

ENTERPRISE FUNDS



This Photo depicts Main Plaza in in 1880.

The "Little Brick" Photograph Gallery.[Main Plaza in San Antonio, Texas], photograph, 1880; (texashistory.unt.edu/ark:/67531/metaph704027/m1/1/?q=BExar%20county: accessed October 9, 2017), University of North Texas Libraries, The Portal to Texas History, texashistory.unt.edu; crediting Austin History Center, Austin Public Library.

Bexar County, Texas
 Self-Insured Health and Life Fund (501)
 Fiscal Year Ending September 30, 2018

FY 2015-16 Actuals	FY 2016-17 Estimates	FY 2017-18 Budget
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AVAILABLE FUNDS

Beginning Balance			
Undesignated Funds	\$3,724,843	(\$2,401,350)	(\$830,515)
Total Beginning Balance	\$3,724,843	(\$2,401,350)	(\$830,515)
Revenue			
Other Revenue	\$265,776	\$2,260,356	\$575,311
Insurance Premiums Revenue	39,874,977	40,307,323	45,571,866
Subtotal	\$40,140,753	\$42,567,679	\$46,147,177
Interfund Transfers	\$2,997,205	\$4,113,683	\$84,133
Total Revenues	\$43,137,958	\$46,681,362	\$46,231,310
TOTAL AVAILABLE FUNDS	\$46,862,801	\$44,280,012	\$45,400,795

APPROPRIATIONS

General Government	\$49,264,151	\$45,110,527	\$45,400,795
Subtotal	\$49,264,151	\$45,110,527	\$45,400,795
TOTAL OPERATING APPROPRIATIONS	\$49,264,151	\$45,110,527	\$45,400,795
Appropriated Fund Balance	(\$2,401,350)	(\$830,515)	\$0
TOTAL APPROPRIATIONS	\$46,862,801	\$44,280,012	\$45,400,795

SELF-INSURED – HEALTH AND LIFE FUND

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 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Estimate	FY 2017-18 Budget
Personnel Services	\$286,133	\$295,761	\$297,236	\$390,790
Operational Expenses	\$48,978,018	\$42,300,088	\$44,813,291	\$45,010,005
Total	\$49,264,151	\$42,595,849	\$45,110,527	\$45,400,795

Program Justification and Analysis:

- The Self-Insured Health and Life Fund Adopted Budget for FY 2017-18 remained relatively flat when compared to FY 2016-17 Estimates, as described below.
 - The Personnel Services group increased by 31.5 percent when compared to FY 2016-17 Estimates. The increase is due to the program change, as described below. All authorized positions are fully funded in the FY 2017-18 Adopted Budget.
 - The Operational Expenses group remained relatively flat when compared to FY 2016-17 Estimates. The FY 2016-17 Adopted Budget included changes that were projected to result in \$7 million in annual savings to the Health Insurance Fund. However, because the changes were implemented beginning in calendar year 2017, a full year of savings was not realized in FY 2016-17. FY 2017-18 is anticipated to realize the full year savings as a result of the changes, while also experiencing a 10 percent increase in overall healthcare costs. These effects offset one another, resulting in only a small increase in the operational expenses. To further offset the anticipated 10 percent increase in the operational expenses, the FY 2017-18 Adopted Budget included a 4

percent increase to premiums on the PPO plans (Premium PPO and Base PPO). The increase is in-line with Commissioners Court direction to staff to bring forward manageable increases on an annual basis.

The increase of 4 percent to premiums for FY 2017-18, which is effective January 1, 2018, is anticipated to result in an increase in revenue in an estimated amount of \$346,681.

This appropriation also includes expenses associated with the County’s third-party administrator and stop loss insurance premiums. Stop loss insurance limits the County’s total liability for high-cost health insurance claims. Should the County’s liabilities exceed a specified amount, the County is refunded the amount over the stop loss ceiling, which is received as revenue. The current stop loss ceiling is \$400,000 per claim.

- The FY 2017-18 Adopted Budget included one program change for a total cost of \$85,000, as described below.
 - The program change added one (1) Wellness Coordinator (E-09) for a total cost of \$85,000, including salary and benefits. This position will collaborate with the Wellness Coordinator provided by the Third-Party Administrator contract with Aetna to further outreach to County employees on wellness initiatives. Additionally, this position will assist the Facilities Management Department as the Employee Fitness Center is constructed over the next year.

Authorized Positions:

	FY 2015-16 Actual	FY 2016-17 Estimate	FY 2017-18 Budget
Assistant County Manager*	0.25	0.25	0.25
Benefits Coordinator	1	1	1
Human Resources Administrator	1	1	1
Human Resources Technician I	1	1	1
Human Resources Technician II**	0.5	0.5	0.5
Wellness Coordinator	0	0	1
Total – Health and Life Fund	3.75	3.75	4.75

**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' Compensation Fund (502)
 Fiscal Year Ending September 30, 2018

FY 2015-16 Actual	FY 2016-17 Estimate	FY 2017-18 Budget
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AVAILABLE FUNDS

Beginning Balance			
Undesignated Funds	\$486,925	\$139,511	\$0
Total Beginning Balance	\$486,925	\$139,511	\$0
Revenue			
Service Fees	\$15,495	\$16,813	\$16,000
Other Revenue	0	6,232	0
Insurance Premiums Revenue	2,208,787	2,231,528	2,190,100
Subtotal	\$2,224,282	\$2,254,573	\$2,206,100
Interfund Transfers	\$0	\$265,440	\$441,293
Total Revenues	\$2,224,282	\$2,520,013	\$2,647,393
TOTAL AVAILABLE FUNDS	\$2,711,207	\$2,659,524	\$2,647,393

APPROPRIATIONS

General Government	\$2,445,988	\$2,659,524	\$2,647,393
Capital Expenditures	125,708	0	0
Subtotal	\$2,571,696	\$2,659,524	\$2,647,393
TOTAL OPERATING APPROPRIATIONS	\$2,571,696	\$2,659,524	\$2,647,393
Appropriated Fund Balance	\$139,511	\$0	\$0
TOTAL APPROPRIATIONS	\$2,711,207	\$2,659,524	\$2,647,393

SELF-INSURED – WORKERS’ COMPENSATION FUND

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 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 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Estimate	FY 2017-18 Budget
Personnel Services	\$74,704	\$75,276	\$76,191	\$74,123
Travel, Training, and Remunerations	171	500	500	500
Operational Expenses	2,365,516	2,427,450	2,579,833	2,569,770
Supplies and Materials	5,598	6,300	3,000	3,000
Capital Expenditures	125,707	0	0	0
Total	\$2,571,696	\$2,509,526	\$2,659,524	\$2,647,393

Program Justification and Analysis:

- The FY 2017-18 Adopted Budget remained relatively flat when compared to FY 2016-17 Estimates, as described below.

- The Personnel Services group decreased by 2.7 percent when compared to FY 2016-17 Estimates. This is due to changes in the cost of health insurance plans as selected by the employee in this fund.
- The Travel, Training, and Remunerations group provides \$500 for training costs related to changes in workers compensation laws.
- The Operational Expenses group remained relatively flat when compared to FY 2016-17 Estimates. Funding is provided for the contract between University Health System and Bexar County for the Employee Health Clinic and costs related to workers' compensation claims.
- The Supplies and Materials group provided \$3,000 for office supplies for the employee health clinic.

Policy Consideration:

Offices and departments are charged a workers' compensation fee for each of their employees. The standard fee is \$400 per employee. Offices and departments with above average workers' compensation claims are charged a higher rate. Below is a table reflecting the fee schedule for those offices and departments.

Office/Department	Fee
County Parks	\$450
Public Works	\$450
Juvenile Detention	\$500
Sheriff LE	\$500
Sheriff Detention	\$500

Authorized Positions:

	FY 2015-16 Actual	FY 2016-17 Estimate	FY 2017-18 Budget
Workers' Compensation Specialist	1	1	1
<i>Total – Workers' Compensation Fund</i>	1	1	1

Bexar County, Texas
Records Management Center Fund (505)
Fiscal Year Ending September 30, 2018

FY 2015-16 Actuals	FY 2016-17 Estimates	FY 2017-18 Budget
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AVAILABLE FUNDS

Beginning Balance

Undesignated Funds	\$335,677	\$292,661	\$254,427
Total Beginning Balance	\$335,677	\$292,661	\$254,427

Revenue

Service Fees	\$229,388	\$100,000	\$100,000
Subtotal	\$229,388	\$100,000	\$100,000

Interfund Transfers	\$99,531	\$214,531	\$100,000
Total Revenues	\$328,919	\$314,531	\$200,000

TOTAL AVAILABLE FUNDS	\$664,596	\$607,192	\$454,427
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APPROPRIATIONS

General Government	\$322,915	\$328,165	\$337,410
Capital Expenditures	\$49,020	\$24,600	\$15,000
Subtotal	\$371,935	\$352,765	\$352,410

TOTAL OPERATING APPROPRIATIONS	\$371,935	\$352,765	\$352,410
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Appropriated Fund Balance	\$292,661	\$254,427	\$102,017
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TOTAL APPROPRIATIONS	\$664,596	\$607,192	\$454,427
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RECORDS MANAGEMENT CENTER FUND

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: The Bexar County Records Management Committee envisions having 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 2015-16 Actual	FY 2016-17 Estimate	FY 2017-18 Budget
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Work Load Indicators:

Daily Training Room preparation	2	2	2
Number of daily phone calls	19	15	10
Number of Training classes held	196	150	160

Efficiency Indicators:

Monthly Bulletin board preparation	12	12	12
Weekly Requisition Creation	4	3	3
Daily P-Card balance and paperwork	8	5	6
Daily entry of data into computer	16	16	17

Effectiveness Indicators:

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

Appropriations:

	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Estimate	FY 2017-18 budget
Personnel Services	\$194,015	\$195,717	\$198,365	\$204,053
Travel, Training and Remunerations	0	2,000	1,000	1,000
Operational Expenses	124,933	152,908	120,756	123,181
Supplies and Materials	3,967	8,114	8,044	9,176
Capital Expenditures	49,020	24,600	24,600	15,000
Total	\$371,935	\$383,339	\$352,765	\$352,410

Program Justification and Analysis:

- The FY 2017-18 Adopted Budget remained relatively flat when compared to FY 2016-17 Estimates, as described below.
 - The Personnel Services group increased by 2.9 percent when compared to FY 2016-17 Estimates. This increase is due changes in the cost of health insurance plans as selected by employees.
 - The Travel, Training and Remunerations group remained flat when compared to FY 2016-17 Estimates. Funding is allocated for attending continuing education courses on managing electronic records and emergency preparedness.
 - The Operational Costs group increased by 2 percent when compared to FY 2016-17 Estimates. Additional funding is allocated for the Repairs & Maintenance – Buildings account for HVAC system repairs. Funding for electricity and gas services is allocated in this group.
 - The Supplies and Materials group increased by 14.1 percent when compared to FY 2016-17 Estimates. During FY 2016-17, an increased need for HVAC filters was identified for the Records Storage Center Facility and funding has been increased accordingly.
 - The Capital Expenditures group decreased by 39 percent when compared to FY 2016-17 Estimates. Funding was provided for the installation of a carport at the Records Storage Center in FY 2016-17. The Adopted Budget contains funding for training room renovations and improvements.
- There were no program changes in the FY 2017-18 Adopted Budget.

Authorized Positions:

	FY 2015-16 Actual	FY 2016-17 Estimate	FY 2017-18 Budget
Records Management Center Manager	1	1	1
Maintenance Mechanic I	1	1	1
Office Assistant II	1	1	1
<i>Total – Records Management Center Fund</i>	3	3	3

Bexar County, Texas
 Other Post-Employment Benefits (OPEB) Fund (506)
 Fiscal Year Ending September 30, 2018

	FY 2015-16 Actuals	FY 2016-17 Estimates	FY 2017-18 Budget
AVAILABLE FUNDS			
Beginning Balance			
Undesignated Funds	(\$523,383)	(\$1,734,818)	(\$168,183)
Total Beginning Balance	(\$523,383)	(\$1,734,818)	(\$168,183)
Revenue			
Other Revenue	\$7,820	\$19,360	\$10,000
Insurance Premiums Revenue	\$2,556,936	\$2,629,580	\$2,581,656
Subtotal	\$2,564,756	\$2,648,940	\$2,591,656
Interfund Transfers	\$5,064,408	\$8,025,721	\$6,725,171
Total Revenues	\$7,629,164	\$10,674,661	\$9,316,827
TOTAL AVAILABLE FUNDS	\$7,105,781	\$8,939,843	\$9,148,644
APPROPRIATIONS			
General Government	\$8,840,599	\$9,108,026	\$8,684,005
Subtotal	\$8,840,599	\$9,108,026	\$8,684,005
TOTAL OPERATING APPROPRIATIONS	\$8,840,599	\$9,108,026	\$8,684,005
Appropriated Fund Balance	(\$1,734,818)	(\$168,183)	\$464,639
TOTAL APPROPRIATIONS	\$7,105,781	\$8,939,843	\$9,148,644

SELF-INSURED – OTHER POST-EMPLOYMENT BENEFITS

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 is required to 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 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Estimate	FY 2017-18 Budget
Operational Expenses	\$8,840,599	\$9,288,097	\$9,108,026	\$8,684,005
Total	\$8,840,599	\$9,288,097	\$9,108,026	\$8,684,005

Program Justification and Analysis:

- The FY 2017-18 Adopted Budget decreased by 4.7 percent when compared to FY 2016-17 Estimates. The FY 2016-17 Adopted Budget included changes that were projected to result in annual savings to the OPEB Fund. However, because the changes were implemented beginning in calendar year 2017, a full year of savings was not realized in FY 2016-17. The OPEB Fund is anticipated to realize the full year savings in FY 2017-18 as a result of the changes, therefore the decrease in Operational Expenses. This decrease would be more substantial; however a 10 percent increase in overall healthcare costs is anticipated for FY 2017-18. To further offset the anticipated 10 percent increase in the operational expenses, the FY 2017-18 Adopted Budget included a 4 percent increase to premiums on the PPO plans (Premium PPO and Base PPO). The increase is in-line with Commissioners Court direction to staff to bring forward manageable increases on an annual basis.
- The increase of 4 percent to premiums for FY 2017-18, which will be effective January 1, 2018, is anticipated to result in an increase in revenue in the OPEB fund in an estimated amount of \$131,412. The premium increases in the OPEB Fund apply to pre-65 retirees on the County's health care plans. There are no changes to post-65 retirees on the Medicare Advantage Plan.

Bexar County, Texas
Firing Range Fund (512)
Fiscal Year Ending September 30, 2018

FY 2015-16	FY 2016-17	FY 2017-18
Actual	Estimate	Budget

AVAILABLE FUNDS

Beginning Balance

Undesignated Funds	\$31,911	\$20,635	\$52,882
Total Beginning Balance	\$31,911	\$20,635	\$52,882

Revenue

Service Fees	\$0	\$3,070	\$2,000
Proceeds from Sales of Assets	0	1,387	0
Other Revenue	715	1,127	700
Subtotal	\$715	\$5,584	\$2,700

Interfund Transfers	\$178,159	\$220,576	\$158,610
Total Revenues	\$178,874	\$226,160	\$161,310

TOTAL AVAILABLE FUNDS	\$210,785	\$246,795	\$214,192
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APPROPRIATIONS

General Government	\$190,150	\$193,913	\$214,192
Subtotal	\$190,150	\$193,913	\$214,192

TOTAL OPERATING APPROPRIATIONS	\$190,150	\$193,913	\$214,192
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Appropriated Fund Balance	\$20,635	\$52,882	\$0
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TOTAL APPROPRIATIONS	\$210,785	\$246,795	\$214,192
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FACILITIES MANAGEMENT – FIRING RANGE FUND

Program Description: The Bexar County Firing Range Facility serves Deputies and Officers from the Bexar County Sheriff, Constable, Fire Marshal, 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 is 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 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Estimate	FY 2017-18 Budget
Personnel Services	\$118,045	\$120,182	\$115,762	\$120,365
Travel, Training and Remunerations	\$0	\$1,000	\$125	\$1,000
Operational Expenses	\$63,439	\$94,528	\$68,929	\$76,127
Supplies and Materials	\$8,666	\$11,100	\$9,097	\$16,700
Total	\$190,150	\$226,810	\$193,913	\$214,192

Program Justification and Analysis:

- The FY 2017-18 Adopted Budget increased by 10.5 percent when compared to FY 2016-17 Estimates, as described below.
 - The Personnel Services group increased by 4 percent when compared to the FY 2016-17 Estimates. This increase was due to employee turnover experienced in FY 2016-17. Full funding is provided for all authorized positions in the FY 2017-18 Adopted Budget.
 - The Travel, Training and Remunerations group increased significantly when compared to the FY 2016-17 Estimates. Funding is provided at the same level as the FY 2016-17 budgeted amount.
 - The Operational Expenses group increased by 10.4 percent when compared to FY 2016-17 Estimates. This was primarily due to an increase in the janitorial services per the new contract executed in FY 2016-17.

- The Supplies and Materials group increased significantly when compared to the FY 2016-17 Estimates. This was primarily due to the purchase of a golf cart for the Rangemaster that will be purchased in FY 2017-18. This will allow the Rangemaster to quickly travel around the property from the range to the scenario house.
- There were no program changes in the FY 2017-18 Adopted Budget.

Authorized Positions:

	FY 2015-16 Actual	FY 2016-17 Estimate	FY 2017-18 Budget
Field Maintenance Worker	1	1	1
Rangemaster	1	1	1
Total – Firing Range Fund	2	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.



The Alamo about 1870, serving as an Army quartermaster depot

RABA

RABA

This is a picture of the Alamo from around 1870. At the time it served as a depot for the army.

Texas Historical Commission.[Alamo Plaza], photograph, 1870;
(texashistory.unt.edu/ark:/67531/metaph673635/m1/1/?q=BExar%20county: accessed October 9, 2017), University of North Texas Libraries, The Portal to Texas History, texashistory.unt.edu; crediting Texas Historical Commission.