



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 360** HLS 13RS 1081

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 5, 2013 4:21 PM	Author: SHADOIN
Dept./Agy.: Lincoln Parish Sheriff's Office	Analyst: Theresa Chatelain
Subject: Group Insurance Premiums	

SHERIFFS OR SEE FISC NOTE LF EX Page 1 of 1
Provides relative to the payment of group insurance premiums for retired sheriffs and employees hired on or after September 1, 2013, for Lincoln Parish.

Purpose of Bill: This measure changes group service requirements and premium percentages for retiree insurance paid by the Lincoln Parish Sheriff's Office for any retired sheriff or employees hired on or after September 1, 2013. The retiree insurance coverage includes: group hospital, surgical, medical expense, vision and dental insurance, and life insurance. The percentage of premium costs paid by the sheriff's office will be based on years of service with the Louisiana Sheriffs' Pension and Relief Fund as follows: (1) 100% of premium cost for eligible sheriffs or employees who retire with 30 years of service regardless of age, and (2) 50% of premium cost for eligible sheriffs or employees who retire with 20 years of service who are at least 55 years of age.

Currently, R.S. 13:5554(G)(1) provides for payment by the Sheriff's General Fund of 100% of premiums for retiree insurance coverage if the sheriff or deputy sheriff retired after 15 years of service at age 55 or after 30 years of service at any age.

EXPENDITURES	2013-14	2014-15	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW					
Annual Total						

REVENUES	2013-14	2014-15	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

As a result of this measure, retiree insurance premiums paid by the sheriff's office for certain sheriffs or sheriffs deputies will decrease.

An official with the Lincoln Parish Sheriff's Office indicated that no impact should be seen until employees hired on or after September 1, 2013 begin to retire with 20 years of service (as opposed to the current provision of 15 years). When these employees retire, local fund expenditures will decrease because the percentage of premiums paid by the Lincoln Parish Sheriff's Office will decrease from 100% to 50%.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

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|---|--|--------------|
| <u>Senate</u> | <u>Dual Referral Rules</u> | <u>House</u> |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} | <input type="checkbox"/> 6.8(F) >= \$500,000 Annual Fiscal Cost {S} | |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} | |

Joy Irwin
Director of Advisory Services