

Operating Budget

For Fiscal Year 2020



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

by

Texas Emergency Services Retirement System

Submitted December 12, 2019



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 the Eighty-sixth Legislature, General Appropriations Act (GAA), 2020-21 Biennium, Article IX, Section 7.01.

Chief Executive Officer

DocuSigned by:

Kevin Deiters

Kevin Deiters, Executive Director

Board Chair

DocuSigned by:

Jenny Moore

Jenny Moore, Board Chairman

Date: 12/9/2019 | 16:44:43 CST

Date: 12/9/2019 | 17:19:29 CST

Chief Financial Officer

DocuSigned by:

Wayne Oberhoff

Wayne Oberhoff, CFO

Date: 12/9/2019 | 16:45:16 CST

Texas Emergency Services Retirement System

Operating Budget For Fiscal Year 2020

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Budget Overview
86th Regular Session, Fiscal Year 2020 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

326 Texas Emergency Services Retirement System

	GENERAL REVENUE FUNDS		GR DEDICATED		2019	2020	2019	2020	ALL FUNDS	
	2019	2020	2019	2020					2019	2020
Goal: 1. Ensure Actuarially Sound										
Pension Funds for Emergency Servs										
Personnel										
1.1.1. Administer Pension Fund	595,526	595,526	1,329,224	1,329,224					1,924,750	1,924,750
1.2.1. Recruiting And Technical Assistance	120,960	120,960							120,960	120,960
Total, Goal	716,486	716,486	1,329,224	1,329,224					2,045,710	2,045,710
Total, Agency	716,486	716,486	1,329,224	1,329,224					2,045,710	2,045,710
Total FTEs									10.0	10.0

2.A. Summary of Budget By Strategy

DATE : 12/9/2019

TIME : 4:03:09PM

86th Regular Session, Fiscal Year 2020 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

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

Goal/Objective/STRATEGY	EXP 2018	EXP 2019	BUD 2020
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	\$1,924,750	\$1,924,750	\$1,924,750
2 <i>Recruiting and Technical Assistance</i>			
1 RECRUITING AND TECHNICAL ASSISTANCE	\$120,960	\$120,960	\$120,960
TOTAL, GOAL 1	\$2,045,710	\$2,045,710	\$2,045,710

2.A. Summary of Budget By Strategy

DATE : 12/9/2019

TIME : 4:03:09PM

86th Regular Session, Fiscal Year 2020 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

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

Goal/Objective/STRATEGY	EXP 2018	EXP 2019	BUD 2020
General Revenue Funds:			
1 General Revenue Fund	\$716,486	\$716,486	\$716,486
	\$716,486	\$716,486	\$716,486
General Revenue Dedicated Funds:			
5064 Volunteer Fire Dept Assistance	\$1,329,224	\$1,329,224	\$1,329,224
	\$1,329,224	\$1,329,224	\$1,329,224
TOTAL, METHOD OF FINANCING	\$2,045,710	\$2,045,710	\$2,045,710
FULL TIME EQUIVALENT POSITIONS	10.0	10.0	10.0

2.B. Summary of Budget By Method of Finance
 86th Regular Session, Fiscal Year 2020 Operating Budget
 Automated Budget and Evaluation System of Texas (ABEST)

DATE: 12/9/2019
 TIME: 4:03:46PM

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

METHOD OF FINANCING	Exp 2018	Exp 2019	Bud 2020
<u>GENERAL REVENUE</u>			
<u>1</u> General Revenue Fund			
<i>REGULAR APPROPRIATIONS</i>			
Regular Appropriations from MOF Table	\$716,486	\$716,486	\$716,486
Comments: General Appropriation for Administering the Pension Fund			
TOTAL, General Revenue Fund	\$716,486	\$716,486	\$716,486
TOTAL, ALL GENERAL REVENUE	\$716,486	\$716,486	\$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 (2018-19 GAA)	\$1,329,224	\$1,329,224	\$1,329,224
Comments: Maintain Stable Pension Fund			
TOTAL, GR Dedicated - Volunteer Fire Department Assistance Account No. 5064	\$1,329,224	\$1,329,224	\$1,329,224
TOTAL, ALL GENERAL REVENUE FUND - DEDICATED	\$1,329,224	\$1,329,224	\$1,329,224
GRAND TOTAL	\$2,045,710	\$2,045,710	\$2,045,710

2.B. Summary of Budget By Method of Finance
 86th Regular Session, Fiscal Year 2020 Operating Budget
 Automated Budget and Evaluation System of Texas (ABEST)

DATE: **12/9/2019**
 TIME: **4:03:46PM**

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

METHOD OF FINANCING	Exp 2018	Exp 2019	Bud 2020
FULL-TIME-EQUIVALENT POSITIONS			
REGULAR APPROPRIATIONS			
Regular Appropriations from MOF Table (2018-19 GAA)	10.0	10.0	10.0
Comments: Regular Appropriation FTE			
TOTAL, ADJUSTED FTES	10.0	10.0	10.0
NUMBER OF 100% FEDERALLY FUNDED FTES	0.0	0.0	0.0

2.C. Summary of Budget By Object of Expense
86th Regular Session, Fiscal Year 2020 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

DATE: 12/9/2019
TIME: 4:09:24PM

Agency code: 326

Agency name: Texas Emergency Services Retirement System

OBJECT OF EXPENSE	EXP 2018	EXP 2019	BUD 2020
1001 SALARIES AND WAGES	\$519,435	\$511,192	\$532,466
1002 OTHER PERSONNEL COSTS	\$16,611	\$17,380	\$11,190
2001 PROFESSIONAL FEES AND SERVICES	\$101,451	\$112,274	\$99,812
2003 CONSUMABLE SUPPLIES	\$2,757	\$3,541	\$3,000
2004 UTILITIES	\$619	\$3,030	\$640
2005 TRAVEL	\$19,360	\$17,860	\$18,500
2006 RENT - BUILDING	\$0	\$200	\$0
2007 RENT - MACHINE AND OTHER	\$6	\$0	\$0
2009 OTHER OPERATING EXPENSE	\$1,385,471	\$1,380,233	\$1,380,102
Agency Total	\$2,045,710	\$2,045,710	\$2,045,710

2.D. Summary of Budget By Objective Outcomes
 86th Regular Session, Fiscal Year 2020 Operating Budget
 Automated Budget and Evaluation system of Texas (ABEST)

Date : 12/9/2019
 Time: 4:00:29PM

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

Goal/ Objective / OUTCOME	Exp 2018	Exp 2019	Bud2020
1 Ensure Actuarially Sound Pension Funds for Emergency Servs Personnel			
<i>1 Maintain Actuarially Sound Pension Fund; Recruit New Depts into Fund</i>			
KEY 1 Period to Amortize the Unfunded Actuarial Accrued Liability	30.00	30.00	30.00
 2 Annual Investment Return	7.75 %	7.75 %	7.75 %
 3 Actuarial Funding Percentage of Plan Assests to Liabilities	81.40 %	84.30 %	80.00 %

3.A. Strategy Level Detail

DATE: 12/9/2019
TIME: 4:01:19PM

86th Regular Session, Fiscal Year 2020 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 2018	EXP 2019	BUD 2020
Output Measures:				
KEY 1	Number of Benefit Payments Distributed	40,229.00	43,389.00	44,352.00
Efficiency Measures:				
KEY 1	Average Annual Administrative Cost Per Pension Plan Member	93.05	84.91	110.00
Objects of Expense:				
1001	SALARIES AND WAGES	\$414,394	\$414,027	\$432,642
1002	OTHER PERSONNEL COSTS	\$16,471	\$15,880	\$11,190
2001	PROFESSIONAL FEES AND SERVICES	\$100,903	\$109,128	\$93,574
2003	CONSUMABLE SUPPLIES	\$2,677	\$1,541	\$3,000
2004	UTILITIES	\$514	\$2,630	\$640
2005	TRAVEL	\$9,000	\$5,671	\$8,500
2006	RENT - BUILDING	\$0	\$200	\$0
2007	RENT - MACHINE AND OTHER	\$6	\$0	\$0
2009	OTHER OPERATING EXPENSE	\$1,380,785	\$1,375,673	\$1,375,204
TOTAL, OBJECT OF EXPENSE		\$1,924,750	\$1,924,750	\$1,924,750
Method of Financing:				
1	General Revenue Fund	\$595,526	\$595,526	\$595,526
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$595,526	\$595,526	\$595,526
Method of Financing:				
5064	Volunteer Fire Dept Assistance	\$1,329,224	\$1,329,224	\$1,329,224
SUBTOTAL, MOF (GENERAL REVENUE FUNDS - DEDICATED)		\$1,329,224	\$1,329,224	\$1,329,224

3.A. Strategy Level Detail

DATE: 12/9/2019
 TIME: 4:01:19PM

86th Regular Session, Fiscal Year 2020 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 2018	EXP 2019	BUD 2020
TOTAL, METHOD OF FINANCE :		\$1,924,750	\$1,924,750	\$1,924,750
FULL TIME EQUIVALENT POSITIONS:		8.0	8.0	8.0

3.A. Strategy Level Detail

DATE: 12/9/2019
TIME: 4:01:19PM

86th Regular Session, Fiscal Year 2020 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 2018	EXP 2019	BUD 2020
Output Measures:				
KEY 2	Number of Onsite Visits	65.00	66.00	48.00
Objects of Expense:				
1001	SALARIES AND WAGES	\$105,041	\$97,165	\$99,824
1002	OTHER PERSONNEL COSTS	\$140	\$1,500	\$0
2001	PROFESSIONAL FEES AND SERVICES	\$548	\$3,146	\$6,238
2003	CONSUMABLE SUPPLIES	\$80	\$2,000	\$0
2004	UTILITIES	\$105	\$400	\$0
2005	TRAVEL	\$10,360	\$12,189	\$10,000
2007	RENT - MACHINE AND OTHER	\$0	\$0	\$0
2009	OTHER OPERATING EXPENSE	\$4,686	\$4,560	\$4,898
TOTAL, OBJECT OF EXPENSE		\$120,960	\$120,960	\$120,960
Method of Financing:				
1	General Revenue Fund	\$120,960	\$120,960	\$120,960
SUBTOTAL, MOF (GENERAL REVENUE FUNDS)		\$120,960	\$120,960	\$120,960
TOTAL, METHOD OF FINANCE :		\$120,960	\$120,960	\$120,960
FULL TIME EQUIVALENT POSITIONS:		2.0	2.0	2.0

3.A. Strategy Level Detail

DATE: 12/9/2019

86th Regular Session, Fiscal Year 2020 Operating Budget
Automated Budget and Evaluation System of Texas (ABEST)

TIME: 4:01:19PM

SUMMARY TOTALS:

OBJECTS OF EXPENSE:	\$2,045,710	\$2,045,710	\$2,045,710
METHODS OF FINANCE :	\$2,045,710	\$2,045,710	\$2,045,710
FULL TIME EQUIVALENT POSITIONS:	10.0	10.0	10.0