

Operating Budget

For Fiscal Year 2018



Submitted to the
Governor's Office of Budget, Planning and Policy
And the Legislative Budget Board

by

Texas Emergency Services Retirement System

Submitted November 30, 2017



CERTIFICATE

Agency Name Texas Emergency Services Retirement System

This is to certify that the information contained in the agency operating budget filed with the Legislative Budget Board (LBB) and the Governor’s Office of Budget, Planning and Policy (GOBPP) is accurate to the best of my knowledge and that the electronic submission to the LBB via the Automated Budget and Evaluation System of Texas (ABEST) and the PDF file submitted via the LBB Document Submission application are identical.

Additionally, should it become likely at any time that unexpended balances will accrue for any account, the LBB and the GOBPP will be notified in writing in accordance with Senate Bill 1, Article IX, Section 7.01, Eighty-fifth Legislature, Regular Session, 2017.

Chief Executive Office or Presiding Judge

DocuSigned by:

Kevin Deiters

Signature

Kevin Deiters
Printed Name

Executive Director
Title

11/21/2017 | 11:00:35 CST

Date

Board or Commission Chair

DocuSigned by:

Frank Torres

Signature

Frank Torres
Printed Name

Board Chairman
Title

11/21/2017 | 15:37:43 CST

Date

Chief Financial Officer

DocuSigned by:

Judy Johnson

Signature

Judy Johnson
Printed Name

Chief Financial Officer
Title

11/21/2017 | 10:42:30 CST

Date

Texas Emergency Services Retirement System
Operating Budget For Fiscal Year 2018
Table of Contents

Budget Overview.....	1.
Summary of Budget by Strategy.....	II.A
Summary of Budget by MOF.....	II.B
Summary of Object of Expense.....	II.C
Summary of Budget Objective Outcomes.....	II.D
Strategy Level Detail.....	III.A

Budget Overview

85th Regular Session, Fiscal Year 2018 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

326 Texas Emergency Services Retirement System

Appropriation Years: 2018-19

	GENERAL REVENUE FUNDS		GR DEDICATED		2017	2018	2017	2018	ALL FUNDS	
	2017	2018	2017	2018					2017	2018
Goal: 1. Ensure Actuarially Sound										
Pension Funds for Emergency Servs										
Personnel										
1.1.1. Administer Pension Fund	615,068	595,526	1,583,825	1,329,224					2,198,893	1,924,750
1.2.1. Recruiting And Technical Assistance	126,000	120,960							126,000	120,960
Total, Goal	741,068	716,486	1,583,825	1,329,224					2,324,893	2,045,710
Total, Agency	741,068	716,486	1,583,825	1,329,224					2,324,893	2,045,710
Total FTEs									9.0	10.0

2.A. Summary of Budget By Strategy

DATE : 11/21/2017

TIME : 7:48:19AM

85th Regular Session, Fiscal Year 2018 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 326 Agency name: Texas Emergency Services Retirement System

Goal/Objective/STRATEGY	EXP 2016	EXP 2017	BUD 2018
1 Ensure Actuarially Sound Pension Funds for Emergency Servs Personnel			
1 <i>Maintain Actuarially Sound Pension Fund; Recruit New Depts into Fund</i>			
1 ADMINISTER PENSION FUND	\$2,215,610	\$2,198,893	\$1,924,750
2 <i>Recruiting and Technical Assistance</i>			
1 RECRUITING AND TECHNICAL ASSISTANCE	\$125,999	\$126,000	\$120,960
TOTAL, GOAL 1	\$2,341,609	\$2,324,893	\$2,045,710

2.A. Summary of Budget By Strategy

DATE : 11/21/2017

TIME : 7:48:19AM

85th Regular Session, Fiscal Year 2018 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: 326 Agency name: Texas Emergency Services Retirement System

Goal/Objective/STRATEGY	EXP 2016	EXP 2017	BUD 2018
General Revenue Funds:			
1 General Revenue Fund	\$757,784	\$741,068	\$716,486
	\$757,784	\$741,068	\$716,486
General Revenue Dedicated Funds:			
5064 Volunteer Fire Dept Assistance	\$1,583,825	\$1,583,825	\$1,329,224
	\$1,583,825	\$1,583,825	\$1,329,224
TOTAL, METHOD OF FINANCING	\$2,341,609	\$2,324,893	\$2,045,710
FULL TIME EQUIVALENT POSITIONS	11.0	9.0	10.0

2.B. Summary of Budget By Method of Finance
 85th Regular Session, Fiscal Year 2018 Operating Budget
 Automated Budget and Evaluation System of Texas (ABEST)

DATE: 11/21/2017

TIME: 7:49:08AM

Agency code: **326** Agency name: **Texas Emergency Services Retirement System**

METHOD OF FINANCING	Exp 2016	Exp 2017	Bud 2018
<u>GENERAL REVENUE</u>			
<u>1</u> General Revenue Fund			
<i>REGULAR APPROPRIATIONS</i>			
Regular Appropriations from MOF Table (2016-17 GAA)	\$750,668	\$751,028	\$0
Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$0	\$716,486
<i>TRANSFERS</i>			
Art IX, Sec 18.02 Appropriation for a Salary Increase for General State Employees (2016-17)	\$7,471	\$4,653	\$0
<i>LAPSED APPROPRIATIONS</i>			
Regular Appropriation from MOF Table (2016-17)	\$(355)	\$(20)	\$0
Savings due to Hiring Freeze	\$0	\$(14,593)	\$0
TOTAL, General Revenue Fund	\$757,784	\$741,068	\$716,486
TOTAL, ALL GENERAL REVENUE	\$757,784	\$741,068	\$716,486
<u>GENERAL REVENUE FUND - DEDICATED</u>			
<u>5064</u> GR Dedicated - Volunteer Fire Department Assistance Account No. 5064			
<i>REGULAR APPROPRIATIONS</i>			
Regular Appropriations from MOF Table (2016-17 GAA)	\$1,583,825	\$1,583,825	\$0
Regular Appropriations from MOF Table (2018-19 GAA)	\$0	\$0	\$1,329,224
TOTAL, GR Dedicated - Volunteer Fire Department Assistance Account No. 5064	\$1,583,825	\$1,583,825	\$1,329,224

2.B. Summary of Budget By Method of Finance
 85th Regular Session, Fiscal Year 2018 Operating Budget
 Automated Budget and Evaluation System of Texas (ABEST)

DATE: **11/21/2017**
 TIME: **7:49:08AM**

Agency code: **326** Agency name: **Texas Emergency Services Retirement System**

METHOD OF FINANCING	Exp 2016	Exp 2017	Bud 2018
TOTAL, ALL GENERAL REVENUE FUND - DEDICATED	\$1,583,825	\$1,583,825	\$1,329,224
GRAND TOTAL	\$2,341,609	\$2,324,893	\$2,045,710

FULL-TIME-EQUIVALENT POSITIONS

REGULAR APPROPRIATIONS

Regular Appropriations from MOF Table (2016-17 GAA)	10.0	10.0	10.0
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UNAUTHORIZED NUMBER OVER (BELOW) CAP

Unauthorized Number Over (Below) Cap Art IX, Sec 6.10 (a)(2)(A)	1.0	0.0	0.0
Unauthorized Number Over (Below) Cap (2016-17 GAA)	0.0	(1.0)	0.0

TOTAL, ADJUSTED FTES	11.0	9.0	10.0
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NUMBER OF 100% FEDERALLY FUNDED FTEs

2.C. Summary of Budget By Object of Expense
 85th Regular Session, Fiscal Year 2018 Operating Budget
 Automated Budget and Evaluation System of Texas (ABEST)

DATE: **11/21/2017**
 TIME: **7:49:54AM**

Agency code: **326**

Agency name: **Texas Emergency Services Retirement System**

OBJECT OF EXPENSE	EXP 2016	EXP 2017	BUD 2018
1001 SALARIES AND WAGES	\$542,045	\$524,496	\$567,803
1002 OTHER PERSONNEL COSTS	\$14,967	\$15,747	\$18,005
2001 PROFESSIONAL FEES AND SERVICES	\$83,035	\$110,197	\$68,163
2003 CONSUMABLE SUPPLIES	\$9,686	\$3,496	\$9,040
2004 UTILITIES	\$15	\$480	\$0
2005 TRAVEL	\$18,495	\$18,836	\$15,235
2006 RENT - BUILDING	\$374	\$30	\$0
2007 RENT - MACHINE AND OTHER	\$5,488	\$4,675	\$3,850
2009 OTHER OPERATING EXPENSE	\$1,667,504	\$1,646,936	\$1,363,614
5000 CAPITAL EXPENDITURES	\$0	\$0	\$0
Agency Total	\$2,341,609	\$2,324,893	\$2,045,710

2.D. Summary of Budget By Objective Outcomes
 85th Regular Session, Fiscal Year 2018 Operating Budget
 Automated Budget and Evaluation system of Texas (ABEST)

Date : 11/21/2017

Time: 7:50:41AM

Agency code: 326

Agency name: Texas Emergency Services Retirement System

Goal/ Objective / OUTCOME	Exp 2016	Exp 2017	Bud2018
1 Ensure Actuarially Sound Pension Funds for Emergency Servs Personnel			
<i>1 Maintain Actuarially Sound Pension Fund; Recruit New Depts into Fund</i>			
1 Period to Amortize the Unfunded Actuarial Accrued Liability	30.00	30.00	30.00
2 Annual Investment Return	5.57 %	10.32 %	7.75 %
3 Actuarial Funding Percentage of Plan Assests to Liabilities	76.30 %	81.40 %	80.00 %

3.A. Strategy Level Detail

DATE: 11/21/2017

TIME: 7:44:23AM

85th Regular Session, Fiscal Year 2018 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)Agency code: **326** Agency name: **Texas Emergency Services Retirement System**

GOAL: 1 Ensure Actuarially Sound Pension Funds for Emergency Servs Personnel

OBJECTIVE: 1 Maintain Actuarially Sound Pension Fund; Recruit New Depts into Fund

STRATEGY: 1 Administer a Pension Fund for Emergency Services Personnel

Service Categories:

Service: 06 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2016	EXP 2017	BUD 2018
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Output Measures:

KEY 1	Number of Benefit Payments Distributed	36,300.00	37,031.00	37,500.00
2	Number of Pension System Transactions Performed	18,976.00	19,012.00	20,000.00
3	# of Vested Terminated Member Service Records Maintained	2,246.00	2,208.00	3,238.00
4	# of Benefit Determinations for Emergency Personnel	326.00	318.00	589.00

Efficiency Measures:

KEY 1	Average Annual Administrative Cost Per Pension Plan Member	103.66	95.24	99.00
2	Avg Days to Respond to Inquiries from TESRS Participants	1.00	1.00	1.00

Explanatory/Input Measures:

1	Departments Participating in TX Emergency Services Retirement System	226.00	235.00	240.00
2	Number of Active Members	3,951.00	4,046.00	4,350.00
3	Number of Benefit Recipients	3,196.00	3,104.00	3,350.00

Objects of Expense:

1001	SALARIES AND WAGES	\$457,941	\$426,661	\$470,968
1002	OTHER PERSONNEL COSTS	\$11,736	\$15,562	\$17,705
2001	PROFESSIONAL FEES AND SERVICES	\$77,453	\$108,992	\$61,363
2003	CONSUMABLE SUPPLIES	\$8,167	\$2,046	\$7,000
2004	UTILITIES	\$15	\$315	\$0
2005	TRAVEL	\$6,706	\$8,637	\$4,000
2006	RENT - BUILDING	\$374	\$30	\$0
2007	RENT - MACHINE AND OTHER	\$3,943	\$3,835	\$3,000
2009	OTHER OPERATING EXPENSE	\$1,649,275	\$1,632,815	\$1,360,714
5000	CAPITAL EXPENDITURES	\$0	\$0	\$0
TOTAL, OBJECT OF EXPENSE		\$2,215,610	\$2,198,893	\$1,924,750

3.A. Strategy Level Detail

DATE: 11/21/2017

TIME: 7:44:23AM

85th Regular Session, Fiscal Year 2018 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **326** Agency name: **Texas Emergency Services Retirement System**

GOAL: 1 Ensure Actuarially Sound Pension Funds for Emergency Servs Personnel

OBJECTIVE: 1 Maintain Actuarially Sound Pension Fund; Recruit New Depts into Fund

STRATEGY: 1 Administer a Pension Fund for Emergency Services Personnel

Service Categories:

Service: 06 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2016	EXP 2017	BUD 2018
Method of Financing:				
1	General Revenue Fund	\$631,785	\$615,068	\$595,526
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$631,785	\$615,068	\$595,526
Method of Financing:				
5064	Volunteer Fire Dept Assistance	\$1,583,825	\$1,583,825	\$1,329,224
SUBTOTAL, MOF (GENERAL REVENUE FUNDS - DEDICATED)		\$1,583,825	\$1,583,825	\$1,329,224
TOTAL, METHOD OF FINANCE :		\$2,215,610	\$2,198,893	\$1,924,750
FULL TIME EQUIVALENT POSITIONS:		9.0	7.0	8.0

3.A. Strategy Level Detail

DATE: 11/21/2017
 TIME: 7:44:23AM

85th Regular Session, Fiscal Year 2018 Operating Budget
 Automated Budget and Evaluation System of Texas (ABEST)

Agency code: **326** Agency name: **Texas Emergency Services Retirement System**

GOAL: 1 Ensure Actuarially Sound Pension Funds for Emergency Servs Personnel

OBJECTIVE: 2 Recruiting and Technical Assistance

Service Categories:

STRATEGY: 1 Recruit New Depts, Provide Technical Assistance to Existing Depts

Service: 06 Income: A.2 Age: B.3

CODE	DESCRIPTION	EXP 2016	EXP 2017	BUD 2018
Output Measures:				
	1 Number of Recruiting Events	4.00	5.00	5.00
KEY	2 Number of Onsite Visits	12.00	25.00	12.00
Objects of Expense:				
1001	SALARIES AND WAGES	\$84,104	\$97,835	\$96,835
1002	OTHER PERSONNEL COSTS	\$3,231	\$185	\$300
2001	PROFESSIONAL FEES AND SERVICES	\$5,582	\$1,205	\$6,800
2003	CONSUMABLE SUPPLIES	\$1,519	\$1,450	\$2,040
2004	UTILITIES	\$0	\$165	\$0
2005	TRAVEL	\$11,789	\$10,199	\$11,235
2007	RENT - MACHINE AND OTHER	\$1,545	\$840	\$850
2009	OTHER OPERATING EXPENSE	\$18,229	\$14,121	\$2,900
TOTAL, OBJECT OF EXPENSE		\$125,999	\$126,000	\$120,960
Method of Financing:				
	1 General Revenue Fund	\$125,999	\$126,000	\$120,960
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$125,999	\$126,000	\$120,960
TOTAL, METHOD OF FINANCE :		\$125,999	\$126,000	\$120,960
FULL TIME EQUIVALENT POSITIONS:		2.0	2.0	2.0

3.A. Strategy Level Detail

DATE: 11/21/2017

TIME: 7:44:23AM

85th Regular Session, Fiscal Year 2018 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

SUMMARY TOTALS:

OBJECTS OF EXPENSE:	\$2,341,609	\$2,324,893	\$2,045,710
METHODS OF FINANCE :	\$2,341,609	\$2,324,893	\$2,045,710
FULL TIME EQUIVALENT POSITIONS:	11.0	9.0	10.0