

**Bexar County, Texas**  
**Other Post Employment Benefit (OPEB) Fund Summary**  
**Fiscal Year Ending September 30, 2010**

	<b>FY 2007-08</b> <b>Actual</b>	<b>FY 2008-09</b> <b>Estimate</b>	<b>FY 2009-10</b> <b>Proposed</b>
<b>AVAILABLE FUNDS</b>			
<b>Beginning Balance</b>			
Undesignated Funds	\$0	\$5,149,999	\$7,235,237
Designated for Encumbrances			
<b>Total Beginning Balance</b>	<b>\$0</b>	<b>\$5,149,999</b>	<b>\$7,235,237</b>
<b>Revenue</b>			
Interest From Investments	\$0	\$94,453	\$90,000
Insurance Premiums Retiree	3,839,236	1,282,882	1,235,458
County Share Retiree Premiums	0	2,883,294	3,995,675
Transfers	5,150,000	2,500,000	2,500,000
<b>Total Revenues</b>	<b>\$8,989,236</b>	<b>\$6,760,629</b>	<b>\$7,821,133</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$8,989,236</b>	<b>\$11,910,628</b>	<b>\$15,056,370</b>
<b>APPROPRIATIONS</b>			
Retiree Medical Expenses	\$3,682,298	\$4,445,057	\$4,973,139
Retiree Administration Fees	156,939	230,334	257,994
<b>Total Expenditures</b>	<b>\$3,839,237</b>	<b>\$4,675,391</b>	<b>\$5,231,133</b>
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$3,839,237</b>	<b>\$4,675,391</b>	<b>\$5,231,133</b>
<b>Appropriated Fund Balance</b>	<b>\$5,149,999</b>	<b>\$7,235,237</b>	<b>\$9,825,237</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$8,989,236</b>	<b>\$11,910,628</b>	<b>\$12,556,370</b>

# Other Post Employee Benefit Fund

FUND: 050  
AGENCY: 999

**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 a new OPEB fund.

## Appropriations:

	FY 2007-08 Actual	FY 2008-09 Budget	FY 2008-09 Estimate	FY 2009-10 Proposed
Retiree Medical Expenses	\$3,682,298	\$4,156,297	\$4,445,057	\$4,973,139
Retiree Administration Fees	156,939	230,334	230,334	257,994
<b>Subtotal</b>	<b>\$3,839,237</b>	<b>\$4,386,631</b>	<b>\$4,675,391</b>	<b>\$5,231,133</b>
Program Changes				\$0
<b>Total</b>	<b>\$3,839,237</b>	<b>\$4,386,631</b>	<b>\$4,675,391</b>	<b>\$5,231,133</b>

## Program Justification and Analysis:

- The FY 2009-10 Proposed Budget provides transferring funding in the amount of \$2,500,000 from the Self Insured Workers Compensation Fund to the OPEB Fund. In FY 2008-09 the amount of the transfer from the General Fund and the Self Insured Workers Compensation Fund was \$5,000,000.
- The Operational Cost group represents an 11.9 percent increase when compared to FY 2008-09 estimates. This increase represents the anticipated increases in insurance premiums for retirees.
- Bexar County will continue to contribute to this fund to satisfy the GASB 45 reporting requirements.

**Bexar County, Texas**  
**Self Insured Fund - Health and Life Insurance**  
**Fiscal Year Ending September 30, 2010**

<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<b>Actual</b>	<b>Estimate</b>	<b>Proposed</b>

<b>AVAILABLE FUNDS</b>
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**Beginning Balance**

Undesignated Funds	\$418,367	(\$330,531)	\$2,124,398
<b>Total Beginning Balance</b>	<b>\$418,367</b>	<b>(\$330,531)</b>	<b>\$2,124,398</b>

**Revenue**

Stop Loss Recovery	\$180,330	\$233,205	\$1,000
Premiums	23,095,169	30,721,318	30,922,703
Interfund Transfer	2,860,749		
<b>Total Revenues</b>	<b>\$26,136,248</b>	<b>\$30,954,523</b>	<b>\$30,923,703</b>

<b>TOTAL AVAILABLE FUNDS</b>	<b>\$26,554,615</b>	<b>\$30,623,992</b>	<b>\$33,048,101</b>
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<b>APPROPRIATIONS</b>
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General Government	\$26,885,146	\$28,499,594	\$30,468,042
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**TOTAL OPERATING  
APPROPRIATIONS**

<b>\$26,885,146</b>	<b>\$28,499,594</b>	<b>\$30,468,042</b>
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<b>Appropriated Fund Balance</b>	<b>(\$330,531)</b>	<b>\$2,124,398</b>	<b>\$2,580,059</b>
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<b>TOTAL APPROPRIATIONS</b>	<b>\$26,554,615</b>	<b>\$30,623,992</b>	<b>\$33,048,101</b>
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# SELF INSURED – HEALTH AND LIFE FUND

FUND: 500

**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 2007-08 Actual	FY 2008-09 Budget	FY 2008-09 Estimate	FY 2009-10 Proposed
General Government	\$415,013	\$429,810	\$501,942	\$507,442
Administrative Fee	1,869,756	2,305,691	2,116,872	2,325,564
Claims Expense	24,130,638	24,156,361	25,369,482	26,938,472
Insurance Expense	469,739	511,298	511,298	511,298
Contingencies		12,247		
<b>Subtotal</b>	<b>\$26,885,146</b>	<b>\$27,415,407</b>	<b>\$28,499,594</b>	<b>\$30,282,776</b>
Program Changes				\$185,266
<b>Total</b>	<b>\$26,885,146</b>	<b>\$27,415,407</b>	<b>\$28,499,594</b>	<b>\$30,468,042</b>

## Program Justification and Analysis:

- The General Government group increases 1.1 percent compared to FY 2008-09 estimates. Funding is provided for all authorized positions and an increase in employer contribution to retirement.
- Administrative Fees are those expenses paid to the County's Third Party Administrator and Stop Loss premiums. Stop Loss payments limit the County's total liability for health insurance. Should the County liabilities exceed a specified amount, the County is refunded that amount over the Stop Loss ceiling. The FY 2009-10 Proposed Budget represents a 9.8 percent increase compared to FY 2008-09 estimates.
- Claims Expense represents the health and life insurance claims that Bexar County pays in a given fiscal year. The FY 2009-10 Proposed Budget represents a 5.8 percent decrease compared to FY 2008-09 estimates. This decrease represents the savings from the County-wide Dependant Study

completed in FY 2008-09 which decreased the number of ineligible dependants from the County Health plan by 500 people.

- Insurance Expense is for the administration of the County’s Life Insurance premiums. The FY 2009-10 Proposed Budget remains the same compared to the FY 2008-09 estimates.
- It is projected that medical costs will increase by 12.7 percent in FY 2009-10 compared to FY 2008-09 estimates. All co-payments, deductibles, and co-insurance amounts are proposed to remain the same.
- There are five program changes proposed for FY 2009-10 for a fiscal impact of \$185,266.
  - The first proposed program change transfers 100 percent funding for one Human Resources Technician I (NE-06) and 50 percent of funding for one Human Resources Services Manager (E-10) from the General Fund to the Self Insured Health and Life Insurance Fund (Fund 500) for an annual cost of \$114,403.
  - The second proposed program change transfers 50 percent of funding for one Human Resources Technician II (NE-07) from the Self Insured Health and Life Insurance Fund (Fund 500) to the General Fund for an annual savings of \$28,547.
  - The third proposed program change transfers 50 percent of funding for one CHRIS Support Specialist and 33 percent funding for one CHRIS Coordinator from the General Fund the Self Insured Health and Life Insurance Fund (Fund 500) for an annual cost of \$80,481.
  - The forth proposed program change transfers 50 percent of funding for one Office Assistant IV position (NE-05) from the General Fund to the Self Insured Health and Life Insurance Fund (Fund 500) for an annual cost of \$19,489.
  - The last FY 2009-10 proposed program change is to reduce base salaries by 2 percent for positions paid less than \$50,000 per year, and 5 percent for positions paid more than \$50,000 per year.

**Authorized Positions:**

	FY 2007-08 Actual	FY 2008-09 Estimate	FY 2009-10 Proposed
Analyst - Human Resources	1	1	1
Benefits Administrator	1	1	1
Human Resources Services Manager	0	0	.5
Human Resources Technician I	1	1	2
Human Resources Technician II	1	1	0
CHRIS Support Specialist	0	0	.5
CHRIS Coordinator	0	0	.3
Office Assistant IV	0	0	.5
<b><i>Total-Health and Life Fund</i></b>	<b>4</b>	<b>4</b>	<b>5.8</b>

**Bexar County, Texas**  
**Self Insured Fund - Workers Compensation**  
**Fiscal Year Ending September 30, 2010**

<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<b>Actual</b>	<b>Estimate</b>	<b>Proposed</b>

<b>AVAILABLE FUNDS</b>
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**Beginning Balance**

Undesignated Funds	\$4,567,141	\$6,251,718	\$4,502,758
<b>Total Beginning Balance</b>	<b>\$4,567,141</b>	<b>\$6,251,718</b>	<b>\$4,502,758</b>

**Revenue**

Stop Loss Recovery	\$15,639	\$28,578	\$1,000
Premiums	3,108,370	2,599,989	2,600,000
Other Income	36,289	0	0

<b>Total Revenues</b>	<b>\$3,160,298</b>	<b>\$2,628,567</b>	<b>\$2,601,000</b>
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<b>TOTAL AVAILABLE FUNDS</b>	<b>\$7,727,439</b>	<b>\$8,880,285</b>	<b>\$7,103,758</b>
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<b>APPROPRIATIONS</b>
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General Government	\$1,475,721	\$1,877,528	\$2,478,472
Interfund Transfer	0	2,500,000	2,500,000

<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$1,475,721</b>	<b>\$4,377,528</b>	<b>\$4,978,472</b>
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<b>Appropriated Fund Balance</b>	<b>\$6,251,718</b>	<b>\$4,502,758</b>	<b>\$2,125,285</b>
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<b>TOTAL APPROPRIATIONS</b>	<b>\$7,727,439</b>	<b>\$8,880,285</b>	<b>\$7,103,758</b>
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# SELF INSURED – WORKERS COMP

FUND: 505

**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 County Planning and Resource Management Department works to administer 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 Planning and Resource Management staff, office and department employees and medical groups have created a team approach to workers’ compensation. Early intervention assists employees in returning to work more quickly either through modified duty programs or full duty return to work.

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 and Infrastructure Services 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 2007-08 Actual	FY 2008-09 Budget	FY 2008-09 Estimate	FY 2009-10 Proposed
General Government	\$65,466	\$642,545	\$378,102	\$571,082
Claims Expense	1,025,656	1,361,241	1,054,079	1,361,241
Insurance Expense	384,600	389,219	445,347	448,786
Contingencies	0	6,514	0	0
Interfund Transfer		2,500,000	2,500,000	2,500,000
<b>Subtotal</b>	<b>\$1,475,721</b>	<b>\$4,899,519</b>	<b>\$4,377,528</b>	<b>\$4,881,109</b>
Program Changes				\$97,363
<b>Total</b>	<b>\$1,475,721</b>	<b>\$4,899,519</b>	<b>\$4,377,528</b>	<b>\$4,978,472</b>

**Program Justification and Analysis:**

- The General Government group increases significantly compared to FY 2008-09 estimates due to the establishment of the new Employee Clinic. The Clinic opened in mid-FY 2008-09. Funding for FY 2009-10 is provided for a full year of operation.
- Claims Expense increases 29.1 percent compared to FY 2008-09 estimates due to an anticipated increase in Worker’s Compensation Claims.
- Insurance Expense is that amount paid to Bexar County’s Third Party Administrator and insurance for stop loss coverage. Insurance Expense increases slightly compared to FY 2008-09 estimates due to anticipated increases for the Administration. The current contract for administration will expire in FY 2008-09. A new contract will be negotiated for FY 2009-10 and beyond.
- The Proposed Interfund Transfer in the amount of \$2,500,000 represents a transfer to the General Fund to provide funding for one-time expenditures.
- There are three program changes proposed for FY 2009-10 for a total of \$97,363:
  - One Employee Clinic and Wellness Coordinator position (E-09) will be transferred from the General Fund to the Self Insured Worker Compensation Fund (Fund 505) for an annual cost of \$77,874.
  - The second proposed program change transfers 50 percent of funding for one Office Assistant IV position (NE-05) from the General Fund to the Self Insured Worker Compensation Fund (Fund 505) for an annual cost of \$19,489.
  - The last FY 2009-10 proposed program change is to reduce base salaries by 2 percent for positions paid less than \$50,000 per year, and 5 percent for positions paid more than \$50,000 per year.

**Authorized Positions:**

	FY 2007-08 Actual	FY 2008-09 Estimate	FY 2009-10 Proposed
Workers Compensation Specialist	1	1	1
Employee Clinic & Wellness Coordinator	0	0	1
Office Assistant IV	0	0	.5
<b><i>Total – Workers Compensation Fund</i></b>	<b><i>1</i></b>	<b><i>1</i></b>	<b><i>2.5</i></b>

**Bexar County, Texas**  
**Records Management Center**  
**Fiscal Year Ending September 30, 2010**

<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<b>Actual</b>	<b>Estimate</b>	<b>Proposed</b>

<b>AVAILABLE FUNDS</b>
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**Beginning Balance**

Undesignated Funds	\$657,662	\$827,077	\$847,753
Designated for Encumbrances	0	0	0
<b>Total Beginning Balance</b>	<b>\$657,662</b>	<b>\$827,077</b>	<b>\$847,753</b>

**Revenue**

Interest from Investments	\$3,520	\$1,000	\$100
Other Income	383,283	389,305	273,419
Interfund Transfers	28,000	0	0
<b>Total Revenues</b>	<b>\$414,803</b>	<b>\$390,305</b>	<b>\$273,519</b>

<b>TOTAL AVAILABLE FUNDS</b>	<b>\$1,072,465</b>	<b>\$1,217,382</b>	<b>\$1,121,271</b>
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<b>APPROPRIATIONS</b>
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Operational Cost	\$236,852	\$257,048	\$273,419
Capital	8,537	112,581	500,000

<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$245,388</b>	<b>\$369,629</b>	<b>\$773,419</b>
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<b>Appropriated Fund Balance</b>	<b>\$827,077</b>	<b>\$847,753</b>	<b>\$347,853</b>
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<b>TOTAL APPROPRIATIONS</b>	<b>\$1,072,465</b>	<b>\$1,217,382</b>	<b>\$1,121,271</b>
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# RECORDS MANAGEMENT CENTER FUND

FUND: 575  
AGENCY: 108

**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 2007-08 Actual	FY 2008-09 Estimate	FY 2009-10 Proposed
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### **Work Load Indicators:**

Records Storage Space Recovered	4,000	4,600	4,900
Records Storage Projects Completed	3	5	7
Building Square Feet Maintained	72,000	72,000	72,000

### **Efficiency Indicators:**

Number of Square Feet Utilized for Storage	58,000	58,000	58,000
Percent of Projects Completed	85%	90%	95%
Number of County Offices Using the Records Ctr.	37	40	40

### **Effectiveness Indicators:**

Percentage of Stored Space Used to Reused Space	95%	97%	98%
Percent of County Offices Using the Records Ctr.	76%	78%	80%
Percent of projects completed	85%	90%	95%

**Appropriations:**

	FY 2007-08 Actual	FY 2008-09 Budget	FY 2008-09 Estimate	FY 2009-10 Proposed
Personnel Services	\$139,418	\$152,119	\$154,306	\$162,479
Operational Costs	87,260	100,199	91,404	100,515
Supplies and Materials	6,737	13,525	11,338	10,425
Capital Expenditures	8,537	112,581	112,581	500,000
<b><i>Subtotal</i></b>	<b><i>\$241,952</i></b>	<b><i>\$378,424</i></b>	<b><i>\$369,629</i></b>	<b><i>\$773,419</i></b>
Program Changes				\$0
<b><i>Total</i></b>	<b><i>\$241,952</i></b>	<b><i>\$378,424</i></b>	<b><i>\$369,629</i></b>	<b><i>\$773,419</i></b>

**Program Justification and Analysis:**

- The FY 2009-10 Proposed Budget increases significantly when compared to FY 2008-09 estimates. This increase is due to funding in the Capital Expenditures group as described below.
- The Personnel Services group increases 5.2 percent when compared to FY 2008-09 estimates. This increase is due to full funding for all authorized positions as well as salary adjustments that were authorized in FY 2008-09.
- The Operational Costs group increases 10 percent compared to FY 2008-09 estimates due to an increase in the Janitorial and Garbage Disposal Contracts and additional funding for shredding trucks.
- The Supplies and Materials group decreases 8 percent compared to FY 2008-09 estimates due to decreased funding for Office Supplies as requested by the Department.
- Capital in the amount of \$500,000 is included in FY 2009-10 for Air Conditioning for the Records Center. The Capital Projects items purchased in FY 2008-09 included an update the Fire Alarm, Fire Protection Equipment, Sprinkler Heads, and Electrical Work.
- The only FY 2009-10 proposed program change is to reduce base salaries by 2 percent for positions paid less than \$50,000 per year, and 5 percent for positions paid more than \$50,000 per year.

**Authorized Positions:**

	FY 2007-08 Actual	FY 2008-09 Estimate	FY 2009-10 Proposed
Records Management Center Manager	1	1	1
Maintenance Mechanic I	1	1	1
Office Assistant II	0.5	1	1
<b><i>Total – Records Management Center Fund</i></b>	<b><i>2.5</i></b>	<b><i>3</i></b>	<b><i>3</i></b>

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