 Georgetown	TT0984	-	-	(4,323)	-	-	-	-	-	
Union 60 Greenville	TU0601	171,189	(12,621)	19,722	(6,171)	(5,037)	(3,882)	-	-	
Union 69 Appleton	TU0691	120,440	(8,880)	(637)	(12,716)	(16,445)	(2,731)	-	-	
Union 69 Hope	TU0692	33,452	(2,466)	(36,419)	(22,798)	(8,186)	(759)	-	-	
Union 76 Brooklin	TU0761	25,865	(1,907)	(263)	724	(6,913)	(587)	-	-	
Union 76 Sedgewick	TU0762	187,530	(13,826)	21,011	8,972	(1,992)	(4,252)	-	-	
Greenbush School Department	TU0903	148,401	(10,941)	6	(14,271)	(12,263)	(3,365)	-	-	
Millford School Department	TU0905	213,449	(15,737)	(18,171)	(16,498)	(15,008)	(4,840)	-	-	
Union 93 Surry School Department	TU0924	68,576	(5,056)	12,716	6,407	5,268	(1,555)	-	-	
Union 93 Blue Hill	TU0931	32,895	(2,425)	2,729	1,271	(6,038)	(746)	-	-	
Union 93 Brooksville	TU0932	-	-	(11,548)	(12,291)	(2,027)	-	-	-	
Union 93 Castine	TU0933	54,171	(3,994)	10,782	7,426	332	(1,228)	-	-	
Union 93 Penobscot	TU0934	292	(22)	(8,345)	(6,638)	(123)	(7)	-	-	
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	
Union 103 Beals	TU1031	22,470	(1,657)	(4,445)	1,344	2,273	(510)	-	-	

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾
As of and for the Year Ended June 30, 2025

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending
June 30

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Union 103 Jonesport	TU1032	\$ 114,709	\$ (8,457)	\$ 7,528	\$ (1,493)	\$ (9,066)	\$ (2,601)	\$ -	\$ -
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	8,330	(614)	1,014	397	(130)	(189)	-	-
Union 122 Westmanland	TU1223	165,485	(12,201)	30,554	20,303	18,540	(3,753)	-	-
Union 122 Woodland	TU1224	-	-	(33,805)	(35,724)	(34,541)	-	-	-
Total for All Employers ⁽³⁾		<u>\$ 2,652,852,709</u>	<u>\$ (195,588,335)</u>	<u>\$ 155,287,285</u>	<u>\$ (9,039,171)</u>	<u>\$ (37,309,034)</u>	<u>\$ (60,155,541)</u>	<u>\$ -</u>	<u>\$ -</u>

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2025

1. Plan Description

The Participating Local District (PLD) Consolidated Plan is a multiple-employer cost sharing plan. Eligible employers (districts) are defined in Maine statute. As of June 30, 2025, there were 335 employers in the plan.

The State Employee and Teacher (SET) Plan is a multiple-employer cost sharing plan with a special funding situation. As of June 30, 2025, there were 241 employers, including the State of Maine (the State), participating in the plan. The State is also a non-employer contributing entity in that the State pays the unfunded actuarial liability (UAL) on behalf of teachers, while school districts contribute the normal cost, calculated actuarially, for their teacher members.

Each plan is administered by the Maine Public Employees Retirement System (the System).

Pension Benefits

Benefit terms are established in Maine statute; in the case of the PLD Consolidated Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend them. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for State employees and teachers; separate legislation enacted the same reduced requirement for judges, legislators, and employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 4.58%.

Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings from investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law, or by the System's Board of Trustees and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2025

2. Revenue Recognition

The Schedule of Employer and Non-Employer Entity Allocations for the SET Plan reflects current year employer contributions, adjusted to remove contributions related to employer specific liabilities to the Plan and other adjustments. In addition, to reflect the unique funding arrangement that currently exists within the SET Plan for teachers, total employer and non-employer entity contributions were used as the basis for the allocation, adjusted to remove the normal cost contributions paid by local school districts on behalf of their employees. This leaves contributions toward the unfunded liability of the SET Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those districts contributing towards the unfunded liability of the plan using grant funding.

The Schedule of Employer Allocations for the PLD Consolidated Plan reflects current year employer contributions, adjusted to remove contributions related to employer specific liabilities to the Plan.

The following table presents a reconciliation of employer contributions reported in the System's Statement of Changes in Fiduciary Net Position to the employer contributions used to determine each employer's proportionate share of the collective pension amounts:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Employer and Non-Employer Contributions Reported in the System's Statement of Changes in Fiduciary Net Position for the Fiscal Year ended June 30, 2025	\$ 212,435,562	\$ 302,596,886	\$ 515,032,448	\$ 107,992,691
Adjusted for:				
Remove Employer Specific Liability Contributions	(2,018,618)	(94,259)	(2,112,877)	(835,936)
Remove Normal Cost Contributions from Teacher Districts	-	(71,721,242)	(71,721,242)	-
Other Adjustments	(19,788)	172,822	153,034	113,917
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts	<u>\$ 210,397,156</u>	<u>\$ 230,954,207</u>	<u>\$ 441,351,363</u>	<u>\$ 107,270,672</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2025

3. Collective Net Pension Liability

The collective net pension liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2025, is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Collective Total Pension Liability	\$ 6,497,972,253	\$ 12,272,087,528	\$ 18,770,059,781	\$ 4,732,068,412
Less: Plan Net Fiduciary Position	(5,716,963,629)	(11,171,947,811)	(16,888,911,440)	(4,401,452,107)
Collective Net Pension Liability	<u>\$ 781,008,624</u>	<u>\$ 1,100,139,717</u>	<u>\$ 1,881,148,341</u>	<u>\$ 330,616,305</u>

4. Special Funding Situation – SET Plan

The State of Maine participates in the SET Plan as a non-employer contributing entity in that the State pays the Initial Unfunded Actuarial Liability (IUAL) associated with the teachers and the local teacher districts pay the normal cost contributions as determined by the actuary.

5. Actuarial Methods and Assumptions

The collective total pension liability for the Plans was determined by an actuarial valuation as of June 30, 2025, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal cost method is used to determine costs. Under this cost method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his expected future salary. The normal cost for each member is the product of the member's pay and normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2025

5. Actuarial Methods and Assumptions (Continued)

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which reduces the impact of short-term volatility in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The IUAL of the SET Plan is amortized on a level percentage of payroll over the amortization period then in effect under statutory and constitutional requirements. All other gains, losses, and changes are amortized over twenty-year periods beginning on the date as of which they occur.

The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant Actuarial Assumptions

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2025 are as follows:

	SET Plan	PLD Consolidated Plan
Investment Rate of Return	6.50% per annum, compounded annually	
Inflation Rate	2.75%	
Annual Salary Increases, Including Inflation	State employees, 3.26% - 9.43%; Teachers, 2.80% - 13.03%	2.75% - 11.48%
Cost of Living Benefit Increases	2.20%	1.91%
Mortality Rates	<u>State Employee</u> : based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model. <u>Teachers</u> : based on the 2010 Public Plan Teacher Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.	Based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2025

5. Actuarial Methods and Assumptions (Concluded)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2025 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	5.6%
U.S. Government	2.2
Private Equity	7.2
Real Assets:	
Real Estate	5.8
Infrastructure	5.3
Natural Resources	5.1
Traditional Credit	2.7
Alternative Credit	6.4
Diversifiers	4.8

Discount Rate

The discount rate used to measure the collective total pension liability was 6.5% for 2025 for each plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability (asset) as of June 30, 2025 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
State Employees	\$ 1,546,386,616	\$ 781,008,624	\$ 138,841,847
Teacher	2,652,852,709	1,100,139,717	(195,588,335)
Total SET Plan	<u>\$ 4,199,239,325</u>	<u>\$ 1,881,148,341</u>	<u>\$ (56,746,488)</u>
PLD Consolidated Plan	<u>\$ 968,648,975</u>	<u>\$ 330,616,305</u>	<u>\$ (194,680,862)</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2025

6. Components of Schedules of Pension Amounts by Employer

Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2025 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2025 with the following exceptions.

Differences Between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors is recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period for each plan is listed in the table below.

Amortization Periods of Deferrals

	Experience, Assumptions Changes			Investment
	State	Teacher	PLD	Income All Plans
June 30, 2021	3	3	3	5
June 30, 2022	3	4	3	5
June 30, 2023	3	4	3	5
June 30, 2024	3	4	3	5
June 30, 2025	3	4	4	5

Differences Between Expected and Actual Investment Earnings

Differences between projected and actual investment earnings are recognized in pension expense using a straight-line amortization method over a closed five-year period. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes of Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2025 valuation were based on the results of an actuarial experience study for the period of July 1, 2015 through June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Please refer to Note 5 for information related to the use of assumptions.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2025

Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

6. Components of Schedules of Pension Amounts by Employer (Concluded)

Allocable Pension Expense

The calculation of collective pension expense for the year ended June 30, 2025 is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Service Cost	\$ 115,918,612	\$ 191,301,567	\$ 307,220,179	\$ 129,547,572
Interest Cost	394,551,240	\$ 754,040,972	1,148,592,212	287,607,001
Changes in Benefit Terms	1,969,365	\$ -	1,969,365	-
Amortization of Differences between Actual and Expected Experience	104,339,099	\$ 113,077,167	217,416,266	87,323,612
Amortization of Differences in Expected and Actual Investment Earnings	(130,399,885)	\$ (256,467,668)	(386,867,553)	(98,307,034)
Other Adjustments	-	\$ -	-	-
Plan Administrative Expenses	5,219,129	\$ 10,237,474	15,456,603	3,990,802
Transfers (In)/Out	5,299	\$ 400	5,699	284,900
Expected Investment Earnings	(343,074,503)	\$ (672,050,875)	(1,015,125,378)	(263,245,279)
Member Contributions	(68,828,655)	\$ (124,083,760)	(192,912,415)	(77,555,995)
Allocable Pension Expense	<u>\$ 79,699,701</u>	<u>\$ 16,055,277</u>	<u>\$ 95,754,978</u>	<u>\$ 69,645,579</u>

Each employer's proportionate share of the collective pension expense is equal to the total collective pension expense multiplied by the employer's proportionate share percentage for the year ended June 30, 2025.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2025

7. Collective Deferred Outflows (Inflows) of Resources

Differences between expected and actual experience with regard to economic and demographic assumptions are recognized in pension expense over a closed period equal to the expected remaining services lives of both active and inactive members, beginning in the period in which the difference arose. Differences between actual and expected investment income are recognized over a closed five year period. Amounts not recognized in the current period are reflected in collective deferred outflows and inflows of resources related to pensions. A summary of changes in collective deferred outflows and inflows of resources related to pensions for the year ended June 30, 2025 follows:

	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance June 30, 2024	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2025
<u>SET Plan - State Employee Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2023	3	\$ 22,941,460	\$ -	\$ (22,941,460)	\$ -
	2024	3	47,435,124	-	(23,717,562)	23,717,562.21
	2025	3	-	173,040,230	(57,680,077)	115,360,153
Total Deferred Outflows of Resources, Net			<u>70,376,584</u>	<u>173,040,230</u>	<u>(104,339,098)</u>	<u>139,077,716</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2021	5	(162,726,736)	-	162,726,736	-
	2022	5	140,068,852	-	(70,034,426)	70,034,426
	2023	5	10,448,718	-	(3,482,906)	6,965,811
	2024	5	(41,363,911)	-	10,340,978	(31,022,933)
	2025	5	-	(154,247,509)	30,849,502	(123,398,007)
Total Deferred Inflows of Resources			<u>(53,573,078)</u>	<u>(154,247,509)</u>	<u>130,399,884</u>	<u>(77,420,703)</u>
Total Collective Deferred Outflows (Inflows) of Resources			\$ <u>16,803,506</u>	\$ <u>18,792,721</u>	\$ <u>26,060,786</u>	\$ <u>61,657,013</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2025

7. Collective Deferred Outflows (Inflows) of Resources (Continued)

	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance June 30, 2024	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2025
<u>SET Plan - Teacher Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2022	4	\$ 22,568,051	\$ -	\$ (22,568,051)	\$ -
	2023	4	52,776,217	-	(26,388,109)	26,388,109
	2024	4	63,450,208	-	(21,150,069)	42,300,139
	2025	4	-	171,883,755	(42,970,939)	128,912,816
Total Deferred Outflows of Resources, Net			<u>138,794,476</u>	<u>171,883,755</u>	<u>(113,077,168)</u>	<u>197,601,063</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2021	5	(321,245,836)	-	321,245,836	-
	2022	5	275,876,695	-	(137,938,348)	137,938,347
	2023	5	21,359,380	-	(7,119,793)	14,239,587
	2024	5	(80,497,724)	-	20,124,431	(60,373,293)
	2025	5	-	(300,777,707)	60,155,541	(240,622,165)
Total Deferred Inflows of Resources			<u>(104,507,486)</u>	<u>(300,777,707)</u>	<u>256,467,668</u>	<u>(148,817,524)</u>
Total Collective Deferred Outflows (Inflows) of Resources			\$ <u>34,286,990</u>	\$ <u>(128,893,952)</u>	\$ <u>143,390,500</u>	\$ <u>48,783,539</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2025

7. Collective Deferred Outflows (Inflows) of Resources (Concluded)

	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance June 30, 2024	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2025
<u>PLD Consolidated Plan</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2023	3	\$ 18,377,681	\$ -	\$ (18,377,681)	\$ -
	2024	3	100,415,039	-	(50,207,520)	50,207,519
	2025	4	-	74,953,642	(18,738,411)	56,215,232
Total Deferred Outflows of Resources, Net			<u>118,792,720</u>	<u>74,953,642</u>	<u>(87,323,611)</u>	<u>106,422,751</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2021	5	(121,719,367)	-	121,719,367	-
	2022	5	104,808,541	-	(52,404,271)	52,404,270
	2023	5	7,551,561	-	(2,517,187)	5,034,374
	2024	5	(32,256,548)	-	8,064,137	(24,192,411)
	2025	5	-	(117,224,932)	23,444,986	(93,779,946)
Total Deferred Inflows of Resources, Net			<u>(41,615,813)</u>	<u>(117,224,932)</u>	<u>98,307,033</u>	<u>(60,533,712)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ 77,176,907</u>	<u>\$ (42,271,290)</u>	<u>\$ 10,983,422</u>	<u>\$ 45,889,039</u>

8. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2025 Annual Comprehensive Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.