

ENTERPRISE FUNDS



Galm Road Project (Precinct 2)

This is a two phase project that will reconstruct Galm Road from FM 1560 to Government Canyon State Natural Area. The existing two lane road section will be expanded to a four lane section with four foot shoulders and left turn lanes where they are required. The project will remove Galm Road from the flood plain with the construction of three bridges. Additional improvements provided by the project include a traffic signal at Swayback Ranch for the newly constructed school and Bexar County's first multi-lane roundabout at the entrance to Government Canyon State Natural Area.

Bexar County, Texas
Self Insured - Health and Life Fund 501
Fiscal Year Ending September 30, 2014

FY 2011-12	FY 2012-13	FY 2013-14
Actuals	Estimate	Budget

AVAILABLE FUNDS

Beginning Balance			
Undesignated Funds	(\$5,597,056)	(\$4,269,678)	\$382,836
Total Beginning Balance	(\$5,597,056)	(\$4,269,678)	\$382,836
Revenue			
Other Revenue	\$258,774	\$238,839	\$0
Insurance Premiums Revenue	32,389,429	34,184,837	34,546,296
Subtotal	\$32,648,203	\$34,423,676	\$34,546,296
Interfund Transfers	\$6,840,933	\$5,856,790	\$3,249,511
Total Revenues	\$39,489,136	\$40,280,466	\$37,795,807
TOTAL AVAILABLE FUNDS	\$33,892,080	\$36,010,788	\$38,178,643

APPROPRIATIONS

General Government	\$38,161,758	\$35,627,952	\$38,167,665
Subtotal	\$38,161,758	\$35,627,952	\$38,167,665
TOTAL OPERATING APPROPRIATIONS	\$38,161,758	\$35,627,952	\$38,167,665
Appropriated Fund Balance	(\$4,269,678)	\$382,836	\$10,978
TOTAL APPROPRIATIONS	\$33,892,080	\$36,010,788	\$38,178,643

SELF-INSURED – HEALTH AND LIFE FUND

FUND: 501

Program Description: Self-Insurance is an alternate financing system in which an employer remits only a portion of the conventional premium to an insurer to cover the cost of administering the benefits program and of providing specific and aggregate stop-loss insurance. The employer, usually referred to in this case as the self-insured, funds a "bank account" that the insurance company draws upon for the payment of claims. Employee and County contributions as well as payments from retirees and COBRA participants are deposited into the account.

Each year Bexar County examines the health insurance plans offered to employees to determine if the benefits plans offered are consistent with those being offered by other employers in Bexar County, if the premiums required of employees is competitive and financially responsible, and if the overall cost of the plan meets the demands of the County's budgeting requirements. The County also provides life insurance that is equal to the employee's annual salary up to a maximum of \$200,000. There is a double indemnity accidental death and dismemberment clause, which provides for additional coverage equal to the employee's annual salary with a maximum of \$200,000 in the event of the employee's accidental death.

Appropriations:

	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
Personnel Services	\$251,792	\$215,918	\$220,837	\$217,905
Travel, Training, and Remunerations	3,006	3,350	3,350	3,350
Operational Expenses	37,905,741	33,514,093	35,397,615	37,940,260
Supplies and Materials	1,219	6,150	6,150	6,150
<i>Total</i>	<i>\$38,161,758</i>	<i>\$33,739,511</i>	<i>\$35,627,952</i>	<i>\$38,167,665</i>

Program Justification and Analysis:

- The Self-Insured Health and Life Fund Adopted Budget FY 2013-14 increases by seven percent when compared to FY 2012-13 estimates as described below.
- The Personnel Services group decreases by one percent when compared to FY 2012-13 estimates. This is due to personnel costs associated with deleted positions funded through October of FY 2012-13, as is standard Bexar County policy.
- The Travel and Training group remains flat when compared to FY 2012-13 estimates.

- The Operational Expenses group increases by seven percent when compared to FY 2012-13 Estimates which corresponds to a nationwide projected increase of 6.5 to 8 percent for healthcare costs in FY 2013-14. This appropriation includes expenses associated with the County’s Third-Party Administrator and Stop Loss premiums. Stop Loss insurance limits the County’s total liability for health insurance claims. Should the County’s liabilities exceed a specified amount, the County is refunded the amount over the Stop Loss ceiling.
- For FY 2013-14 there are no plan changes and no increases to premiums except any increases associated with the Collective Bargaining Agreement between the Deputy Sheriff’s Association of Bexar County and Bexar County.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Assistant County Manager*	0	0.25	0.25
Analyst - Human Resources	1	0	0
Benefits Administrator	1	1	1
Human Resources Technician I	1	1	1
Human Resources Technician II**	0.5	0.5	0.5
Office Assistant IV	0.5	0	0
<i>Total-Health and Life Fund</i>	4	2.75	2.75

* This position is 25% General funded in each of the following departments: Human Resources, Budget, Management & Finance, and 25% funded out of Fund 501 Self-Insured – Health and Life.

** This position is 50% General funded in Human Resources and 50% funded out of Fund 501 Self-Insured – Health and Life.

Bexar County, Texas
Self Insured - Workers Comp Fund 502
Fiscal Year Ending September 30, 2014

FY 2011-12	FY 2012-13	FY 2013-14
Actuals	Estimate	Budget

AVAILABLE FUNDS

Beginning Balance			
Undesignated Funds	\$2,318,692	\$510,016	\$305,648
Designated for Encumbrances			
Designated for Debt Service			
Total Beginning Balance	\$2,318,692	\$510,016	\$305,648
Revenue			
Service Fees	\$14,108	\$19,896	\$15,000
Insurance Premiums Revenue	1,602,974	1,650,203	1,652,440
Subtotal	\$1,617,082	\$1,670,099	\$1,667,440
Interfund Transfers	\$0	\$0	\$569,554
Total Revenues	\$1,617,082	\$1,670,099	\$2,236,994
TOTAL AVAILABLE FUNDS	\$3,935,774	\$2,180,115	\$2,542,642

APPROPRIATIONS

General Government	\$1,625,758	\$1,874,467	\$2,175,694
Subtotal	\$1,625,758	\$1,874,467	\$2,175,694
Interfund Transfers	\$1,800,000	\$0	\$0
TOTAL OPERATING APPROPRIATIONS	\$3,425,758	\$1,874,467	\$2,175,694
Appropriated Fund Balance	\$510,016	\$305,648	\$366,948
TOTAL APPROPRIATIONS	\$3,935,774	\$2,180,115	\$2,542,642

SELF INSURED – WORKERS COMP

FUND: 502

Program Description: The goal of the Workers Compensation Self-Insurance Program is to ensure that employees who are injured or disabled on the job are provided with adequate monetary compensation, eliminating the need for litigation. The Bexar County Management and Finance Department administers the County’s Workers Compensation Program. Numerous measures to control workers compensation related expenses have been established. The Workers Compensation Program will continue to increase the review of outstanding workers compensation claims and to monitor decisions regarding claims. Strong support from adjusters, supervisors, and managers working with the staff of Management and Finance, employees, and medical groups has created a team approach to manage workers compensation. Early intervention assists employees in returning to work more quickly either through modified duty programs or full duty return to work.

Several years ago the Workers Compensation Program was expanded to provide increased training for employees and supervisors in an effort to prevent accidents resulting in workers compensation claims. Classes are conducted in CPR and first aid, ergonomics, back lifting, defensive driving, fire extinguisher training and fire evacuation procedures. Workers compensation training is also offered to supervisors and employees. The Sheriff’s Office, Public Works and Facilities Management Department have provided modified duty jobs that have resulted in reduced indemnity and medical claims. Workstation evaluation has resulted in minimized occupational repetitive motion trauma and has helped reduce high cost claims for upper extremities. Education and evaluation continues with all offices and departments. Early intervention by case managers has resulted in returning injured employees back to work – often in less than seven days. This has also reduced indemnity and medical costs.

All lost-time cases are assigned case managers who work directly with the employee and the medical provider to provide the best quality medical attention and assist the employee in returning to work in a more timely fashion. Through open discussions with offices and departments, the Third Party Administrator and staff have developed better understanding of work requirements, causes of injuries, and remedies. Peer reviews are utilized to challenge cases taken to the Workers Compensation Commission, making it more difficult for one medical provider to keep an employee off work unnecessarily.

Appropriations:

	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
Personnel Services	\$70,078	\$52,753	\$63,773	\$65,110
Travel, Training, and Remunerations	587	2,150	2,150	2,150
Operational Expenses	1,548,181	1,989,036	1,798,810	2,097,334
Supplies and Materials	6,912	11,100	9,734	11,100
Interfund Transfers	1,800,000	0	0	0
Total	\$3,425,758	\$2,055,039	\$1,874,467	\$2,175,694

Program Justification and Analysis:

- The General Government group increases by 16 percent when compared to FY 2012-13 estimates as described below.
- The Personnel Services group remains relatively flat when compared to FY 2012-13 estimates.
- The Travel and Remunerations group remains flat when compared to FY 2012-13 estimates.
- The Operational Costs group increases by 17 percent when compared to FY 2012-13 estimates due to contract requirements with University Health System for ambulatory services associated with the Bexar County Health Clinic and a projected increase of 10 percent in Workers Compensation claims for FY 2013-14.
- The Supplies and Materials group increases by 14 percent when compared to FY 2012-13 estimates due to maintaining levels of funding at FY 2012-13 budgeted amounts.
- Workers Compensation claims expenses are anticipated to increase in the short term. A Risk Management Coordinator position was created during FY 2012-13 in the Management and Finance Department to assess and prevent job related accidents. It is anticipated that claims expense will remain flat and/or trend negatively over the long term.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Workers Compensation Specialist	1	1	1
Office Assistant IV	0.5	0	0
<i>Total – Workers Compensation Fund</i>	<i>1.5</i>	<i>1</i>	<i>1</i>

Bexar County, Texas
Records Management Center 505
Fiscal Year Ending September 30, 2014

FY 2011-12	FY 2012-13	FY 2013-14
Actuals	Estimates	Budget

AVAILABLE FUNDS

Beginning Balance

Undesignated Funds	\$618,741	\$341,005	\$412,989
Total Beginning Balance	\$618,741	\$341,005	\$412,989

Revenue

Service Fees	\$356,583	\$321,075	\$255,850
Subtotal	\$356,583	\$321,075	\$255,850
Interfund Transfers	\$215,470	\$49,531	\$99,531
Total Revenues	\$572,053	\$370,606	\$355,381

TOTAL AVAILABLE FUNDS	\$1,190,794	\$711,611	\$768,370
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APPROPRIATIONS

General Government	\$529,438	\$298,622	\$332,499
Capital Expenditures	320,351	0	27,870
Subtotal	\$849,789	\$298,622	\$360,369
Interfund Transfers	\$0	\$0	\$0

TOTAL OPERATING APPROPRIATIONS	\$849,789	\$298,622	\$360,369
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Appropriated Fund Balance	\$341,005	\$412,989	\$408,001
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TOTAL APPROPRIATIONS	\$1,190,794	\$711,611	\$768,370
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RECORDS MANAGEMENT CENTER FUND

FUND: 505
ACCOUNTING UNIT: 3142

Mission: The Records Management Committee will provide leadership through the Records Facility Manager in the development, allocation and management of resources to meet County office records storage and document conversion needs while securing and preserving the records of Bexar County in accordance with the Local Government Records Act of 1989.

Vision: We envision the Records Management Committee to have a state-of-the-art Records Management Facility that will meet the records storage needs of all County offices and departments, be in compliance with the Local Government Records Act of 1989 for the preservation and maintenance of local government records, and provide convenient access and retrieval of County records to County offices and the general public.

Program Description: The Records Management Facility Fund is an enterprise fund created to provide space to County offices and departments for the storage of records. The facility, located at 232 Iowa Street, allows the County to consolidate all its records in one facility. In the future, the facility will also become a records technology center where records currently stored on paper can be microfilmed for storage or imaged into an appropriate format so they can be electronically delivered to the offices or departments requesting them.

Performance Indicators:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
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Work Load Indicators:

Daily Training Room preparation	2	2	2
Number of daily phone calls	12	14	15
Number of Training classes held	122	120	121

Efficiency Indicators:

Monthly Bulletin board preparation	12	12	12
Weekly Requisition Creation	3	2	2
Daily P-Card balance and paperwork	6	5	5
Daily entry of data into computer	13	13	13

Effectiveness Indicators:

Daily Security Monitor	100%	100%	100%
Daily interoffice copies	100%	100%	100%

Appropriations:

	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
Personnel Services	\$160,880	\$166,931	\$171,951	\$170,164
Travel, Training, and Remunerations	0	1,400	1,400	1,400
Operational Expenses	153,576	157,385	118,980	144,885
Supplies and Materials	214,982	6,050	6,291	16,050
Capital Expenditures	320,351	0	0	27,870
Total	\$849,789	\$331,766	\$298,622	\$360,369

Program Justification and Analysis:

- The FY 2013-14 Adopted Budget increases by 21 percent when compared to FY 2012-13 estimates. This is due to increased funding in the Operational group and Capital Expenditures Group as described below.
- The Personnel Services group remains relatively flat when compared to FY 2012-13 estimates.
- The Travel and Remunerations group includes \$1,400 in FY 2013-14 for the Records Management Center Manager to attend County and District Clerk Annual Records Conferences and records training classes at the Texas State Library in Austin, Texas.
- The Operational Costs group increases by 22 percent compared to FY 2012-13 estimates due to an increase in the amount of funding for shredding trucks and increases in electricity and water due to the installation of a new air conditioner.
- The Supplies and Materials group increases significantly when compared to FY 2012-13 estimates due to one-time costs associated with new office furniture.
- The FY 2013-14 Adopted Budget includes \$27,870 in Capital Expenditures for an A/C Replacement Project within the Records Center’s interior offices.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Records Management Center Manager	1	1	1
Maintenance Mechanic I	1	1	1
Office Assistant II	1	1	1
Total – Records Management Center Fund	3	3	3

Bexar County, Texas
Other Post Employment Benefit (OPEB) Fund 506
Fiscal Year Ending September 30, 2014

FY 2011-12	FY 2012-13	FY 2013-14
Actuals	Estimates	Budget

AVAILABLE FUNDS

Beginning Balance

Undesignated Funds	\$5,573,001	\$3,093,074	(\$812,371)
Total Beginning Balance	\$5,573,001	\$3,093,074	(\$812,371)

Revenue

Other Revenue	\$17,363	\$4,868	\$3,500
Insurance Premiums Revenue	2,029,582	2,338,004	2,345,044
Subtotal	\$2,046,945	\$2,342,872	\$2,348,544

Interfund Transfers	\$1,036,584	\$0	\$4,812,102
Total Revenues	\$3,083,529	\$2,342,872	\$7,160,646

TOTAL AVAILABLE FUNDS	\$8,656,530	\$5,435,946	\$6,348,275
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APPROPRIATIONS

General Government	\$5,563,456	\$6,248,317	\$6,841,371
Subtotal	\$5,563,456	\$6,248,317	\$6,841,371

TOTAL OPERATING APPROPRIATIONS	\$5,563,456	\$6,248,317	\$6,841,371
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Appropriated Fund Balance	\$3,093,074	(\$812,371)	(\$493,096)
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TOTAL APPROPRIATIONS	\$8,656,530	\$5,435,946	\$6,348,275
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Other Post Employee Benefit Fund

FUND: 506

Program Description: GASB Statement 45 was issued in 2004 as a result of a growing concern that state and local governments were not recognizing the liability of post-employment benefits, such as retiree health benefits, in their annual financial statements. The Statement requires that these liabilities now be reported. Bexar County must now recognize other post-employment benefits (OPEB) earned by employees during the time they were actually employed. In order to comply with GASB 45, Bexar County has established an OPEB fund.

Appropriations:

	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
Retiree Medical Expenses	\$5,278,087	\$5,145,469	\$5,988,748	\$6,574,015
Retiree Administration Fees	285,369	257,279	259,569	267,356
<i>Total</i>	<i>\$5,563,456</i>	<i>\$5,402,748</i>	<i>\$6,248,317</i>	<i>\$6,841,371</i>

Program Justification and Analysis:

- The total budget represents a 9 percent increase when compared to FY 2012-13 estimates. This increase is due to an anticipated 9 percent increase in healthcare costs associated with retirees.

FACILITIES AND PARKS MANAGEMENT – FIRING RANGE FUND

COMPANY: 512

Program Description: The Bexar County Firing Range Facility will serve Deputies and Officers from the Bexar County Sheriff’s, Constable’s, Fire Marshal’s, and Probation Offices. This multi-purpose, multi-yardage facility is designed to support existing and future firearm (handgun and shotgun) training requirements for day or night scenarios. The facility is also equipped with a roof to support training during inclement weather. Facilities and Parks Management is responsible for the operation of the facility. The Firing Range facility will be available for use by other law enforcement entities. Revenues collected from these entities will be deposited into this fund to pay the costs associated with the operations of this facility.

Appropriations:

	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
Personnel Services	\$0	\$113,980	\$51,069	\$115,872
Travel and Remunerations	0	1,500	750	1,000
Operational Costs	0	70,415	56,637	55,335
Supplies and Materials	0	7,700	2,069	7,700
Total	\$0	\$193,595	\$110,525	\$179,907

Program Justification and Analysis:

- Overall, the FY 2013-14 Adopted Budget for the Firing Range Fund increases significantly when compared to FY 2012-13 estimates, as the Firing Range transitions to a full year of operations.
- The Personnel Services group increases significantly when compared to FY 2012-13 estimates. Reduced expenditures occurred during FY 2012-13 because the Rangemaster position was filled in June 2013. Full funding is provided for authorized positions in FY 2013-14.
- The Travel and Remunerations group increases by 33 percent when compared to the FY 2012-13 estimates. Funding is for certifications and training for the Rangemaster as required by the TCLEOSE Firearms Instructor Proficiency Certification and National Rifle Association Range Safety Officer Certification. Funding is also provided for training maintenance personnel on the maintenance of electronic equipment related to the Firing Range.
- The Operational Costs group decreases by 2.3 percent when compared to FY 2012-13 estimates. Sufficient funding for building repairs and maintenance is appropriated for FY 2013-14 based on historical expenditures.

- The Supplies and Materials group increases significantly when compared to FY 2012-13 estimates. Sufficient funding is provided for all accounts including tools and hardware, office supplies, and safety supplies for the Division.
- There are no program changes for FY 2013-14.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Field Maintenance Worker	0	1	1
Rangemaster	0	1	1
<i>Total – Firing Range Fund</i>	0	2	2

- *One existing Maintenance Mechanic II position is funded 75 percent from the General Fund and 25 percent from the Firing Range Fund. This position can be found in the authorized positions list of the General Fund – Juvenile Institutions Maintenance Division.*