

# Adopted Budget

FY 2015-2016



Budget Year From

October 1, 2015 To September 30, 2016

LUBBOCK COUNTY, TEXAS



**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2015 - 2016**



Budget Year from October 1, 2015 to September 30, 2016



## Lubbock County TX

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,785,735 which is a 10.6 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,769,027

Voted by each member of the Commissioners Court by rolling in the		
Commissioners' Court Members	Adoption of Budget	Setting the Property Tax Rate
Tom Head, County Judge	Yay <u>X</u> Nay <u>    </u>	Yay <u>X</u> Nay <u>    </u>
Bill McCay, Comm., Prec. #1	Yay <u>X</u> Nay <u>    </u>	Yay <u>X</u> Nay <u>    </u>
Mark Heinrich, Comm., Prec. #2	Yay <u>X</u> Nay <u>    </u>	Yay <u>X</u> Nay <u>    </u>
Lorenzo "Bubba" Seden, Comm., Prec. #3	Yay <u>X</u> Nay <u>    </u>	Yay <u>X</u> Nay <u>    </u>
Patti Jones, Comm., Prec. #4	Yay <u>X</u> Nay <u>    </u>	Yay <u>X</u> Nay <u>    </u>

Comparative Tax Rates		
Tax Rates	FY15	FY16
Property Tax Rate	.341358	.358158
Effective Tax Rate	.341358	.338458
Effective Maintenance and operations tax rate	.438342	.440961
Rollback tax rate	.378108	.375748
Debt Rate	.045389	.043616

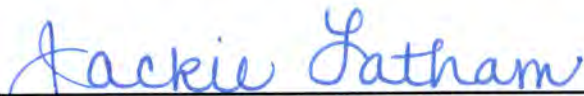
Debt Obligations		
Total amount of County Debt Obligations	FY15	FY16
	\$58,490,000.00	\$53,065,000

## BUDGET CERTIFICATE

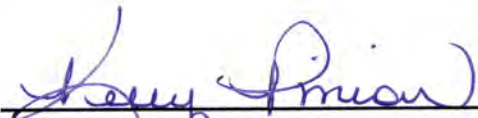
Budget Year from October 1, 2015 to September 30, 2016

*THE STATE OF TEXAS  
COUNTY OF LUBBOCK*

We, Jackie Latham, County Auditor; and Kelly Pinion, County Clerk of Lubbock County, Texas, do hereby certify that the attached budget is a true and correct copy of the Budget of Lubbock County, Texas, as passed and approved by Commissioners Court of said County on the 14th day of September 2015, as the same appears on file in the office of the County Clerk of said County.



Jackie Latham, County Auditor

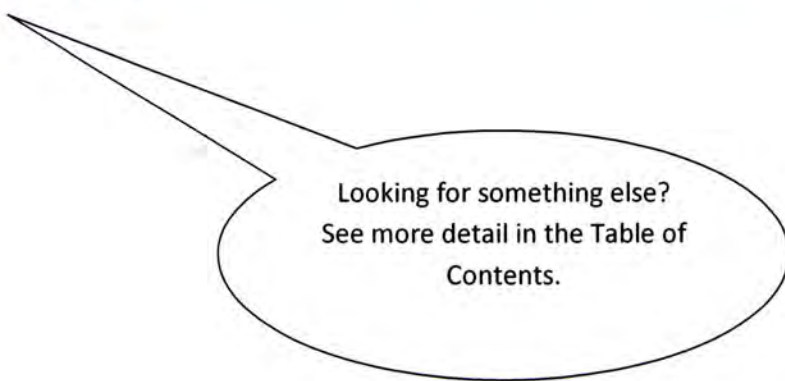


Kelly Pinion, County Clerk



# COMMON QUESTIONS ABOUT THE BUDGET

- What's the County's tax rate? p. 35, Chart p. 38
- What's the total budget of the County? p.1
- How much revenue comes from taxes? and What are other sources of revenue? p. 35 and p. 43-45
- How much will Road and Bridge spend? Total Budget p. 145-146, Chart p. 144
- How many employees work for the County and where? p. 289-291, Summary on p. 292
- Does the County have a financial policy that guides how funds are reported, invested, and audited? p. 24 and p. 329-342
- What does "GAAP" mean? Glossary p. 347
- What's the population of Lubbock County? p. 5
- What is the total budget of the Lubbock County Detention Center? p. 124
- Where can I find the detailed operating budget? The detailed operating budget for FY16 is located on Lubbock County's website at [www.co.lubbock.tx.us](http://www.co.lubbock.tx.us)



Looking for something else?  
See more detail in the Table of  
Contents.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lubbock County  
Texas**

For the Fiscal Year Beginning

**October 1, 2014**

*Jeffrey R. Enos*

Executive Director

**LUBBOCK COUNTY, TEXAS**  
**Adopted Budget 2015 – 2016**  
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# LUBBOCK COUNTY

**Jacqueline Latham, CPA**  
County Auditor

**Rhonda Scott**  
First Assistant Auditor



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October 1, 2015

The Honorable County Judge and County Commissioners:

This Lubbock County Operating Budget for Fiscal Year 2016 was adopted by the Commissioners' Court on Monday, September 14, 2015 and will be used as the management control device of Lubbock County from October 1, 2015 through September 30, 2016.

This document is a direct result of tremendous cooperation and effort on behalf of the Elected Officials, Appointed Officials, Department Heads and the Lubbock County Commissioners' Court. Priorities included working together to keep budget growth minimal, taking action to avoid bigger impacts later, protecting our valued and skilled employees, protecting our ability and capacity to operate in future years while meeting the demands for essential and required services for Lubbock County citizens in an economical fashion during a time of economic uncertainty. With all the changes and challenges that were faced during the budget process, the Commissioners' Court approved a tax rate of \$0.358158. The County continues to maintain a very conservative philosophy that is reflected in the overall budget and financial policies. Departments continually find innovative ways to streamline operations.

The FY16 budget process began in May, with guidelines, goals and objectives communicated to the departments while preparing their initial budget request. The Auditor's Office receives and compiles the initial requests prior to departmental budget workshops held during June and July. The overall budget process continues to be successful and we receive overwhelming cooperation from all County departments.

The Commissioners' Court held hearings that were posted in accordance with the Open Meetings Act for public input throughout the budget process. The public hearing on the



2016 Proposed Budget was held on September 14, 2015. The budget and tax rate were adopted following the public hearing.

#### Ad Valorem Taxes

Existing property values for the average homeowner on the tax roll in Lubbock County increased by an average of 5.43% in tax year 2015 (Fiscal Year 2015-2016). The Commissioners' Court approved a tax rate of \$0.358158 per \$100 valuation which is an increase of \$0.0197 over the effective rate of \$0.338458 and \$0.0168 over the FY15 rate. The amount of taxes imposed this year on the average home would increase approximately \$22.67 due to higher valuations and the increase to the tax rate. New property added to the tax roll for the first time in tax year 2015 generated \$1,769,027.

#### Revenue Changes – General Fund

Various revenue line items increased with the most significant increases being sales tax in the amount of \$1,867,000, ad valorem tax collections in the amount of \$5,588,429, and Motor Vehicle Sales Tax in the amount of \$825,864.

#### Expenditure Changes – General Fund

The General Fund budget for FY16 is \$97,801,245, which represents a 6.49% increase above the \$91,841,399 budget for FY15. The primary focus of the FY16 budget was to provide additional support to law enforcement and to fund increases to payroll line items.

The table on page 1 shows a comparison of the adopted budget for each fund.

#### Financial Stability

Lubbock County remains financially strong as reflected in Standard & Poor's AA bond rating and Moody's Investor Services, Inc. rating of Aa1. The rating agencies look at a variety of factors when rating the county, including population growth, economic climate, financial stability, tax base expansion and diversification coupled with sound management practices and policies in place and the balance of unreserved funds.

Unreserved general fund balance for FY15 is estimated at \$30 million which represents approximately 30% of budgeted FY16 expenditures. These unreserved funds are necessary to fund expenditures for the first three months of the fiscal year since property tax revenues are not considered delinquent until January. Throughout the year additional unreserved funds are used only for one-time expenditures in the case of grave public necessity to meet an unusual or unforeseen condition that could not have been included in the original budget.

During FY15 the Commissioners' Court took formal action to commit a portion of the general fund unreserved fund balance. \$12,185,000 was committed to fund anticipated future projects.

### **Budget in Brief**

#### **Overview**

The 2016 Budget continues to hold to the established principles in Lubbock County of conservative fiscal planning. The challenges faced by Lubbock County in preparing the 2016 budget include the funding to build the Law Enforcement Center, providing additional personnel in the Sheriff's Office and Detention Center for drug related crimes along with the additional equipment required, recruit and retain qualified attorneys in the Criminal District Attorney's Office and provide minimal HSA funding and minimal payroll increases while preserving permanent improvements and fund balance.

The Budget also provides for targeted investments in Commissioners' Court priority areas. These initiatives are included in the Budget.

- Planning for completion of the Law Enforcement Center and CRTC renovations.
- Preserving, maintaining and upgrading life safety issues throughout County buildings.
- Preserving fund balance for disaster or emergency situations.

The 2016 budget adopted by the County Commissioners totaled \$167,994,266.00, a net increase of \$10,105,218.00 or 6.4 percent in comparison to the FY15 adopted budget.

Some of the changes in this budget when compared to the prior year budget include:

- Seventeen full-time new positions were added in FY16, including thirteen for law enforcement.
- Additional funding for attorney compensation in the CDA's office, additional compensation for personnel in the Information Technology Department and Road and Bridge Department.
- Increases to personnel line items for a 1.97% COLA.
- Decreased budgets in multiple departments and special revenue funds.
- Capital improvements including the Law Enforcement Center.
- Increased resources for technology enhancements including Closed Circuit TV for Commissioner's Court.
- Employee health funding to meet rising costs.
- Contributions to employee Health Savings Accounts.

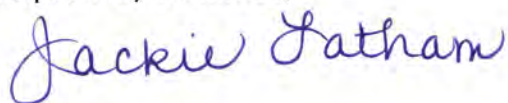
## Summary

Considerable time was spent reviewing budget requests for compliance with the overall goals of the County. This is a solid budget and one that meets the demands of the growing County. Even though, many departmental budgets were reduced, officials are prepared to make careful expenditure decisions while controlling their costs and will continue to implement improved efficiencies to meet the public's demand for services. The summaries that follow provide a very thorough and detailed view of the various changes in revenues and expenditures. Lubbock County continues to follow its Strategic Plan which is a five-year long-range plan that is used to address the County's immediate, short-term and long-term needs. This FY16 Adopted Budget complies with the Strategic Plan.

I would like to thank the members of the Commissioners' Court for their continued support in preparing this Budget, as well as the Elected Officials and Department Heads of the County for working so well with the Auditor's Office throughout the year.

I would like to express my deep appreciation to the Auditor's Office staff for their hard work and dedication in helping craft the FY16 budget. They do such an incredible job and are to be commended for their assistance throughout the budget process and the entire fiscal year. Producing the County Budget is very much a team effort and the specific skills of each employee in this office plays a vital role in making the budget process and this Budget a continued success.

Respectfully submitted,



Jackie Latham  
Lubbock County Auditor



**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2015 - 2016**



Organizational Summaries

LUBBOCK COUNTY, TEXAS  
TWO YEAR EXPENDITURE COMPARISON  
ALL FUNDS

Fund	FY 2015 Adjusted Budget	FY 2016 Budget	Variance	% Change
General Fund	91,841,399	97,801,245	5,959,846	6.49%
Consolidated Road & Bridge	5,951,077	6,459,824	508,747	8.55%
Precinct 1 Park	116,191	102,238	-13,953	-12.01%
Slaton/Roosevelt Park	366,514	297,362	-69,152	-18.87%
Idalou/New Deal Park	481,902	354,777	-127,125	-26.38%
Shallowater Park	149,819	147,327	-2,492	-1.66%
Permanent Improvement	2,642,640	4,418,400	1,775,760	67.20%
New Road Fund	850,000	1,300,000	450,000	52.94%
Safe School Program/JJAEP	73,154	23,853	-49,301	-67.39%
TJJD C - Commitment Reduction	329,896	0	-329,896	-100.00%
TJJD S - Prevention/Intervention	0	0	0	0.00%
Star Program Juvenile	554,551	562,868	8,317	1.50%
Juvenile Probation Fund	6,315,183	6,346,952	31,769	0.50%
TJJD Juvenile Probation Commission	1,676,623	2,032,996	356,373	21.26%
Juvenile Detention	3,900,482	3,676,707	-223,775	-5.74%
Juvenile Food Service	296,912	312,008	15,096	5.08%
Title IV-E	267,829	268,845	1,016	0.38%
CJD Re-Entry Drug Court	157,224	56,030	-101,194	-64.36%
CJD DWI Court	115,097	63,557	-51,540	-44.78%
CJD Family Recovery Court	105,897	54,123	-51,774	-48.89%
Online Access	21,598	21,598	0	0.00%
Indigent Defense Coordinator Program	0	73,668	73,668	100.00%
CJD Drug Court	112,037	75,287	-36,750	-32.80%
CO Drug Court Cost	41,400	40,000	-1,400	-3.38%
Dispute Resolution	293,205	330,951	37,746	12.87%
USDA Ag Mediation	73,200	101,700	28,500	38.93%
Domestic Relations Office	189,500	217,855	28,355	14.96%
Truancy Mediation Program	0	0	0	0.00%
Law Library	183,532	181,466	-2,066	-1.13%
Election Services	700,000	700,000	0	0.00%
Election Admin Fee	42,000	43,000	1,000	2.38%
Election Equipment Fund	31,707	31,658	-49	-0.15%
District Clerk Records Preservation	33,273	43,264	9,991	30.03%
County Clerk Records Preservation	1,259,429	1,212,738	-46,691	-3.71%
Commissioners' Court Record Preservation	94,427	95,480	1,053	1.12%
Courthouse Security	122,184	123,934	1,750	1.43%
Court Record Preservation	21,800	52,350	30,550	140.14%
Historic Preservation	4,200	4,200	0	0.00%
Child Abuse Prevention	345	425	80	23.19%
Justice Court Technology	60,400	78,400	18,000	29.80%
County and District Court Technology	9,000	6,150	-2,850	-31.67%
District Court Record Technology	35,600	28,375	-7,225	-20.29%
County Clerk Archive	740,000	1,446,283	706,283	95.44%
Regional Public Defender	6,154,983	4,965,312	-1,189,671	-19.33%
Sheriff Contraband Fund	705,000	601,400	-103,600	-14.70%
Inmate Supply Fund	402,000	628,500	226,500	56.34%
VINE	27,716	0	-27,716	-100.00%
Homeland Security	130,000	0	-130,000	-100.00%
LEOSE Sheriff	0	59,021	59,021	100.00%
Sheriff Commissary Salary Fund	0	485,248	485,248	100.00%
CDA Business Crimes	228,464	162,650	-65,814	-28.81%
CDA Contraband	271,970	200,500	-71,470	-26.28%
South Plains Auto Task Force	568,689	789,498	220,809	38.83%
JAG - Justice Assistance Grant	96,373	0	-96,373	-100.00%
Domestic Violence Prosecution	137,688	137,105	-583	-0.42%
Interest/Sinking Fund	0	0	0	0.00%
Interest/Sinking Fund 03 Bond Issue	0	0	0	0.00%
Interest/Sinking Fund 07 Bond Issue	6,319,013	6,318,825	-188	0.00%
Tax Notes Series 2013	1,245,325	1,260,113	14,788	1.19%
Refunding Bonds Series 2013	174,700	174,700	0	0.00%
LE Renovations	4,400,000	7,985,000	3,585,000	81.48%
CRTC Renovations	3,000,000	2,900,000	-100,000	-3.33%
Employee Health Benefit	9,912,300	10,633,500	721,200	7.28%
Workers' Comp Fund	3,853,600	1,505,000	-2,348,600	-60.95%
<b>Total Expenditures - All Lubbock County Funds</b>	<b>157,889,048</b>	<b>167,994,266</b>	<b>10,105,218</b>	<b>6.40%</b>

# MAP OF TEXAS COUNTIES

<http://county-map.digital-topo-maps.com/texas.shtml>



## TEXAS COUNTY GOVERNMENT

### ➤ **History**

- Prior to the revolution of Texas against Mexico, there was no political subdivision at the county level. In 1835 Texas was divided into departments and municipalities. Under the new Republic in 1836 the 23 municipalities became counties. When Texas became a state in 1845, there were 36 counties. Under the state constitution of 1845, county government varied little from that under the Republic. The only major change was one that made all county offices elective positions. When Texas entered the Confederacy in 1861 and adopted a new state constitution, there were 122 counties. Ten years after Reconstruction from the Civil War, the Constitution of 1876 was adopted and is the present state constitution. The number of counties increased steadily until there were 254 counties in 1931.

### ➤ **Function**

- Major responsibilities include maintaining county roads, recreational facilities, and in some cases, county airports; constructing and operating jails; operating the judicial system; maintaining public records; collecting property taxes; issuing vehicle registration and transfers; and registering voters. Counties also provide law enforcement, conduct elections and provide health and social services to many poor county residents.

### ➤ **Structure**

- County government structure is spelled out in the Texas Constitution, which makes counties functional agents of the state. Thus, counties, unlike cities, are limited in their action to areas of responsibility specifically spelled out in laws passed by the Legislature. At the heart of each county is the Commissioners' Court. Each Texas County has four precinct commissioners and a county judge who serves on this court. Although this body conducts the general business of the county and oversees financial matters, the Texas Constitution established a strong system of checks and balances by creating other elective offices in each county. The major elective offices found in most counties include county attorneys, county and district clerks, county treasurers, sheriffs, county tax assessor-collectors, justices of the peace, and constables. As a part of the checks and balances system, counties have an auditor appointed by the district courts. While many county functions are administered by elected officials, others are performed by individuals employed by the Commissioners' Court. They include such departments as public health and human services, personnel and budget, and in some counties, public transportation and emergency medical services.

Source- Texas Association of Counties

## LUBBOCK COUNTY HISTORY

Lubbock County was created on August 21, 1876 by an act of legislation in Austin that divided Bexar county which included parts of Northwest Texas and the South Plains into forty-eight counties. One of the newly formed counties, known as Lubbock County, was named after Tom S. Lubbock, a former Texas Ranger, Confederate Officer and brother of Francis R. Lubbock, Civil War Governor of Texas. At its creation, Lubbock County was attached to Baylor County and remained an appendage of that County until the organization of Crosby County in 1887.

Many distinct individuals were responsible for the formation of Lubbock County, some of the more notorious were: W.E. Rainer, W.D. Crump and Associates, and Frank Wheelock.

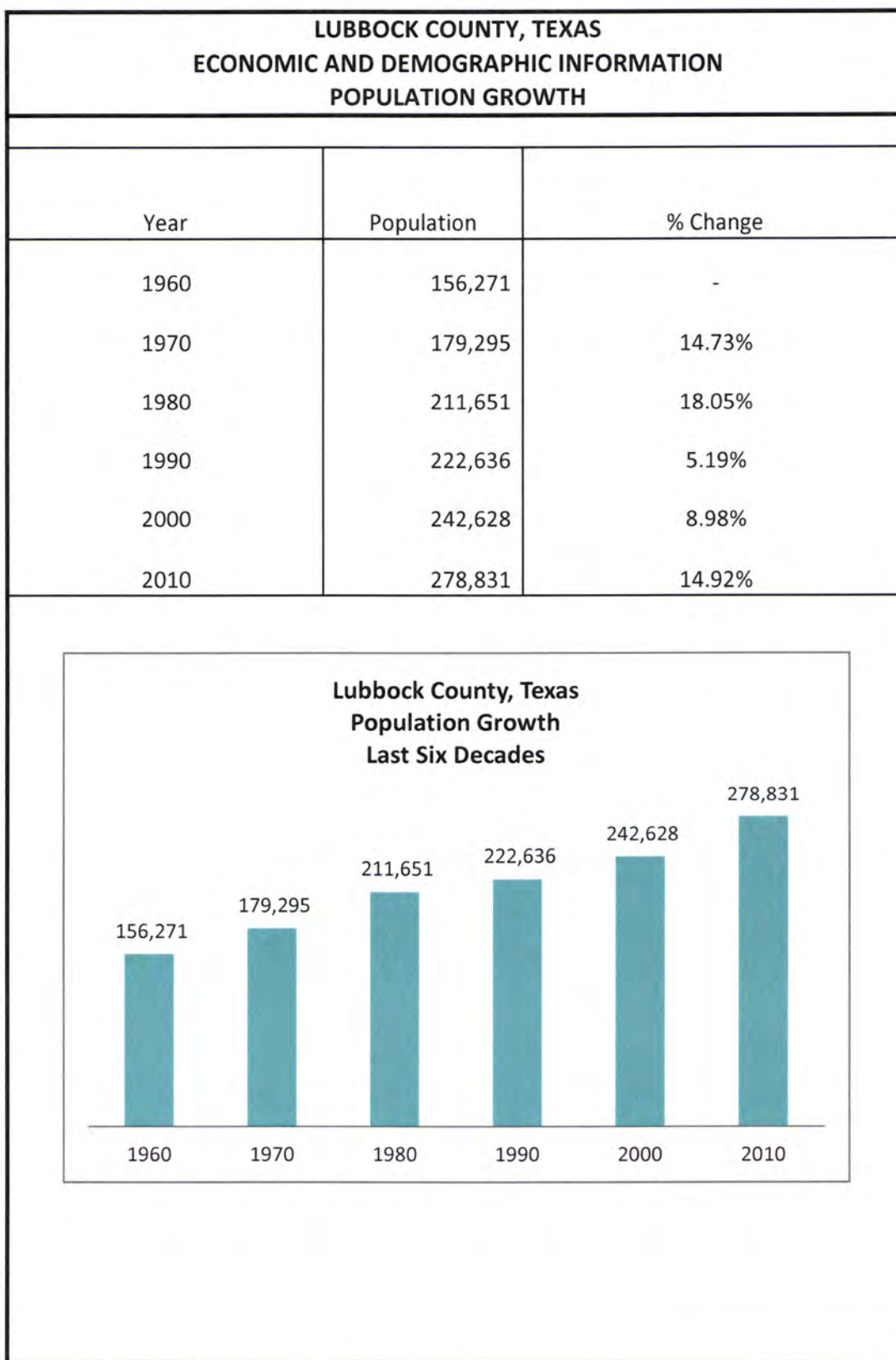
W.E. Rainer was a wealthy cattleman, manager, and part owner of the Rayner Cattle Company, with home offices in St. Louis, MO. Once established in the county, Rainer decided to form a city on the north side of the canyon, and call his new town Monterey. At the same time, another father of Lubbock, W.D. Crump, wished to build on the north side of the canyon, and name his new establishment Old Lubbock. After the development of these new townships talk began as to where the county seat would be established. Hence conflict. Crump wanted the seat in Old Lubbock and Rainer wanted Monterey. Eventually the two factions compromised and land was purchased for \$1,920.00, January 21, 1891, by the groups for the formation of the city of Lubbock and the establishment of the county seat. Almost immediately the movement from Monterey and Old Lubbock began.

Once the county seat was determined, the election to organize the county was held on March 10, 1891. Colonel G.W. Shannon, was elected the first County Judge. His term lasted until November 17th 1894 where he was succeeded by P.F. Brown. The first County Commissioners of Lubbock were: J.D. Caldwell, F.E. Wheelock, L.D. Hund and Van Sanders. The first Sheriff was William M. Lay, while Will F. Hendrix took his role as the first County Attorney and George Wolffarth, was termed the first County Clerk.

By 1891 the Lubbock County Government was fully functional, so to make everything official the county jail was approved May 11, 1891, giving the first churches of Lubbock a place to congregate. The jailhouse also served the community as a temporary school and a sort of social center. The city of Lubbock incorporated in 1909, so from 1891 to 1909 the Commissioners' Court was the governing body of the town and county.

The first courthouse was a large 2-story frame building. All construction materials had to be hauled from Amarillo and Colorado City, since the Lubbock area did not have an abundance of trees. When the courthouse was built, churches left the jail and used this new county building as their meeting place.

In 1900 there were nearly 300 people in the county which included 70 to 80 families. The four cornered frame courthouse was the heart of the community in this little High Plains town. Two of the reasons being was because of the public water trough by the windmill, which was for very many years the town's nearest approach to a water system; also surrounding the courthouse were the public barbecue pits that had been dug on the east side of the square. The first hotel in Lubbock, the Nicolett Hotel, still shared domination of the landscape with the courthouse, but to the residents and visitors of the plains, the most striking feature would have undoubtedly been the windmill, an engineering spectacle which dotted the horizon and fields of the South Plains. The windmill has been a major necessity for the survival and growth of the civilization of the High Plains, by supplying water and a livelihood to the pioneers, crops and cattle of the dusty plain.



Sources: 1960-2010, U.S. Census Bureau, <http://2010.census.gov/2010census/data/>

**LUBBOCK COUNTY, TEXAS**  
**ECONOMIC AND DEMOGRAPHIC INFORMATION**  
**TOP TEN PRINCIPAL TAXPAYERS**  
**September 30, 2015**

Taxpayer	Type of Business	Taxable Value	% of Total Taxable Assessed Value
Macerich South Plains LP	Real Estate Holdings	\$122,454,484	0.68%
United Supermarket LLC	Retail Supermarket	\$84,197,471	0.45%
Atmos Energy/West Texas Division	Natural Gas Utility	\$61,827,780	0.33%
Southwestern Public Service	Electricity Utility	\$58,813,169	0.33%
BNSF Railway Co	Transportation	\$58,693,690	0.30%
PYCO Industires	Manufacturing	\$52,059,702	0.25%
South Plains Electric Coop Inc.	Electricity Utility	\$37,050,750	0.23%
1859 Management PTRS LP	Hotel	\$35,780,484	0.20%
Southwestern Bell Telephone LP	Utility	\$34,130,856	0.19%
Wal-Mart Real Estate Business Trust	Retail	\$30,400,000	0.17%

Total Taxable Value - Top Ten Taxpayers

\$575,408,386

3.12%

Total Taxable Assessed Valuation

\$17,977,643,099

Source: Lubbock County Appraisal District



**LUBBOCK COUNTY, TEXAS  
ECONOMIC AND DEMOGRAPHIC INFORMATION  
LEADING EMPLOYERS IN LUBBOCK COUNTY**

Employer	Principal Line of Business	Approx. # Employees
Texas Tech University	University	6044
Covenant Health System	General Medical and Surgical Hospital	5584
University Medical Center	General Medical and Surgical Hospital	3800
Lubbock Independent School District	Elementary and Secondary Schools	3544
United Supermarkets (Corp. Headquarters)	Supermarkets	2700
Texas Tech Health Sciences Center	University	2341
City of Lubbock	City Government	2221
Walmart Stores	Supercenters	1740
Convergys Corporation	Call Center	1350
Lubbock County	County Government	1136
Frenship ISD	Elementary and Secondary Schools	962
Caprock Home Health Services, Inc.	Home Health Care Services	750
Interim Healthcare of West Texas	Home Health Care Services	737
Lubbock Christian University	University	717
McDonalds	Limited-Service Restaurants	585
Suddenlink Communications	Wired Telecommunications Carriers	540
Yum Brands	Limited-Service Restaurants	525
UMC Physician Network Services	Physicians Practice Management	515
Sonic Drive In	Limited-Service Restaurants	507
Gene Messer Auto Group	Automobile Dealers	452

Source: <http://lubbockeda.org/Data-Map-Center/Major-Lists/Local-Major-Employers.aspx>

**LUBBOCK COUNTY, TEXAS  
ECONOMIC AND DEMOGRAPHIC INFORMATION  
MISCELLANEOUS STATISTICS**

Created by Act of State Legislature August 21, 1876.

Form of Government:

Political Subdivision of the State of Texas, a Public Corporation, with a County Judge and four Commissioners as the governing body. The Commissioners' Court has only the powers as authorized by the Constitution of Texas or the State legislature or implied therefrom.

Officials Elected by Vote of People:	32
County Employees Including Those on Grant Programs:	1,136
Organized School Districts in County:	8
Incorporated Municipalities in County:	9
Area in Square Miles:	899

Lubbock is the heart of West Texas and is the economic center of a 25-County region. Lubbock boasts a strong diverse economy that is grounded in agriculture, manufacturing and retail trade, as well as, government, education and health care.

# LUBBOCK COUNTY, TEXAS FACT SHEET



County Houses: 121,098	Jobs in 2015: 141,464
Land area: 899 sq. mi.	Total labor force in 2015: 146,448
Water area: 1.2 sq. mi.	Unemployment rate in 2014: 3.9%
Median age: 30.0 years	Average household size: 2.57
Males: 49.4%, Females: 50.6%	Median household income: \$46,223
Average wage per job in 2013: \$38,131	(year 2013)

Cities in this county include: Lubbock, Slaton, Wolfforth, Idalou, Shallowater, Ransom Canyon, Buffalo Springs, New Deal, Abernathy.

Notable locations in Lubbock County: City of Lubbock Industrial Area, County Line, Forest Ranch, S-Bar Ranch, Shallowater Water Field, Woodrow Volunteer Fire Department, Roosevelt Volunteer Fire Department, Lubbock Fire Department Station 11, Texas Air Museum, West Carlisle Fire and Emergency Medical Services, Med-Tech Ambulance Service of Lubbock, AeroCare, Idalou Emergency Medical Services

Cemeteries: Estacado Cemetery, Becton Cemetery, Idalou Cemetery

Reservoirs: Lubbock Terminal Reservoir, Clear Water Lake, Blake Lake, Benson Lake, Arnett Lake

Current college students: 68,170

People 25 years of age or older with a high school degree or higher: 84.4%

People 25 years of age or older with a bachelor's degree or higher: 27.9%

Source: [factfinder.census.gov](http://factfinder.census.gov) and [City-data.com](http://City-data.com) and <http://www.txcip.org/tac/census/profile> and <http://lubbockeda.org/home.aspx> and <https://research.stlouisfed.org/fred2/series/TXLUBB3LFN>

**LUBBOCK COUNTY, TEXAS**  
**Strategic Planning**

Strategic planning is Lubbock County's process of defining its direction and making decisions on allocating resources to pursue this strategy, including capital and people. The Strategic Planning Committee consists of key Lubbock County personnel and meets to assess the Strategic Plan and update the direction the County is going based on current events while driving toward long range goals. These meetings are the cornerstone strategy for communicating needs, completing tasks, and staying focused on long range goals to provide a sense of direction, continuity, and effective staffing and leadership for Lubbock County to best utilize resources to provide services to the citizens of Lubbock County. The Strategic Plan was first adopted on September 25, 2006 and is currently being implemented in steps, with some initiatives already underway. Lubbock County's Strategic Plan is presented in the appendix.

**LUBBOCK COUNTY, TEXAS**  
**Organizational Goals and Strategic Plan**

***County Vision***

Our vision is to provide the highest level of effective and efficient public service to meet the growing demands of Lubbock County.

***County Mission***

Our mission is to serve Lubbock County by providing public service with integrity, compassion, and professionalism through innovative leadership.

***Lubbock County Values***

- Our employees are our greatest resource
- Teamwork, Openness, and Integrity
- Dignity, Respect, and Compassion for all individuals
- Accountability and Responsiveness
- Public trust and confidence
- A safe environment for our employees and citizens

***Key Assumptions***

Key assumptions are identified to ensure that current and future issues are considered prior to the implementation of an effective plan. Assumptions include components such as:

- Funding and resources will change.
- Increasing demand and competition for available resources.
- Diverse and dynamic employment pool.
- Increasing workload on existing employees.
- Need for flexibility, prioritization, and innovative solutions.
- Increasing interaction with other governmental entities.
- Utilize pro-active leadership in seeking innovative solutions.

***Goals***

- Efficient Government
- Public Safety
- Employee Excellence
- Service Excellence
- Emergency Management

**LUBBOCK COUNTY, TEXAS  
ORGANIZATION BY FUNCTION**

**General Administration**

- Commissioners' Court
- County Judge
- County Clerk
- Information Services
- Emergency Management
- Non-Departmental
- Administrative Research
- Records Preservation

**Public Facilities**

- Facility Maintenance
- Parks System
- Permanent Improvement
- Parking

**Judicial**

- District Clerk
- Justice of the Peace (4)
- County Courts at Law (3)
- District Judges (6)
- Courts of Appeals Justices (4)
- Associate Judges (2)
- Magistrates
- Court Administration
- Judicial Compliance
- Jury Pool

**Miscellaneous**

- Conservation
- Adult Probation
- Juvenile Probation
- Sanitation
- Museum
- Library Services
- Elections Administration
- General Assistance
- Texas Veteran's Commission
- Culture and Recreation

**Transportation**

- Consolidated Road and Bridge
- Public Works

**Financial Administration**

- County Treasurer
- Tax Assessor Collector
- Purchasing
- County Auditor
- Human Resources

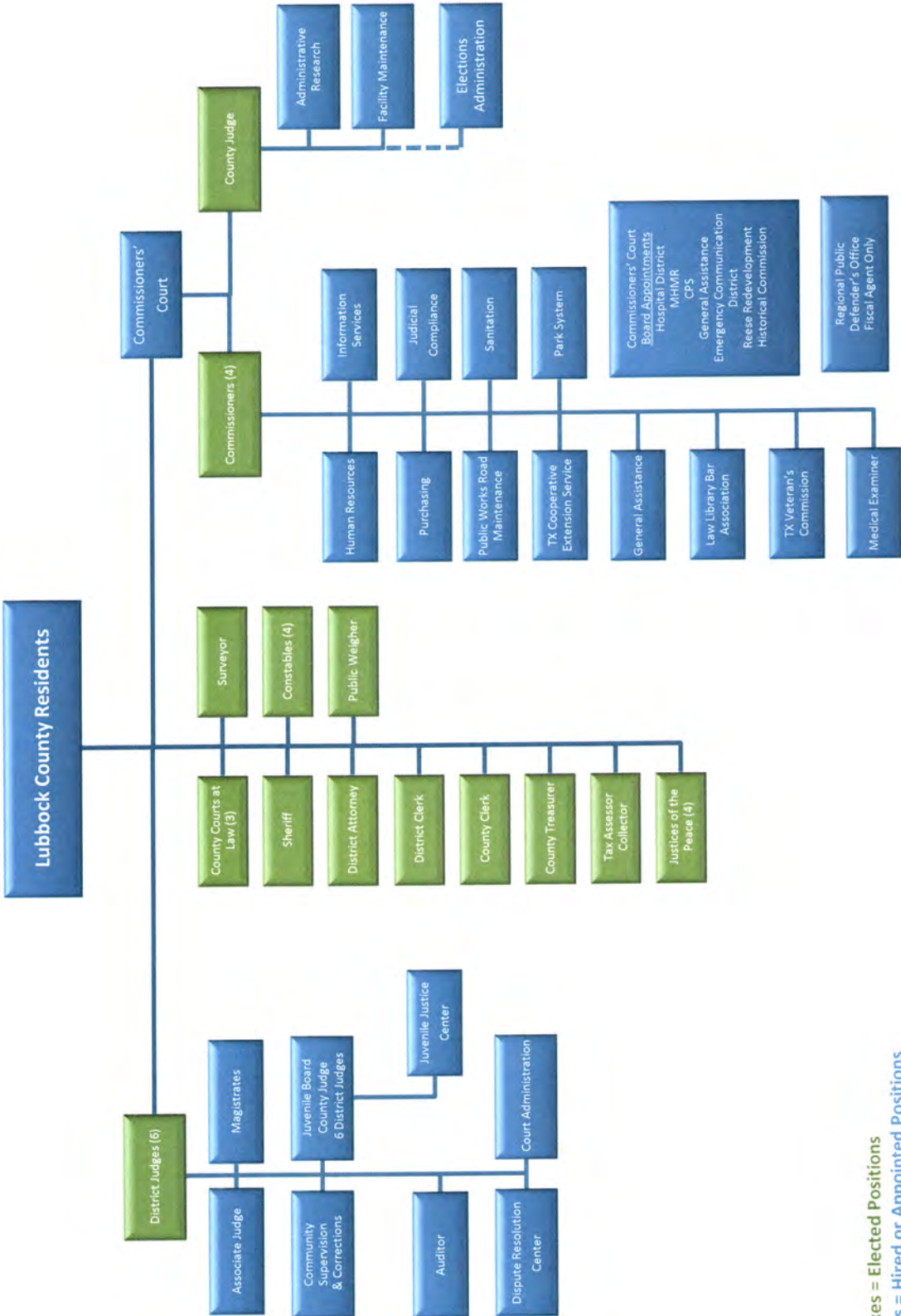
**Legal**

- Criminal District Attorney
- Regional Public Defender

**Public Safety**

- Constable (4)
- Medical Examiner
- County Sheriff
- Detention Center
- Public Safety
- Inmate Transportation
- Courthouse Security
- Sheriff Contraband
- LECD – Emergency Communication

# Lubbock County Organization Chart



Green Boxes = Elected Positions

Blue Boxes = Hired or Appointed Positions

FY 2016



**LUBBOCK COUNTY, TEXAS**  
**2016 ELECTED AND APPOINTED OFFICIALS**  
**October 1, 2015**

**Lubbock County Elected Officials:**

**Constables:**

Constable Precinct 1  
Constable Precinct 2  
Constable Precinct 3  
Constable Precinct 4

Paul Hanna  
Joe Pinson  
Marina Garcia  
Carelton "CJ" Peterson  
Kelly Pinion

**County Clerk**

**County Commissioners:**

Commissioner Precinct 1  
Commissioner Precinct 2  
Commissioner Precinct 3  
Commissioner Precinct 4

Bill McCay  
Mark Heinrich  
Lorenzo "Bubba" Sedeño  
Patti Jones

**County Court at Law Judges:**

Judge Court at Law # 1  
Judge Court at Law # 2  
Judge Court at Law # 3

Mark Hocker  
Drue Farmer  
Judy Parker

**County Judge**

Tom Head

**County Treasurer**

Chris Winn

**Courts of Appeals Justices:**

Chief Justice Seventh Court of Appeals, Place 1  
Justice Seventh Court of Appeals, Place 2  
Justice Seventh Court of Appeals, Place 3  
Justice Seventh Court of Appeals, Place 4

Brian P. Quinn  
Mackey K. Hancock  
Patrick A. Pirtle  
James T. Campbell  
Matthew D. Powell  
Barbara Sucsy

**Criminal District Attorney**

**District Clerk**

**District Judges:**

Judge 72<sup>nd</sup> District  
Judge 99<sup>th</sup> District  
Judge 137<sup>th</sup> District  
Judge 140<sup>th</sup> District  
Judge 237<sup>th</sup> District  
Judge 364<sup>th</sup> District

Ruben Reyes  
William Sowder  
John McClendon III  
Jim Bob Darnell  
Leslie Hatch  
William R. Eichman II

**Justice of the Peace Judges:**

Judge Precinct 1  
Judge Precinct 2  
Judge Precinct 3  
Judge Precinct 4

Jim Hansen  
Jim Dulin  
Aurora Chaides-Hernandez  
Ann-Marie Carruth  
Kelly Rowe  
Ronnie Keister

**Sheriff**

**Tax Assessor-Collector**

**Lubbock County Officials:**

**1<sup>st</sup> Assistant DA**

Wade Jackson

**Associate Judge**

Stephen L. Johnson

**County Auditor**

Jacqueline Latham, CPA

**Court Magistrate**

Melissa Jo McNamara

**Director of Community Supervision and Corrections**

Steven Henderson

**LUBBOCK COUNTY, TEXAS**  
**2016 ELECTED AND APPOINTED OFFICIALS**  
**October 1, 2015**

**Director of Court Administration**  
**Director of Dispute Resolution**  
**Director of Facilities**  
**Director of General Assistance**  
**Director of Human Resources**  
**Director of Information Technology**  
**Director of Judicial Compliance**  
**Director of Juvenile Probation**  
**Director of Purchasing**  
**Director of Sanitation**  
**Elections Administrator**  
**Medical Examiner**  
**Texas A&M AgriLife Extension Agent**

**Dean Stanzione**  
**D. Gene Valentini**  
**Lyle Fetterly**  
**Diana Gurule-Copado**  
**Greg George**  
**Mark Johnston**  
**Myron "Shan" Alexander**  
**William A. Carter II**  
**Stephen Chandler**  
**Mark Rich**  
**Dorothy Kennedy**  
**Dr. Sridhar Natarajan**  
**Mark Brown**

**LUBBOCK COUNTY, TEXAS**  
**Commissioners' Court – Duties and Responsibilities**

**Commissioners' Court:**

The Commissioners' Court is the governing body of the county. The Texas Constitution specifies that courts consist of a county judge and four county commissioners elected by the qualified voters of individual Commissioners' precincts. The County Judge is the presiding officer of the County Commissioners' Court. The court exercises powers over county business as provided by law (Tex. Const. Art. V, Sec 18).

Many state administrative responsibilities rest with the court as well as a growing number of permissive authorities. The Local Government Code contains many of the provisions that guide the Commissioners' Court in carrying out its responsibilities for the operation of county government. For example, the Code covers the duties and authority of the Commissioners' Court and other officers related to financial management, public officers and employees, regulatory matters, property acquisition, buildings and many other areas of county affairs.

**Areas of major responsibility for the Commissioners' Court include the following:**

1. Construction and maintenance of roads and bridges in the county which are not part of the state highway system.
2. Filling vacancies for certain elected and appointed officials.
3. Setting salaries, expenses and other allowances for elected and appointed officials.
4. Creating offices, boards and commissions to carry out certain purposes.
5. Providing buildings for use as offices and other operating facilities for the county.
6. Issuing bonds for construction and other public projects and management of debt incurred by the sale of such bonds.
7. Entering into contracts or cooperative agreements with other local governments, the state or private entities.
8. Holding general and special elections including those authorizing creation of special districts, issuance of bonds and other purposes necessary to carry out Court responsibilities.
9. Setting the tax rate and authorizing expenditures.
10. Performing a variety of administrative duties.

Source - Texas Association of Counties, 2014 Guide to Texas Laws for County Officials

### All Funds – Fund Balance Summary

Fund balance is defined as the difference between assets and liabilities in a governmental fund. There are five types of fund balance: Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Reserved fund balance is legally limited to use for a specific purpose. Unreserved fund balance is the portion of fund balance that is not reserved and is available for spending at the government's discretion. In any one year, fund balance is the cumulative surpluses or deficits resulting from the difference between expenditures and revenues.

The county operates under a balanced budget as required by law. This does not mean that estimated revenues will exactly match budget appropriations. A portion of the unreserved fund balance may be, and has been, used to balance revenues to appropriations for some funds. As a sound financial management practice, Commissioners' Court members consistently emphasize maintaining sufficient fund balance levels in order to maintain and enhance the County's bond ratings. More importantly, the target level for General Fund unreserved fund balances will be 25% of budgeted general fund expenditures. This policy insures the County will have sufficient working capital for meeting current operating needs throughout the fiscal year, but in particular during the first quarter of the fiscal year. Property taxes, the County's main cash inflow, do not become significant until early January.

Committed Fund Balance includes amounts that can be spent only for the specific purposes determined by a formal action of the Commissioners' Court. Commitments may be changed or lifted only by the Commissioners' Court taking the same formal action that imposed the constraint originally. The Commissioners' Court determined it will commit \$12,185,000 of fund balance from general fund reserves to fund:

- Complete Construction of Law Enforcement Center FY16 \$3,685,000
- FF&E-Law Enforcement Center FY17 \$ 750,000
- Road Construction Projects FY17 \$ 750,000
- Technology Enhancements FY17 \$ 250,000
- Complete Construction of CRTC FY18 \$ 500,000
- Courthouse Campus Renovations FY18 \$1,000,000
- Voting Machine Replacements (Est \$8m) FY18 \$4,000,000
- Inoperability (Est \$5m) FY19 \$1,250,000

LUBBOCK COUNTY  
PROJECTED FUND BALANCE REPORT  
AS OF: SEPTEMBER 30TH, 2015

-----2014-2015-----2015-2016-----											
FUND NAME	BEGINNING FUND BALANCE	FY 15 ESTIMATED		FY 15 ESTIMATED		ESTIMATED FUND BALANCE	FY 16 BUDGETED		FY 16 BUDGETED		BUDGETED FUND BALANCE
		REVENUES	EXPENDITURES	REVENUES	EXPENDITURES		REVENUES	EXPENDITURES			
General Fund	38,956,511.73	87,929,017.00	91,841,399.00	93,831,186.00	97,801,245.00	35,044,129.73	93,831,186.00	97,801,245.00	31,074,070.73		
Consolidated Road & Bridge	5,382,133.47	5,493,783.00	5,951,077.00	5,589,541.00	6,459,824.00	4,924,839.47	5,589,541.00	6,459,824.00	4,054,556.47		
Precinct 1 Park	524,058.57	100,472.00	116,191.00	101,600.00	102,238.00	508,339.57	101,600.00	102,238.00	507,701.57		
Slaton/Roosevelt Park	210,766.92	95,122.00	111,500.00	104,250.00	297,362.00	194,388.92	104,250.00	297,362.00	1,276.92		
Idalou/New Deal Park	248,721.85	92,972.00	82,211.00	96,100.00	354,777.00	259,482.85	96,100.00	354,777.00	805.85		
Shallowater Park	383,660.05	91,872.00	149,819.00	95,000.00	147,327.00	325,713.05	95,000.00	147,327.00	273,386.05		
Permanent Improvement	1,375,446.84	2,154,047.00	790,000.00	2,739,493.84	4,418,400.00	2,739,493.84	2,230,729.00	4,418,400.00	551,822.84		
New Road Fund	542,239.65	578,600.00	200,000.00	482,600.00	1,300,000.00	920,839.65	482,600.00	1,300,000.00	103,439.65		
Safe School Program/JJAEP	0.00	73,154.00	73,154.00	23,853.00	23,853.00	0.00	23,853.00	23,853.00	0.00		
TJJD C - Commitmenht Reduction	0.00	329,896.00	329,896.00	0.00	0.00	0.00	0.00	0.00	0.00		
TJJD S - Prevention/Intervention	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Star Program Juvenile	0.00	554,551.00	554,551.00	562,868.00	562,868.00	0.00	562,868.00	562,868.00	0.00		
Juvenile Probation Fund	949,872.94	5,043,300.00	4,775,800.00	5,215,047.00	6,346,952.00	1,217,372.94	5,215,047.00	6,346,952.00	85,467.94		
TJJD Juvenile Probation Commission	0.00	1,676,623.00	1,676,623.00	2,032,996.00	2,032,996.00	0.00	2,032,996.00	2,032,996.00	0.00		
Juvenile Detention	0.00	3,900,482.00	3,900,482.00	3,676,707.00	3,676,707.00	0.00	3,676,707.00	3,676,707.00	0.00		
Juvenile Food Service	0.00	296,912.00	296,912.00	312,008.00	312,008.00	0.00	312,008.00	312,008.00	0.00		
Title IV-E	0.00	267,829.00	267,829.00	268,845.00	268,845.00	0.00	268,845.00	268,845.00	0.00		
CJD Re-Entry Drug Court	0.00	157,224.00	157,224.00	56,030.00	56,030.00	0.00	56,030.00	56,030.00	0.00		
CJD DWI Court	0.00	115,097.00	115,097.00	63,557.00	63,557.00	0.00	63,557.00	63,557.00	0.00		
CJD Family Recovery Court	0.00	105,897.00	105,897.00	54,123.00	54,123.00	0.00	54,123.00	54,123.00	0.00		
Online Access	122,870.07	21,598.00	21,598.00	21,598.00	21,598.00	122,870.07	21,598.00	21,598.00	122,870.07		
Indigent Defense Coordinator Program	0.00	0.00	0.00	73,668.00	73,668.00	0.00	73,668.00	73,668.00	0.00		
CJD Drug Court	0.00	112,037.00	112,037.00	75,287.00	75,287.00	0.00	75,287.00	75,287.00	0.00		
CO Drug Court Court Cost	104,337.08	41,400.00	41,400.00	40,000.00	40,000.00	104,337.08	40,000.00	40,000.00	104,337.08		
Dispute Resolution	2,021.32	293,205.00	293,205.00	330,951.00	330,951.00	2,021.32	330,951.00	330,951.00	2,021.32		
USDA Ag Mediation	0.00	73,200.00	73,200.00	101,700.00	101,700.00	0.00	101,700.00	101,700.00	0.00		
Domestic Relations Office	14,642.95	189,500.00	189,500.00	217,855.00	217,855.00	14,642.95	217,855.00	217,855.00	14,642.95		
Truancy Mediation Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Law Library	3,857.76	192,402.00	183,532.00	177,896.00	181,466.00	5,012.24	177,896.00	181,466.00	1,442.24		
Election Services	119,332.73	700,000.00	700,000.00	700,000.00	700,000.00	119,332.73	700,000.00	700,000.00	119,332.73		
Election Admin Fee	101,689.44	42,000.00	42,000.00	43,000.00	43,000.00	101,689.44	43,000.00	43,000.00	101,689.44		
Election Equipment Fund	332,526.50	31,707.00	31,707.00	31,658.00	31,658.00	332,526.50	31,658.00	31,658.00	332,526.50		

## LUBBOCK COUNTY

## PROJECTED FUND BALANCE REPORT

AS OF: SEPTEMBER 30TH, 2015

-----2014-2015-----2015-2016-----

FUND NAME	BEGINNING FUND BALANCE	FY 15 ESTIMATED REVENUES	FY 15 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 16 BUDGETED REVENUES	FY 16 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
District Clerk Records Preservation	68,138.46	16,900.00	33,273.00	51,765.46	16,800.00	43,264.00	25,301.46
County Clerk Records Preservation	2,344,572.07	282,500.00	1,259,429.00	1,367,643.07	403,000.00	1,212,738.00	557,905.07
Commissioners' Court Record Preservation	522,419.02	86,100.00	94,427.00	514,092.02	85,900.00	95,480.00	504,512.02
Courthouse Security	23,081.65	118,000.00	122,184.00	18,897.65	115,000.00	123,934.00	9,963.65
Court Record Preservation	120,536.87	48,750.00	21,800.00	147,486.87	52,350.00	52,350.00	147,486.87
Historic Preservation	12,655.79	700.00	4,200.00	9,155.79	700.00	4,200.00	5,655.79
Child Abuse Prevention	1,353.57	345.00	345.00	1,353.57	425.00	425.00	1,353.57
Justice Court Technology	253,888.26	32,400.00	60,400.00	225,888.26	30,900.00	78,400.00	178,388.26
County and District Court Technology	31,528.76	9,000.00	9,000.00	31,528.76	6,150.00	6,150.00	31,528.76
District Court Record Technology	33,927.21	18,500.00	35,600.00	16,827.21	28,375.00	28,375.00	16,827.21
County Clerk Archive	1,778,046.92	425,000.00	740,000.00	1,463,046.92	445,000.00	1,446,283.00	461,763.92
Regional Public Defender	1,116,316.85	6,154,983.00	6,154,983.00	1,116,316.85	4,965,312.00	4,965,312.00	1,116,316.85
Sheriff Contraband Fund	982,633.75	705,000.00	705,000.00	982,633.75	601,400.00	601,400.00	982,633.75
Inmate Supply Fund	1,970,260.26	402,000.00	402,000.00	1,970,260.26	628,500.00	628,500.00	1,970,260.26
VINE	0.00	27,716.00	27,716.00	0.00	0.00	0.00	0.00
Homeland Security	0.00	130,000.00	130,000.00	0.00	0.00	0.00	0.00
LEOSE Sheriff	0.00	0.00	0.00	0.00	59,021.00	59,021.00	0.00
Sheriff Commissary Salary Fund	0.00	0.00	0.00	0.00	485,248.00	485,248.00	0.00
CDA Business Crimes	73,115.15	163,553.00	228,464.00	8,204.15	162,650.00	162,650.00	8,204.15
CDA Contraband	44,761.73	271,970.00	271,970.00	44,761.73	200,500.00	200,500.00	44,761.73
South Plains Auto Task Force	0.00	568,689.00	568,689.00	0.00	789,498.00	789,498.00	0.00
JAG - Justice Assistance Grant	0.00	96,373.00	96,373.00	0.00	0.00	0.00	0.00
Domestic Violence Prosecution	0.00	137,688.00	137,688.00	0.00	137,105.00	137,105.00	0.00
Interest/Sinking Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest/Sinking Fund 03 Bond Issue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest/Sinking Fund 07 Bond Issue	1,301,876.52	6,128,557.00	6,319,013.00	1,111,420.52	6,177,369.00	6,318,825.00	969,964.52
Tax Notes Series 2013	0.00	1,199,452.00	1,153,000.00	46,452.00	1,214,240.00	1,260,113.00	579.00
Refunding Bonds Series 2013	179,965.01	168,373.00	174,700.00	173,638.01	172,598.00	174,700.00	171,536.01
LE Renovations	4,308,930.82	78,335.00	141,004.00	4,246,261.82	3,860,679.00	7,985,000.00	121,940.82
CRTC Renovations	2,991,021.72	53,000.00	158,664.00	2,885,357.72	52,000.00	2,900,000.00	37,357.72
Employee Health Benefit	2,143,188.66	9,912,300.00	9,912,300.00	2,143,188.66	10,361,000.00	10,633,500.00	1,870,688.66
Workers Comp Fund	7,478,271.94	1,416,000.00	3,853,600.00	5,040,671.94	1,505,000.00	1,505,000.00	5,040,671.94

GRAND TOTAL

77,147,465.34 139,406,083.00 145,999,663.00 70,553,885.34 149,167,373.00 167,994,266.00 51,726,992.34

**LUBBOCK COUNTY, TEXAS**  
**Explanation of Increase/Decrease in Fund Balance**

**General Fund**

Declining revenues including fines and intergovernmental continue to impact the budget. The addition of new positions and corresponding new equipment and capital purchase along with additional compensation to select departments in addition to the COLA contributed to the projected fund balance decline. Investment in technology added to the decrease as well. The draw on reserves is not expected to impair operations.

**Consolidated Road and Bridge**

Budgeting for capital expenditures and lease payments without corresponding significant increases in revenue sources creates a draw on reserves to balance the fund. Many county roads have suffered significant damage due to adverse weather conditions during recent years requiring major investment to prevent loss of the asset. Development in the unincorporated area of Lubbock County contributes to rising demands as well.

**Slaton/Roosevelt Park Fund**

Budgeting for capital expenditures without corresponding significant increases in revenue sources has created a draw on reserves to balance the fund.

**Idalou/New Deal Park Fund**

Budgeting for capital improvements to park facilities without corresponding significant increases in revenue sources has created a draw on reserves.

**Shallowater Park Fund**

Maintaining park facilities and budgeting for capital expenditures without corresponding significant increases in revenue sources have created a draw on reserves to balance the fund.

**Permanent Improvement Fund**

Additional funding was allocated in conjunction with drawing on reserves to address critical life safety issues in the main County campus buildings. Remodeling and updating projects delayed due to reduced funding in recent years were analyzed and essential renovations were budgeted. Planned projects not completed in the prior year were budgeted for completion and the draw on reserves created.

**New Road Fund**

The road material budget created a draw on reserves due to a stagnant growth in revenues. The cost of road materials continues to climb. Major road construction projects are scheduled during FY16.



**LUBBOCK COUNTY, TEXAS**  
**Explanation of Increase/Decrease in Fund Balance**

**Juvenile Probation Fund**

This fund is monitored closely to maintain minimal fund balance. The fund reflects an increase in Detention costs.

**Law Library**

State law requires specific costs be collected and paid as other costs in most civil cases. The funds may only be used for specific purposes set out by state law. Declining revenues have produced a drain on resources to maintain operations.

**Record Preservation – District Clerk**

Continuation of supplies and scanning equipment required to preserve court records. Sufficient unreserved fund balance is available to cover draw on reserves.

**Record Preservation - County Clerk**

Continuation of professional services for a project including document indexing, redaction, and digitalizing records meeting specific criteria. Sufficient unreserved fund balance is available to cover the draw on reserves.

**Courthouse Security**

State law provides for a fee to be collected and paid as other court costs for Courthouse Security. The funds can only be used for specific purposes. Declining revenues have produced a drain on resources to maintain operations.

**Historical Preservation**

Royalties on the sale of historical Lubbock County publications have declined.

**Justice Court Technology Fund**

Technology purchases and technology related travel is being utilized from this fund. The fund has been underutilized and sufficient unreserved fund balance is available.

**County Clerk Archive**

A photostat reversal project was initiated in FY09 to preserve specific records. The project was not completed as projected and is scheduled to continue in FY16 and funds were re-appropriated to continue the project. Sufficient unreserved fund balance is available to cover the draw on reserves.

**LUBBOCK COUNTY, TEXAS**  
**Explanation of Increase/Decrease in Fund Balance**

**Interest / Sinking Fund 07 Bond Issue**

Debt service funds are monitored closely to maintain minimal balances to meet debt obligations.

**Tax Notes Series 2013**

Debt service funds are monitored closely to maintain minimal balances to meet debt obligations.

**LE Renovations**

Debt was issued during FY13 to fund the construction of the Law Enforcement Center. Reserves will continue to deplete as the project is completed.

**CRTC Renovations**

Debt was issued during FY13 to fund critical renovations to the CRTC Building. Reserves will continue to deplete as the project is completed.

**Employee Health Benefit**

Employer contributions to employee health savings accounts (HSA). Rising medical costs impact the funds reserve as well.

## **Major Funding Issues Facing 2016 Budget**

The 2016 Budget continues to hold to the established principles in Lubbock County of conservative fiscal planning. The challenges faced by Lubbock County in preparing the 2016 Budget include the funding to build the Law Enforcement Center, providing additional personnel in the Sheriff's Office and Detention Center for drug related crimes along with the additional equipment required, recruit and retain qualified attorneys in the Criminal District Attorney's Office and provide minimal HSA funding and minimal payroll increases while preserving permanent improvements and fund balance.

Providing resources for law enforcement and construction costs of the Law Enforcement Center was a major concern during the 2016 Budget process. Providing COLA increases for employees and adjusting elected officials' salaries impacted budget decisions as well.

Permanent improvement funds had dwindled as funds had been diverted to fund serious issues in other facets of the County in recent budget years. Improvements were needed to preserve, maintain and upgrade life safety issues throughout numerous County buildings. During 2013 debt was restructured and Tax Notes issued to partially fund renovations to the Law Enforcement Center and CRTC building. These proceeds will be spent during the 2016 Budget year. Priorities had to be evaluated regarding permanent improvement projects to ensure adequate funds would be available to complete these two major renovation projects.

Preserving reserves in the event of a disaster or emergency situation continues to be a compelling factor in shaping each annual budget. Any amount considered as excess funds are earmarked for capital expenditures and not utilized for ordinary operating expenditures.

## **Key Issues in Developing the 2016 Budget**

The 2016 Budget provides for investment in Commissioners' Court priority areas.

- Preserving, maintaining and upgrading life safety issues throughout County buildings.
- Critically evaluating all requests for any additional resources by department directors.
- Preserving fund balance for disaster or emergency situations.
- Providing required services efficiently as possible.
- Increasing payroll by 1.97% COLA to provide additional compensation to employees.
- Planning for completion of the Law Enforcement Center and CRTC building renovations.
- Providing affordable health insurance benefit options to employees and retirees and contributions to Health Savings Accounts.
- Providing additional funds to the Criminal District Attorney for competitive wages to recruit and retain attorneys.
- Providing funds for additional employees and expanding the fleet for law enforcement.



## **Accounting, Auditing and Financial Planning**

### **Basis of Accounting – Financial Statements**

The modified accrual basis of accounting is utilized for the Governmental Funds. Under this basis, revenues are recognized when they become susceptible to accrual; i.e., when they become both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting in the period that the liability is incurred. The exception to this general rule is that expenditures for principal and interest on general long-term debt are recognized when due.

The accrual basis of accounting is utilized for the Proprietary Funds. Under this basis, revenues are recognized in the period earned and expenses are recognized in the period that the liability is incurred. In contrast to Governmental Funds, depreciation is recorded.

### **Basis of Accounting - Budget**

Budgets presented for governmental funds have been prepared in accordance with generally accepted accounting principles (GAAP) using the modified accrual basis of accounting. Budgets presented by proprietary funds have also been prepared using the modified accrual basis of accounting which is not in accordance with GAAP. Depreciation and amortization are not included in budgetary statements since these do not use spendable resources.

The County Auditor's Office will continue to maintain the County's financial records on a basis that is compatible with the guidance and generally accepted accounting principles and standards that have been promulgated by the Governmental Accounting Standards Board for local governments.

As stated in Local Government Code Section 115.045, once each fiscal year, the Commissioners' Court will engage an independent Certified Public Accounting firm to conduct a comprehensive audit of all County books. The County Auditor's staff will continually conduct internal audits of County departments that are designed to strengthen internal accounting and budgeting controls and safeguard county assets.

### ***Account Structure***

A fund type is a separate accounting entity with a self-balancing set of accounts with identifiable revenues and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets or liabilities. The County maintains budgetary control of its operating accounts through the use of various funds. Fund balance is the excess of revenues over expenditures. Fund balance is available for emergencies or unforeseen expenditures. All Lubbock County funds are appropriated in the Lubbock County

budget except for the Community Supervision Correction Department Funds. These are funds provided by Texas Department of Criminal Justice – Criminal Justice Assistance Division (TDCJ-CJAD). These funds are budgeted and approved by TDCJ-CJAD and monitored by Lubbock County. These funds are audited separately from other Lubbock County funds, but are included in the Lubbock County Comprehensive Annual Financial Report.

### ***Governmental Fund Types***

The focus of the County's governmental funds is to provide information on the inflows, outflows, and balances of spendable resources. This information is useful in assembling the County's annual financing and budgeting requirements. The unreserved fund balance may serve as a useful measure of the resources available at the end of the fiscal year for the appropriation in the following year. Governmental fund types are used to account for all or most of government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The following is a brief description of Lubbock County's governmental funds.

#### **General Fund**

This is Lubbock County's primary operating fund and may be used for any lawful purpose. It accounts for all financial resources of Lubbock County except those required to be accounted for in another fund. This fund provides for the daily operations of the County, including judicial and public safety functions, as well as, general administration. The primary revenue sources are ad valorem taxes, sales tax, fees, fines, and charges for service.

#### **Special Revenue Funds**

Special revenue funds are used to account for special earmarked revenues that have legal restrictions as to the specific purpose of the expenditures. The following is a brief summary of Lubbock County's Special Revenue funds and includes the source of the revenue and the restrictions on expenditures.

Road and Bridge Fund – Consolidated Road and Bridge include expenditures for the operation, repair and maintenance of roads and bridges located in Lubbock County. The primary source of revenue to the Road and Bridge Fund consists of a portion of the \$10 fee assessed on motor vehicle registrations, a transfer from the general fund, interest income, and other miscellaneous fees.

Park Funds – Expenditures are generally for the operation, repair and maintenance, and upkeep associated with county owned parks. The majority of revenue comes from ad valorem taxes, along with some interest income and miscellaneous usage fees.

**Permanent Improvement Fund** – Projects in the Permanent Improvement Fund are those capital projects that do not require the expenditure of bond funds but are still necessary to the efficient operation of the County. Revenues come from ad valorem taxes as required in the Constitution, interest income, and the rental of the Court Residential Treatment Center Facility.

**New Road Fund** – The New Road Fund is for the accumulation of resources for the development and construction of new roads within Lubbock County. Revenues are derived from a portion of the \$10 fee assessed on motor vehicle registration, TXDOT income, and interest income.

**Juvenile Probation Funds** – used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, probation fees, interest income, and other miscellaneous revenue.

**Grant Funds** – Lubbock County has many grant funds, which are contributions from another government or entity to be used or expended for a specific purpose or activity. Unlike other governmental funds, where appropriations lapse at year end, these funds lapse when the period of availability specified in the grant lapse. The funds are used to account for each grant and its corresponding expenditures separately. Grant funds are spent in strict compliance with each grant's financial requirements. Lubbock County has the following grant funds: County Transportation Infrastructure, Safe School Program, TJJD-C Commitment Reduction, Star Program, TJJD-A State Aid, TJJD-N Mental Health, TJJD-P J.J.A.E.P., Juvenile Detention Fund, Juvenile Food Service Fund, Title IV-E, CJD-Re-entry Drug Court, CJD-DWI Court, CJD-Family Recovery Court, CJD-Drug Court, USDA Ag Mediation, Truancy Mediation Program, HAVA, Managed Assigned Counsel, Regional Public Defender–Capital Murder, VINE, State Criminal Alien Assistance Program, Bulletproof Vest Partnership, Hazard Mitigation, Emergency Management Performance, South Plains Auto Task Force Grant Fund, JAG, Domestic Violence Fund, State Homeland Security, and Lubbock Emergency Communication District.

Lubbock County has several other non-major special revenue funds. The revenue is derived from fees and is earmarked for expenditures only in strict compliance with guidelines for that fee.

### **Capital Project Funds**

These funds are used for the acquisition, construction, expansion and renovation of general fixed assets. Lubbock County has two major capital project funds included in the FY 2015 budget: LE Renovations and CRTC Renovations.

## **Debt Service Funds**

These funds are used to accumulate monies for payment of debt service on general obligation bonds, tax notes, and certificates of obligation which are due in annual installments. Ad Valorem tax is levied to finance the debt service. This fund is also referred to as the Interest and Sinking Fund. Lubbock County has three debt service funds: Interest and Sinking Fund 2007, Tax Notes Series 2013, and Refunding Bonds Series 2013.

## ***Proprietary Fund Types***

Internal Service funds, a type of proprietary fund, are used to report activities that provide supplies and services for the County's other programs and activities. Lubbock County has two non-major internal service funds: Employee Health and Insurance Fund and Workers' Compensation Fund. The primary focus is on operating income, changes in net assets and cash flows. These funds are appropriated annually with the main focus on whether revenues are covering expenses.

## ***Fiduciary Fund Types***

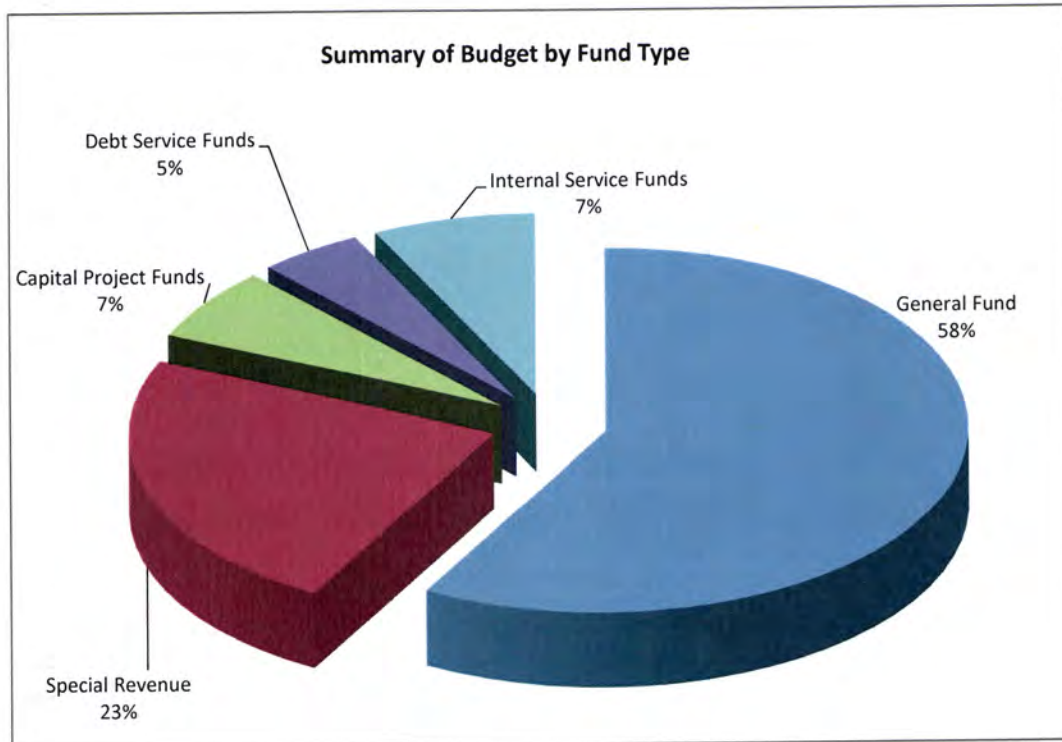
Fiduciary funds – The County is the trustee for certain funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purpose. There are two types of fiduciary fund types: agency funds and trust funds. Lubbock County currently has twenty-six agency funds. Thirteen of those agency funds are the Lubbock County CSCD's funds. Those funds are derived from TDCJ-CJAD and are expended in strict compliance with the financial resource manual provided by TDCJ-CJAD. The remaining thirteen agency funds are departmental funds: County Treasurer Fund, Tax Assessor and Collector Fund, County Clerk Fund, District Clerk Fund, JP Precinct 1 Fund, JP Precinct 2 Fund, JP Precinct 3 Fund, JP Precinct 4 Fund, Medical Examiner Fund, District Attorney Fund, Sheriff Fund, Juvenile Probation Fund, and the Employee Flex Spending Account Fund. Lubbock County does not budget for these funds.



**LUBBOCK COUNTY, TEXAS  
SUMMARY OF BUDGET BY FUND TYPE**

**Governmental and Proprietary Fund Types**

General Fund	\$	97,801,245
Special Revenue		39,415,883
Capital Project Funds		10,885,000
Debt Service Funds		7,753,638
Internal Service Funds		12,138,500
	\$	<u>167,994,266</u>



**General Fund** - Includes General Administration, Judicial, Legal, Financial, Public Facilities, Public Safety, Health and Welfare, Conservation, Contract Services, and Transfer of Funds.

**Special Revenue Funds** - Road and Bridge, Park Funds, Permanent Improvement Fund, New Road Fund, Juvenile Probation Funds, all Grant Funds, and other non-major special revenue funds.

**Capital Project Funds** - LE Renovations and CRTC Renovations

**Debt Service Funds** - Interest and Sinking Fund 2007, Tax Notes Series 2013, and Refunding Bonds Series 2013.

**Internal Service Funds** - Employee Health Benefit Fund and Workers' Compensation Fund.

**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2015 - 2016**

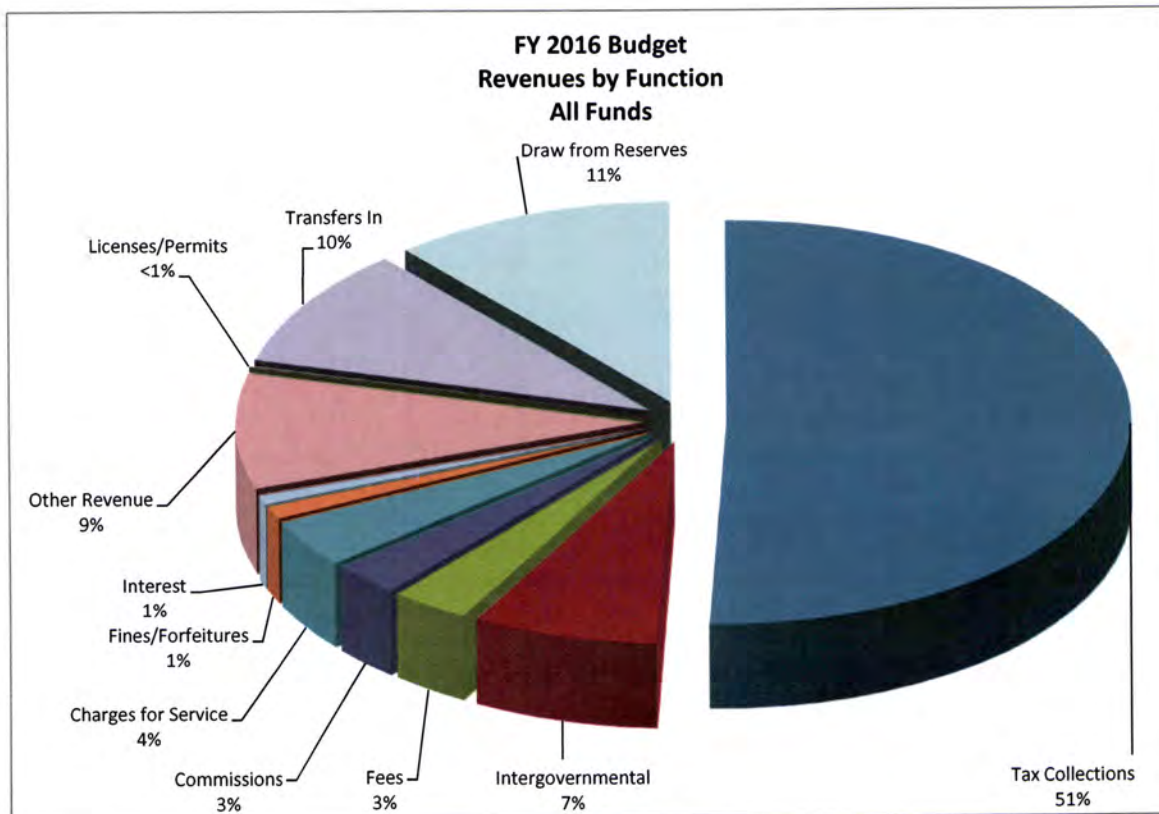


Consolidated Revenue & Expenditure Summary

**LUBBOCK COUNTY, TEXAS  
REVENUES BY FUNCTION  
FY 2016 BUDGET - TOTAL COMPARATIVE REVENUES - ALL FUNDS**

## WHERE DOES THE MONEY COME FROM?

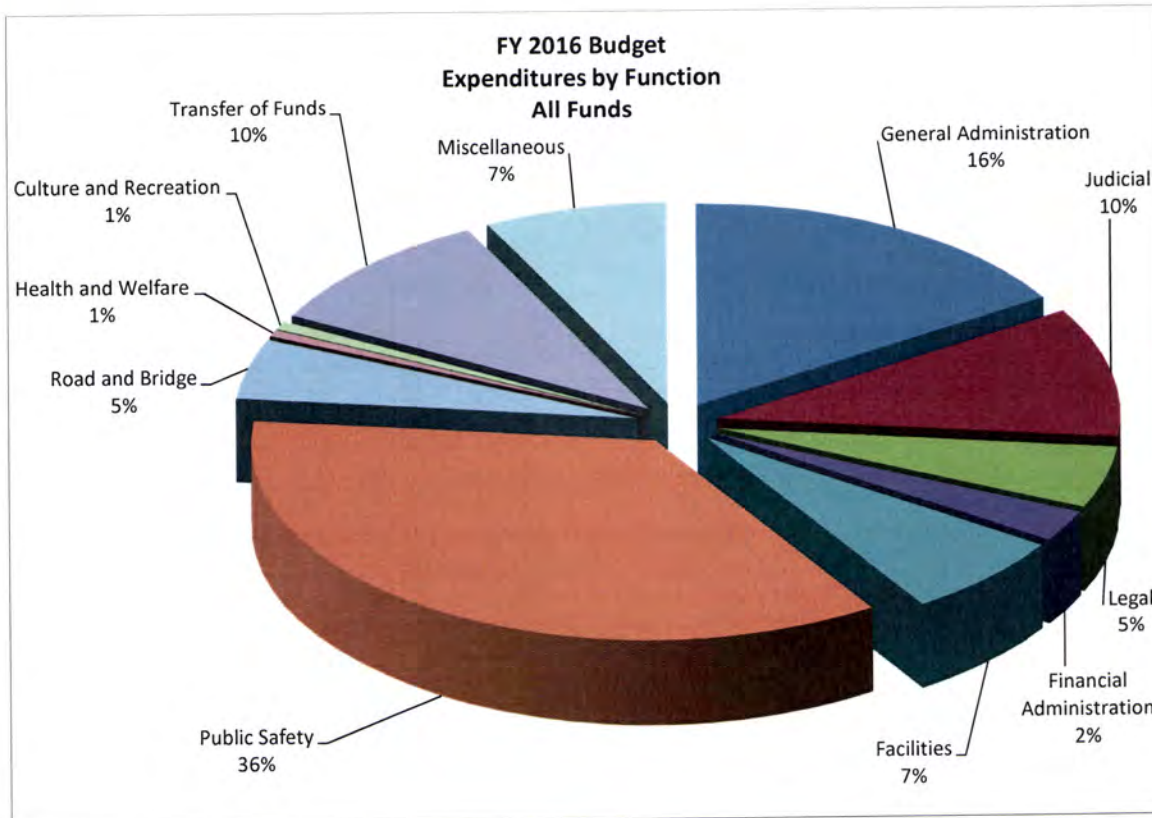
	FY 2014 Actual	FY 2015 Estimates	FY 2016 Budget
Tax Collections	\$ 75,541,622	\$ 77,576,987	\$ 85,165,534
Intergovernmental	10,647,736	13,117,526	12,386,808
Fees	4,697,226	5,136,440	5,338,255
Commissions	3,804,240	4,217,725	4,644,302
Charges for Service	6,092,892	6,300,900	6,507,500
Fines/Forfeitures	1,327,173	2,102,900	1,932,484
Interest	1,696,126	1,640,539	1,334,391
Other Revenue	14,975,768	14,648,887	15,432,875
Licenses/Permits	130,345	162,593	150,000
Transfers In	13,591,038	14,501,586	16,275,224
Draw from Reserves	-	18,482,965	18,826,893
<b>Total Revenue</b>	<b>\$ 132,504,165</b>	<b>\$ 157,889,048</b>	<b>\$ 167,994,266</b>



**LUBBOCK COUNTY, TEXAS  
EXPENDITURES BY FUNCTION  
FY 2016 BUDGET - TOTAL COMPARATIVE EXPENDITURES - ALL FUNDS**

## WHERE DOES THE MONEY GO?

	FY 2014 Actual	FY 2015 Estimates	FY 2016 Budget
General Administration	\$ 20,066,006	\$ 28,859,007	\$ 27,637,157
Judicial	15,604,449	19,127,632	17,447,548
Legal	7,249,394	7,950,528	8,454,892
Financial Administration	3,448,181	4,157,224	4,281,234
Facilities	8,008,461	9,173,167	11,166,862
Public Safety	44,599,079	54,286,833	60,103,777
Road and Bridge	5,302,463	7,009,206	8,027,292
Health and Welfare	716,638	885,873	928,066
Culture and Recreation	696,700	1,403,354	1,150,632
Transfer of Funds	7,711,905	8,351,634	16,504,065
Miscellaneous	12,757,146	16,684,590	12,292,741
<b>Total Expenditures</b>	<b>\$ 126,160,421</b>	<b>\$ 157,889,048</b>	<b>\$ 167,994,266</b>



LUBBOCK COUNTY, TEXAS  
2014 ACTUAL REVENUES AND EXPENDITURES  
ALL FUNDS

Fund	2014 Actual Revenues	2014 Actual Expenditures	Revenues Over/(Under) Expenditures
General Fund	\$ 84,545,720	\$ 78,689,408	\$ 5,856,312
Consolidated Road & Bridge	5,553,065	4,654,728	898,336
Precinct 1 Park	92,667	94,267	(1,600)
Slaton/Roosevelt Park	89,457	158,465	(69,008)
Idalou/New Deal Park	88,143	102,130	(13,987)
Shallowater Park	88,919	111,939	(23,020)
Permanent Improvement	2,846,548	2,430,449	416,099
New Road Fund	506,183	523,092	(16,909)
Safe School Program/JJAEP	42,793	42,793	-
TJJD C - Commitment Reduction	315,874	315,874	-
TJJD S - Prevention/Intervention	3,280	3,280	-
Star Program Juvenile	462,150	462,150	-
Juvenile Probation Fund	4,543,253	4,519,708	23,546
TJJD Juvenile Probation Commission	1,481,458	1,481,458	-
Juvenile Detention	3,065,260	3,065,260	-
Juvenile Food Service	261,621	261,621	-
Title IV-E	205,381	205,381	-
CJD Re-Entry Drug Court	38,520	38,520	-
CJD DWI Court	43,171	43,171	-
CJD Family Recovery Court	34,423	34,423	-
Online Access	56,962	14,994	41,968
Indigent Defense Coordinator Program	0	0	-
CJD Drug Court	42,340	42,340	-
CO Drug Court Court Cost	50,402	28,195	22,207
Dispute Resolution	322,013	299,326	22,687
USDA Ag Mediation	73,700	73,700	-
Domestic Relations Office	203,651	196,990	6,661
Truancy Mediation Program	15,005	15,005	-
Law Library	173,257	181,295	(8,038)
Election Services	338,494	338,494	-
Election Admin Fee	42,593	14,075	28,518
Election Equipment Fund	79,716	-	79,716
District Clerk Records Preservation	18,789	9,842	8,947
County Clerk Records Preservation	276,356	198,118	78,237
Commissioners' Court Record Preservation	93,053	54,701	38,352
Courthouse Security	106,166	97,291	8,875
Court Record Preservation	49,441	32,157	17,284
Historic Preservation	367	-	367
Child Abuse Prevention	101	-	101
Justice Court Technology	30,927	7,729	23,198
County and District Court Technology	8,806	2,736	6,070
District Court Record Technology	21,281	19,018	2,264
County Clerk Archive	450,004	288,041	161,963
Regional Public Defender	3,447,677	4,064,974	(617,297)
Sheriff Contraband Fund	243,313	132,844	110,470
Inmate Supply Fund	769,197	540,237	228,960
VINE	56,889	56,889	-
Homeland Security	9,594	9,594	-
LEOSE Sheriff	0	0	-
Sheriff Commissary Salary Fund	0	0	-
CDA Business Crimes	197,282	189,079	8,204
CDA Contraband	143,283	339,138	(195,854)
South Plains Auto Task Force	572,251	572,251	-
JAG - Justice Assistance Grant	57,860	57,860	-
Domestic Violence Prosecution	193,057	193,057	-
Interest/Sinking Fund	0	217,432	(217,432)
Interest/Sinking Fund 03 Bond Issue	0	984,683	(984,683)
Interest/Sinking Fund 07 Bond Issue	7,111,580	6,358,802	752,778
Tax Notes Series 2013	1,238,977	1,238,977	-
Refunding Bonds Series 2013	353,165	173,200	179,965
LE Renovations	197,886	422,489	(224,603)
CRTC Renovations	60,815	123,703	(62,888)
Employee Health Benefit	9,700,789	8,488,443	1,212,346
Workers' Comp Fund	1,389,240	2,844,607	(1,455,367)
SUB-TOTALS	132,504,165	126,160,421	6,343,744
DRAW FROM RESERVES	(6,343,744)		(6,343,744)
TOTALS	\$ 126,160,421	\$ 126,160,421	\$ -

LUBBOCK COUNTY, TEXAS  
2015 ADJUSTED BUDGETED REVENUES AND EXPENDITURES  
ALL FUNDS

Fund	2015 Adjusted Budgeted		2015 Adjusted Budgeted		Revenues Over/(Under) Expenditures
	Revenues		Expenditures		
General Fund	\$ 87,929,017	\$	91,841,399	\$	(3,912,382)
Consolidated Road & Bridge	5,493,783		5,951,077		(457,294)
Precinct 1 Park	100,472		116,191		(15,719)
Slaton/Roosevelt Park	95,122		366,514		(271,392)
Idalou/New Deal Park	92,972		481,902		(388,930)
Shallowater Park	91,872		149,819		(57,947)
Permanent Improvement	2,154,047		2,642,640		(488,593)
New Road Fund	578,600		850,000		(271,400)
Safe School Program/JJAEP	73,154		73,154		-
TJJD C - Commitment Reduction	329,896		329,896		-
TJJD S - Prevention/Intervention	0		0		-
Star Program Juvenile	554,551		554,551		-
Juvenile Probation Fund	5,043,300		6,315,183		(1,271,883)
TJJD Juvenile Probation Commission	1,676,623		1,676,623		-
Juvenile Detention	3,900,482		3,900,482		-
Juvenile Food Service	296,912		296,912		-
Title IV-E	267,829		267,829		-
CJD Re-Entry Drug Court	157,224		157,224		-
CJD DWI Court	115,097		115,097		-
CJD Family Recovery Court	105,897		105,897		-
Online Access	21,598		21,598		-
Indigent Defense Coordinator Program					-
CJD Drug Court	112,037		112,037		-
CO Drug Court Court Cost	41,400		41,400		-
Dispute Resolution	293,205		293,205		-
USDA Ag Mediation	73,200		73,200		-
Domestic Relations Office	189,500		189,500		-
Truancy Mediation Program	0		0		-
Law Library	192,402		183,532		8,870
Election Services	700,000		700,000		-
Election Admin Fee	42,000		42,000		-
Election Equipment Fund	31,707		31,707		-
District Clerk Records Preservation	16,900		33,273		(16,373)
County Clerk Records Preservation	282,500		1,259,429		(976,929)
Commissioners' Court Record Preservation	86,100		94,427		(8,327)
Courthouse Security	118,000		122,184		(4,184)
Court Record Preservation	48,750		21,800		26,950
Historic Preservation	700		4,200		(3,500)
Child Abuse Prevention	345		345		-
Justice Court Technology	32,400		60,400		(28,000)
County and District Court Technology	9,000		9,000		-
District Court Record Technology	18,500		35,600		(17,100)
County Clerk Archive	425,000		740,000		(315,000)
Regional Public Defender	6,154,983		6,154,983		-
Sheriff Contraband Fund	705,000		705,000		-
Inmate Supply Fund	402,000		402,000		-
VINE	27,716		27,716		-
Homeland Security	130,000		130,000		-
LEOSE Sheriff					-
Sheriff Commissary Salary Fund					-
CDA Business Crimes	163,553		228,464		(64,911)
CDA Contraband	271,970		271,970		-
South Plains Auto Task Force	568,689		568,689		-
JAG - Justice Assistance Grant	96,373		96,373		-
Domestic Violence Prosecution	137,688		137,688		-
Interest/Sinking Fund	0		0		-
Interest/Sinking Fund 03 Bond Issue	0		0		-
Interest/Sinking Fund 07 Bond Issue	6,128,557		6,319,013		(190,456)
Tax Notes Series 2013	1,199,452		1,245,325		(45,873)
Refunding Bonds Series 2013	168,373		174,700		(6,327)
LE Renovations	78,335		4,400,000		(4,321,665)
CRTC Renovations	53,000		3,000,000		(2,947,000)
Employee Health Benefit	9,912,300		9,912,300		-
Workers' Comp Fund	1,416,000		3,853,600		(2,437,600)
SUB-TOTALS	139,406,083		157,889,048		(18,482,965)
DRAW FROM RESERVES	18,482,965				18,482,965
TOTALS	\$ 157,889,048	\$	157,889,048	\$	-



LUBBOCK COUNTY, TEXAS  
2016 BUDGETED REVENUES AND EXPENDITURES  
ALL FUNDS

Fund	2016 Budgeted Revenues	2016 Budgeted Expenditures	Revenues Over/(Under) Expenditures
General Fund	\$ 93,831,186	\$ 97,801,245	\$ (3,970,059)
Consolidated Road & Bridge	5,589,541	6,459,824	(870,283)
Precinct 1 Park	101,600	102,238	(638)
Slaton/Roosevelt Park	104,250	297,362	(193,112)
Idalou/New Deal Park	96,100	354,777	(258,677)
Shallowater Park	95,000	147,327	(52,327)
Permanent Improvement	2,230,729	4,418,400	(2,187,671)
New Road Fund	482,600	1,300,000	(817,400)
Safe School Program/JJAEP	23,853	23,853	-
TJJD C - Commitmenht Reduction	-	-	-
TJJD S - Prevention/Intervention	0	0	-
Star Program Juvenile	562,868	562,868	-
Juvenile Probation Fund	5,215,047	6,346,952	(1,131,905)
TJJD Juvenile Probation Commission	2,032,996	2,032,996	-
Juvenile Detention	3,676,707	3,676,707	-
Juvenile Food Service	312,008	312,008	-
Title IV-E	268,845	268,845	-
CJD Re-Entry Drug Court	56,030	56,030	-
CJD DWI Court	63,557	63,557	-
CJD Family Recovery Court	54,123	54,123	-
Online Access	21,598	21,598	-
Indigent Defense Coordinator Program	73,668	73,668	-
CJD Drug Court	75,287	75,287	-
CO Drug Court Court Cost	40,000	40,000	-
Dispute Resolution	330,951	330,951	-
USDA Ag Mediation	101,700	101,700	-
Domestic Relations Office	217,855	217,855	-
Truancy Mediation Program	0	0	-
Law Library	177,896	181,466	(3,570)
Election Services	700,000	700,000	-
Election Admin Fee	43,000	43,000	-
Election Equipment Fund	31,658	31,658	-
District Clerk Records Preservation	16,800	43,264	(26,464)
County Clerk Records Preservation	403,000	1,212,738	(809,738)
Commissioners' Court Record Preservation	85,900	95,480	(9,580)
Courthouse Security	115,000	123,934	(8,934)
Court Record Preservation	52,350	52,350	-
Historic Preservation	700	4,200	(3,500)
Child Abuse Prevention	425	425	-
Justice Court Technology	30,900	78,400	(47,500)
County and District Court Technology	6,150	6,150	-
District Court Record Technology	28,375	28,375	-
County Clerk Archive	445,000	1,446,283	(1,001,283)
Regional Public Defender	4,965,312	4,965,312	-
Sheriff Contraband Fund	601,400	601,400	-
Inmate Supply Fund	628,500	628,500	-
VINE	-	-	-
Homeland Security	-	-	-
LEOSE Sheriff	59,021	59,021	-
Sheriff Commissary Salary Fund	485,248	485,248	-
CDA Business Crimes	162,650	162,650	-
CDA Contraband	200,500	200,500	-
South Plains Auto Task Force	789,498	789,498	-
JAG - Justice Assistance Grant	-	-	-
Domestic Violence Prosecution	137,105	137,105	-
Interest/Sinking Fund	0	0	-
Interest/Sinking Fund 03 Bond Issue	0	0	-
Interest/Sinking Fund 07 Bond Issue	6,177,369	6,318,825	(141,456)
Tax Notes Series 2013	1,214,240	1,260,113	(45,873)
Refunding Bonds Series 2013	172,598	174,700	(2,102)
LE Renovations	3,860,679	7,985,000	(4,124,321)
CRTC Renovations	52,000	2,900,000	(2,848,000)
Employee Health Benefit	10,361,000	10,633,500	(272,500)
Workers' Comp Fund	1,505,000	1,505,000	-
SUB-TOTALS	149,167,373	167,994,266	(18,826,893)
DRAW FROM RESERVES	18,826,893		18,826,893
TOTALS	\$ 167,994,266	\$ 167,994,266	\$ -

**LUBBOCK COUNTY, TEXAS**  
**FY 2016 BUDGET - TOTAL COMPARATIVE REVENUES**  
**ALL FUNDS**

Fund	FY 2014 Actual	FY 2015 Estimates	% Change Act vs. Est	FY 2016 Budget	% Change Est vs Bgt
General Fund	84,545,720	87,929,017	4.00%	93,831,186	6.71%
Consolidated Road & Bridge	5,553,065	5,493,783	-1.07%	5,589,541	1.74%
Precinct 1 Park	92,667	100,472	8.42%	101,600	1.12%
Slaton/Roosevelt Park	89,457	95,122	6.33%	104,250	9.60%
Idalou/New Deal Park	88,143	92,972	5.48%	96,100	3.36%
Shallowater Park	88,919	91,872	3.32%	95,000	3.40%
Permanent Improvement	2,846,548	2,154,047	-24.33%	2,230,729	3.56%
New Road Fund	506,183	578,600	14.31%	482,600	-16.59%
Safe School Program/JJAEP	42,793	73,154	70.95%	23,853	-67.39%
TJJD C - Commitmenht Reduction	315,874	329,896	4.44%	0	-100.00%
TJJD S - Prevention/Intervention	3,280	0	-100.00%	0	0.00%
Star Program Juvenile	462,150	554,551	19.99%	562,868	1.50%
Juvenile Probation Fund	4,543,253	5,043,300	11.01%	5,215,047	3.41%
TJJD Juvenile Probation Commission	1,481,458	1,676,623	13.17%	2,032,996	21.26%
Juvenile Detention	3,065,260	3,900,482	27.25%	3,676,707	-5.74%
Juvenile Food Service	261,621	296,912	13.49%	312,008	5.08%
Title IV-E	205,381	267,829	30.41%	268,845	0.38%
CJD Re-Entry Drug Court	38,520	157,224	308.16%	56,030	-64.36%
CJD DWI Court	43,171	115,097	166.61%	63,557	-44.78%
CJD Family Recovery Court	34,423	105,897	207.64%	54,123	-48.89%
Online Access	56,962	21,598	-62.08%	21,598	0.00%
Indigent Defense Coordinator Program	0	0	0.00%	73,668	100.00%
CJD Drug Court	42,340	112,037	164.61%	75,287	-32.80%
CO Drug Court Court Cost	50,402	41,400	-17.86%	40,000	-3.38%
Dispute Resolution	322,013	293,205	-8.95%	330,951	12.87%
USDA Ag Mediation	73,700	73,200	-0.68%	101,700	38.93%
Domestic Relations Office	203,651	189,500	-6.95%	217,855	14.96%
Truancy Mediation Program	15,005	0	-100.00%	0	0.00%
Law Library	173,257	192,402	11.05%	177,896	-7.54%
Election Services	338,494	700,000	106.80%	700,000	0.00%
Election Admin Fee	42,593	42,000	-1.39%	43,000	2.38%
Election Equipment Fund	79,716	31,707	-60.22%	31,658	-0.15%
District Clerk Records Preservation	18,789	16,900	-10.05%	16,800	-0.59%
County Clerk Records Preservation	276,356	282,500	2.22%	403,000	42.65%
Commissioners' Court Record Preservation	93,053	86,100	-7.47%	85,900	-0.23%
Courthouse Security	106,166	118,000	11.15%	115,000	-2.54%
Court Record Preservation	49,441	48,750	-1.40%	52,350	7.38%
Historic Preservation	367	700	90.50%	700	0.00%
Child Abuse Prevention	101	345	242.40%	425	23.19%
Justice Court Technology	30,927	32,400	4.76%	30,900	-4.63%
County and District Court Technology	8,806	9,000	2.20%	6,150	-31.67%
District Court Record Technology	21,281	18,500	-13.07%	28,375	53.38%
County Clerk Archive	450,004	425,000	-5.56%	445,000	4.71%
Regional Public Defender	3,447,677	6,154,983	78.53%	4,965,312	-19.33%
Sheriff Contraband Fund	243,313	705,000	189.75%	601,400	-14.70%
Inmate Supply Fund	769,197	402,000	-47.74%	628,500	56.34%
VINE	56,889	27,716	-51.28%	0	-100.00%
Homeland Security	9,594	130,000	1255.08%	0	-100.00%
LEOSE Sheriff	0	0	0.00%	59,021	100.00%
Sheriff Commissary Salary Fund	0	0	0.00%	485,248	100.00%
CDA Business Crimes	197,282	163,553	-17.10%	162,650	-0.55%
CDA Contraband	143,283	271,970	89.81%	200,500	-26.28%
South Plains Auto Task Force	572,251	568,689	-0.62%	789,498	38.83%
JAG - Justice Assistance Grant	57,860	96,373	66.56%	0	-100.00%
Domestic Violence Prosecution	193,057	137,688	-28.68%	137,105	-0.42%
Interest/Sinking Fund	0	0	0.00%	0	0.00%
Interest/Sinking Fund 03 Bond Issue	0	0	0.00%	0	0.00%
Interest/Sinking Fund 07 Bond Issue	7,111,580	6,128,557	-13.82%	6,177,369	0.80%
Tax Notes Series 2013	1,238,977	1,199,452	-3.19%	1,214,240	1.23%
Refunding Bonds Series 2013	353,165	168,373	-52.32%	172,598	2.51%
LE Renovations	197,886	78,335	-60.41%	3,860,679	4828.42%
CRTC Renovations	60,815	53,000	-12.85%	52,000	-1.89%
Employee Health Benefit	9,700,789	9,912,300	2.18%	10,361,000	4.53%
Workers' Comp Fund	1,389,240	1,416,000	1.93%	1,505,000	6.29%
Draw from Reserves	(6,343,744)	18,482,965	-391.36%	18,826,893	1.86%
<b>Total Revenues</b>	<b>\$ 126,160,421</b>	<b>\$ 157,889,048</b>		<b>\$ 167,994,266</b>	



## **Revenue Sources**

Each year during the budget preparation process, the County Auditor prepares revenue projections for the next fiscal year. Most revenue sources are estimated using the following methods:

1. Time series techniques: moving averages and historical revenue trends.
2. Statutory provision and limitations: Truth in Taxation Guidelines for the State of Texas and Local Government Code.
3. Review of Economic conditions impacting major revenue sources.

Analysis of the County's financial trends along with the framework of the financial policies and operating indicators form the foundation of revenue forecasting. Data from the past ten historical years is largely relied upon for estimating future revenues. Current economic factors and operating indicators are influential as well.

Since the majority of county revenues are set by statute, Lubbock County is limited to the following types of revenue: taxes, fees of office, intergovernmental, fines, interest and, other miscellaneous revenue.

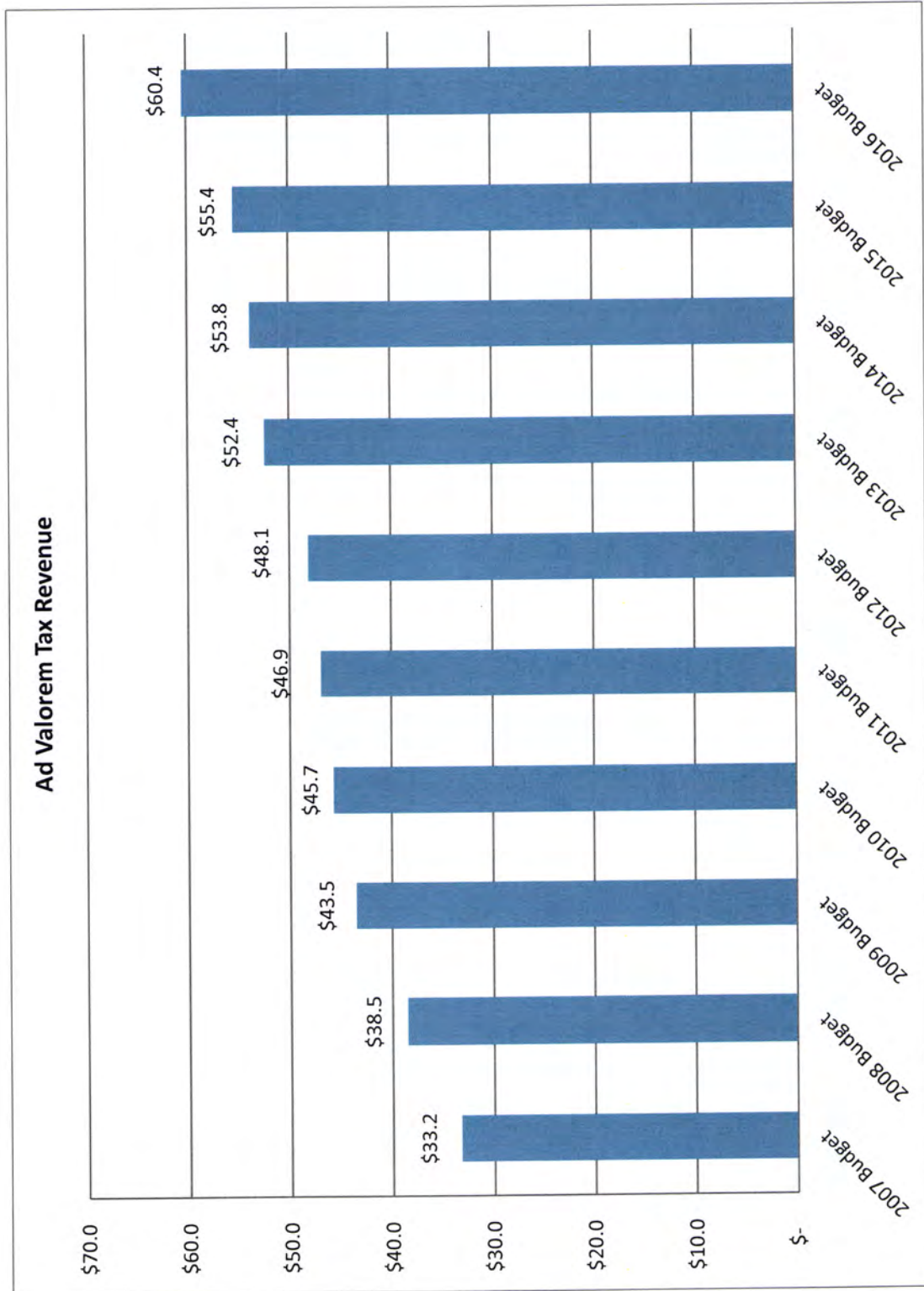
### **Ad Valorem Taxes**

The 2016 budget includes ad valorem tax revenue in the amount of \$60,406,216 or 36% of all revenue. The following factors are considered: (1) the tax base increased by an average of 5.43% or \$827,380,410 to a total net taxable valuation of \$15,419,240,410. The tax rate was \$0.341358 per \$100 valuation in 2015 and Commissioners' Court has adopted \$0.358158 per \$100 valuation in fiscal year 2016. (2) New property added to the tax roll provides approximately \$1,769,027 in additional revenues. (3) "Truth in Taxation" law establishes guidelines for government entities to follow when setting tax rates. The effective tax rate is derived from the prior year total tax levy, and is adjusted for current year changes in existing property valuation and lost property from the tax roll.

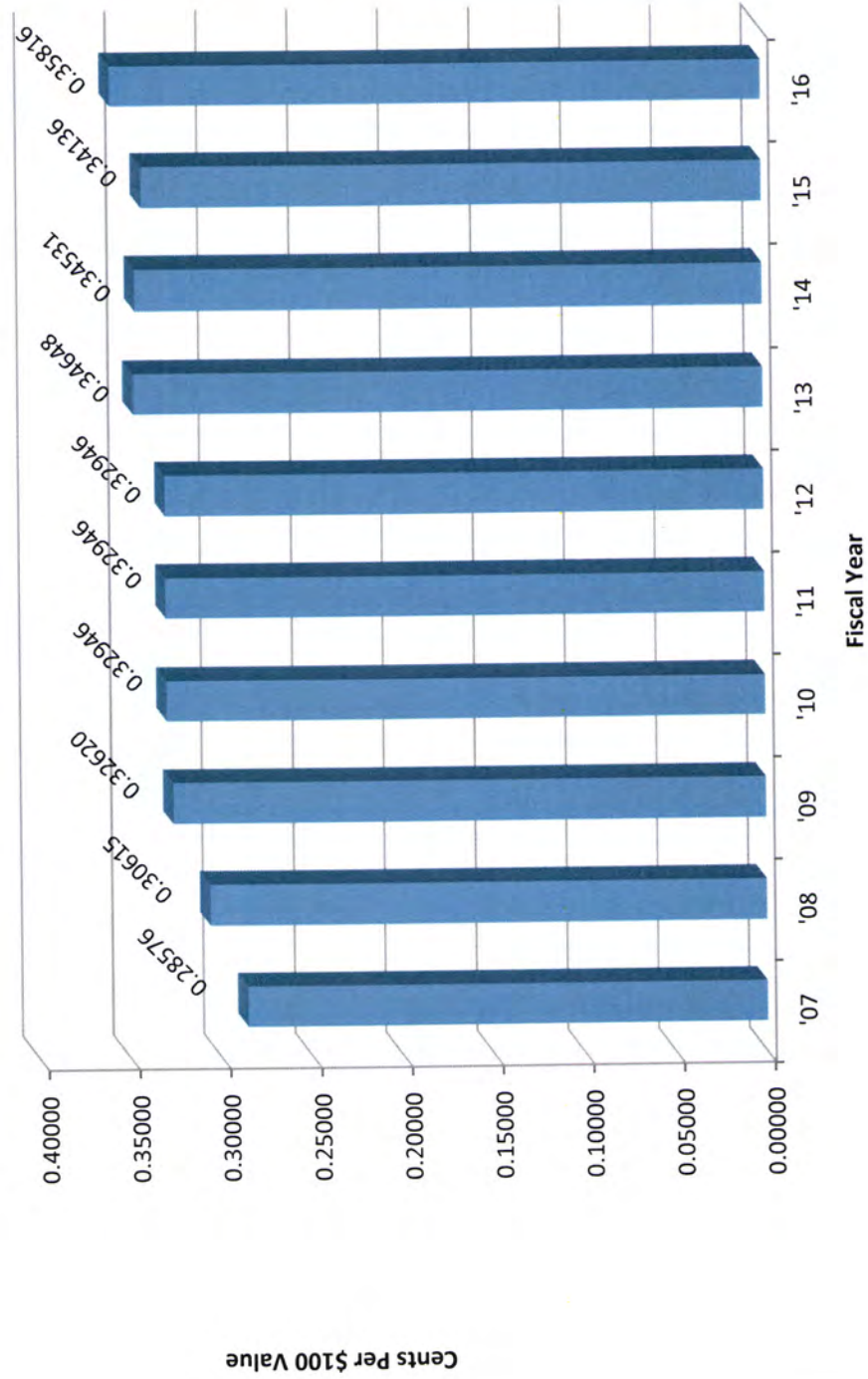
Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Texas Property Code. Taxes are due on receipt of the tax bill and are delinquent if not paid by February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien is attached to property to secure the payment of all taxes, penalties, and interest ultimately imposed.

Lubbock County maintains a high collection of property tax. Historically, tax collections total approximately 99% of the tax levy. The County encourages the Lubbock Central Appraisal District (LCAD) to follow an aggressive policy of collecting property tax revenues.

The chart on page 37 displays the property tax collection history for the past ten years depicting moderate growth. The chart on page 38 displays the adopted tax rate for the past ten years. The chart on page 39 displays the tax rate for the past ten years with the breakdown of the distribution between the different funds.



**LUBBOCK COUNTY, TEXAS  
TEN YEAR TAX RATE HISTORY**



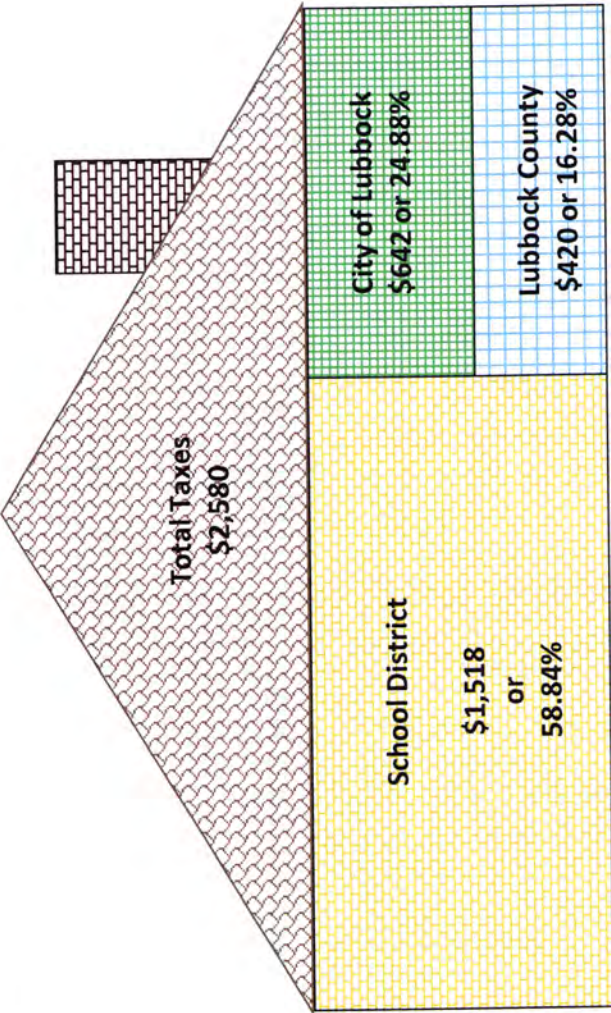
LUBBOCK COUNTY, TEXAS  
ADOPTED BUDGET 2015-2016  
TAX RATES BY FUND

Funds	Tax Rate 2006	Tax Rate 2007	Tax Rate 2008	Tax Rate 2009	Tax Rate 2010	Tax Rate 2011	Tax Rate 2012	Tax Rate 2013	Tax Rate 2014	
General Fund	0.182953	0.205498	0.230675	0.238420	0.273680	0.274946	0.289123	0.286094	0.283969	0.302542
Permanent Improvement Fund	0.010000	0.010000	0.010000	0.005000	0.005000	0.005000	0.010000	0.010000	0.010000	0.010000
Precinct 1 Park	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500
Slaton/Roosevelt Parks	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500
Idalou/New Deal Parks	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500
Shallowater Parks	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500
Juvenile Detention Center	0.029250	0.027002	0.025535	0.027500	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Debt Service	0.060440	0.060768	0.057270	0.055818	0.048778	0.047512	0.045354	0.047216	0.045389	0.043616
<b>TOTAL</b>	<b>0.285763</b>	<b>0.306148</b>	<b>0.326200</b>	<b>0.329458</b>	<b>0.329458</b>	<b>0.329458</b>	<b>0.346477</b>	<b>0.345310</b>	<b>0.341358</b>	<b>0.358158</b>



The following chart displays a summary of taxes paid by the average homeowner including city, school, and county taxes for FY 2015-2016. The chart shows that only 16.28% of taxes paid on the average home are for County taxes.

**LUBBOCK COUNTY, TEXAS**  
**PROPERTY TAX ANALYSIS FOR AVERAGE HOMEOWNER**



County taxes for FY 2014-2015 on a \$116,610 home, which was the county average, were \$398.06 based on the adopted tax rate of .341358¢ per \$100 valuation. Valuations for the average home for 2015 increased by an estimated average of 5.43%. A home valued at \$116,610 would have, on an average, a current value of \$122,941.

County taxes for FY 2015-2016 on the same house would be \$440.32 based on the property tax rate of .358158¢ per \$100 valuation.

If the valuation on your home was \$116,610 in FY 2014-2015 and remained the same in 2015-2016, county taxes on your home would be \$417.65, which is an increase of \$19.59 per year. If your appraisal increased by an estimated 5.43%, taxes will increase by \$22.67 per year or \$1.89 per month in 2015-2016. Changes in an individual taxpayer's county taxes are dependent on the specific change in property valuation. The above figures are presented for comparison purposes only.

All calculations are based on the county average taxable value of a single family home in 2015 as provided by LCAD.

FUND NAME	TAX RATE	DISTRIBUTION FOR OVER 65 LEVY	REV BY FUND OVER 65	ESTIMATED REVENUE	TOTAL TAX REVENUE
NET TAXABLE VALUATION					
M & O TAX RATE / \$100 VALUATION	0.314542			\$ 48,499,987.17	
		\$ 15,419,240,410.00			
I & S TAX RATE / \$100 VALUATION					
Certificates of Obligation					
TOTAL I & S	0.043616	\$ 15,419,240,410.00		\$ 6,725,255.90	
PROJECTED LEVY W/O OVER 65				\$ 55,225,243.07	
ESTIMATED LEVY OF OVER 65				\$ 5,180,973.00	
TOTAL GROSS LEVY	0.358158			\$ 60,406,216.07	
GENERAL FUND	0.302542	84.4717%	4,376,453.78	46,649,678.32	51,026,132.10
PERMANENT IMPROVEMENT FUND	0.010000	2.7921%	144,656.07	1,541,924.04	1,686,580.11
PRECINCT 1 PARK	0.000500	0.1396%	7,232.80	77,096.20	84,329.01
SLATON/ROOSEVELT PARKS	0.000500	0.1396%	7,232.80	77,096.20	84,329.01
IDALOU/NEW DEAL PARKS	0.000500	0.1396%	7,232.80	77,096.20	84,329.01
SHALLOWATER PARKS	0.000500	0.1396%	7,232.80	77,096.20	84,329.01
SUBTOTAL for M & O	0.314542	87.8221%	4,550,041.07	48,499,987.17	53,050,028.24
INTEREST & SINKING FUND	0.043616	12.1779%	630,931.93	6,725,255.90	7,356,187.83
ESTIMATED LEVY OF OVER 65			\$ 5,180,973.00	5,180,973.00	
TOTAL TAXES BUDGETED	0.358158	100.0000%		\$ 60,406,216.07	\$ 60,406,216.07

**LUBBOCK COUNTY, TEXAS  
ADOPTED BUDGET 2015-2016  
TAX DISTRIBUTION BY FUND**

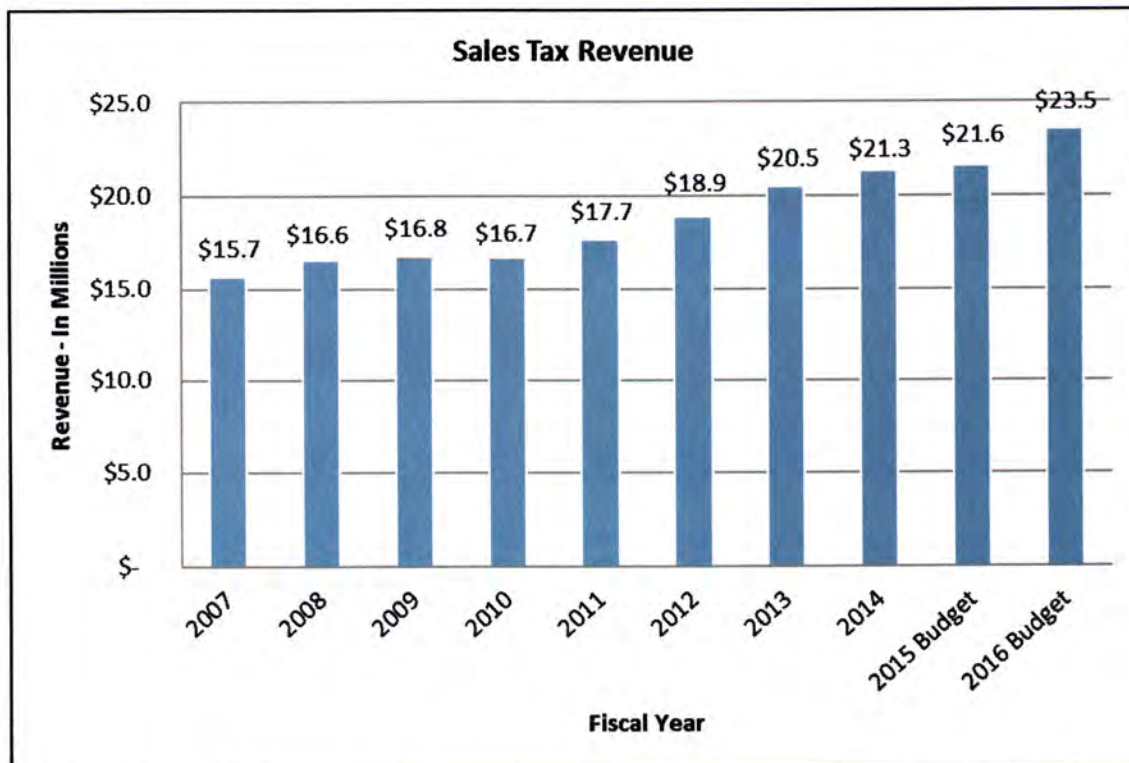
Description of Fund	Tax Rate	Total Gross Taxes	Tax Distribution
General Fund	0.302542	\$ 51,026,132.10	84.47%
Permanent Improvement Fund	0.010000	\$ 1,686,580.11	2.79%
Precinct 1 Park	0.000500	\$ 84,329.01	0.14%
Slaton/Roosevelt Parks	0.000500	\$ 84,329.01	0.14%
Idalou/New Deal Parks	0.000500	\$ 84,329.01	0.14%
Shallowater Parks	0.000500	\$ 84,329.01	0.14%
Juvenile Detention Center	0.000000	\$ -	0.00%
Debt Service	0.043616	\$ 7,356,187.83	12.18%
<b>TOTAL TAX RATE/TAX LEVY</b>	<b>0.358158</b>	<b>\$ 60,406,216.08</b>	<b>100.00%</b>



## Sales and Use Tax

A sales and use tax of one-half of one percent, which is collected by the State of Texas, was approved by voters of Lubbock County and went into effect on January 1, 1988. This tax is imposed on the value of taxable items sold and is enforced and collected by the Comptroller of Public Accounts of the State of Texas. Proceeds are remitted monthly less a small service fee. The proceeds are credited to the General Fund. The tax is used to fund operations, which helps defray county property tax. Actual county sales and use tax received in fiscal year 2014 was \$21,308,578. Budgeted county sales tax for the 2016 budget increased by \$1,867,000 from \$21,600,000 in the 2015 budget to \$23,467,000 in the 2016 budget. Sales and use tax revenue accounts for over 14% of all Lubbock County revenue.

The following chart displays the sales tax revenue for the past ten years.



## Intergovernmental Revenues

Intergovernmental revenues are revenues received from other units of government, including grant revenues. As of the beginning of fiscal year 2016, Lubbock County anticipates that this revenue source will make up about 7.0% of total budgeted revenue. In special circumstances, the County may receive one-time funding from other governmental entities and this revenue source is used to account for those special funds. There are no significant increases in 2016 in this type of revenue.

## **Fees**

This source of revenue comes from the fee offices throughout the county who are responsible to impose and collect various fees. Examples of these fees include marriage licenses and auto registration. The majority of these fees are set by the Local Government Code. Fees are expected to increase by \$201,815.

## **Commissions**

Lubbock County is entitled to certain commissions for performing services on behalf of the state. Commissions are also collected for accepting payment by credit card. Motor Vehicle Sales Tax Commissions are anticipated to increase in 2016 by \$404,464.

## **Charges for Services**

Services are provided to other entities and in exchange the county receives payment. Board Bills and Court Reporter Fees make up the majority of the revenue. Charges for services provide approximately 4% of budgeted revenue.

## **Fines and Forfeitures**

Each of the three levels of courts in the County (Justice Courts, County Courts, and District Courts) has the authority to impose fines as punishment on those persons found guilty of crimes. Fines are imposed as a deterrent to further criminal activity, but they are also an important revenue source for Lubbock County. Fines provide approximately 1.0% of budgeted revenue. In an effort to collect outstanding fines due to the county the court entered into a contract with a law firm in late 2009. Collections continue to slowly decline.

## **Interest**

Interest revenue is earned on most of the temporarily idle funds. Investments are managed in accordance with the Lubbock County Investment Policy. Interest earnings are credited to Pooled Cash and then distributed to each fund in the ratio of their total cash balance in the pooled cash account. Operating interest may be used for any County purpose. Bond interest earnings must be used for debt service. Most earnings come from interest-bearing bank accounts, investments in government backed securities, and from investments purchased through TexPool. Interest income accounts for approximately 1% of budgeted revenues.

## **Other Revenue**

Revenue described as miscellaneous is that which by its nature, does not fit into any other revenue category. Various refunds are included in this category and account for most of the larger amounts in this category. This revenue source is generally infrequent and/or unexpected.

**Transfers In**

This category is used to account for revenues that will be transferred from one fund to another at some time during the year. Transfers increased in FY 2016.

**Draw from Reserves**

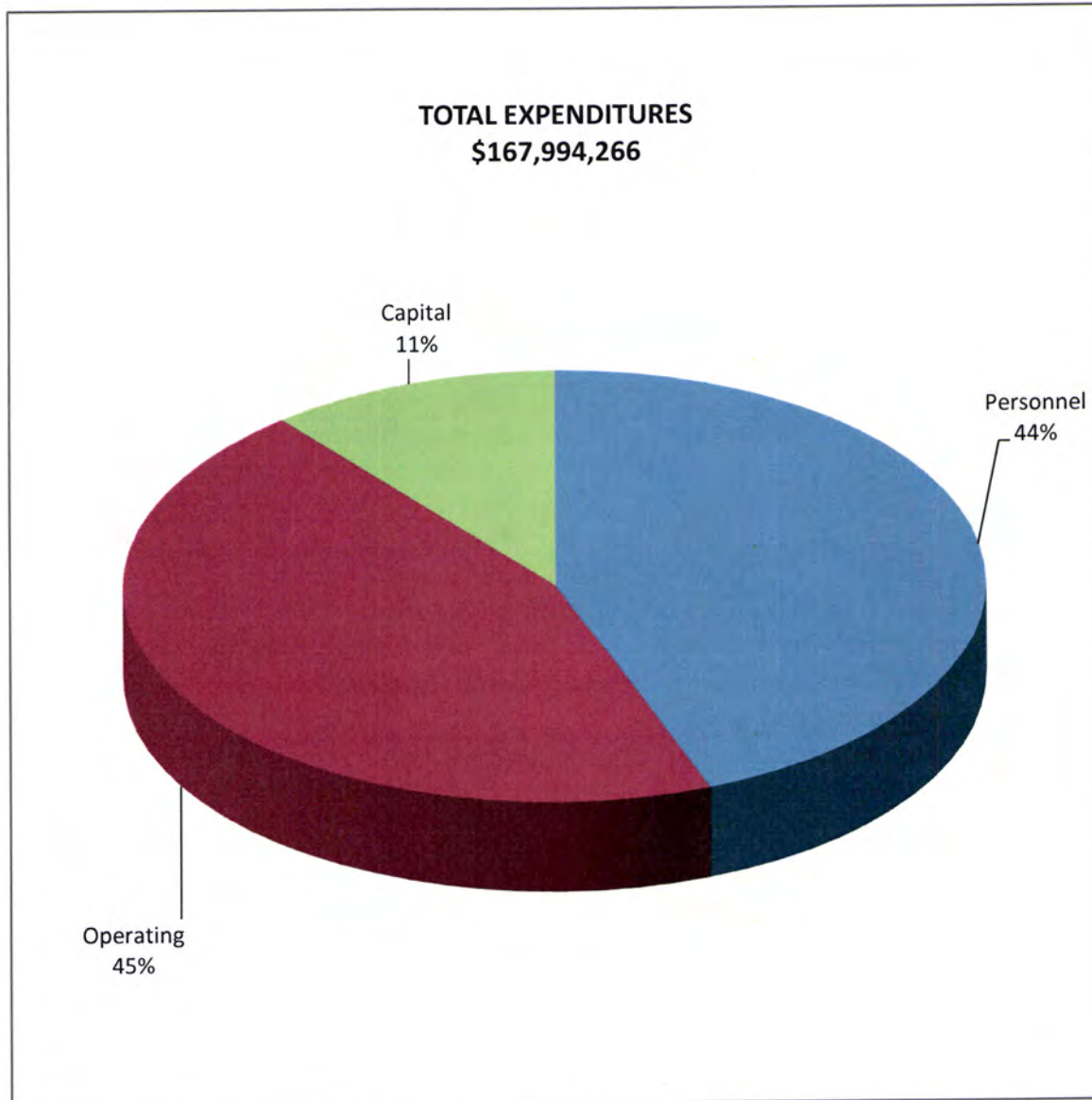
This category represents the amount that will be drawn down from fund balance if needed. Historically, the "Draw from Reserves" category is not fully utilized or required.

LUBBOCK COUNTY, TEXAS  
FY 2016 BUDGET - TOTAL COMPARATIVE EXPENDITURES \*  
ALL FUNDS

Fund	% Change Act vs.				
	FY 2014 Actual	FY 2015 Estimates	Est	FY 2016 Budget	% Change Est vs Bgt
General Fund	\$ 78,689,408	\$ 91,841,399	16.71%	\$ 97,801,245	6.49%
Consolidated Road & Bridge	4,654,728	5,951,077	27.85%	6,459,824	8.55%
Precinct 1 Park	94,267	116,191	23.26%	102,238	-12.01%
Slaton/Roosevelt Park	158,465	366,514	131.29%	297,362	-18.87%
Idalou/New Deal Park	102,130	481,902	371.85%	354,777	-26.38%
Shallowater Park	111,939	149,819	33.84%	147,327	-1.66%
Permanent Improvement	2,430,449	2,642,640	8.73%	4,418,400	67.20%
New Road Fund	523,092	850,000	62.50%	1,300,000	52.94%
Safe School Program/JJAEP	42,793	73,154	70.95%	23,853	-67.39%
TJJD C - Commitmenht Reduction	315,874	329,896	4.44%	0	-100.00%
TJJD S - Prevention/Intervention	3,280	0	-100.00%	0	0.00%
Star Program Juvenile	462,150	554,551	19.99%	562,868	1.50%
Juvenile Probation Fund	4,519,708	6,315,183	39.73%	6,346,952	0.50%
TJJD Juvenile Probation Commission	1,481,458	1,676,623	13.17%	2,032,996	21.26%
Juvenile Detention	3,065,260	3,900,482	27.25%	3,676,707	-5.74%
Juvenile Food Service	261,621	296,912	13.49%	312,008	5.08%
Title IV-E	205,381	267,829	30.41%	268,845	0.38%
CJD Re-Entry Drug Court	38,520	157,224	308.16%	56,030	-64.36%
CJD DWI Court	43,171	115,097	166.61%	63,557	-44.78%
CJD Family Recovery Court	34,423	105,897	207.64%	54,123	-48.89%
Online Access	14,994	21,598	44.04%	21,598	0.00%
Indigent Defense Coordinator Program	0	0	0.00%	73,668	100.00%
CJD Drug Court	42,340	112,037	164.61%	75,287	-32.80%
CO Drug Court Court Cost	28,195	41,400	46.84%	40,000	-3.38%
Dispute Resolution	299,326	293,205	-2.04%	330,951	12.87%
USDA Ag Mediation	73,700	73,200	-0.68%	101,700	38.93%
Domestic Relations Office	196,990	189,500	-3.80%	217,855	14.96%
Truancy Mediation Program	15,005	0	-100.00%	0	0.00%
Law Library	181,295	183,532	1.23%	181,466	-1.13%
Election Services	338,494	700,000	106.80%	700,000	0.00%
Election Admin Fee	14,075	42,000	198.40%	43,000	2.38%
Election Equipment Fund	0	31,707	100.00%	31,658	-0.15%
District Clerk Records Preservation	9,842	33,273	238.07%	43,264	30.03%
County Clerk Records Preservation	198,118	1,259,429	535.70%	1,212,738	-3.71%
Commissioners' Court Record Preservation	54,701	94,427	72.62%	95,480	1.12%
Courthouse Security	97,291	122,184	25.59%	123,934	1.43%
Court Record Preservation	32,157	21,800	-32.21%	52,350	140.14%
Historic Preservation	0	4,200	100.00%	4,200	0.00%
Child Abuse Prevention	0	345	100.00%	425	23.19%
Justice Court Technology	7,729	60,400	681.51%	78,400	29.80%
County and District Court Technology	2,736	9,000	228.95%	6,150	-31.67%
District Court Record Technology	19,018	35,600	87.20%	28,375	-20.29%
County Clerk Archive	288,041	740,000	156.91%	1,446,283	95.44%
Regional Public Defender	4,064,974	6,154,983	51.42%	4,965,312	-19.33%
Sheriff Contraband Fund	132,844	705,000	430.70%	601,400	-14.70%
Inmate Supply Fund	540,237	402,000	-25.59%	628,500	56.34%
VINE	56,889	27,716	-51.28%	0	-100.00%
Homeland Security	9,594	130,000	1255.08%	0	-100.00%
LEOSE Sheriff	0	0	0.00%	59,021	100.00%
Sheriff Commissary Salary Fund	0	0	0.00%	485,248	100.00%
CDA Business Crimes	189,079	228,464	20.83%	162,650	-28.81%
CDA Contraband	339,138	271,970	-19.81%	200,500	-26.28%
South Plains Auto Task Force	572,251	568,689	-0.62%	789,498	38.83%
JAG - Justice Assistance Grant	57,860	96,373	66.56%	0	-100.00%
Domestic Violence Prosecution	193,057	137,688	-28.68%	137,105	-0.42%
Interest/Sinking Fund	217,432	0	0.00%	0	0.00%
Interest/Sinking Fund 03 Bond Issue	984,683	0	0.00%	0	0.00%
Interest/Sinking Fund 07 Bond Issue	6,358,802	6,319,013	-0.63%	6,318,825	0.00%
Tax Notes Series 2013	1,238,977	1,245,325	0.51%	1,260,113	1.19%
Refunding Bonds Series 2013	173,200	174,700	0.87%	174,700	0.00%
LE Renovations	422,489	4,400,000	941.45%	7,985,000	81.48%
CRTC Renovations	123,703	3,000,000	2325.16%	2,900,000	-3.33%
Employee Health Benefit	8,488,443	9,912,300	16.77%	10,633,500	7.28%
Workers' Comp Fund	2,844,607	3,853,600	35.47%	1,505,000	-60.95%
Total Expenditures - All Lubbock County Funds	\$ 126,160,421	\$ 157,889,048	25.15%	\$ 167,994,266	6.40%

\* Including interfund transfers

**LUBBOCK COUNTY, TEXAS**  
**EXPENDITURE SUMMARY BY CATEGORY**  
**ALL FUNDS**

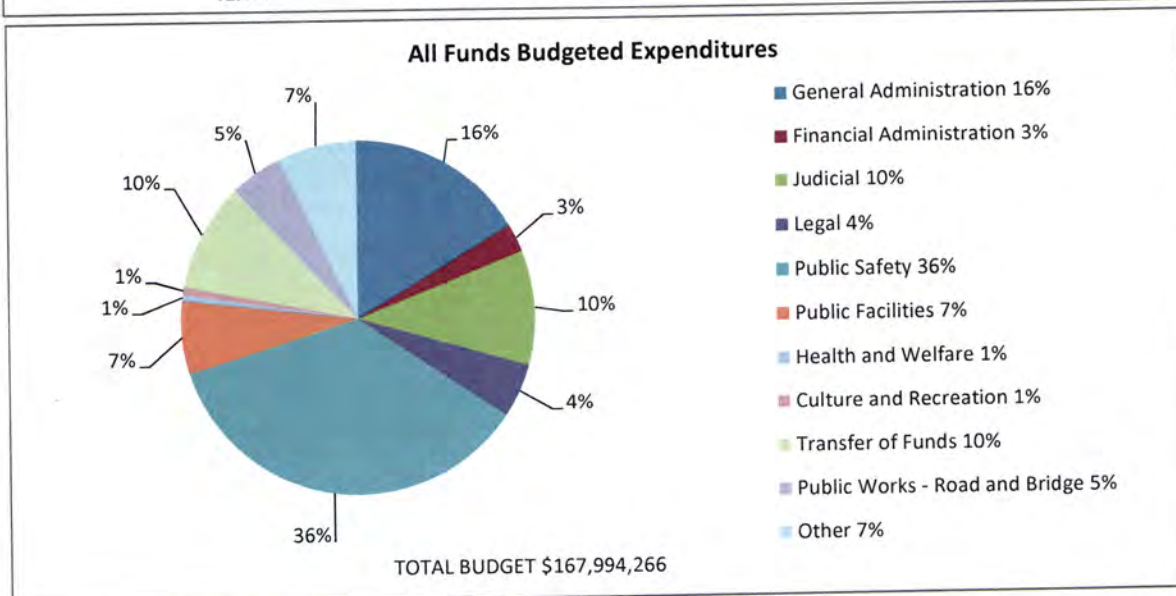
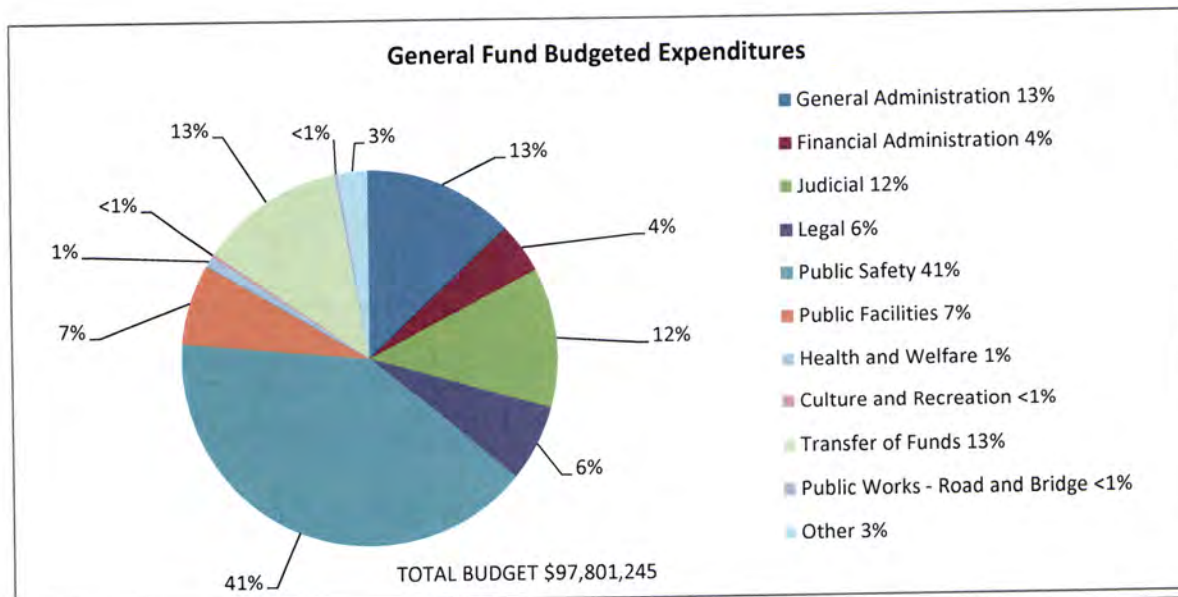


Personnel percentage represents all salary and benefit related expenditures. Operating percentage includes all line items for operating expenses. Capital percentage includes any expenditure over \$5,000. Percentages include all funds.



**LUBBOCK COUNTY, TEXAS**  
**TOTAL BUDGETED EXPENDITURES**  
**COMPARISON ALL FUNDS TO GENERAL FUND**

	General Fund	All Funds
General Administration	\$ 12,681,456	\$ 27,637,157
Financial Administration	4,281,234	4,281,234
Judicial	11,947,509	17,447,548
Legal	6,333,167	8,454,892
Public Safety	39,567,036	60,103,777
Public Facilities	6,748,462	11,166,862
Health and Welfare	928,066	928,066
Culture and Recreation	248,928	1,150,632
Transfer of Funds	12,280,196	16,504,065
Public Works - Road and Bridge	267,468	8,027,292
Other	2,517,723	12,292,741
Total Expenditures	<u>\$ 97,801,245</u>	<u>\$ 167,994,266</u>



## ***Uses of Funds***

The 2016 budget includes expenditures of \$167,994,266 as compared to the 2015 adjusted budget of approximately \$157,889,048. This represents an increase of 6.4%.

### **General Fund**

The FY 2016 general fund budget increased to \$97,801,245 from \$91,841,399 in fiscal year 2015 a difference of \$5,959,846 or 6.49%. This increase can be attributed to the additional funds granted to each department for the 1.97% COLA, additional funds for law enforcement expansion and to recruit and retain legal personnel by offering more competitive wages. The following functions are included in the General Fund: General Administration – management functions; Judicial – court related functions; Legal – prosecution of criminals; Financial – all accounting functions of the county; Public Facilities – maintenance and expansion of county buildings; Public Safety – law enforcement services provided by the county; and Transfer of Funds (Inter-Fund Transfers) – any General Fund financing of other county departments that is not included in the General Fund.

#### **General Administration**

General Administration Departments include the basic administrative and management functions of the county. Major general administration departments include the Commissioners' Court, County Judge, County Clerk, Information Systems, Emergency Management, Non-Departmental, Administrative Research. In the FY16 budget the overall general administration function decreased by \$282,795. The contingency line item in Non-departmental decreased \$213,753 accounting for the majority of the decline.

#### **Judicial**

The Judicial function includes the Courts and the departments that service the courts, including the District Clerk, Judicial Compliance, Justice of the Peace 1-4, Central Jury, and the Judicial Department. The Judicial Department is made up of six District Courts and three County Courts-at-Law. The overall judicial function decreased in total by approximately \$342,269 and is attributed to a decrease in professional and contract services.

#### **Legal**

The legal function is made up of the Criminal District Attorney's Office. The budget increased by \$425,260. The increase is due to increases to personnel line items. Functions include criminal prosecution in the courts as well as providing civil and legal advice to the Commissioners' Court and all county departments.

## **Financial Administration**

Financial Administration includes the County Treasurer, Tax Office, Purchasing, County Auditor, and the Human Resources departments. These departments are responsible for collecting, safeguarding, investing, disbursing, and budgeting funds as well as financial reporting. The financial administration function increased overall by \$124,010 or 2.98%. The majority of the increase is due to payroll increases for all departments and software maintenance for Human Resources and County Auditor.

## **Public Facilities**

Maintenance of county facilities is an essential service that must be provided. The department increased by \$217,935 or 3.34%. The majority of this increase can be attributed to utilities and capital expenditures.

## **Public Safety**

Public Safety departments include the Constables 1-4, Medical Examiner, County Sheriff, Lubbock County Detention Center, and Public Safety. The total Public Safety budget is \$39,567,036 which is an increase of \$1,778,425 or 4.71% and is attributable to the capital expenditures and payroll increases.

## **Transfer of Funds**

This department is used to budget for the inter-fund expenditure-type transactions between the General Fund and other governmental-type funds. Inter-fund transactions between the General Fund and governmental funds are recorded as expenditures in the originating fund. The transfer budget increased in total in FY16 by \$3,940,140 or 47%. The increase is largely due to a \$3,785,679 increase in the transfer to the Law Enforcement Center construction fund with completion of the project anticipated in FY16.

## **Other**

The "Other" category is comprised of the following functions: Correctional, Health and Welfare, Conservation, Elections, Transportation, and Culture and Recreation. The county partially funds the Community Supervision Corrections Department (C.S.C.D.) department. The C.S.C.D. is operated on state funds, but the county does contribute a small portion. The health and welfare function is made up of Sanitation, General Assistance, and Veteran's Affairs. The division increased by 4.76% due to capital outlay expenditures. The Elections Department is responsible for overseeing all election related functions. This division decreased by \$2,448. The culture and recreation division is made up of Museum, Library Services and Precinct Parks. These divisions decreased by \$40,000 in FY16.



## **Special Revenue Funds**

### **Road and Bridge Fund**

Consolidated Road and Bridge includes expenditures for the operation, repair, maintenance and construction of approximately 1,187 centerline miles of county road including drainage infrastructure and traffic control signage. The Public Works Department assists in the maintenance of county roads and projects. The department assists in the planning of new subdivisions, commercial developments, and infrastructure. The Public Works Department plays a crucial role in responding to the needs of the public in planning, preparing, mitigating and recovering from general emergencies and disasters. These expenditures include salaries, road materials, and funding for equipment and land. The FY16 Consolidated Road and Bridge budget decreased by \$135,567. The majority of that decrease can be attributed to a reduction in heavy equipment purchases.

### **Park Funds**

There are four park funds and they include expenditures for the operation, repair, maintenance, and upkeep associated with public county parks. These expenditures include salaries, materials, building maintenance, utilities, and purchases of equipment. Precinct #1 Park expenditures decreased by \$13,953, this can be attributed to recalculation of benefits and Capital Outlay. Precinct #2 Park decreased by \$69,152, this can be attributed to the decrease in other improvements. Precinct #3 Park expenditures decreased capital outlay expenditures by \$127,125. Precinct #4 Park expenditures decreased by \$52,522, this decrease can be attributed to reduction in capital outlay.

### **Permanent Improvement Fund**

The permanent improvement fund includes expenditures for the improvement of county facilities, including the courthouse, the central garage, the Lubbock County Office Building (formerly known as the Bank of America building), and various other county building renovations. This division increased by \$1,775,760, or 67%, in FY16. This increase can be attributed to planned renovations to Lubbock County facilities not being completed on schedule in FY15 and requiring to be budgeted in FY16.

### **New Road Fund**

The new road fund includes expenditures for new road materials, contract labor required for the building of new roads, and heavy equipment purchases. This division increased by \$450,000 in FY16. The change in the New Road Fund comes from the increase of capital outlay in the amount of \$450,000.

## **Juvenile Probation Funds**

Juvenile Probation functions include the operations of Juvenile Probation, the Juvenile Detention Center, and other grant programs including housing and placement services for juvenile offenders.

## **Online Access Fund**

The online access fund is used to account for fees received by the courts for public access to court documents that are public information. Local Government Code, 191.008, gives the county the authority to set a reasonable fee for use of the system. The fee is dedicated to the enhancement of courtroom technology.

## **CJD Re-Entry Drug Court**

The funds from the Lubbock County Re-Entry Drug Court are used to achieve the following goals: 1.) to provide early assessment and intervention, 2.) to provide effective court supervision, 3.) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service, and 4.) to promote public safety by reducing repeat offenders.

## **DWI Court**

The funds from the Lubbock County Adult DWI Court are used to achieve the following goals: 1.) to provide early screening, assessment, and court intervention, 2.) to provide effective court supervision, 3.) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service, and 4.) to promote public safety by reducing repeat offenders.

## **Family Recovery Court**

The funds from the Family Recovery Court are used to achieve the following goals: 1.) to provide early screening, assessment, and court intervention, 2.) to provide effective court supervision, 3.) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service, and 4.) to promote child safety and family reunification.

## **Drug Court Fund**

The funds from the Lubbock County Adult Drug Court are used to achieve the following goals: 1.) to provide early screening, assessment, and court intervention, 2.) to provide effective court supervision, 3.) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service, and 4.) to promote public safety by reducing repeat offenders.

### **Drug Court Fee Fund**

Code of Criminal Procedures Article 102.0178 requires a person to pay \$50 as a cost of court on conviction of an offense punishable as a Class B misdemeanor or any higher category of offense under Chapter 49 of the Penal Code or Chapter 481 of the Health and Safety Code. The county is entitled to 50% of the court cost plus an additional 10% as a service fee. The funds collected are to be used exclusively for the maintenance of drug court programs operated by the county.

### **Dispute Resolution Fund**

This fund was established under Texas Civil Practice and Remedies Code Chapter 152 for the purpose of maintaining an alternative dispute resolution system.

### **USDA Ag Mediation**

The USDA Ag Mediation fund is used for tracking grant revenues and expenses for the USDA state certified agricultural mediation program. Each state has the option of designating one entity to provide this service, and Lubbock County is the entity designated for the state of Texas.

### **Domestic Relations Office**

This fund is used for the purpose of providing money for services authorized under Texas Family Code Chapter 203.

### **Law Library**

The Law Library Fund provides library services to residents, attorneys, judges, and county departments for researching areas of the law. These services are provided by fees collected on court case filings.

### **Election Services Fund**

Reimbursable services provided to the Lubbock County Democratic and Republican parties, Lubbock County cities, schools, and other political subdivisions as well as election services provided for those entities within Lubbock County that have voters in outlying counties. Lubbock County provides all services related to conducting elections for the above mentioned entities and parties in regards to their needs for their elections and then the entities reimburse Lubbock County.

### **Election Admin Fee Fund**

Lubbock County is allowed to charge all entities a 10% administrative fee for conducting their elections. As per Texas Elections Administrative Code, a fee charged by the officer may not

exceed 10% of the total amount of the contract, but may not be less than \$75 and cannot be considered as part of the county's General Revenue Fund.

#### **Election Equipment Fund**

This fund contains monies charged to the parties and entities for the rental of Judge's Booth Controllers, eSlates, and DAU units that were purchased with Federal HAVA money and county money. Monies expended from this fund are used to replace or to purchase more electronic voting equipment.

#### **Records Preservation Funds**

Lubbock County has four preservation funds: County Clerk, District Clerk, Commissioners' Court, and Court Record. A defendant convicted of an offense in a county court, a county court at law, or a district court is required to pay a records management and preservation fee. The fee was approved by the State legislature to help fund the requirement to maintain certain records for an extended period of time for the County and District Clerks. The fee is used to provide professional services related to microfilming and for the identification, storage and preservation of local government records, as well as, other expenses related to the preservation of these records.

#### **Courthouse Security Fund**

This fund accounts for the cost of providing security services for all district, county, and justice courtrooms, and protection for the judges, staff, victims, and the public. Funding is achieved through a fee approved by the State of Texas legislature in FY1995, which provides approximately \$115,000 in revenues to provide security services within the county facilities. The courthouse security is provided by the Lubbock County Sheriff's Office. Portable metal detectors, as well as, hand held metal detectors are used when there is a need, for example, if a high risk case is being heard.

#### **Heritage Tourism Fund**

Lubbock County signed a contract to write a Historic Lubbock County book and received royalties from the advertisements. The royalty money was then used to buy extra Historic Lubbock County books that are sold both retail and wholesale. The Historical Commission can use the proceeds from the sale of the extra books for historical preservation.

#### **Child Abuse Prevention Fund**

This fund is established in Chapter 102, Article 102.0186 of the Code of Criminal Procedure. Funds can only be utilized to fund child abuse prevention programs in the county where the court is located.

### **Justice Court Technology Fund**

This fund was established in FY06 to account for fees collected upon conviction of a misdemeanor offense in a justice court. Funds can only be utilized to finance the purchase and maintenance of technological enhancements for justice courts and for the cost of continuing education and training regarding technological enhancements for judges and justice court clerks. This budget increased from \$60,400 in FY15 to \$78,400 in FY16. The fee collected fully funds the budget.

### **Archive Funds**

Lubbock County has two archive funds. These funds were established through a fee collected of up to \$5 on all documents filed in the clerks' offices and can only be spent in accordance with a records archive plan filed by the clerks and approved by the Commissioners' Court. Funds can only be used for the specific purpose of archiving and preserving records filed in the clerks' offices prior to 1974.

### **Regional Public Defender – Capital Murder**

In FY 2008, Lubbock County was awarded a grant from the Task Force for Capital Murder Cases. The office is based in Lubbock County and currently has inter-local agreements with 158 counties to provide public defense for capital murders. Each county pays a pre-determined rate based on historical information relating to capital murders in that respective county. Expenditures include salary and benefits for forty-three employees, and all other costs relating to capital murder defense cases, including travel, supplies, and contract services (expert witness, etc). This office began expanding in 2011 covering additional counties and adding remote locations and additional personnel.

### **Sheriff Contraband Fund**

This is a discretionary fund of the Sheriff's Office and it is included in the FY16 budget at \$601,400. This fund is supported by funds and assets that are seized and subsequently awarded to the county by court orders.

### **Inmate Supply Fund**

This is a discretionary fund of the Sheriff's Office. It is used to maintain the Sheriff's commissary accounts.

### **LEOSE-Sheriff Fund**

The Comptroller of Public allocates money annually to local law enforcement agencies for expenses related to the continuing education of law enforcement officers. Local law enforcement agencies provide the necessary information to the comptroller for an allocation of

money. The funds may be used only as necessary to ensure the continuing education of persons licensed under Occupations Code Chapter 1701 or to provide necessary training to full-time fully paid law enforcement support personnel.

#### **VINE Grant**

The purpose of the VINE (Victim Information Notification Everyday) Grant is to maintain Lubbock County in a statewide system that provides relevant offender release information, notification of relevant court settings or events, promote public safety and support the rights of victims of crime. Funds are used to pay for the county's cost of its portion of the statewide crime victim notification service.

#### **CDA Business Crimes**

By statute, the CDA's hot check office may collect a fee for collecting and processing a bad check. The fee varies depending on the amount of the check issued. The fees collected are to be deposited into a fund and may be used at the sole discretion of the District Attorney. This budget decreased by \$65,814. The CDA also uses these funds for supplemental pay to the employees of his office and travel and training costs.

#### **CDA Contraband Fund**

This fund accounts for the use of criminal investigation funds such as seized property that has been forfeited to the county by court orders.

#### **South Plains Auto Task Force**

The South Plains Auto Theft Task Force specializes in auto theft and crime prevention in twenty-eight counties located in the South Plains and Panhandle of Texas.

#### **JAG Justice Assistance**

The Edward Byrne Memorial Justice Assistance Grant (JAG) distributes funds to meet local criminal justice needs. Grant funds can be used for state and local initiatives, technical assistance, training, personnel, equipment, supplies, contractual support, and information systems for criminal justice in the areas of law enforcement programs, prosecution and court programs, prevention and education programs, corrections programs, drug treatment programs, and planning, evaluation, and technology improvement programs.

#### **Domestic Violence Prosecution**

The Domestic Violence Prosecution grant program provides assistance in developing and strengthening effective law enforcement, prosecution, and court strategies to combat violent crimes against women and in developing and strengthening victim services in such cases. The

majority of the funds are used for salaries for a prosecutor and a legal assistant responsible for all domestic violence related cases.



**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2015 - 2016**



General Fund  
Revenue & Expenditure  
Summaries



Lubbock County TX

# Adopted Budget Revenues

For Fiscal: 2015 - 2016 Period Beginning 10/01/2015

Account Number	Account Name	2013-2014 Activity	2014-2015 Budget	2015-2016 Budget
<b>011 - GENERAL FUND</b>				
<b>4 - Revenue</b>				
<b>Revenue</b>				
<b>GENERAL FUND</b>				
011-4001000	CURRENT AD VALOREM TAXES	44,057,614.22	45,437,703.00	51,026,132.00
011-4004000	PEN & INT - CURRENT LEVY	196,124.45	258,994.00	244,925.00
011-4005000	DELIQ TAXES - PRIOR YEARS	496,786.01	646,837.00	602,108.00
011-4006000	PEN & INT - PRIOR YEARS	186,953.42	227,828.00	224,515.00
011-4007000	SPECIAL INVENTORY TAX	0.00	500.00	250.00
011-4010000	COUNTY SALES & USE TAX	21,308,578.44	21,600,000.00	23,467,000.00
	<b>40 - TAX COLLECTIONS</b>	<b>66,246,056.54</b>	<b>68,171,862.00</b>	<b>75,564,930.00</b>
<b>011-4101000</b>				
<b>COUNTY CLERK</b>				
011-4102000	BEER & LIQUOR PERMITS	70,821.50	100,000.00	90,000.00
	<b>41 - LICENSES/PERMITS</b>	<b>130,345.00</b>	<b>162,593.00</b>	<b>150,000.00</b>
<b>011-4201200</b>				
<b>BULLETPROOF VEST GRANT</b>				
		0.00	0.00	0.00
011-4202100	STATE MIXED DRINK TAX	1,212,552.03	1,225,000.00	1,300,000.00
011-4203200	EMERGENCY MGT GRANT	4,019.73	24,700.00	24,700.00
011-4205000	BINGO TAX PROCEEDS	286,078.68	325,220.00	300,000.00
011-4209000	STATE - COUNTY COURTS	277,894.07	273,250.00	286,319.00
011-4212100	STRADUS A/G CHILD SUPPORT	4,162.92	4,129.00	4,069.00
011-4220200	INTER LOCAL AGREEMENT-CITY OF	331,849.44	300,000.00	650,000.00
011-4246000	REGIONAL PUBLIC DEFENDER ADMIN	352,695.00	352,695.00	364,454.00
011-4248000	GRANT ADMINISTRATION REVENUE	51,025.16	49,500.00	49,500.00
011-4250000	INDIGENT DEFENSE GRANT	475,328.00	282,628.00	336,349.00
011-4251000	MANAGED ASSIGNED COUNSEL	160,000.00	80,000.00	0.00
	<b>42 - INTERGOVERNMENTAL</b>	<b>3,155,605.03</b>	<b>2,917,122.00</b>	<b>3,315,391.00</b>
<b>011-4302000</b>				
<b>COUNTY JUDGE</b>				
		4,077.43	12,000.00	4,300.00
011-4303000	COUNTY CLERK	1,208,901.89	1,317,160.00	1,400,000.00
011-4305200	J.E.P.J. FEES	6,335.00	6,020.00	6,110.00
011-4306000	VRED - TAPE	2,511.71	6,200.00	2,500.00
011-4307000	TRAFFIC	7,115.86	8,500.00	6,175.00
011-4308000	CHILD SAFETY - CS	10,038.77	12,484.00	12,652.00
011-4309000	COUNTY TREASURER FEE	0.00	0.00	0.00
011-4310000	TAX ASSESSOR/COLLECTOR	35,167.85	36,650.00	38,500.00
011-4313000	AG FILING FEE	0.00	0.00	0.00
011-4315000	INDIGENT DEFENSE FEE	1,749.23	2,200.00	1,800.00
011-4322000	PASSPORT FEE - DIST CLERK	28,530.00	31,070.00	24,500.00
011-4323000	DISTRICT CLERK FEES	342,186.98	530,463.00	522,000.00
011-4331000	JP PRECINCT 1	32,833.62	34,030.00	32,316.00
011-4332000	JP PRECINCT 2	32,314.14	35,553.00	38,000.00
011-4333000	JP PRECINCT 3	39,416.81	36,901.00	38,562.00
011-4334000	JP PRECINCT 4	23,462.79	27,600.00	28,529.00
011-4340000	DISTRICT ATTORNEY	36,092.50	44,900.00	42,218.00
011-4345000	MEDICAL EXAMINER	378,198.88	398,248.00	400,000.00
011-4346000	SHERIFF	308,746.71	424,161.00	330,000.00
011-4348000	CONSTABLES	308,488.36	307,397.00	300,000.00
011-4350000	DEFENSIVE DRIVING FEE	2,964.97	7,138.00	4,000.00
011-4351000	SS FEE-INMATE	42,600.00	45,660.00	42,000.00
011-4352000	ISSUED WARRANT EXECUTION	79,313.58	138,000.00	125,000.00
011-4353000	ARREST FEE - COUNTY	9,817.88	13,580.00	12,000.00
011-4354100	FAMILY PROTECTION FEE	6,554.76	7,400.00	7,187.00
011-4360000	CMIT FINE COMMISSION	2,767.90	0.00	2,500.00
011-4361000	CMI FINE COMMISSION	3.30	0.00	0.00
011-4362000	BAT COMMISSIONS	3.56	0.00	0.00
011-4369000	ONLINE SERVICE FEE	20,276.19	10,000.00	60,000.00
011-4374000	CO CLERK VITAL RECORDS FEE	2,345.00	2,500.00	2,500.00
	<b>43 - FEES</b>	<b>2,973,815.67</b>	<b>3,495,815.00</b>	<b>3,483,349.00</b>

Adopted Budget Revenues

For Fiscal: 2015 - 2016 Period Beginning 10/01/2015

Account Number	Account Name	2013-2014 Activity	2014-2015 Budget	2015-2016 Budget
011-4401000	MOTOR VEHICLE SALES TAX COMM	2,271,471.32	2,325,000.00	3,150,864.00
011-4402000	CERTIFICATE OF TITLE COMM	407,719.00	364,800.00	400,000.00
011-4403000	MOTOR VEHICLE COMMISSION	901,548.06	1,271,400.00	850,000.00
011-4405000	(CVC) COMP TO VICTIMS OF CRIME	274.60	400.00	125.00
011-4406000	LEOA COMMISSION	1.45	0.00	0.00
011-4408000	BEER & LIQUOR COMMISSION	13,159.50	750.00	1,250.00
011-4411000	CJC COMMISSION	16.49	0.00	0.00
011-4412000	JCPT COMMISSION	22.91	0.00	0.00
011-4413000	OCLF COMM	0.00	0.00	0.00
011-4414000	JPD COMM	106.00	0.00	0.00
011-4415000	WARRANT STATE-COMM	-10.76	0.00	0.00
011-4416000	ARREST FEES - COMM	18,837.96	27,500.00	25,000.00
011-4417000	LEMI COMMISSION	0.72	0.00	0.00
011-4418000	CRIMESTOPPERS-COMM	1.25	0.00	0.00
011-4419000	COMPRE REHAB COMM (CR)	0.22	0.00	0.00
011-4420000	GENERAL REVENUE COMM GR	2.02	0.00	0.00
011-4421000	LEOCE COMM	0.66	0.00	0.00
011-4422000	DNA TESTING FEE	62.84	0.00	0.00
011-4424000	SEPTIC INSPECTION	55,590.00	54,300.00	56,000.00
011-4425000	FLSI COMM	3,758.62	3,775.00	3,760.00
011-4426000	FA COMM	68.57	150.00	100.00
011-4427000	CCC COMM	1,165.83	1,300.00	1,200.00
011-4428000	JCD COMM	4.74	0.00	0.00
011-4429000	TP COMM (40%)	29,727.69	37,500.00	35,000.00
011-4430000	JE COMM (10%)	7,431.90	9,300.00	8,000.00
011-4433000	CREDIT CARD COMMISSIONS	21,585.79	33,000.00	30,000.00
011-4435000	NEW CCC COMM	46,099.71	58,000.00	56,000.00
011-4436000	EMS TRAUMA FUND COMM	5,957.07	6,000.00	6,000.00
011-4440000	STF COMM	3,480.41	5,500.00	3,300.00
011-4442000	DNA (CS)	3.40	0.00	0.00
011-4443000	CIVIL DATA JUSTICE FEE	23.23	50.00	0.00
011-4445000	BAIL BOND FEE COMM	7,474.50	7,500.00	7,565.00
011-4446000	COMM DC JUDICIAL FUND	5,169.17	6,700.00	5,438.00
011-4447000	JURY REIMBURSEMENT FEE COMM	3,484.72	4,800.00	4,700.00
	44 - COMMISSIONS	3,804,239.59	4,217,725.00	4,644,302.00
011-4501000	POSTAGE - MOTOR VEHICLE	50,414.88	48,800.00	50,000.00
011-4502000	JURY FEES	10,791.39	13,600.00	12,000.00
011-4503000	BAIL BOND LICENSE RENEWAL FEES	3,000.00	2,500.00	2,500.00
011-4504000	BOARD BILLS - INMATE	2,277,903.00	2,400,000.00	2,500,000.00
011-4521000	COURT REPORTER FEES	70,701.45	60,000.00	65,000.00
011-4550000	SCAAP- JAIL	32,959.00	0.00	0.00
011-4552000	IV-E LEGAL SERVICES	33,926.70	39,000.00	37,000.00
	45 - CHARGES FOR SERVICES	2,479,696.42	2,563,900.00	2,666,500.00
011-4601000	JP PRECINCT 1	169,966.36	215,800.00	211,000.00
011-4602000	JP PRECINCT 2	188,722.44	300,000.00	250,000.00
011-4603000	JP PRECINCT 3	102,179.05	160,000.00	150,000.00
011-4604000	JP PRECINCT 4	283,102.73	350,000.00	325,000.00
011-4608000	COUNTY COURT AT LAW 1	102,113.52	86,300.00	85,000.00
011-4609000	COUNTY COURT AT LAW 2	65,986.00	67,800.00	65,484.00
011-4611000	DISTRICT CLERK FINES	11,150.73	23,000.00	21,000.00
011-4612100	FORFEITURES	203,012.00	200,000.00	225,000.00
	46 - FINES/FORF	1,126,232.83	1,402,900.00	1,332,484.00
011-4700000	INTEREST INCOME	889,206.12	1,000,000.00	850,000.00
	47 - INTEREST	889,206.12	1,000,000.00	850,000.00

Adopted Budget Revenues

For Fiscal: 2015 - 2016 Period Beginning 10/01/2015

Account Number	Account Name	2013-2014 Activity	2014-2015 Budget	2015-2016 Budget
011-4802000	RENTALS-BUILDINGS	189,305.66	217,500.00	180,150.00
011-4803000	PARKING LOTS	83,779.50	83,000.00	84,000.00
011-4805100	DISPOSAL OF PROPERTY	46,664.27	50,000.00	50,000.00
011-4806000	INSURANCE REIMBURSEMENTS	0.00	25,000.00	25,000.00
011-4807000	JURY REIMBURSEMENTS FROM STATE	98,608.00	122,000.00	125,880.00
011-4811000	REIMBURSEMENTS-TELETYPE	1,206.00	1,400.00	2,000.00
011-4813000	REFUND - ATTORNEY FEES	147,842.86	210,000.00	200,000.00
011-4815000	OTHER REFUNDS/REIMBURSE	0.00	50,000.00	50,000.00
011-4817100	PAY PHONE COMMISSION	361,935.42	372,000.00	390,000.00
011-4826000	ELECTION REVENUES	179.30	200.00	200.00
011-4830000	INTEREST-LCAD	1,101.58	1,000.00	2,000.00
011-4836000	SALE OF BOND FORMS	0.00	0.00	0.00
011-4842000	REIMB-INMATE TRANSPORTATION	51,479.87	65,000.00	65,000.00
011-4850000	GAIN/LOSS SALE OF INVESTMENTS	712,754.22	500,000.00	0.00
011-4899000	OTHER REVENUE	45,665.65	300,000.00	650,000.00
011-7631000	DRAW FROM RESERVES	0.00	0.00	3,970,059.00
	48 - OTHER REVENUE	1,740,522.33	1,997,100.00	5,794,289.00
011-8011403	XFER FROM WORKERS COMP	2,000,000.00	2,000,000.00	0.00
	80 - TRANSFERS	2,000,000.00	2,000,000.00	0.00
	011 - GENERAL FUND Totals	84,545,719.53	87,929,017.00	97,801,245.00
	4 -Revenue Totals	84,545,719.53	87,929,017.00	97,801,245.00
Revenue Totals:		84,545,719.53	87,929,017.00	97,801,245.00
011 - GENERAL FUND Totals:		84,545,719.53	87,929,017.00	97,801,245.00

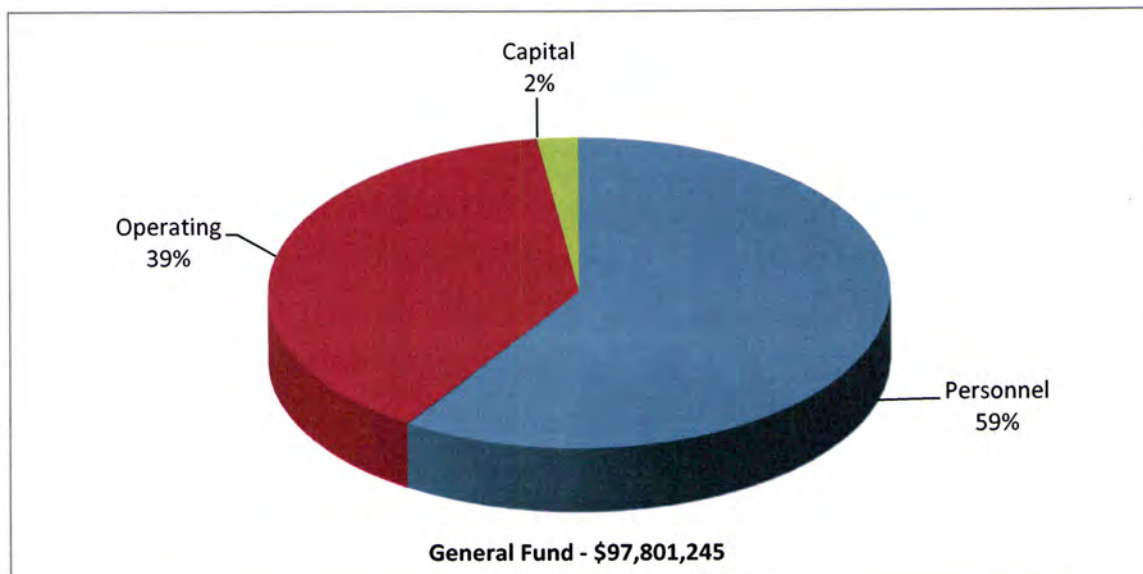
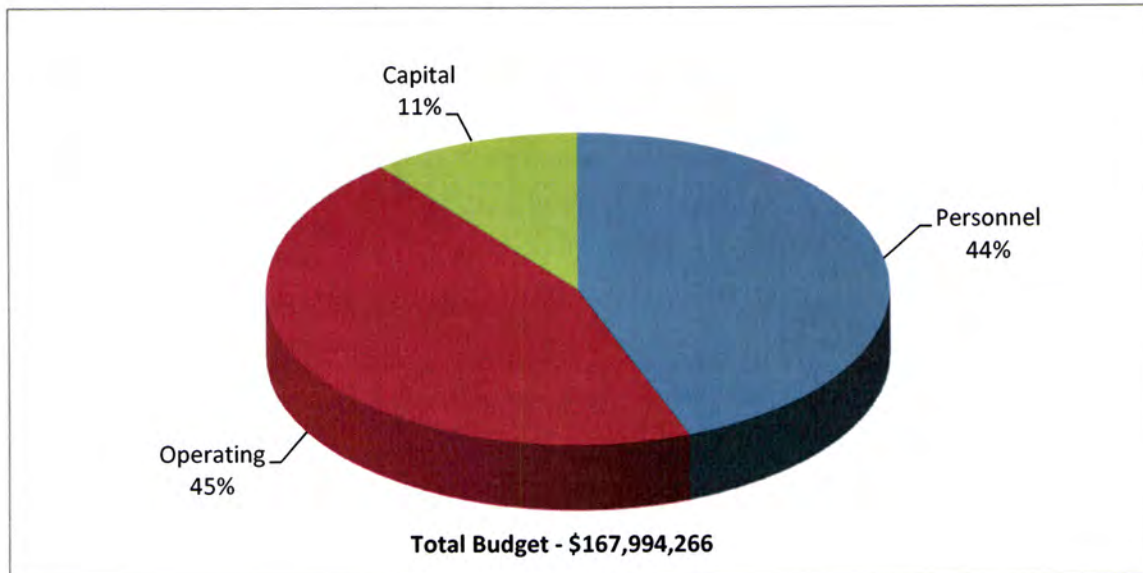
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
GENERAL FUND

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ 66,246,057	\$ 68,171,862	\$ 75,564,930
Intergovernmental	3,155,605	2,917,122	3,315,391
Fees	2,973,816	3,495,815	3,483,349
Commissions	3,804,240	4,217,725	4,644,302
Charges for Service	2,479,696	2,563,900	2,666,500
Fines/Forfeitures	1,126,233	1,402,900	1,332,484
Interest	889,206	1,000,000	850,000
Other Revenue	1,740,522	1,997,100	1,824,230
Licenses/Permits	130,345	162,593	150,000
<b>OTHER REVENUE SOURCES</b>			
Transfers In	2,000,000	2,000,000	-
<b>TOTAL REVENUE</b>	<b>\$ 84,545,720</b>	<b>\$ 87,929,017</b>	<b>\$ 93,831,186</b>
<b>EXPENDITURES</b>			
Personnel	50,073,401	55,915,691	58,034,597
Operating	19,853,546	25,243,260	25,390,855
Capital	1,050,556	2,330,814	2,095,597
<b>OTHER SOURCES (USES)</b>			
Transfers out	7,711,905	8,351,634	12,280,196
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 5,856,312</b>	<b>\$ (3,912,382)</b>	<b>\$ (3,970,059)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	33,100,200	38,956,512	35,044,130
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 38,956,512</b>	<b>\$ 35,044,130</b>	<b>\$ 31,074,071</b>

## LUBBOCK COUNTY, TEXAS

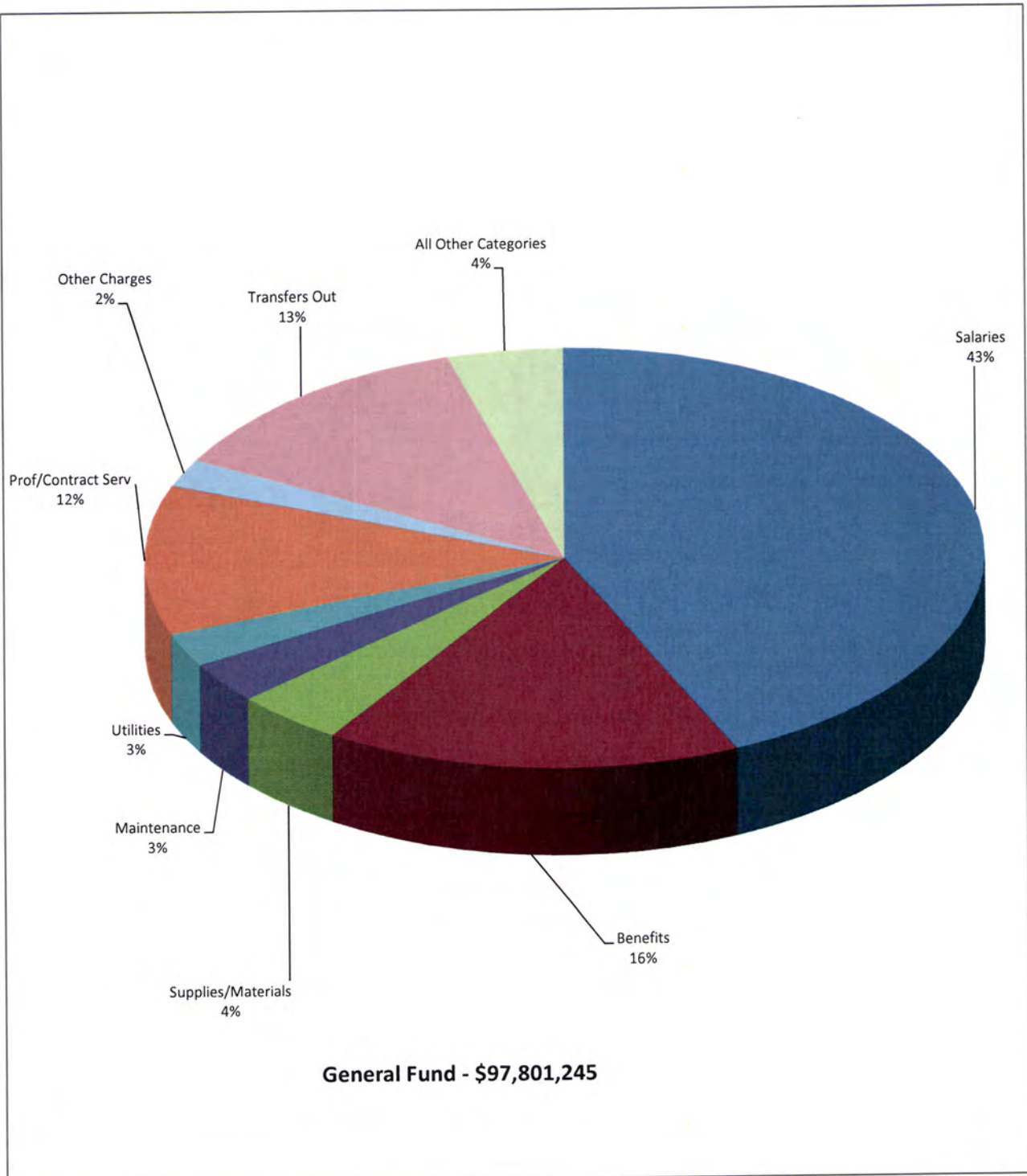
### TOTAL BUDGET ALL FUNDS vs. GENERAL FUND

The General Fund is Lubbock County's primary operating fund and may be used for any lawful purpose. It accounts for all financial resources of Lubbock County except those required to be accounted for in another fund. The General Fund includes the following functions: General, Administration, Financial, Public Facilities, Health and Welfare, Culture and Recreation, Public Works, Transfer of Funds, and Other.



**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**BY CATEGORY DETAIL**

The chart below displays all General Fund expenditures by category detail. Any category comprising less than 2% were combined into "All Other Categories" in this chart.



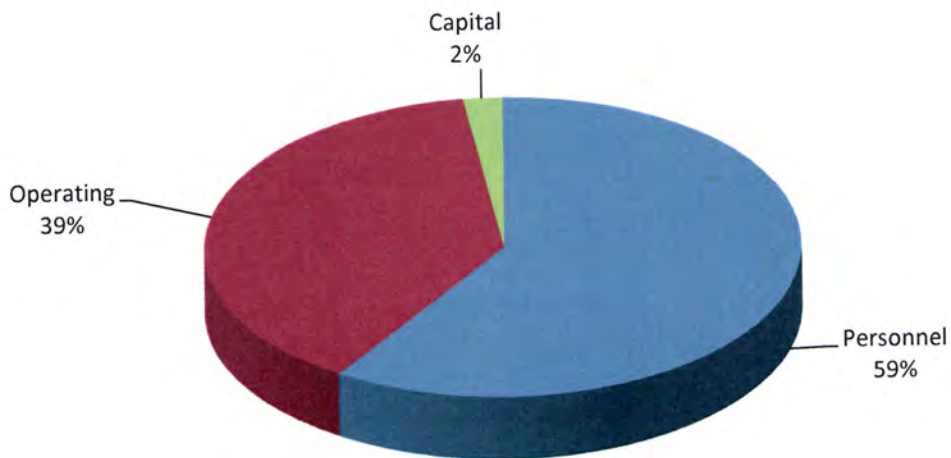


**LUBBOCK COUNTY, TEXAS**

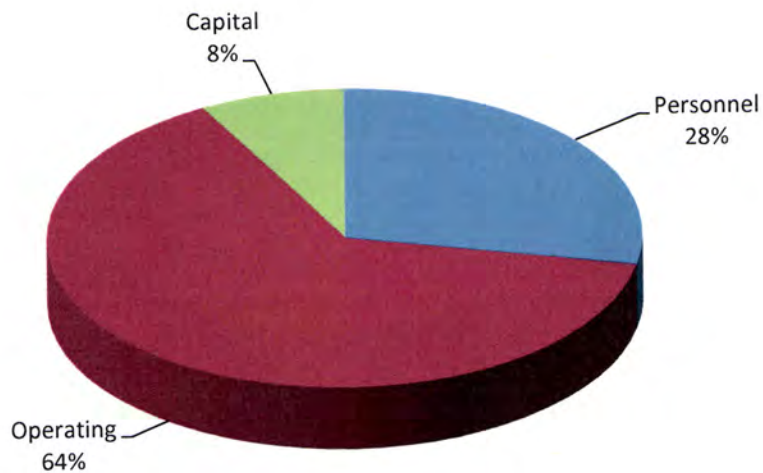
**GENERAL FUND EXPENDITURE SUMMARY**

**GENERAL ADMINISTRATION**

General Administration Departments include the basic administrative and management functions of the County. Major departments included in General Administration are as follows: Commissioners' Court, County Judge, County Clerk, Information Systems, Judicial Compliance, Non-Departmental, and Administrative Research.



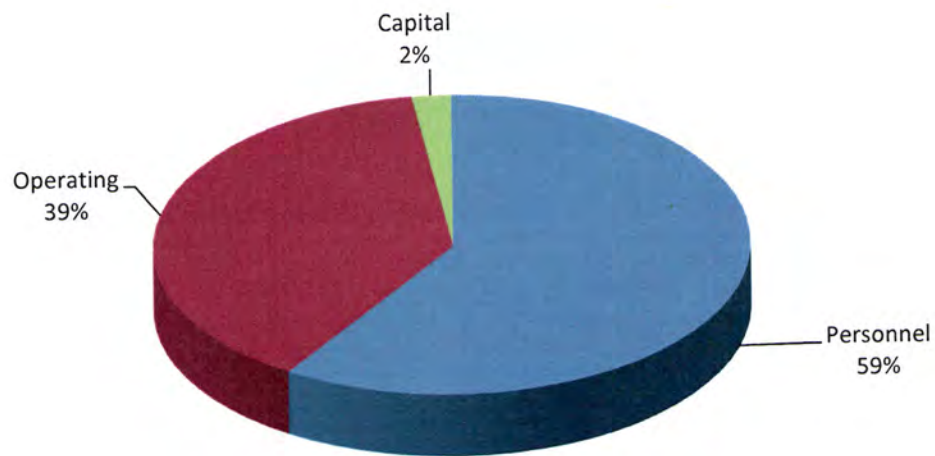
**General Fund Budget - \$97,801,245**



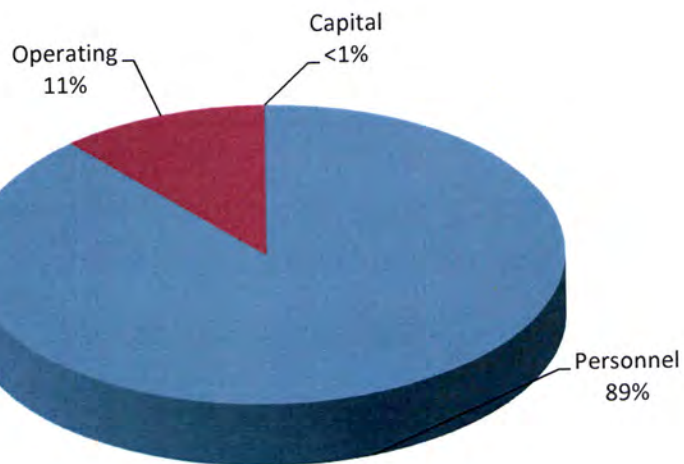
**General Administration - \$12,681,456**

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**FINANCIAL ADMINISTRATION**

The Financial Administration departments are charged with collecting, safeguarding, investing, disbursing, and budgeting funds. Major departments included in Financial Administration are as follows: County Treasurer, Tax Assessor/Collector, Purchasing, County Auditor, and Human Resources.



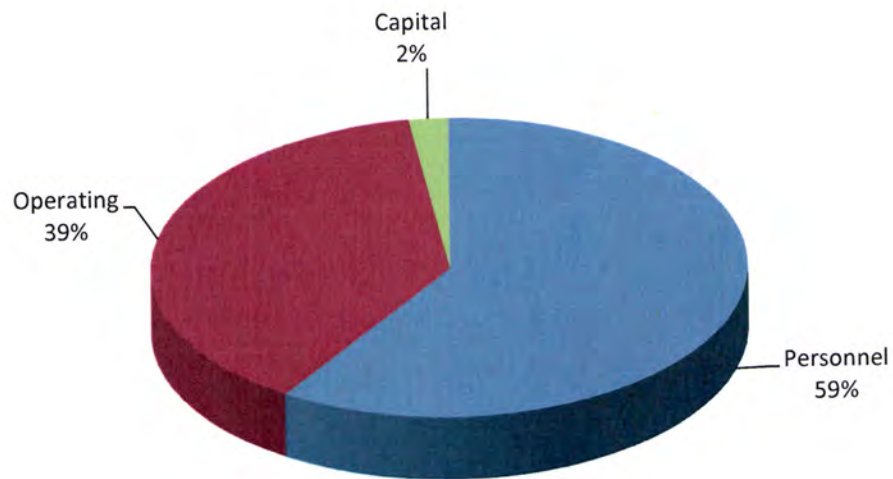
**General Fund Budget - \$97,801,245**



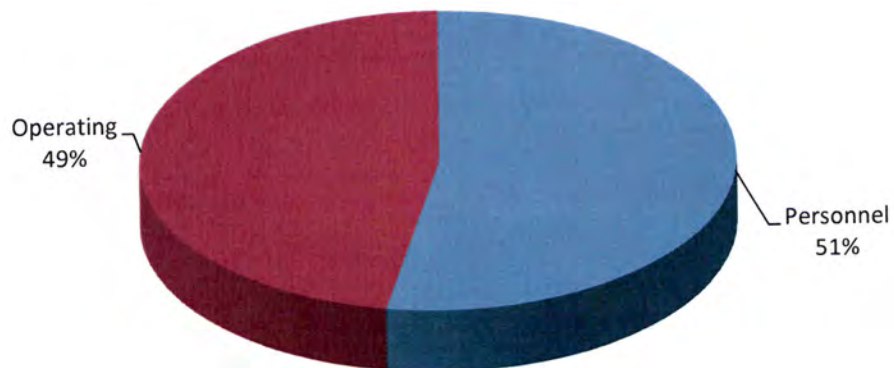
**Financial Administration - \$4,281,234**

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**JUDICIAL**

The Judicial Function includes the Courts and the departments that service the courts, including the District Clerk, Justice of the Peace Precints 1-4, Central Jury, and the Judicial Department. The Judicial Department is made up of six District Courts.



**General Fund Budget - \$97,801,245**



**Judicial - \$11,947,509**

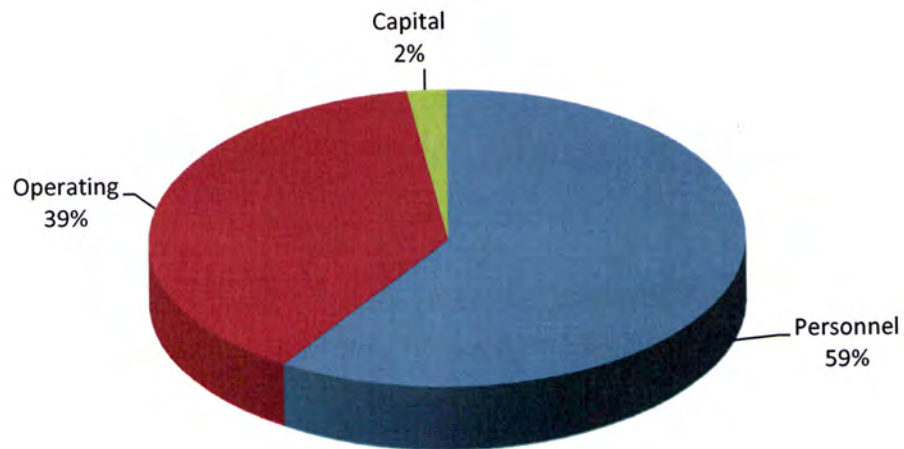


**LUBBOCK COUNTY, TEXAS**

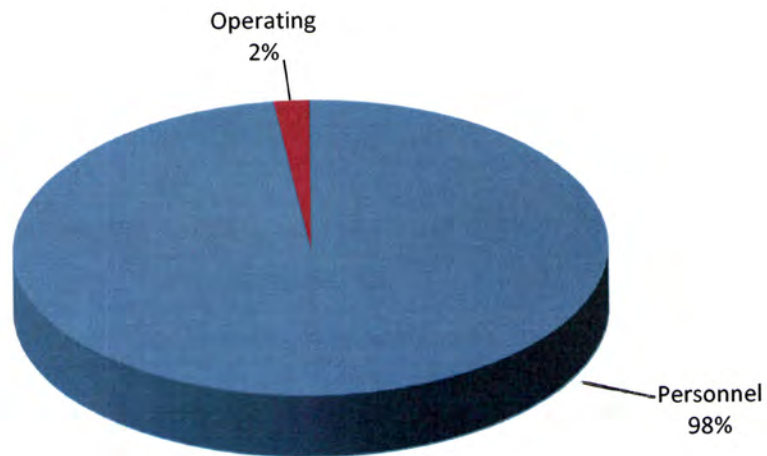
**GENERAL FUND EXPENDITURE SUMMARY**

**LEGAL**

The legal function is made up of the Criminal District Attorney's Office.



**General Fund Budget - \$97,801,245**



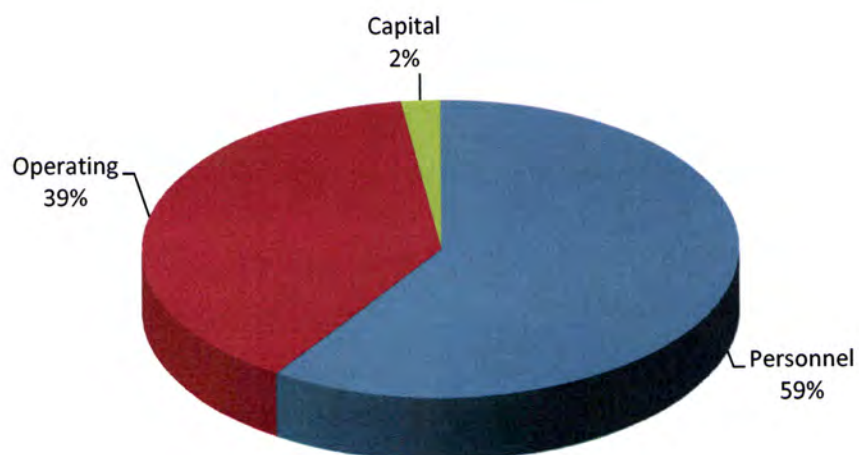
**Legal - \$6,333,167**

## LUBBOCK COUNTY, TEXAS

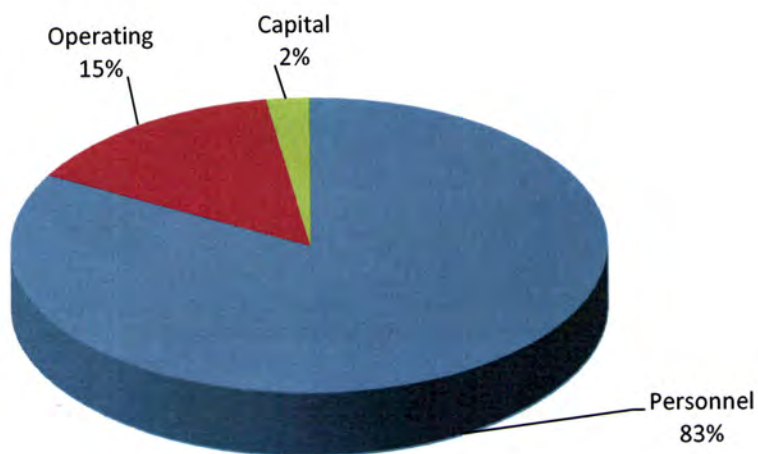
### GENERAL FUND EXPENDITURE SUMMARY

#### PUBLIC SAFETY

Major Public Safety departments include Constable Precincts 1-4, Medical Examiner, County Sheriff, Lubbock County Detention Center, and Public Safety. These departments provide services that necessary to maintain the safety of the citizens of Lubbock County.



**General Fund Budget - \$97,801,245**



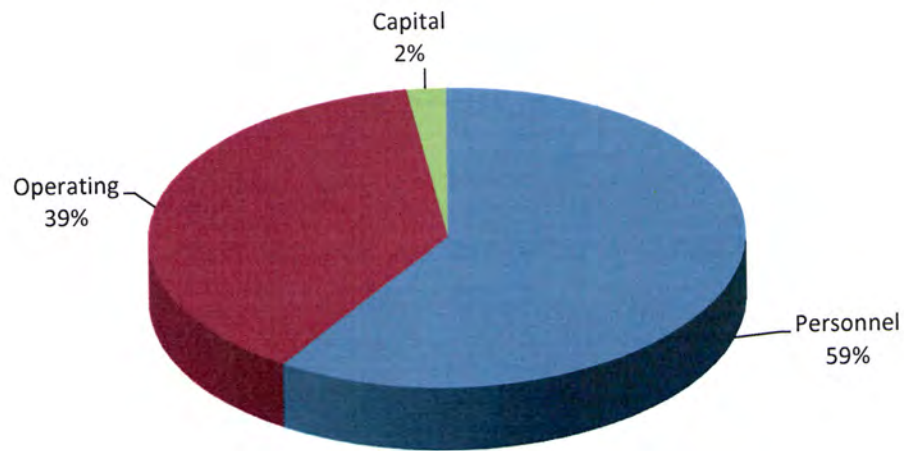
**Public Safety - \$39,567,036**

**LUBBOCK COUNTY, TEXAS**

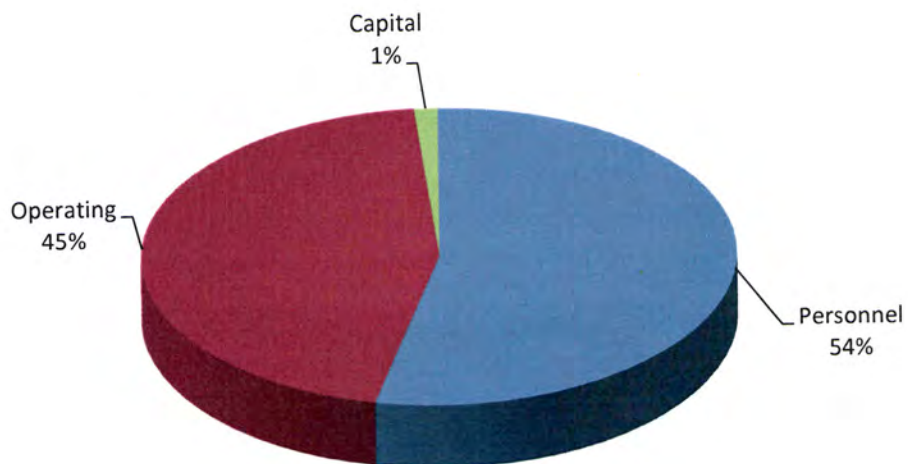
**GENERAL FUND EXPENDITURE SUMMARY**

**PUBLIC FACILITIES**

The Public Facilities function provides maintenance to County facilities. It is an essential service that must be provided.



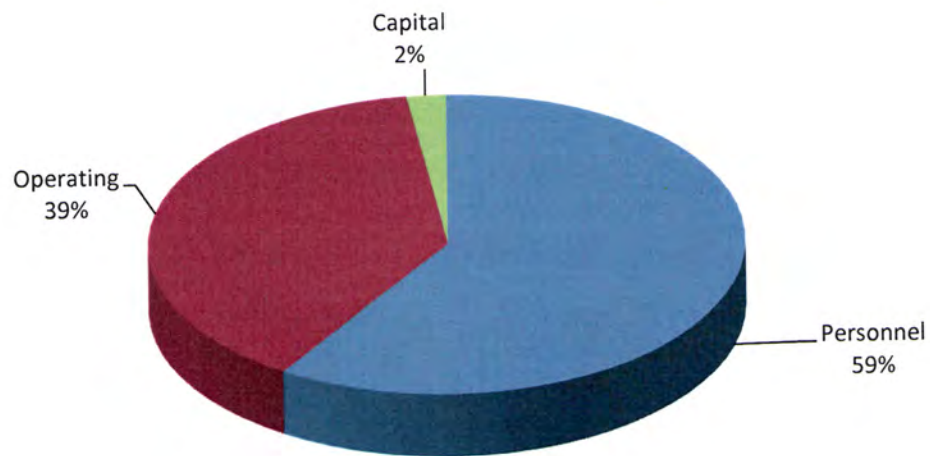
**General Fund Budget - \$97,801,245**



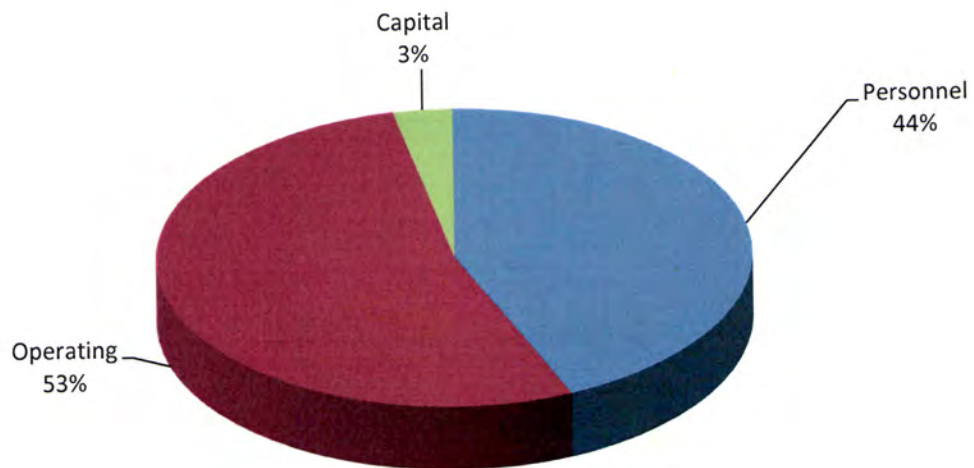
**Public Facilities - \$6,748,462**

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**HEALTH AND WELFARE**

Health and Welfare includes the following departments: Sanitation, General Assistance, and Veteran Services.



**General Fund Budget - \$97,801,245**

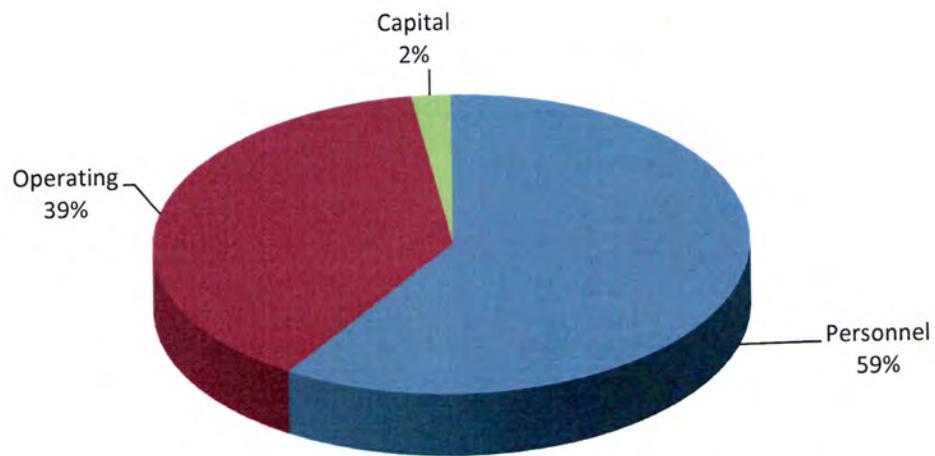


**Health and Welfare - \$928,066**

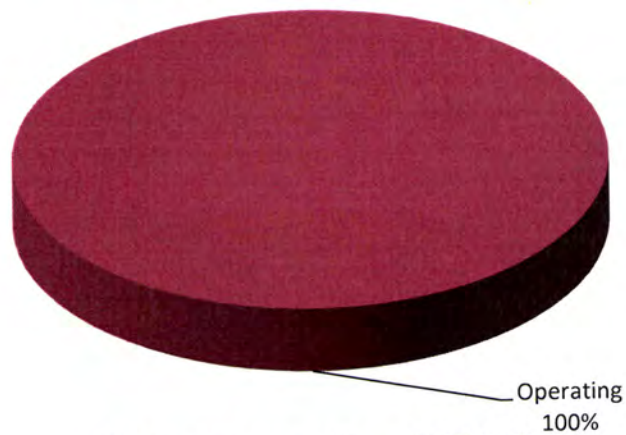


**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**CULTURE AND RECREATION**

Culture and Recreation function includes the following departments: Lubbock County Historical Department and Library Services.



**General Fund Budget - \$97,801,245**



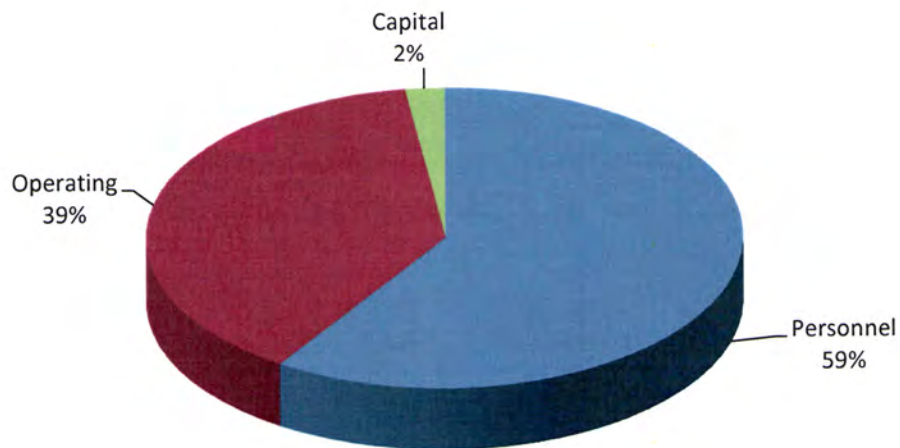
**Culture and Recreation - \$248,928**

**LUBBOCK COUNTY, TEXAS**

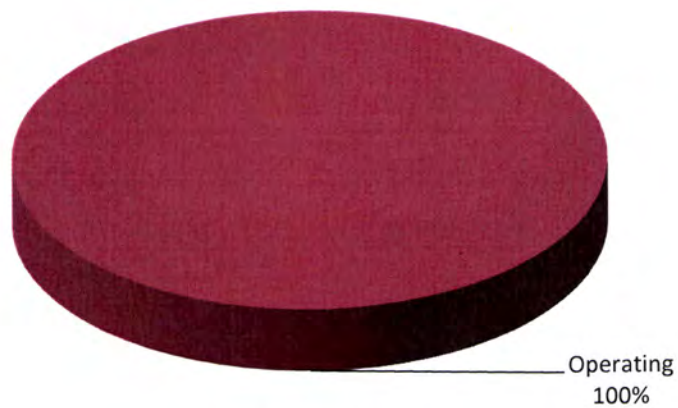
**GENERAL FUND EXPENDITURE SUMMARY**

**TRANSFER OF FUNDS**

This department is used to budget for the Interfund expenditure type transactions between the General Fund and other governmental-type funds.



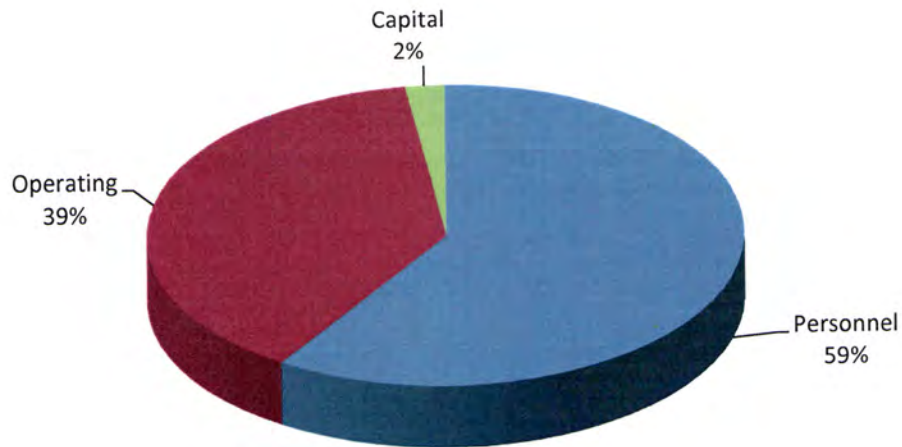
**General Fund Budget - \$97,801,245**



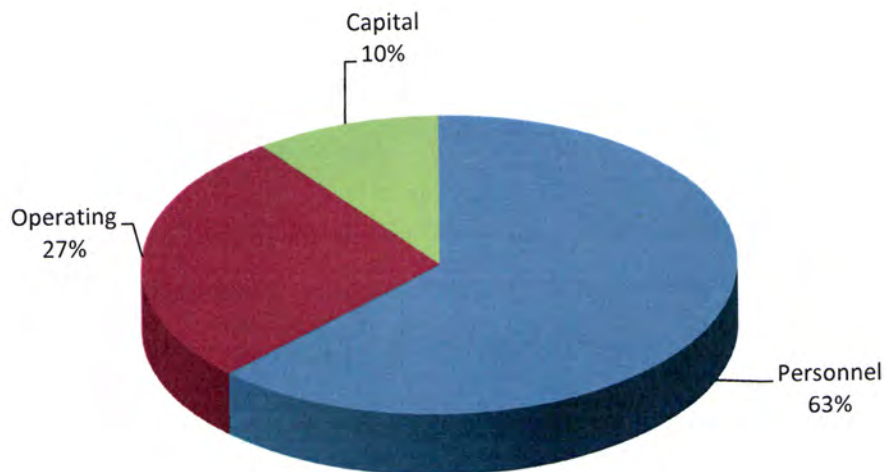
**Transfer of Funds - \$12,280,196**

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**PUBLIC WORKS**

The Public Works department assists in the maintenance of county roads in Lubbock County. The department plans and inspects construction of county roads and assists in the planning of new subdivisions, commercial developments, and infrastructure.



**General Fund Budget - \$97,801,245**

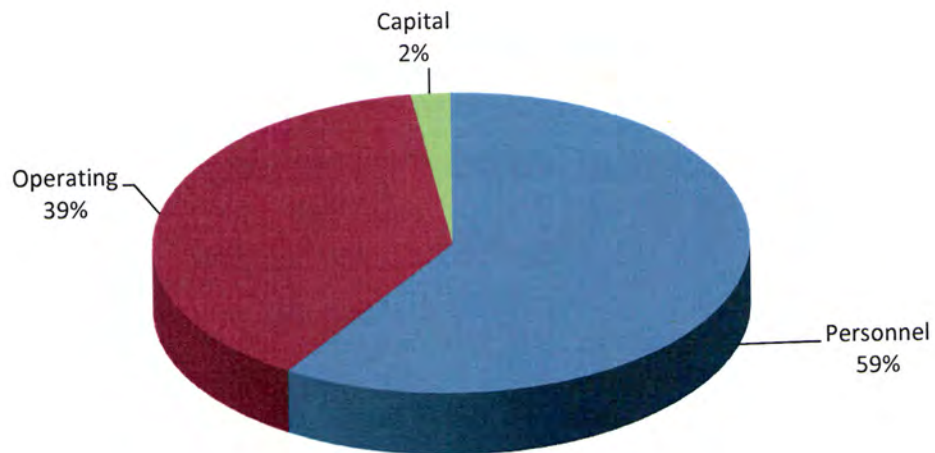


**Public Works - \$267,468**

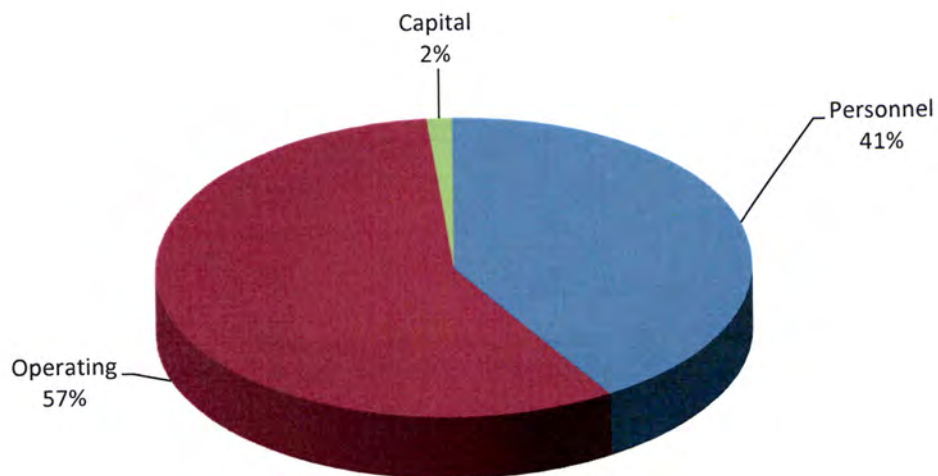


**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURE SUMMARY**  
**OTHER**

The "Other" function is comprised of the following departments: Elections, Community Supervision Corrections Department, and Texas AgriLIFE Extension.



**General Fund Budget - \$97,801,245**



**Other - \$2,517,723**

The Commissioners' Court purpose is to carry out the local laws, policies, and services as determined by County, State and Federal governments for the good of all citizens.

**Elected Officials:**

**Bill McCay**

**Mark Heinrich**

**Lorenzo "Bubba" Seden**

**Patti Jones**

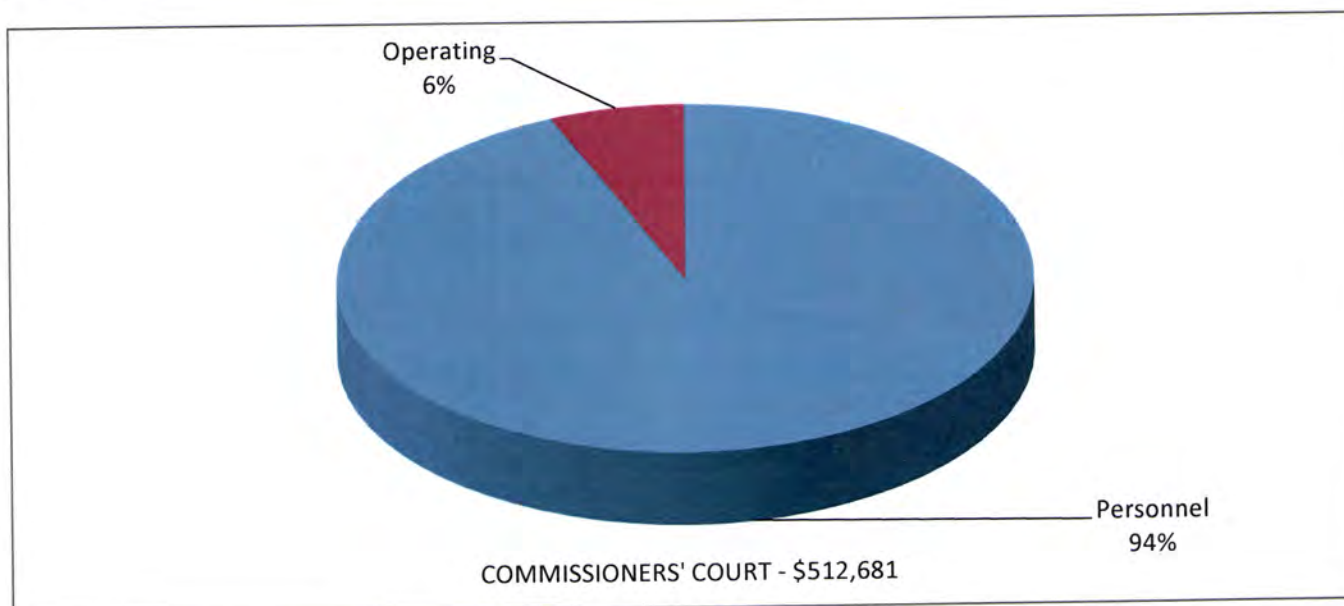
**Commissioner - Precinct #1**

**Commissioner - Precinct #2**

**Commissioner - Precinct #3**

**Commissioner - Precinct #4**

Adopted Budget for the Fiscal Year 2015-2016				
	FY 14 Actual	FY 15 Estimates	FY 16 Budget	
Personnel	\$ 359,619	\$ 472,583	\$ 480,681	
Operating	27,760	36,500	32,000	
Capital	-	-	-	
Total Budget	\$ 387,379	\$ 509,083	\$ 512,681	



**Major Accomplishments in 2015:**

- Implemented E-filing in civil matters.
- Evaluated and planned for efficient use of all County land and property.
- Received training on the use of IWorqs Road Management System to better meet the road needs of the Lubbock County citizens.

**Goals for 2016:**

- Downtown re-vitalization.
- Conservative and efficient use of resources.
- Promote a safe and secure environment for the citizens of Lubbock County.
- Encourage efficient delivery of public services.
- Encourage cooperative efforts among departments to streamline service efficiency.
- Support permanent improvements to preserve, maintain and upgrade life safety issues through the County buildings.

LUBBOCK COUNTY, TEXAS  
COMMISSIONERS' COURT

G/L 011-001

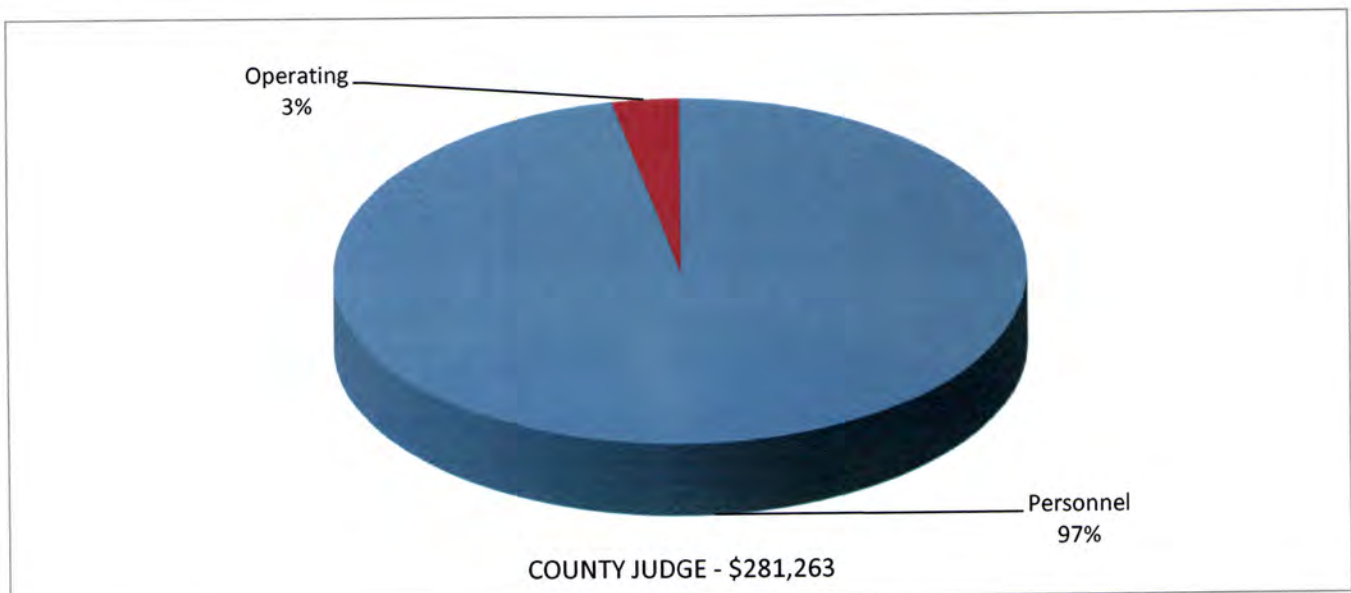
Performance Measures	FY 13	FY 14	FY 15
Number of Courts Held	24	24	24
Number of Additional Meetings Held	28	19	10
Staff by Classification	FY 14	FY 15	FY 16
Elected Officials	4	4	4
Professional	1	1	1



As outlined in the Texas Constitution Article V, Section 15, the County Judge is the chief executive officer of the County. The County Judge and the four County Commissioners comprise the Commissioners' Court. The County Judge presides at all meetings of the Commissioners' Court.

**Elected Official:** Tom Head

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 198,591	\$ 256,168	\$ 272,468
Operating	8,356	10,900	8,795
Capital	-	-	-
Total Budget	\$ 206,947	\$ 267,068	\$ 281,263



#### Major Accomplishments in 2015:

- Began the transition to mandatory E-filing to help file civil documents and acts as the intermediary between the court and the eFileTexas.gov system.
- Updated the COOP plan for Lubbock County (Continuity Operations Plan).
- Continued training availability for county employees who need ICS/NIMS training.

#### Goals for 2016:

- Work with Emergency Management to update and revise the county wide Emergency Management Plan.
- Work towards the Workers' Compensation goal.
- Expand and implement retention procedures for the destruction of paper and electronic documents.



LUBBOCK COUNTY, TEXAS  
COUNTY JUDGE

G/L 011-002

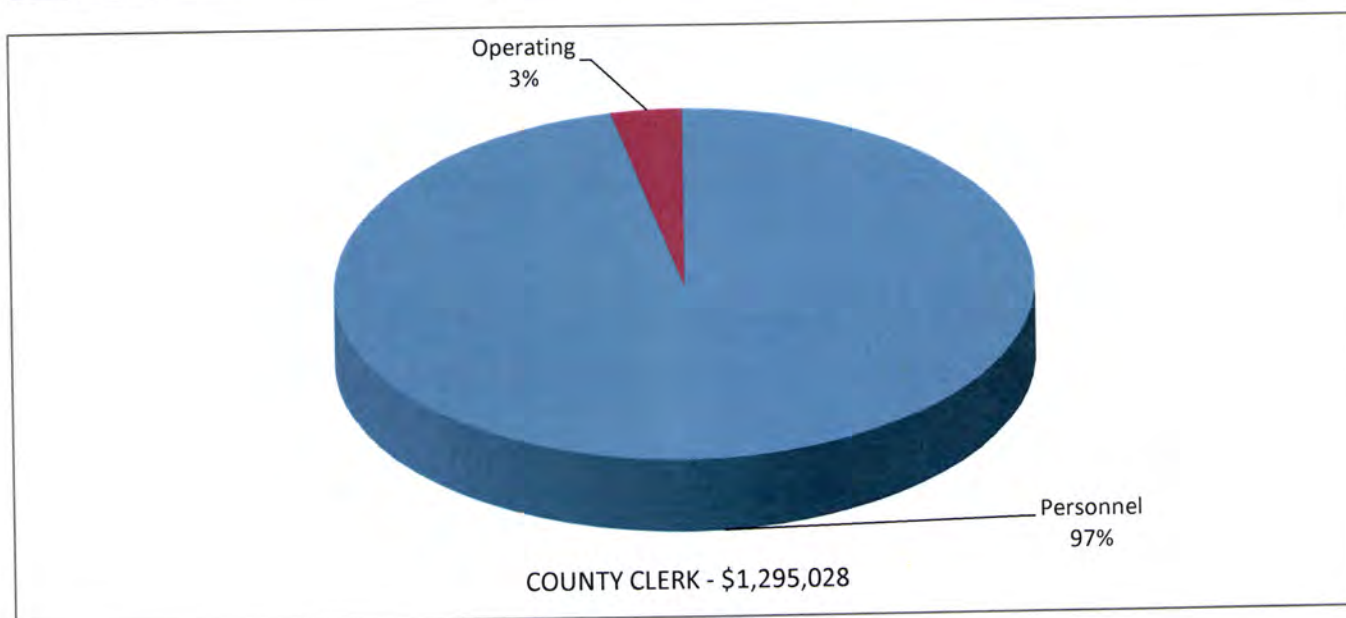
Performance Measures	FY 13	FY 14	FY 15
Probate Cases Filed	869	745	862
Mental Health Cases Filed	548	587	515
Guardianship Cases Filed	119	95	133
Hearings Filed	900	790	N/A
Staff by Classification	FY 14	FY 15	FY 16
Elected Official	1	1	1
Clerical	2	2	2

The duties of the County Clerk are to record and keep the records of the County, the County Commissioners' Court, and the three County Courts at Law. It is also the duty of the County Clerk to keep and record all Official Public Records and vital statistics, and to collect fines, fees, and court costs as ordered.

**Elected Official:**

**Kelly Pinion**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 962,116	\$ 1,235,732	\$ 1,252,508
Operating	33,014	51,838	42,520
Capital	-	-	-
Total Budget	\$ 995,130	\$ 1,287,570	\$ 1,295,028



**Major Accomplishments in 2015:**

- Increased on line access through digitalization & records preservation projects.
- Implementing a new Property Records Management & Vitals' filing system.
- Implementation of State Court mandate for E-Filing for Civil Courts.

**Goals for 2016:**

- Implement e-recording system for property recordings.
- Implementation of pending State Courts mandate for E-filing in Criminal Courts.
- Implement credit card payment system on the county website.

LUBBOCK COUNTY, TEXAS  
COUNTY CLERK

G/L 011-003

Performance Measures	FY 13	FY 14	FY 15
Criminal Cases Filed	4,305	4,324	4,249
Civil Cases Filed	968	1,049	964
Formal Marriage License Filed	1,904	1,831	1,189
Informal Marriage License Filed	114	117	128
Probate Cases	876	745	862
Guardianship Cases Filed	N/A	N/A	133
Mental Cases Filed	N/A	N/A	535
OPR Documents Recorded	N/A	N/A	46,529
Staff by Classification	FY 14	FY 15	FY 16
Elected Official	1	1	1
Administrative	1	1	1
Clerical	20	20	20

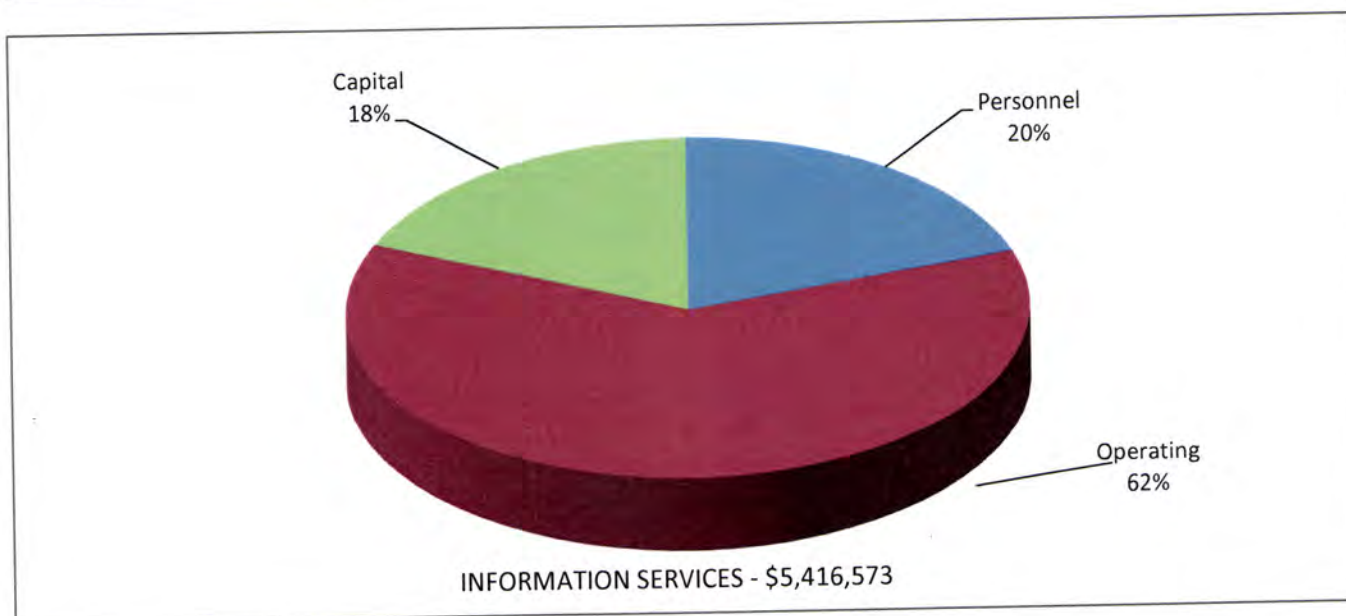


The Lubbock County Information Technology Department provides computer services, installation, configuration, implementation, support and training for both hardware and software used throughout Lubbock County Departments. Information Technology supports third party software and customized application software.

**Director:**

**Mark Johnston**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 918,895	\$ 999,794	\$ 1,079,325
Operating	3,049,962	2,885,607	3,342,881
Capital	373,296	1,730,119	994,367
Total Budget	\$ 4,342,153	\$ 5,615,520	\$ 5,416,573



#### Major Accomplishments in 2015:

- Completed the following upgrades: VMWare environment 5.1 to 5.5, backend server infrastructure, backend network infrastructure, Wireless LAN Controller, and edge closet switching for use with new phone system.
- Completed implementation of Splunk to monitor logging to comply with CJIS and protect Lubbock County's network.
- Implemented the following: Standalone Hyper-V infrastructure for CAD and RMS systems, VOIP infrastructure, phase 1 of phone replacement, Solid State Drive (SSD) storage.

#### Goals for 2016:

- Establish off-site data backup and archiving location.
- Convert backup strategy from magnetic tape to off-site SAN storage.
- Implement Wireless LAN Controller upgrade for new access points that will provide better coverage and saturation at the Courthouse and Downtown campus.
- Implement Flash storage for use in Virtual Desktop Infrastructure (VDI).
- Begin phase 1 of core switching infrastructure upgrade (replace multiple 6509s).
- Upgrade the following: VMWare environment 5.5 to 6.0, Internet speed, Windows to 2012, and email server to exchange 2013.

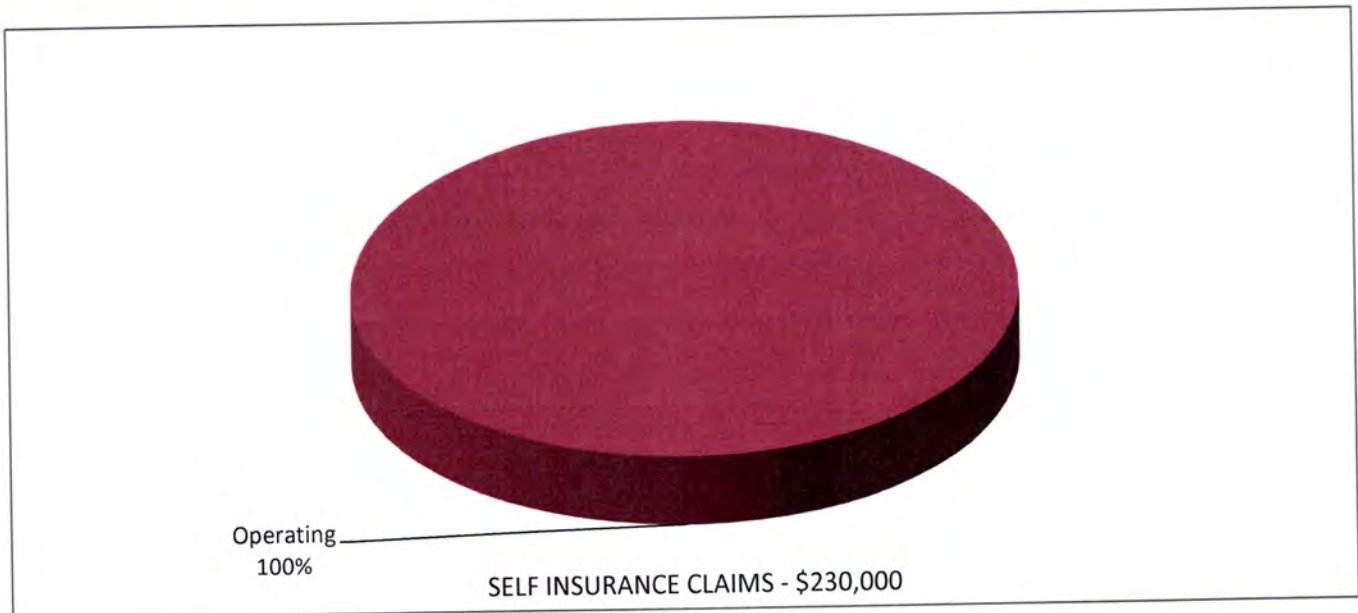
LUBBOCK COUNTY, TEXAS  
INFORMATION SERVICES

G/L 011-004

Performance Measures	FY 13	FY 14	FY 15
Work Orders Completed	8,194	7,109	6,678
Staff by Classification	FY 14	FY 15	FY 16
Trades and Technical	13	13	13
Clerical	2	2	2

Self Insurance Claims serves as a mechanism to budget for large deductibles for umbrella insurance coverage due to a catastrophic event.

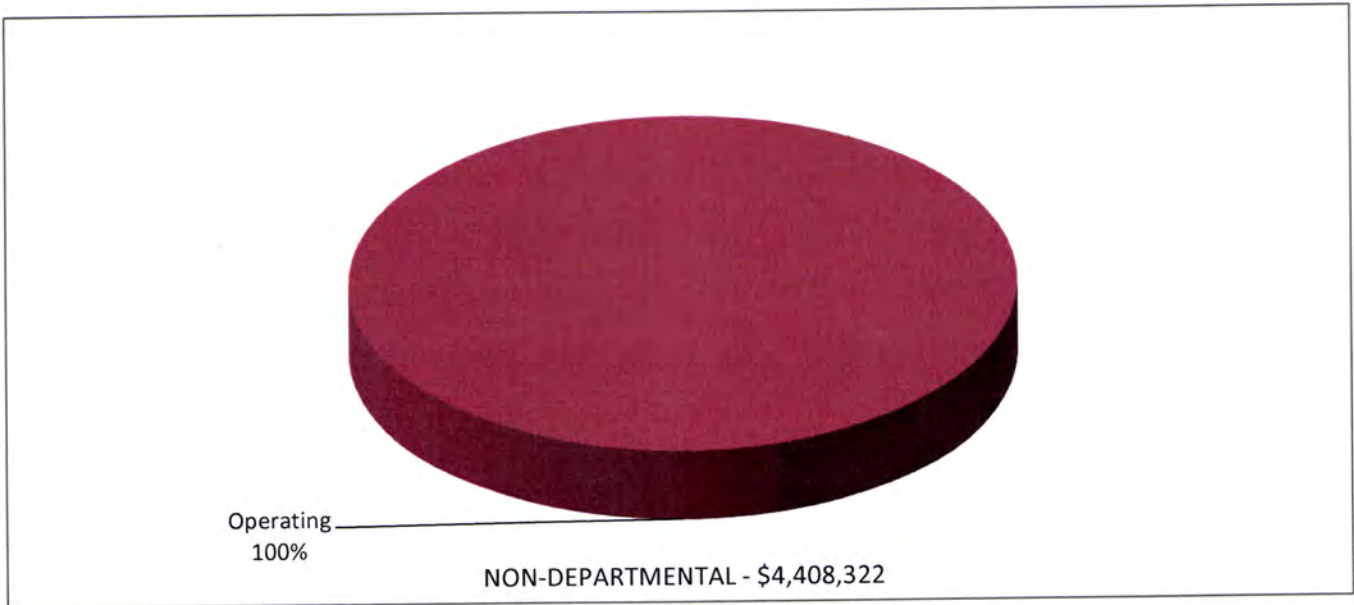
Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	155,000	230,000
Capital	-	-	-
Total Budget	\$ -	\$ 155,000	\$ 230,000





The Non-Departmental is used to handle overall general administrative expenses not attributable to any one department. To list a few expenses: utilities, county-wide association dues, independent audit, and an inter-local agreement with the Appraisal District.

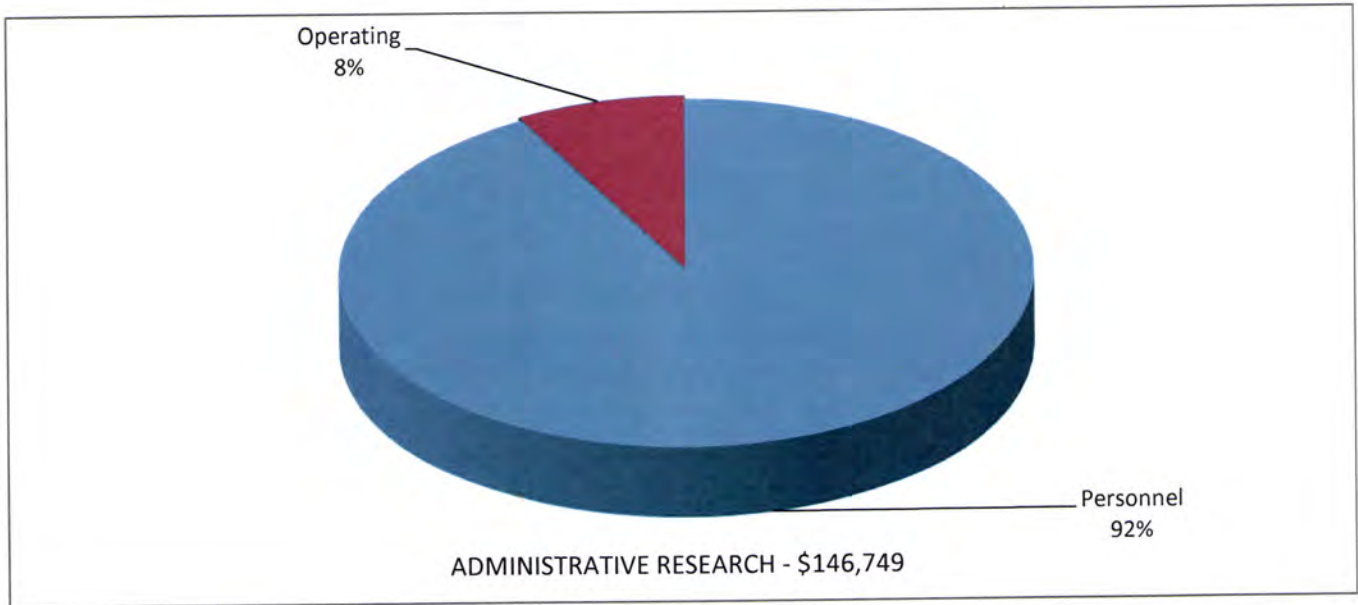
Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ -	\$ -	\$ -
Operating	1,803,190	4,616,552	4,408,322
Capital	-	-	-
Total Budget	\$ 1,803,190	\$ 4,616,552	\$ 4,408,322





The role of the Administrative Research Department is to support several Lubbock County Departments including the Commissioners' Court, County Judge's Office, Sanitation, and Consolidated Road and Bridge. The office provides administrative and clerical support to these vital Lubbock County Departments.

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 114,540	\$ 133,255	\$ 135,149
Operating	2,386	4,000	11,600
Capital	-	-	-
Total Budget	\$ 116,926	\$ 137,255	\$ 146,749



#### Major Accomplishments in 2015:

- Implemented the use of the IPAD and Surface Pro in the Commissioners' Court to access agenda and attachments to cut down on paper costs.
- Implementation of a shared drive for ease of sharing information and cross training.
- Training of Tyler VX software for use of financial information.

#### Goals for 2016:

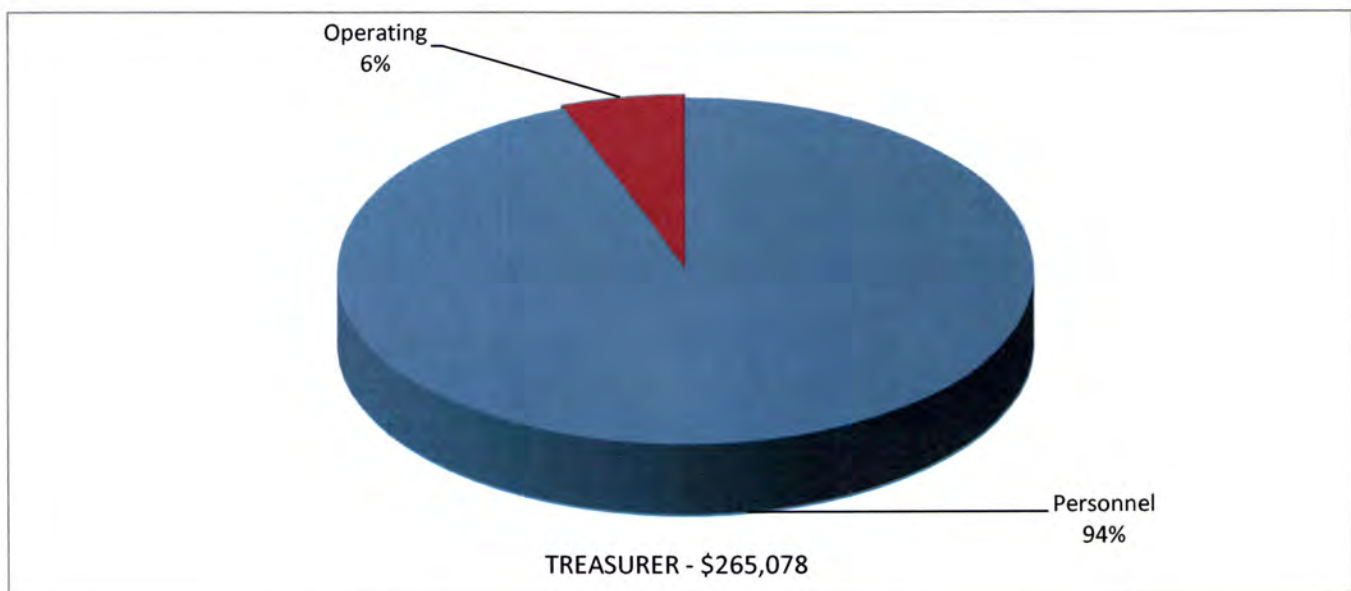
- Improve records management with document scanning and destruction.
- Continue cross training for all staff.
- Work towards the ease of use of electronic records.

Staff by Classification	FY 14	FY 15	FY 16
Administration	1	1	1
Clerical	1	1	1

The County Treasurer serves as the chief custodian of county funds, preserving the system of checks and balances within the administration of county finances. Basic duties include receiving, keeping, paying and disbursing funds as the Commissioners' Court allows, all monies belonging to the county.

**Elected/Appointed Official:** Chris Winn

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 206,018	\$ 245,664	\$ 249,828
Operating	8,549	10,451	15,250
Capital	-	-	-
Total Budget	\$ 214,567	\$ 256,115	\$ 265,078



#### Major Accomplishments in 2015:

- Treasurer's Office Audit reports are better than ever.
- Two new employees in the office who continue to work hard to learn procedures and policy to ensure compliance.

#### Goals for 2016:

- Minimize receipting errors by strictly adhering to office procedures.
- Take over reconciliation of CRTC bank accounts.

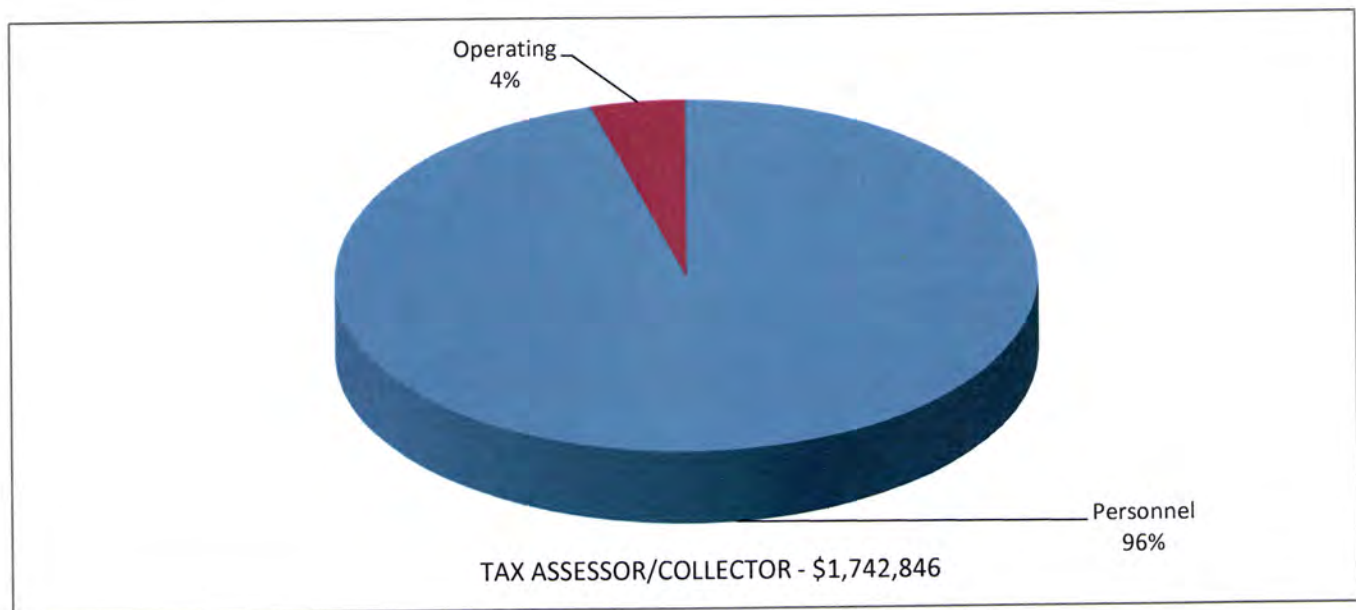
Performance Measures	FY13	FY14	FY15
Cash Receipts Processed	6,124	5,524	5,283
Jury Checks Issued	4,246	2,375	3,618
Staff by Classification	FY 14	FY 15	FY 16
Elected Official	1	1	1
Clerical	3	3	3



The basic responsibilities of the Tax Assessor/Collector include: registering, licensing, and titling motor vehicles and maintaining accountability for public funds.

**Elected Official:** **Ronnie Keister**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 1,389,166	\$ 1,641,387	\$ 1,666,883
Operating	56,072	53,942	75,963
Capital	10,418	-	-
Total Budget	\$ 1,455,655	\$ 1,695,329	\$ 1,742,846



**Major Accomplishments in 2015:**

- Continued the ability to provide 1 day service to the dealer community despite the increase in Title and Registration issuance.
- Implemented several new work processes dictated by the Texas Department of Motor Vehicles (NMVTIS, Title issuance in 7 day, etc.).

**Goals for 2016:**

- Add additional office location to provide excellent customer service to the Lubbock community.
- Implement Web Dealer.
- Add Texas Tech and City of Lubbock to Web Agent giving them the ability to issue registration to their vehicles as a result of the single sticker program.

Performance Measures	FY 13	FY 14	FY 15
Automobile Registrations	236,266	241,997	**
Titles Transferred	74,896	80,261	**
Beer and Liquor Permits	252	233	195

\*\* Automobile Registrations and Titles Transferred are reported on an annual basis based on the calendar year.  
Therefore, the performance measures are not available until the following fiscal year budget.

Staff by Classification	FY 14	FY 15	FY 16
Elected Official	1	1	1
Administrative	1	2	2
Clerical	28	29	29

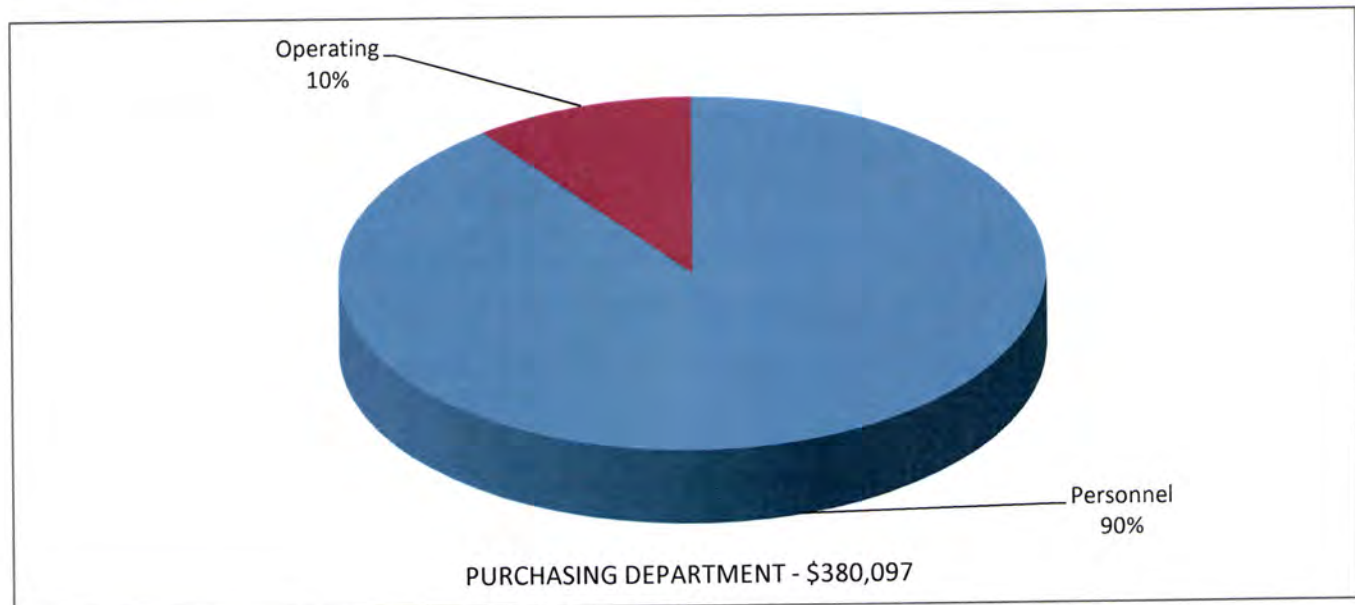
In Accordance with Texas State Law and county policies and subject to the supervision of the County Commissioners' Court, the Purchasing Department shall:

- Procure or supervise the procurement of all supplies, services, and construction needed by the county;
- Exercise direct supervision over the county's central stores and general supervision over all other inventories of supplies belonging to the county;
- Sell, trade, or otherwise dispose of surplus supplies belonging to the county; and
- Establish and maintain programs of specifications development, and contract administration and inspection and acceptance, in cooperation with the agencies using the supplies, services and construction.

**Purchasing Director:**

**Stephen Chandler**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 318,208	\$ 336,328	\$ 342,022
Operating	29,948	33,675	38,075
Capital	20,879	-	-
Total Budget	\$ 369,035	\$ 370,003	\$ 380,097



**Major Accomplishments in 2015:**

- Updated certified mail processing and had personnel trained for the new software.
- Scheduled the contracts manager for the purchasing class given by the State of Texas.

**Goals for 2016:**

- Continue to find innovative ways to achieve department objectives without increasing staff.



LUBBOCK COUNTY, TEXAS  
PURCHASING DEPARTMENT

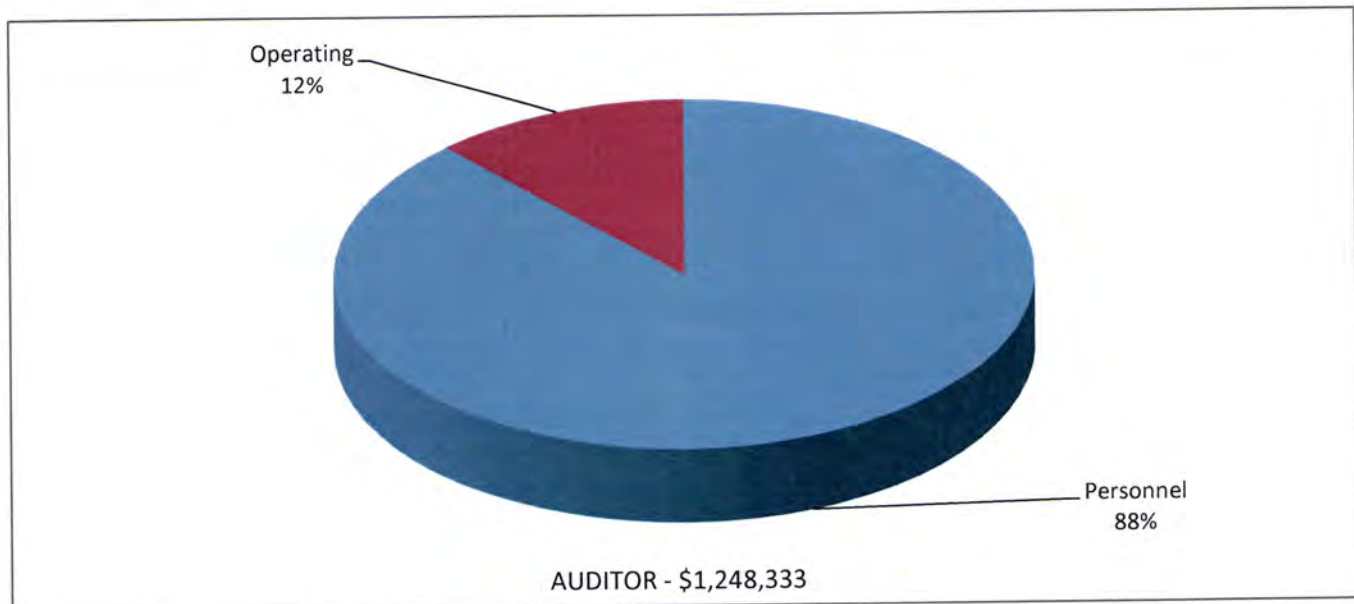
G/L 011-011

Performance Measures	FY 13	FY 14	FY 15
Purchase Orders	2,397	2,309	2,270
Formal RFPs/Bids	28	14	12
Informal Bids/Quotes	123	141	163
New Contracts	104	74	48
Contract Renewals	118	133	139
Staff	FY 14	FY 15	FY 16
Administrative	1	1	1
Professional	1	1	2
Clerical	3	3	2

The County Auditor "shall see to the strict enforcement of the law governing county finances." The County Auditor is appointed by the State District Judges of Lubbock County for the term of two years. The Auditor's Office is charged with maintaining general accounting ledgers; preparing financial reports; performing internal audits; processing and auditing payroll, accounts payable, and grants; and assisting in the overall budget process.

**Appointed Official:** **Jacqueline Latham, CPA**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 848,176	\$ 1,081,539	\$ 1,101,013
Operating	108,702	141,609	147,320
Capital	-	-	-
Total Budget	\$ 956,878	\$ 1,223,148	\$ 1,248,333



**Major Accomplishments in 2015:**

- Received the Certificate of Achievement for Excellence in Financial Reporting presented by the Government Finance Officers Association (GFOA).
- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation.
- Received the Platinum Leadership Award from the Texas State Comptroller for financial transparency.

**Goals for 2016:**

- Maintain Certificate of Achievement for Excellence in Financial Reporting awarded by Government Finance Officers Association.
- Maintain Distinguished Budget Presentation awarded by Government Finance Officers Association.
- Maintain the Platinum Leadership Award from the Texas State Comptroller.
- Improve INCODE Version X capabilities for all users.
- Expand internal audit objectives.
- Expand retention procedures for destruction of both paper and electronic documents annually.
- Develop a fraud policy.



LUBBOCK COUNTY, TEXAS  
AUDITOR

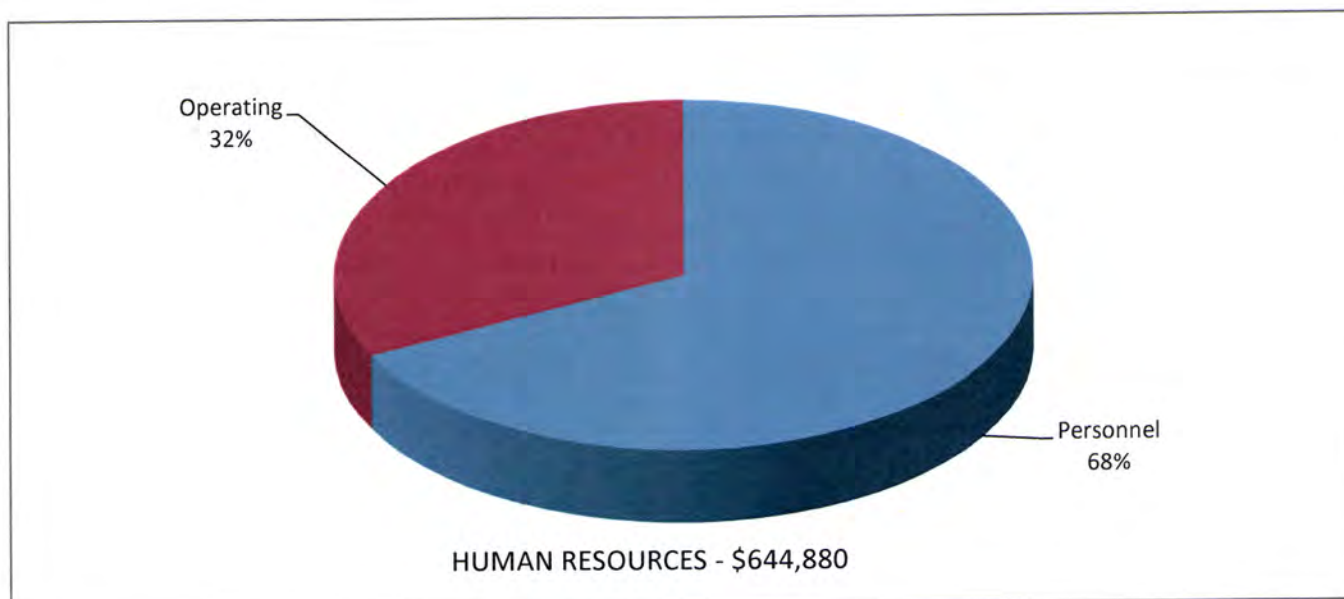
G/L 011-012

Performance Measures	FY 13	FY 14	FY 15
Accounts Payable Payments Issued	8,720	8,450	8,497
Payroll EFT/Checks Issued	32,096	32,423	32,161
Grants Processed	63	64	63
Bank Reconciliations Completed	821	790	845
Cash Counts Performed	279	286	291
Budget Adjustments Processed	249	177	182
Quarterly Reviews Performed	57	76	76
Audits Performed	9	5	1
Staff	FY 14	FY 15	FY 16
Appointed	1	1	1
Administrative	1	1	1
Professional	7	7	8
Clerical	4	5	4
Part-Time	1	1	1

The Human Resource Department is responsible for conducting the business of the County in the areas of personnel management, civil service and employee relations, risk management, human resource development and training, classification, compensation, benefits and employee assistance programs.

**Director:** **Greg George**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 363,130	\$ 429,454	\$ 435,715
Operating	88,916	183,175	209,165
Capital	-	-	-
Total Budget	\$ 452,046	\$ 612,629	\$ 644,880



**Major Accomplishments in 2015:**

- Rollout of the new online application system upgrade.
- Generational training for management.
- Increase Veteran's outreach and recruitment efforts and continued diversity recruitment.
- Fully staffed HR Department in June of 2015.

**Goals for 2016:**

- Introduce Wellness Program 3.0 to encourage participation and reward wellness.
- Partner with Benefits Management System vendor to improve reporting capabilities and service to employees.
- Re-Boot employee training programs including use of technology such as online training.
- Remain fully staffed.

LUBBOCK COUNTY, TEXAS  
HUMAN RESOURCE DEPARTMENT

G/L 011-013

Performance Measures	FY 13	FY 14	FY 15
Applications Accepted	4,875	3,192	5,335
New Hires Processed	273	226	221
Separations Processed	237	174	242
Staff	FY 14	FY 15	FY 16
Administrative	1	1	1
Professional	2	2	2
Clerical	1	1	1
Trades and Technical	1	1	1

The Courts are made up of six District Courts and three County Courts at Law. Each of the District Courts in the County has jurisdiction over criminal and civil cases. The Court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. County Courts at Law hear misdemeanor criminal cases, civil matters with limited jurisdiction, probate, condemnation and family law matters.

**Mission Statement** - It is the goal of the District Courts and County Courts at Law to provide a just, fair, equitable, efficient, timely, and impartial adjudication of the rights of litigants within the bounds of substantive law and procedural law as promulgated in Texas. We strive to meet this objective expeditiously and at the least expense practicable to the litigants, their attorneys, the State, the County, and the respective courts.

**DIRECTOR OF COURT ADMINISTRATION:** Dean Stanzione

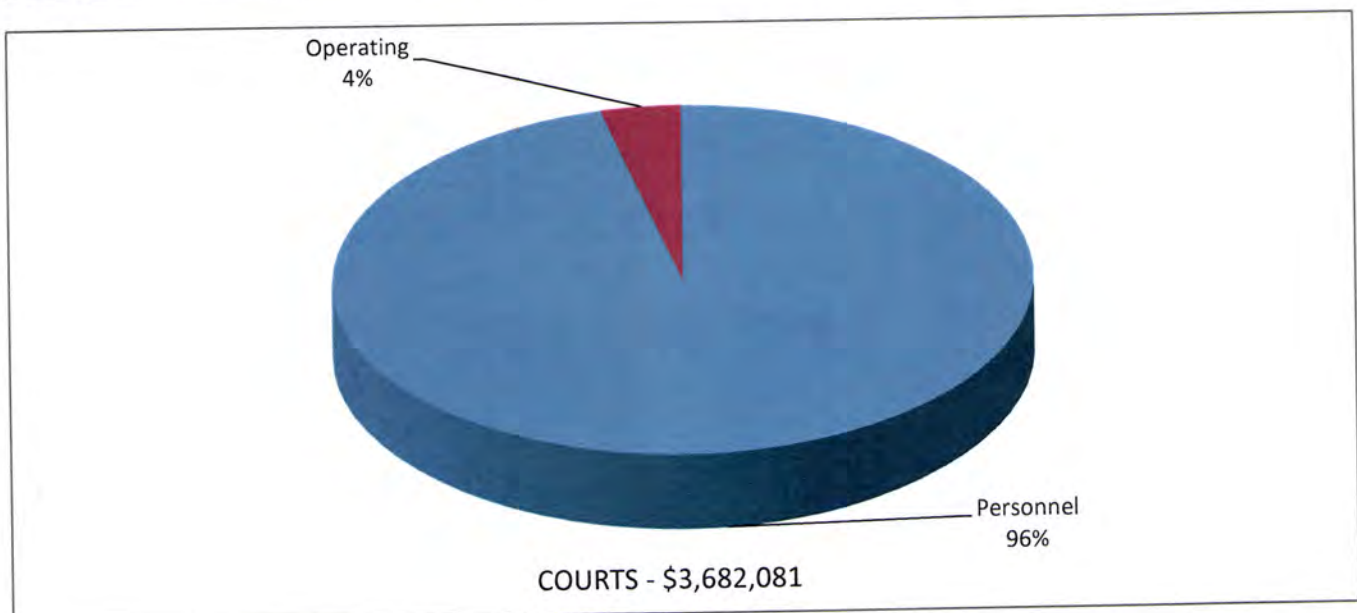
**DISTRICT JUDGES:**

- 72ND DISTRICT - The Honorable Ruben Reyes
- 99TH DISTRICT - The Honorable William Sowder
- 137TH DISTRICT - The Honorable John McClendon III
- 140TH DISTRICT - The Honorable Jim Bob Darnell
- 237TH DISTRICT - The Honorable Leslie Hatch
- 364TH DISTRICT - The Honorable William R. Eichman II

**COUNTY COURT AT LAW JUDGES:**

- Court at Law #1 - Mark Hocker
- Court at Law #2 - Drue Farmer
- Court at Law #3 - Judy Parker

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 3,304,020	\$ 3,498,688	\$ 3,545,931
Operating	98,844	144,403	136,150
Capital	-	-	-
Total Budget	\$ 3,402,864	\$ 3,643,091	\$ 3,682,081





**Major Accomplishments in 2015:**

- Court Administration, in collaboration with the District Clerk, launched the online reporting system for jurors.
- Completed work on a criminal justice flowchart to map the current criminal justice process.
- Fully staffed Court Administration.

**Goals for 2016:**

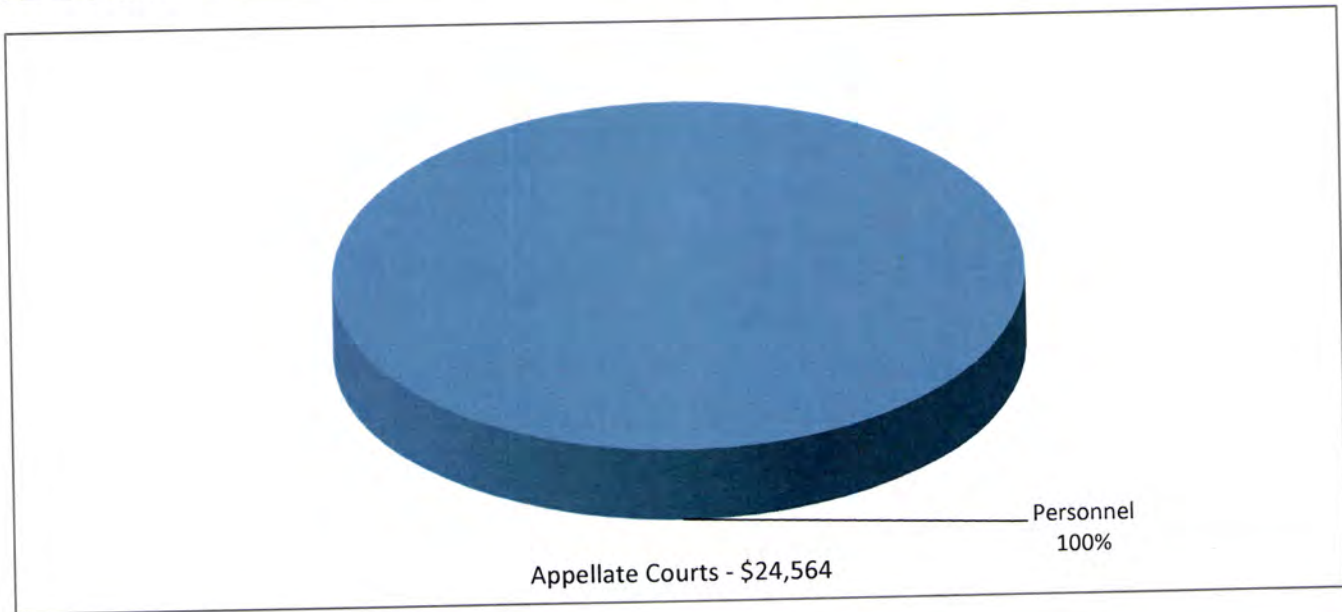
- Revitalize courtroom technology.
- New position for an indigent defense coordinator.

Staff	FY14	FY15	FY16
Elected Official	9	9	9
Appointed	24	24	24
Administrative	1	1	1
Professional	1	1	1
Clerical	5	6	5
Part-Time	1	1	1

COURTS OF APPEALS JUSTICES:

Chief Justice Seventh Court of Appeals, Place 1 - Brian P. Quinn  
Justice Seventh Court of Appeals, Place 2 - Mackey K. Hancock  
Justice Seventh Court of Appeals, Place 3 - Patrick A. Pirtle  
Justice Seventh Court of Appeals, Place 4 - James T. Campbell

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 23,824	\$ 24,564	\$ 24,564
Operating	-	-	-
Capital	-	-	-
Total Budget	\$ 23,824	\$ 24,564	\$ 24,564



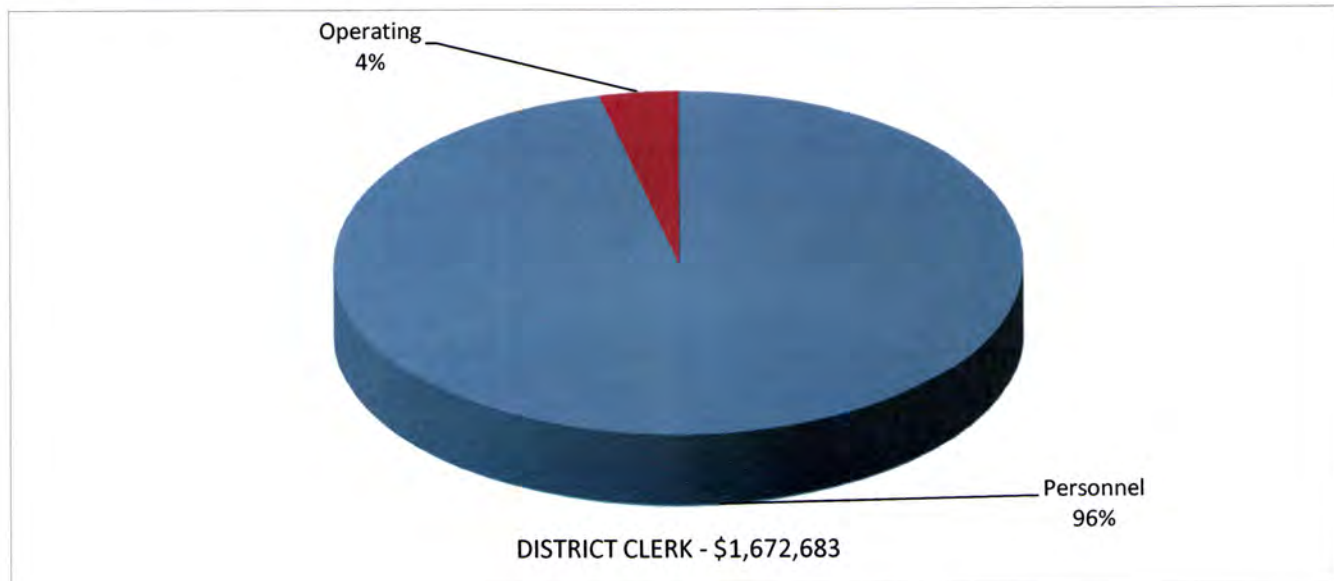
Staff	FY 14	FY 15	FY 16
Elected Official	4	4	4



As provided by Government Code Section 51.303 the District Clerk has "custody of and shall carefully maintain and arrange the records relating to or lawfully deposited in the clerk's office". The Lubbock County District Clerk is the custodian of records for civil, criminal, family law, and adoption cases heard in the six District Courts of Lubbock County, as well as family law matters heard in the three County Courts at Law.

**Elected Official:** **Barbara Sucsy**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 1,435,078	\$ 1,576,440	\$ 1,610,910
Operating	43,566	39,955	61,773
Capital	-	-	-
Total Budget	\$ 1,478,644	\$ 1,616,395	\$ 1,672,683



#### Major Accomplishments in 2015:

- Continued escheating funds to remove them from the outstanding liabilities for this office.
- Moved thousands of files from archives to the warehouse.
- Completed viewing room for records in archive area.
- Revised Programming for efilng and updated systems to coordinate with rule changes.
- Completed preparations for online reporting for jury duty in Lubbock County.

#### Goals for 2016:

- Complete all testing and education of the media and public on the online reporting for jury duty.
- Improve mandatory efilng policies and procedures.
- Work with the State efilng system to implement efilng into criminal cases.
- Complete record retention plan for magistrate clerk records and destroy records as allowed by applicable State Library guidelines.

**Goals for 2016 (cont.):**

- Assist Court Reporters with the destruction of exhibits, notes and tapes as allowed by law and within the guidelines of the State Library.
- Continue collection of fines and court costs from inmates convicted in Lubbock County and sentenced to the Texas Department of Criminal Justice.

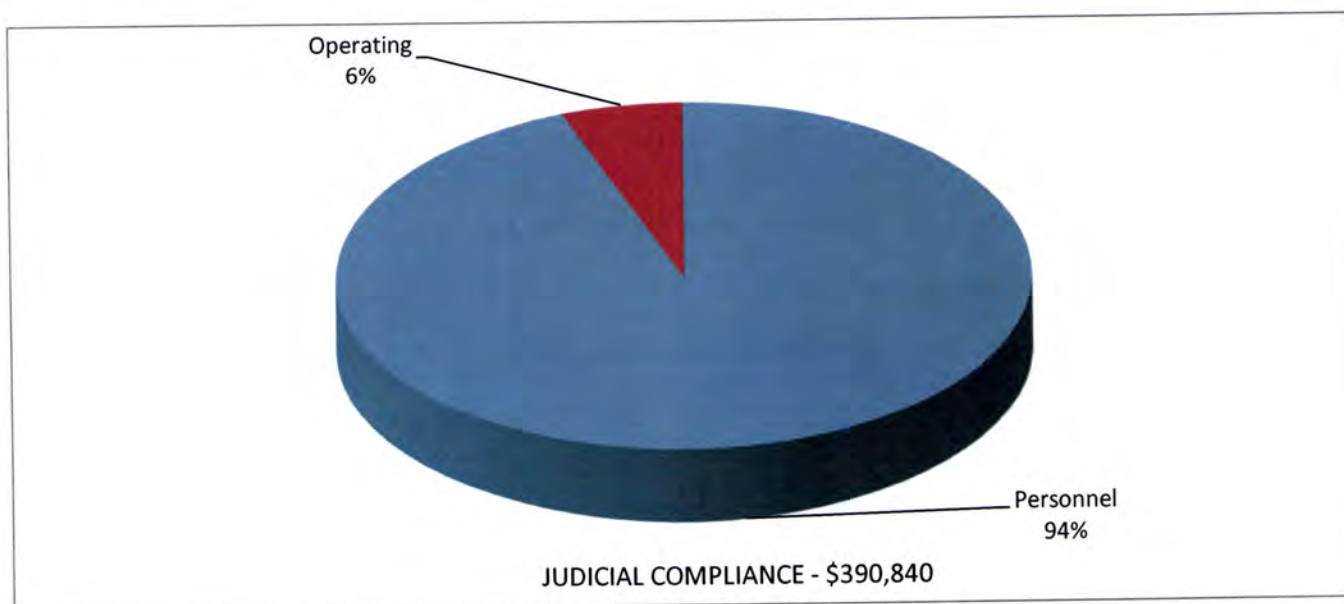
Performance Measures	FY 13	FY 14	FY 15
Civil Law Cases Filed	1,602	1,663	1,680
Family Law Cases Filed	2,779	3,419	2,549
Tax Law Cases Filed	292	483	261
Child Support Garnishments Filed	585	466	524
Juvenile Cases	272	296	295
Passports	1,185	1,143	958
Jury Summons	N/A	48,549	78,863
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1
Administrative	1	1	1
Clerical	28	28	28



The Lubbock County Judicial Compliance Department assists the Lubbock County Criminal Courts at Law, Lubbock County District Courts and the Justices of the Peace with collection of Court-ordered fines, court costs, and attorney fees.

**Judicial Compliance Director:** Myron "Shan" Alexander

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 280,604	\$ 350,603	\$ 368,890
Operating	24,875	25,600	21,950
Capital	-	-	-
Total Budget	\$ 305,479	\$ 376,203	\$ 390,840



#### Major Accomplishments in 2015:

- All Collection Officers are actively scanning documents in effect, reduced paper consumption by more than 50%.
- The compliance department is returning just over \$2.00 for every \$1.00 spent on expenditures.
- For the 3<sup>rd</sup> consecutive year the department achieved a 100% accuracy rating on the Collections Improvement Programs Audit.

#### Goals for 2016:

- Reopen dialogue to create a centralized collections center for the County that will encompass payments for criminal as well as civil collections.
- Seek active participation in Scoff Law program which denies offenders vehicle registrations if they have active warrants.
- Pursue the installation of a dedicated warrant officer to reduce the \$990,000 in outstanding capias profine warrants.

LUBBOCK COUNTY, TEXAS  
JUDICIAL COMPLIANCE

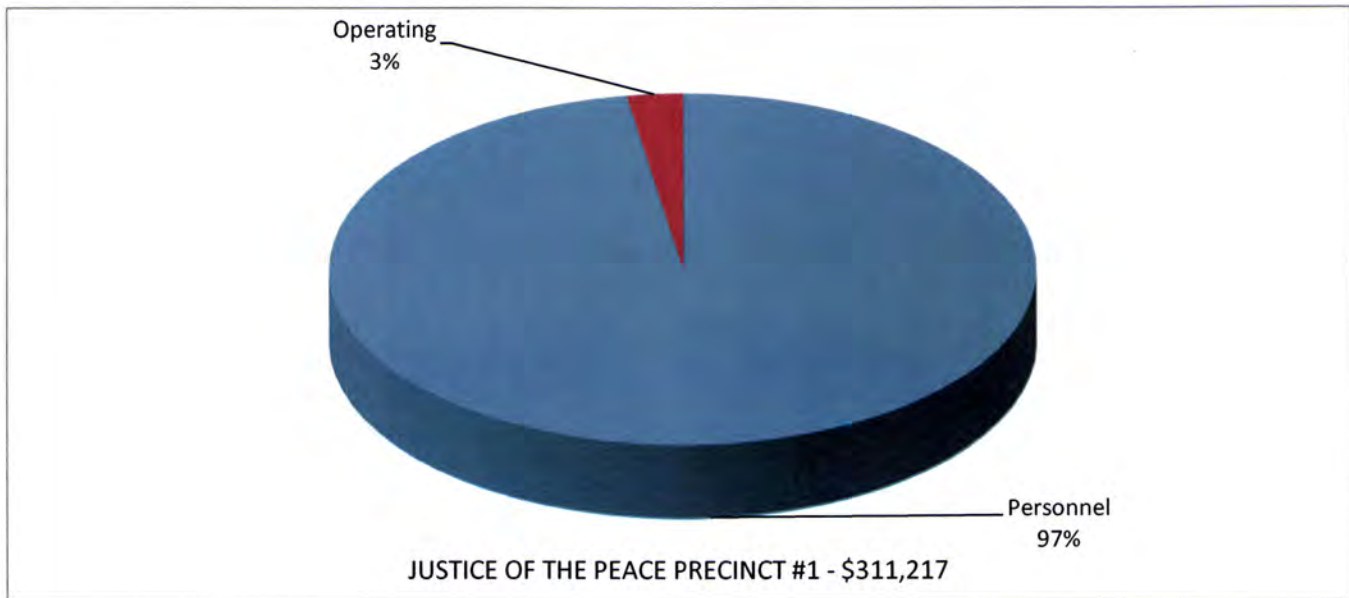
G/L 011-030

Performance Measures	FY 13	FY 14	FY 15
Total Number of Cases	\$ 7,343	\$ 6,639	4,032
Total Dollars Collected	\$ 2,108,489	\$ 1,920,682	\$ 460,203
Staff	FY 14	FY 15	FY 16
Administrative	2	2	2
Clerical	4	4	4
Part Time	0	0	1

Each County is required to have a Justice of the Peace, and generally there is one for each precinct. The justice court has jurisdiction over civil, small claims, and eviction suits up to \$10,000. The Justice of the Peace Court serves as a trial court in Class C Misdemeanor Criminal Cases and in three kinds of civil law suits: Small Claims, Justice Court, Evictions and hear Civil Cases.

**Elected Official:** Jim Hansen

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 255,945	\$ 269,607	\$ 303,267
Operating	2,992	7,250	7,950
Capital	-	-	-
Total Budget	\$ 258,938	\$ 276,857	\$ 311,217



#### Major Accomplishments in 2015:

- Completed upgrade of new forms protocol and website for the new rules of civil procedure implemented by the Texas Supreme Court for Justice Courts.
- Continued progress on automating fee codes and civil codes to streamline data entry efficiency.
- Answered hundreds of requests for assistance from Justices of the Peace clerks across the State and assisted in transition of the new JP in Precinct #4.

#### Goals for 2016:

- Work with IT on the completion of new vastly improved Fee Code System for the JP ticket program.
- Implement a Veterans Program with the DRC to assist troubled veterans involved in the criminal justice system.

LUBBOCK COUNTY, TEXAS  
JUSTICE OF THE PEACE PRECINCT #1

G/L 011-031

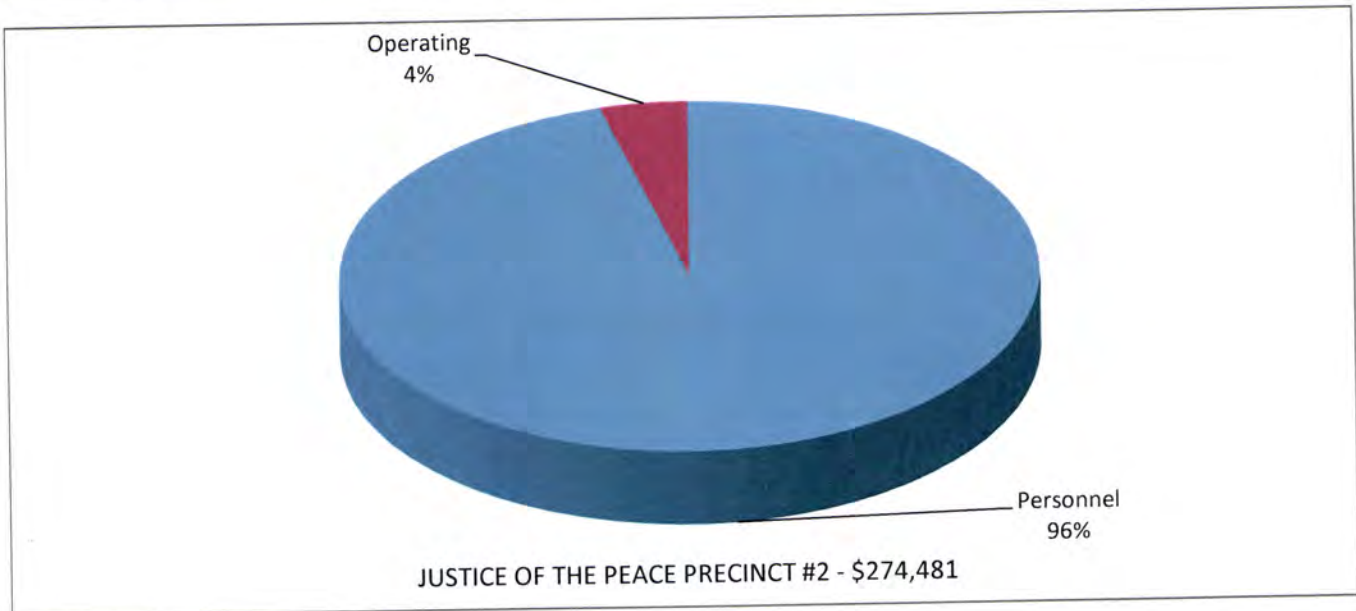
Performance Measures	FY 13	FY 14	FY 15
Civil Cases Filed	1,273	1,317	1,257
Criminal Cases Filed	3,113	3,144	3,037
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1
Clerical	3	3	4



Each County is required to have a Justice of the Peace, and generally there is one for each precinct. The justice court has jurisdiction over civil, small claims, and eviction suits up to \$10,000. The Justice of the Peace Court serves as a trial court in Class C Misdemeanor Criminal Cases and in three kinds of civil law suits: Small Claims, Justice Court, Evictions and hear Civil Cases.

**Elected Official:** Jim Dulin

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 217,185	\$ 266,911	\$ 263,466
Operating	5,042	10,955	11,015
Capital	-	-	-
Total Budget	\$ 222,227	\$ 277,866	\$ 274,481



#### Major Accomplishments in 2015:

- Received the Judge of the Year award from the West Texas Justice of the Peace Association.
- Elected to 5<sup>th</sup> term as Justice of the Peace Precinct 2.
- Precinct 2 clerk received a nomination for Clerk of the Year by the WTJPA.
- Organized the WTJPA Annual Conference held in Lubbock attended by 84 JPs, Constables and Clerks.
- Participated in required educational classes, legislative update classes and association training classes.

#### Goals for 2016:

- Constantly improve and maintain the fairness and integrity of justice provided by the Court.
- Court clerks will continue to meet the needs of citizens with courtesy and quality service.
- Cross train clerks, improving the Court's ability to serve citizens even in the absence of one clerk.
- Utilize more technology to improve service.
- Shorten the disposition time for civil cases brought to Court.

LUBBOCK COUNTY, TEXAS  
JUSTICE OF THE PEACE PRECINCT #2

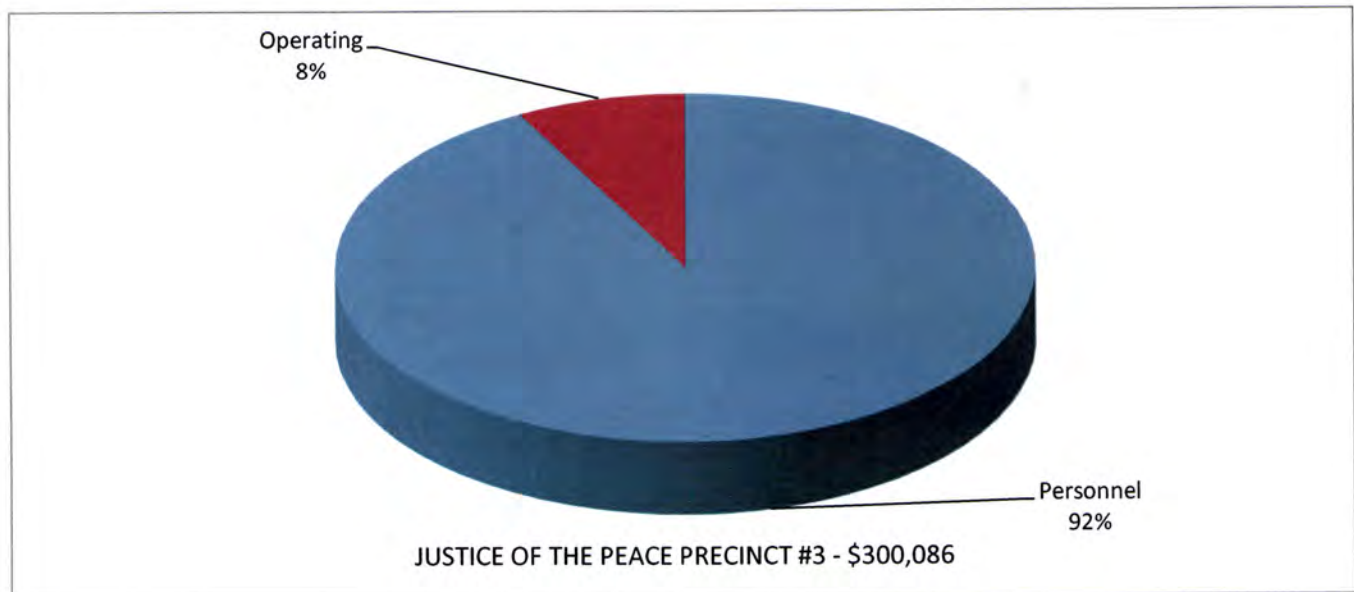
G/L 011-032

Performance Measures	FY 13	FY 14	FY 15
Civil Cases Filed	1,066	1,129	1,142
Criminal Cases Filed	2,992	2,266	2,136
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1
Clerical	3	3	3
Part-Time	1	1	1

Each County is required to have a Justice of the Peace, and generally there is one for each precinct. The justice court has jurisdiction over civil, small claims, and eviction suits up to \$10,000. The Justice of the Peace Court serves as a trial court in Class C Misdemeanor Criminal Cases and in three kinds of civil law suits: Small Claims, Justice Court, Evictions and hear Civil Cases.

**Elected Official:** **Aurora Chaides-Hernandez**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 213,461	\$ 271,040	\$ 276,601
Operating	10,732	19,785	23,485
Capital	-	-	-
Total Budget	\$ 224,193	\$ 290,825	\$ 300,086



#### Major Accomplishments in 2015:

- Commenced scanning records onto the electronic data system.
- Implemented & continuously use credit card vendor system for public.
- Assisted in revising the event code list and OCA reporting.
- Ongoing implementation of OCA report via cooperative effort of KiCorp and other departments.

#### Goals for 2016:

- Fair and impartial administration of justice.
- Implementation of new and mandatory civil rules by the Texas Supreme Court.
- Implementation of new truancy laws.



LUBBOCK COUNTY, TEXAS  
JUSTICE OF THE PEACE PRECINCT #3

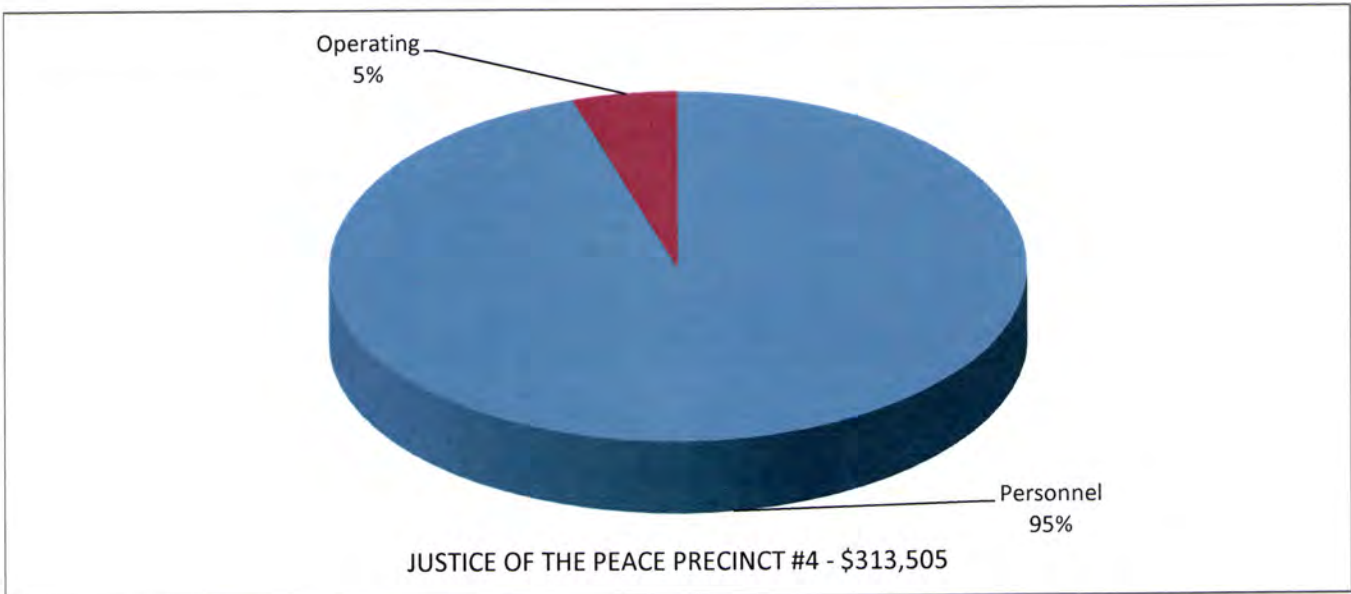
G/L 011-033

Performance Measures	FY 13	FY 14	FY 15
Civil Cases Filed	1,304	1,092	1,717
Criminal Cases Filed	1,345	976	1,813
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1
Clerical	3	3	3

Each County is required to have a Justice of the Peace, and generally there is one for each precinct. The justice court has jurisdiction over civil, small claims, and eviction suits up to \$10,000. The Justice of the Peace Court serves as a trial court in Class C Misdemeanor Criminal Cases and in three kinds of civil law suits: Small Claims, Justice Court, Evictions and hear Civil Cases.

**Elected Official:** **Ann-Marie Carruth**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 268,490	\$ 293,268	\$ 298,195
Operating	8,223	14,367	15,310
Capital	-	5,000	-
Total Budget	\$ 276,713	\$ 312,635	\$ 313,505



**Major Accomplishments in 2015:**

- Disposition of approximately 2,200 backlogged cases.
- Destruction of approximately 2,500 pounds of backlogged documents.
- Implemented new, efficient courtroom procedures.

**Goals for 2016:**

- Continue document destruction to avoid any future backlog.
- Train and educate clerks for more efficient file management and case understanding.
- Implement innovative courtroom dockets to move cases efficiently and effectively within a timely manner.



LUBBOCK COUNTY, TEXAS  
JUSTICE OF THE PEACE PRECINCT #4

G/L 011-034

Performance Measures	FY 13	FY 14	FY 15
Civil Cases Filed	838	855	910
Criminal Cases Filed	4,136	3,808	3,683
Civil Cases Disposed	702	911	876
Criminal Cases Disposed	3,343	2,530	3,337
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1
Clerical	4	4	4

Both the Constitution of the United States and the Texas Constitution guarantee the right to trial by jury. Funds are available to pay for the necessary supplies and equipment for notifying, selecting, and compensating jurors for all Lubbock County Courts.

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ -	\$ -	\$ -
Operating	226,662	306,000	349,055
Capital	-	8,400	-
Total Budget	\$ 226,662	\$ 314,400	\$ 349,055



#### Major Accomplishments in 2015:

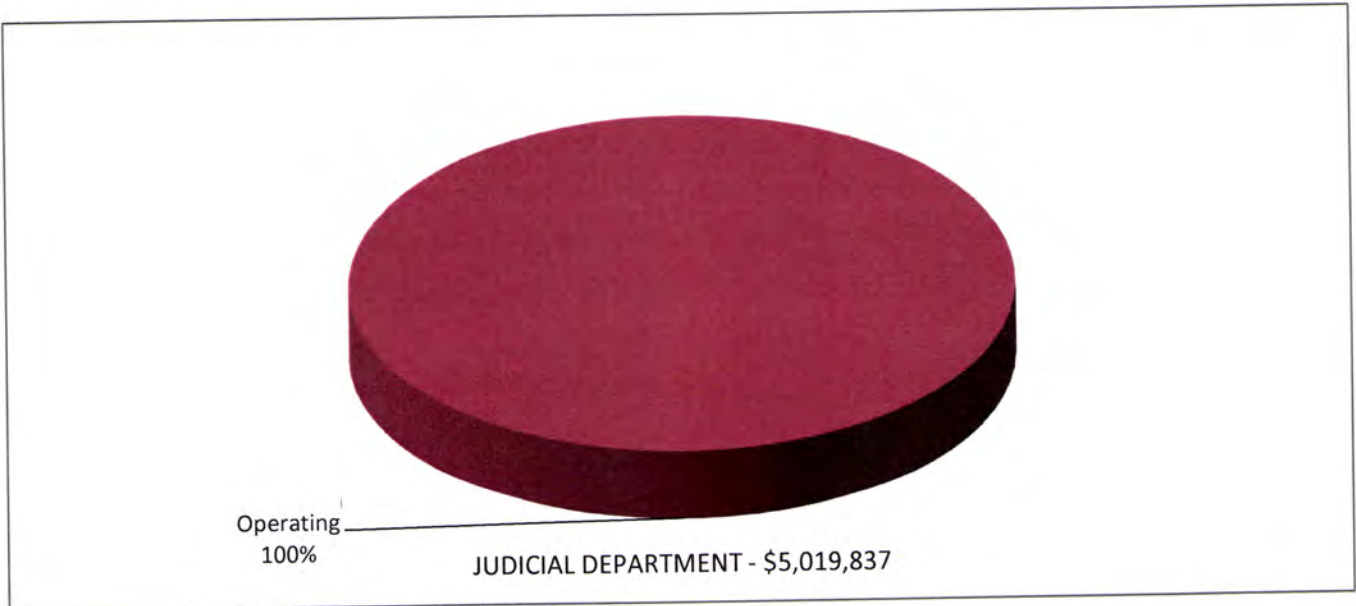
- Implemented online reporting for jury duty in December 2014.
- Investigated the increased number of jury summons and the variables under which the National Change of Address updates are received and implemented.

#### Goals for 2016:

- Work with Courts to formulate, plan, and agree to terms of requesting jurors for each Court.
- Publicize the ability to report electronically for jury duty to major employers in Lubbock County.
- Evaluate online reporting to determine if its continued use is feasible and practical for the citizens of Lubbock County, if it is economically effective use of employees of Central Jury, is effectively providing enough jurors for the Courts, and is actually reducing the cost of the jury selection process.
- Continue to simplify through use of technology the daily procedures of the Central Jury Office.

To provide counsel for an accused who cannot afford or is unable to retain private counsel without substantial hardship. The department also provides interpreters, court reporters, expert witnesses and other judicial related expenses as required by law.

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ -	\$ -	\$ -
Operating	5,187,179	5,538,145	5,019,837
Capital	-	-	-
Total Budget	\$ 5,187,179	\$ 5,538,145	\$ 5,019,837



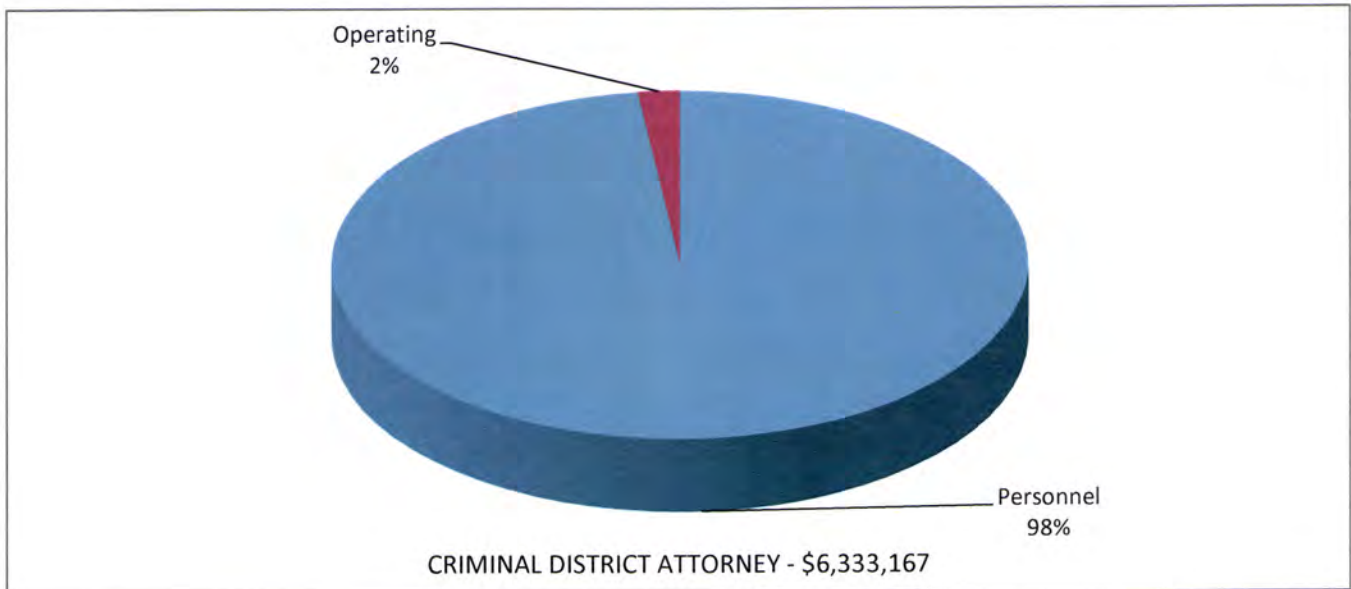


The Criminal District Attorney's Office functions to prosecute all criminal offenses presented to the office by law enforcement. The Criminal District Attorney's office is also responsible for representing Lubbock County in all legal proceedings.

**Mission Statement** - To do justice by rendering professional, high quality, legal service to and on behalf of Lubbock County and the State of Texas.

**Elected Official:** **Matthew D. Powell**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 5,023,955	\$ 5,757,857	\$ 6,210,336
Operating	74,306	120,050	122,831
Capital	33,434	30,000	-
Total Budget	\$ 5,131,696	\$ 5,907,907	\$ 6,333,167



**Major Accomplishments in 2015:**

- Attained EDR compliance.
- Introduced regional video forensics lab.
- Established protocol for compliance with Michael Morton Act.

**Goals for 2016:**

- Establish ideas to report crime dispositions more accurately.
- Increase efficiency of case intake process.
- Adopt State's schedule for document purging.

LUBBOCK COUNTY, TEXAS  
CRIMINAL DISTRICT ATTORNEY

G/L 011-040

Performance Measures	FY 13	FY 14	FY 15
Cases Received	14,130	13,296	14,740
Felony Cases Under Indictment	3,747	3,649	3,633
Misdemeanor Cases Under Indictment	4,303	4,322	4,206
Cases Filed	8,239	8,271	7,839
Felony Cases Filed	N/A	N/A	N/A
Felony Cases Closed	4,196	4,759	5,579
Misdemeanor Cases Closed	5,239	5,467	5,722
Total Jury Trials	92	N/A	97
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1
Appointed	2	2	2
Administrative	1	1	1
Professional	31	32	32
Public Safety	14	15	15
Clerical	20	20	20
Part-Time	3	3	3

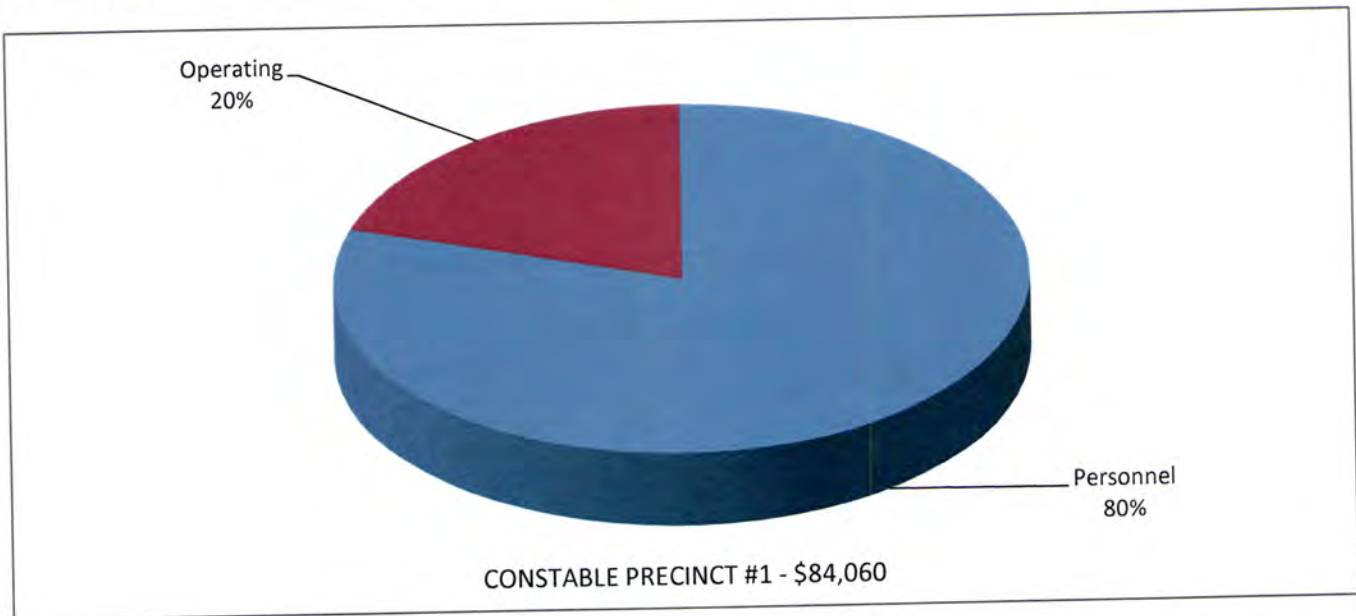


As stated in Local Government Code Section 86.021, "A constable shall execute and return as provided by law each process, warrant, and precept that is directed to the constable and is delivered by a lawful officer."

**Elected Official:**

**Paul Hanna**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 57,088	\$ 66,223	\$ 67,373
Operating	12,900	22,204	16,687
Capital	-	-	-
Total Budget	\$ 69,988	\$ 88,427	\$ 84,060



**Major Accomplishments in 2015:**

- Service of civil process in a timely manner issued by the courts.
- Maintained proper schedule with the JP Office to bailiff Court and provide security during Court proceedings.
- Assisted other law enforcement agencies when extra officers were needed.
- Maintained proper continuing education through TCLOE.

**Goals for 2016:**

- Properly service papers from respective Courts within the associated time line for each JP, or out of county Court.
- Diligence in service of warrants issued out of the respective JP Courts.
- Maintain a monthly calendar in connection with the respective JP Office's to ensure availability to handle all Court hearings scheduled by the respective JP Courts.
- Assist other law enforcement agencies when needed.

LUBBOCK COUNTY, TEXAS  
CONSTABLE PRECINCT #1

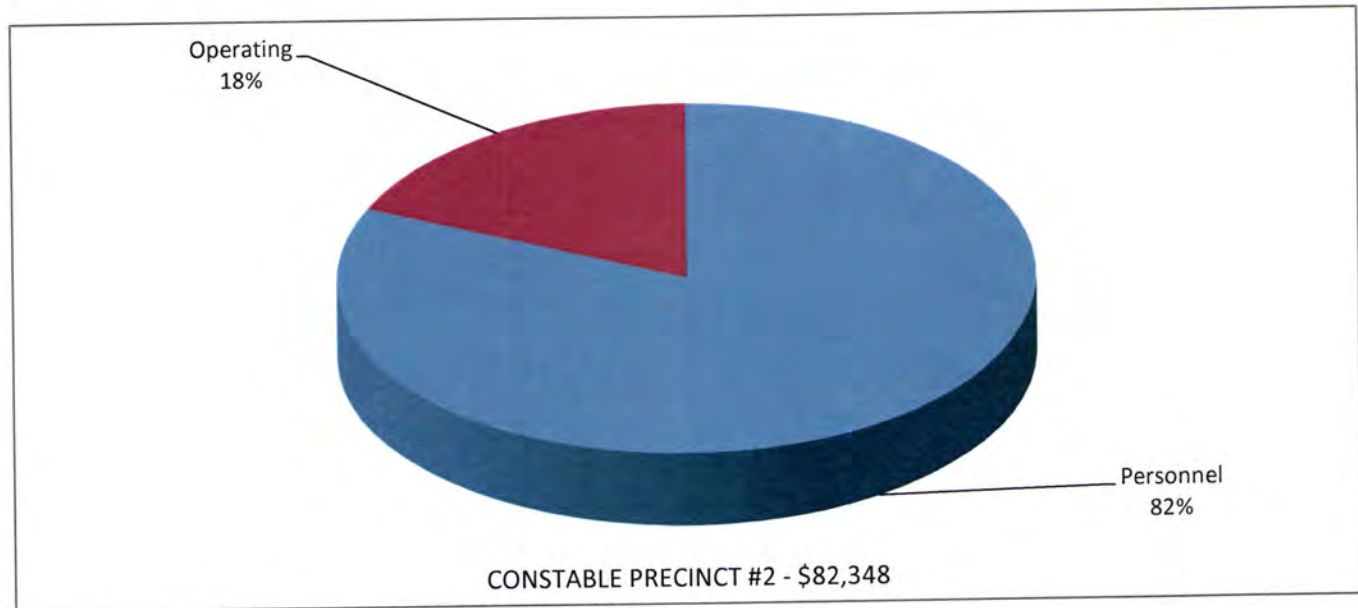
G/L 011-041

Performance Measures	FY 13	FY 14	FY 15
Civils Processed	1,091	1,051	787
Offence Reports Taken	5	9	6
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1

As stated in Local Government Code Section 86.021, "A constable shall execute and return as provided by law each process, warrant, and precept that is directed to the constable and is delivered by a lawful officer."

**Elected Official:** Joe Pinson

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 57,314	\$ 66,223	\$ 67,373
Operating	11,678	16,080	14,975
Capital	-	-	-
Total Budget	\$ 68,992	\$ 82,303	\$ 82,348



#### Major Accomplishments in 2015:

- Served various types of civil papers in an expeditious manner that were issued from JP2.
- Implemented a spread sheet to better enable this office to track all expenditures from the Budget.
- Assisted in apprehending several state and federal fugitives while assisting the North Texas Fugitive Task Force and United States Federal Marshals.

#### Goals for 2016:

- Continue serving the civil process from JP2 in a timely manner.
- Proceed with the security and safety of all public and staff while performing the duties as Bailiff.
- Continue and maintain building a working relationship with all local law enforcement entities.

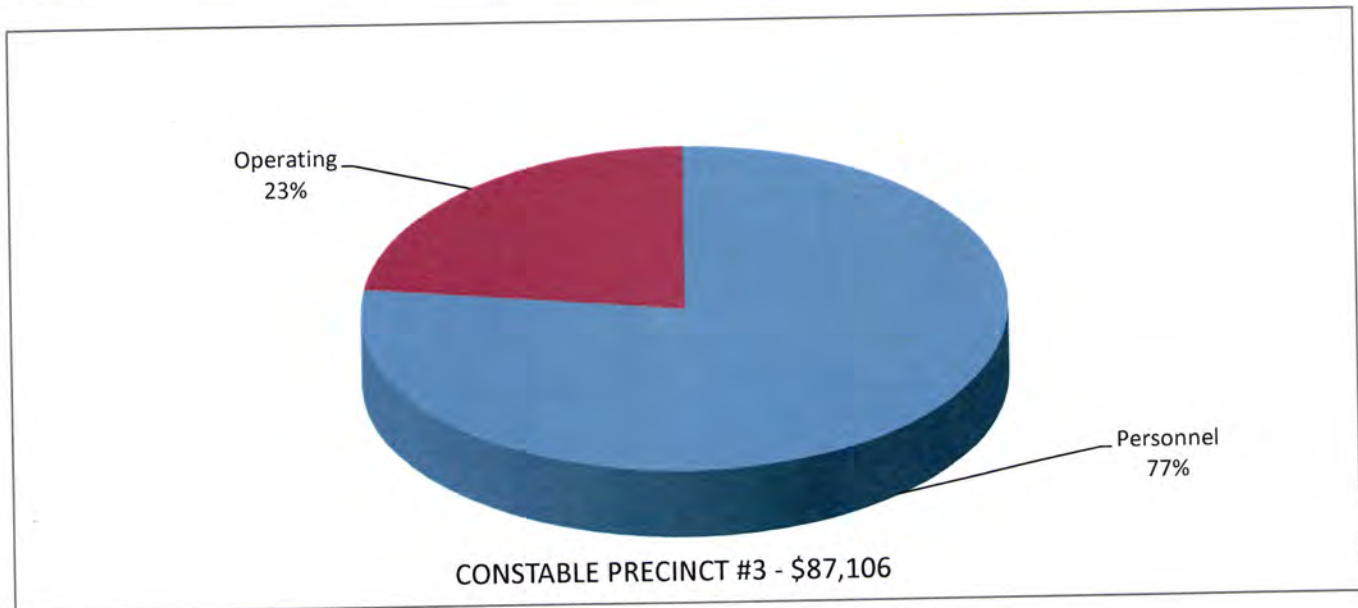
Performance Measures	FY 13	FY 14	FY 15
Civils Processed	913	1,025	1,098
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1



As stated in Local Government Code Section 86.021, "A constable shall execute and return as provided by law each process, warrant, and precept that is directed to the constable and is delivered by a lawful officer."

**Elected Official:** Marina Garcia

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 56,443	\$ 66,223	\$ 67,373
Operating	6,386	18,030	19,733
Capital	-	-	-
Total Budget	\$ 62,829	\$ 84,253	\$ 87,106



#### Major Accomplishments in 2015:

- Service of civil process in a timely manner issued by the Courts.
- Maintained proper schedule with the JP Office to bailiff Court and provided security during Court proceedings.
- Assisted other law enforcement agencies when extra officers were needed.
- Maintained proper continuing education through TCLOE.

#### Goals for 2016:

- Properly serve papers from respective Courts within time lines associated with each JP, or out-of-county Court.
- Diligence in service of warrants issued out of the respective JP Courts.
- Maintain a monthly calendar in connection with the respective JP Office's to ensure availability.
- Assist other law enforcement agencies when needed.
- Continue to promote excellence and hard work for Lubbock County Constable Pct. 3.

LUBBOCK COUNTY, TEXAS  
CONSTABLE PRECINCT #3

G/L 011-043

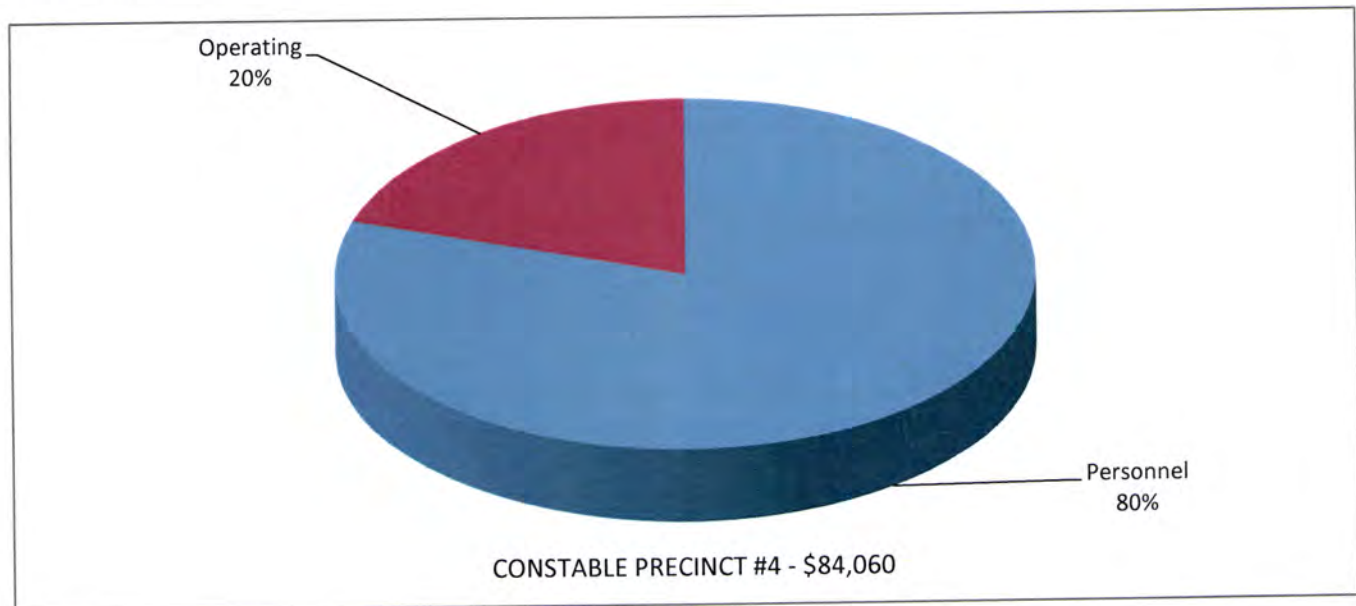
Performance Measures	FY 13	FY 14	FY 15
Civils Processed	N/A	2,699	1,701
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1



As stated in Local Government Code Section 86.021, "A constable shall execute and return as provided by law each process, warrant, and precept that is directed to the constable and is delivered by a lawful officer."

**Elected Official:** **Carelton "CJ" Peterson**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 43,283	\$ 66,223	\$ 67,373
Operating	14,029	22,539	16,687
Capital	-	-	-
Total Budget	\$ 57,312	\$ 88,762	\$ 84,060



**Major Accomplishments in 2015:**

- Service of civil process in a timely manner issued by the Courts.
- Maintained a proper schedule with the JP Office to baliff Court and provide security during Court proceedings.
- Assisted other law enforcement agencies when extra officers were needed.

**Goals for 2016:**

- Properly serve papers from respective Courts within time lines associated with each JP, or out-of-county Courts.
- Diligence in service of warrants issued out of the respective JP Courts.
- Maintain a monthly calendar in connection with the respective JP Offices to ensure avaiability to handle all Court hearings scheduled.

Performance Measures	FY 13	FY 14	FY 15
Civils Processed	673	412	958
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1

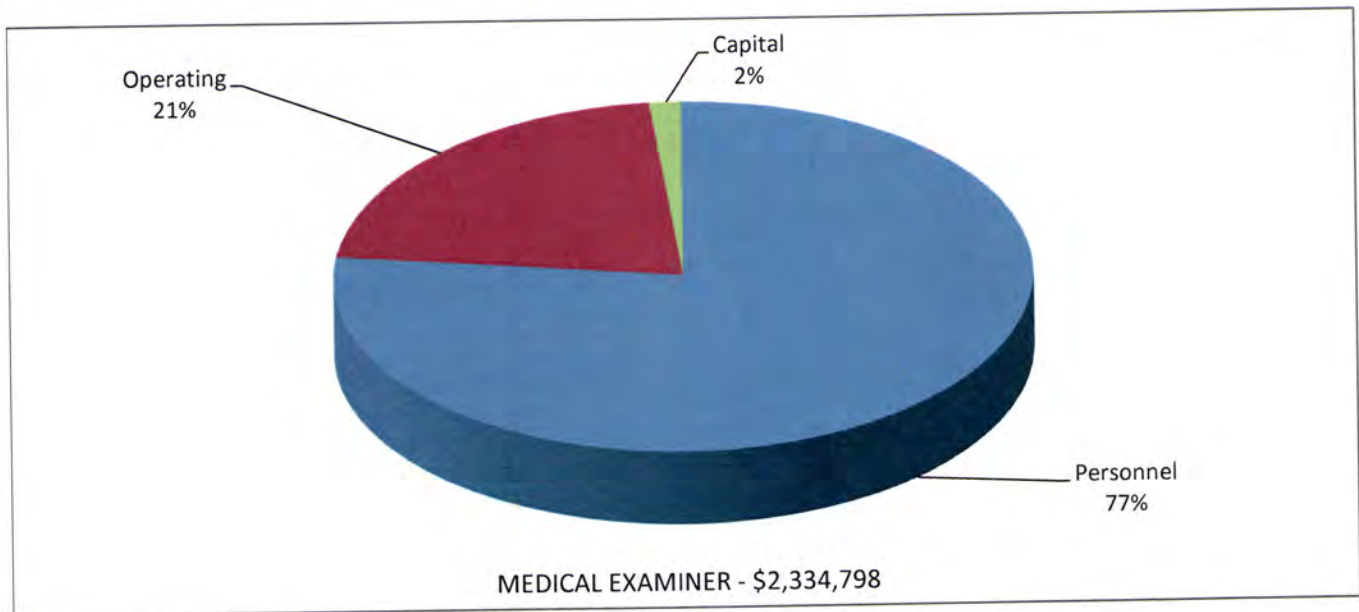
Our vision is to provide effective and efficient public service to meet the growing demands of Lubbock County and regions of West Texas by striving to utilize the most up-to-date developments in forensic science and medicolegal death investigation.

Our mission is to conduct medicolegal death investigations according to the Texas Code of Criminal Procedures, Article 49.25, with integrity, compassion and professionalism in order to serve the public and the Criminal Justice System.

**Medical Examiner:**

**Dr. Sridhar Natarajan**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 1,508,233	\$ 1,709,760	\$ 1,801,180
Operating	386,085	497,086	498,888
Capital	10,457	42,000	34,730
Total Budget	\$ 1,904,776	\$ 2,248,846	\$ 2,334,798



#### Major Accomplishments in 2015:

- Created an in-house fingerprint lab to be able to efficiently and accurately complete scientific identification via fingerprint comparison.
- Purchased a crime scene investigator vehicle to be able to continue to conduct thorough death investigations.
- Participated in community based and professional groups to increase awareness to injury and death prevention (i.e. Shattered dreams, child fatality review team, suicide prevention).
- Increased private and out of county contracts.

#### Goals for 2016:

- Continue to participate in groups aimed at injury and death prevention.
- Continue process for National Association of Medical Examiner's inspection and accreditation.
- Continue to expand medical examiner services for areas of West Texas.



LUBBOCK COUNTY, TEXAS  
MEDICAL EXAMINER

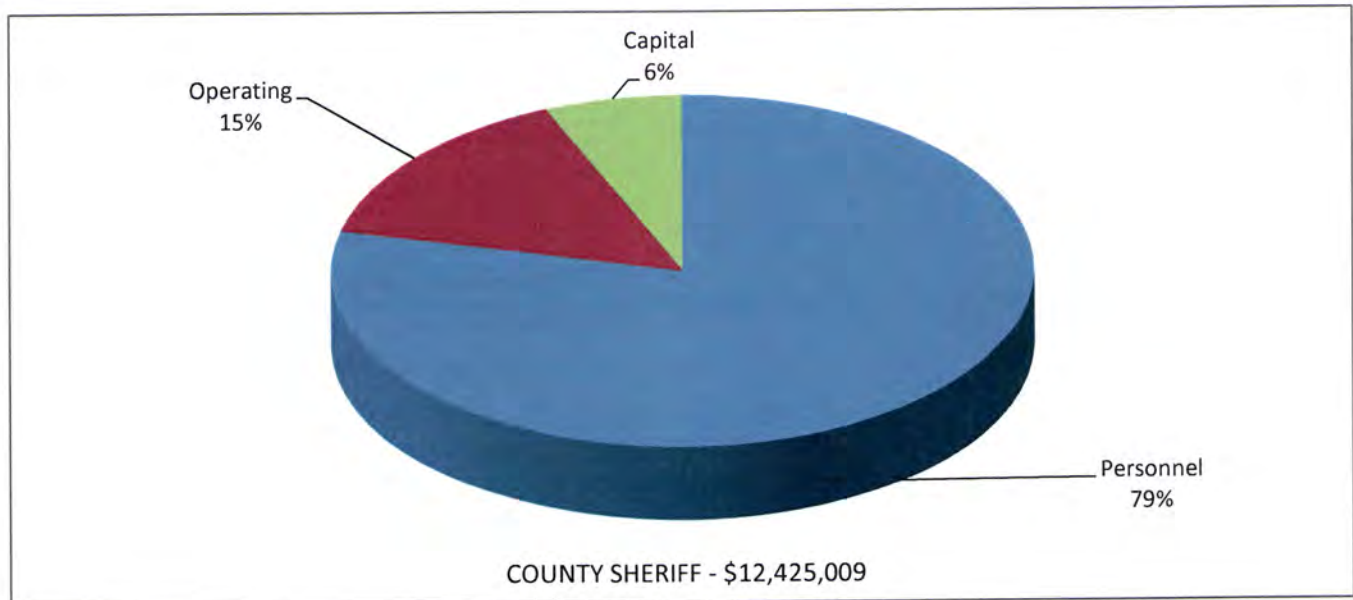
G/L 011-045

Performance Measures	FY 13	FY 14	FY 15
Cases	517	520	609
Investigation	2,369	2,313	2,680
Life Gift Cases	27	5	-
Autopsy Report Requests	286	217	313
Allied Health Student Education	270	226	266
Cremation	640	781	1,119
Staff	FY 14	FY 15	FY 16
Appointed	2	2	2
Administrative	1	1	1
Professional	1	1	1
Trades & Technical	5	5	6
Public Safety	1	1	1
Clerical	3	3	3

**Mission** - The Lubbock County Sheriff's Office is dedicated to a standard of excellence in promoting and maintaining a safe and peaceful community. We serve in a community partnership to preserve order, protect life and property, enforce laws and ordinances, and to safeguard individual liberties. We conduct ourselves according to the highest ethical standards, and treat others with fairness, dignity, and respect. We pledge to manage our organization with professionalism, leadership, and integrity.

**Elected Official:** Kelly Rowe

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 8,151,503	\$ 9,101,181	\$ 9,789,083
Operating	1,441,380	1,798,591	1,847,526
Capital	561,293	461,495	788,400
Total Budget	\$ 10,154,176	\$ 11,361,267	\$ 12,425,009



**Major Accomplishments in 2015:**

- Tripled the Narcotics productivity over the last five years.
- Through implementation of Project Saint Nick there has been a sizeable decrease in burglary and property crimes during the holiday season.
- Secured funding and provided our men and women of the Sheriff's Office with body worn cameras.
- Implemented a best business practice review in order to foster efficiency within the agency protecting against civil liabilities and litigation.
- Implemented a cycle of training for credentialing purposes to all Sheriff's Office employees strengthening their position while testifying in all Courts of law all while limiting potential liability issues.
- All animal control positions were certified through the State to increase knowledge and performance.
- Maintained current Sheriff's Office strategies of life cycling and keeping equipment current and safe.

**Goals for 2016:**

- Continue to provide the citizens of this community with a proactive progressive response to the criminal element in our community.
- Expand our ability as an agency to focus on narcotics and gang related criminal activities and react accordingly.
- Continue with implementation of the pay scale for all Sheriff's Office employees in order to retain and recruit both current and future employees.

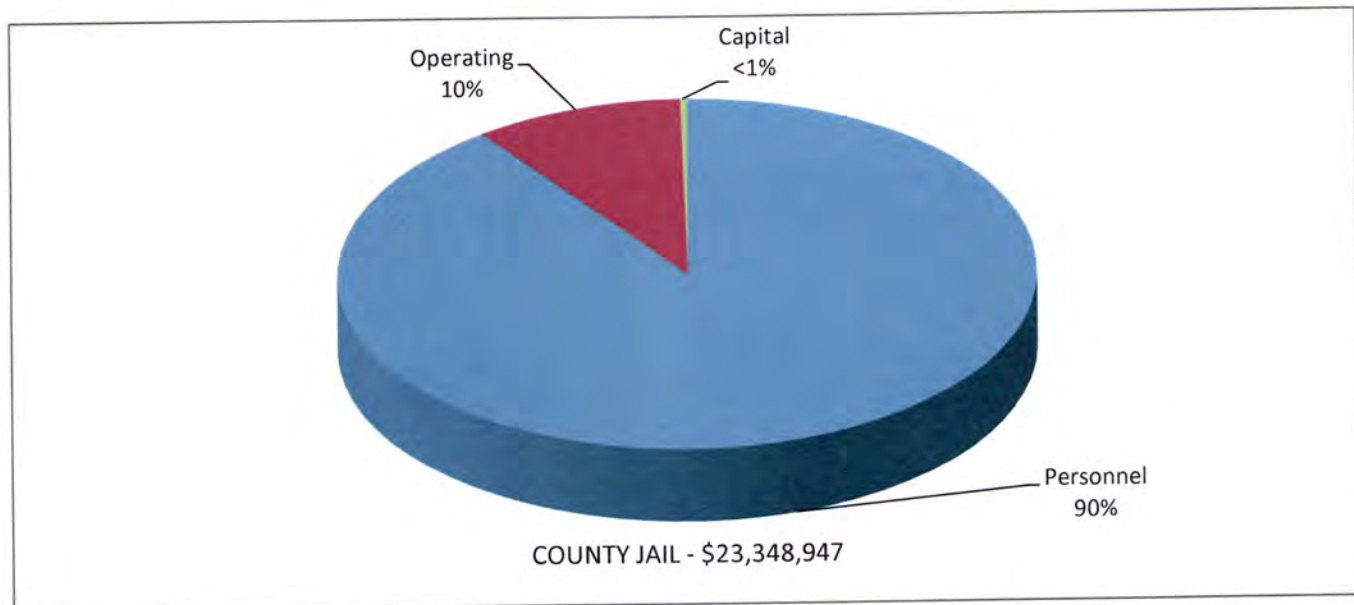
Performance Measures	FY 13	FY 14	FY 15
Active Warrants	21,912	22,178	18,737
Calls for Service - Patrol	17,544	11,586	11,336
Calls received by Communications	168,938	201,097	309,256
Staff	FY 14	FY 15	FY 16
Elected Official	1	1	1
Administrative	2	2	2
Trades & Technical	2	2	1
Public Safety	99	103	113
Clerical	25	25	25
Part-Time	5	5	5



The County Jail is responsible for housing and managing offenders and is under the direct supervision of the Sheriff. Jail administration focuses on facilitating the operation and interaction of all sections, shifts and activities of the detention facility. The major jail function is to protect the public by securely and safely isolating from the community those convicted/accused of crimes.

**Elected Official:** Kelly Rowe

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 18,990,237	\$ 20,500,343	\$ 21,029,201
Operating	1,974,204	2,204,846	2,249,746
Capital	12,913	7,200	70,000
Total Budget	\$ 20,977,354	\$ 22,712,389	\$ 23,348,947



#### Major Accomplishments in 2015:

- Implemented the use of staff scheduling software to aide in management of shift personnel.
- Upgraded classification software to improve inmate classification.
- Implemented Programs Director position.
- Implementation of proxy questions to better identify inmates for programs.
- Staff Accomplishments-First place at the Texas Jail Association Annual Conference in the Jail Standards competition.

#### Goals for 2016:

- Develop a career development program to improve continuity of operations.
- Identify and establish a career path for employees upon hiring. Place individuals with mentors within their career track field based upon their desires.
- Revise requirements for employees wanting to attend Peace Officer Academy.
- Develop Executive Quarterly Report.
- Implement ORAS for identifying inmate for Pretrial Release Program.

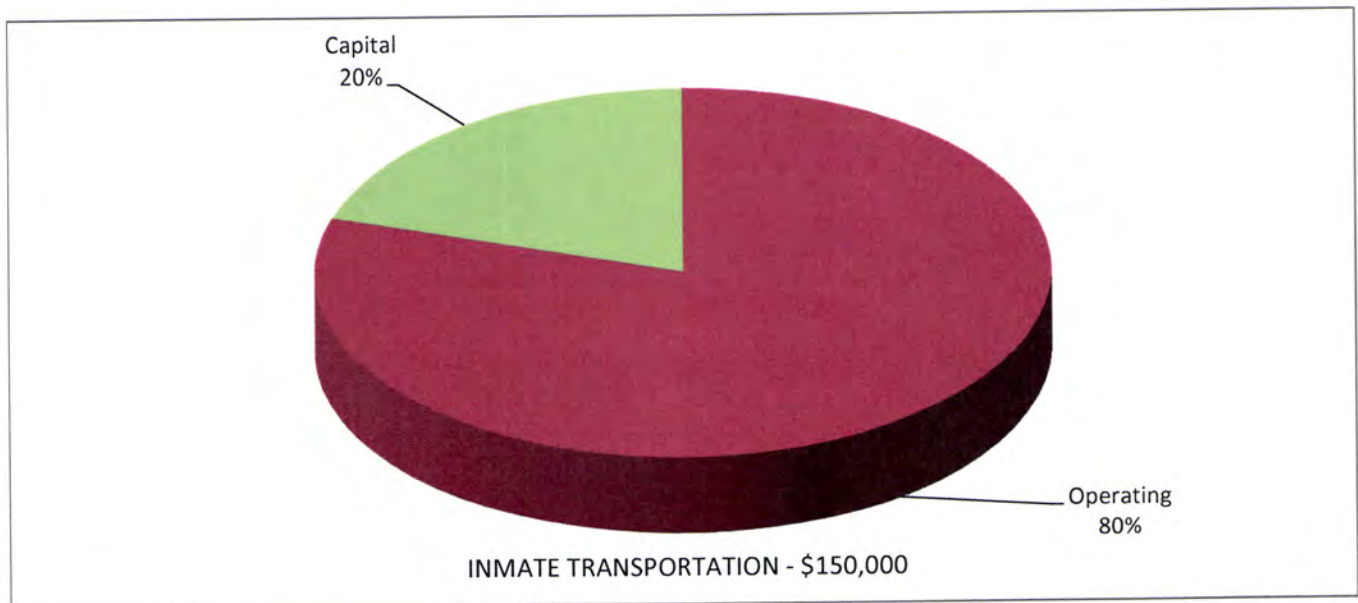
LUBBOCK COUNTY, TEXAS  
COUNTY JAIL

G/L 011-047

Performance Measures	FY 13	FY 14	FY 15
Average Daily Jail Population	1,186	1,228	1,183
Average Daily Number of Federal Inmates	90	83	78
Staff	FY 14	FY 15	FY 16
Administrative	4	3	3
Professional	0	3	0
Public Safety	284	286	287
Clerical	61	62	61

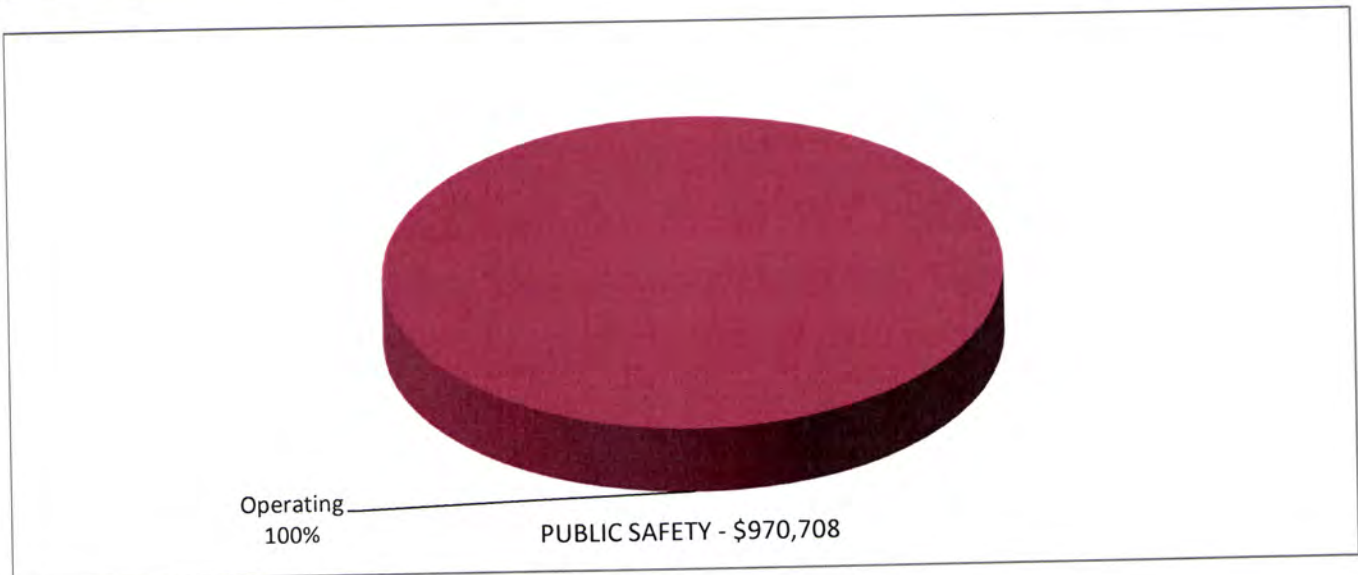
This department provides for transport of prisoners, transporting juveniles if designated and transporting mental patients to the state hospital, if required.

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ -	\$ -	\$ -
Operating	100,527	150,000	120,000
Capital	-	-	30,000
Total Budget	\$ 100,527	\$ 150,000	\$ 150,000



Public Safety provides for the prevention of and protection from events that could endanger the safety of the general public. Functions of this department include support to Volunteer Fire Departments, Child Protective Services, and Children's Advocacy Center.

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ -	\$ -	\$ -
Operating	903,874	972,364	970,708
Capital	-	-	-
Total Budget	\$ 903,874	\$ 972,364	\$ 970,708





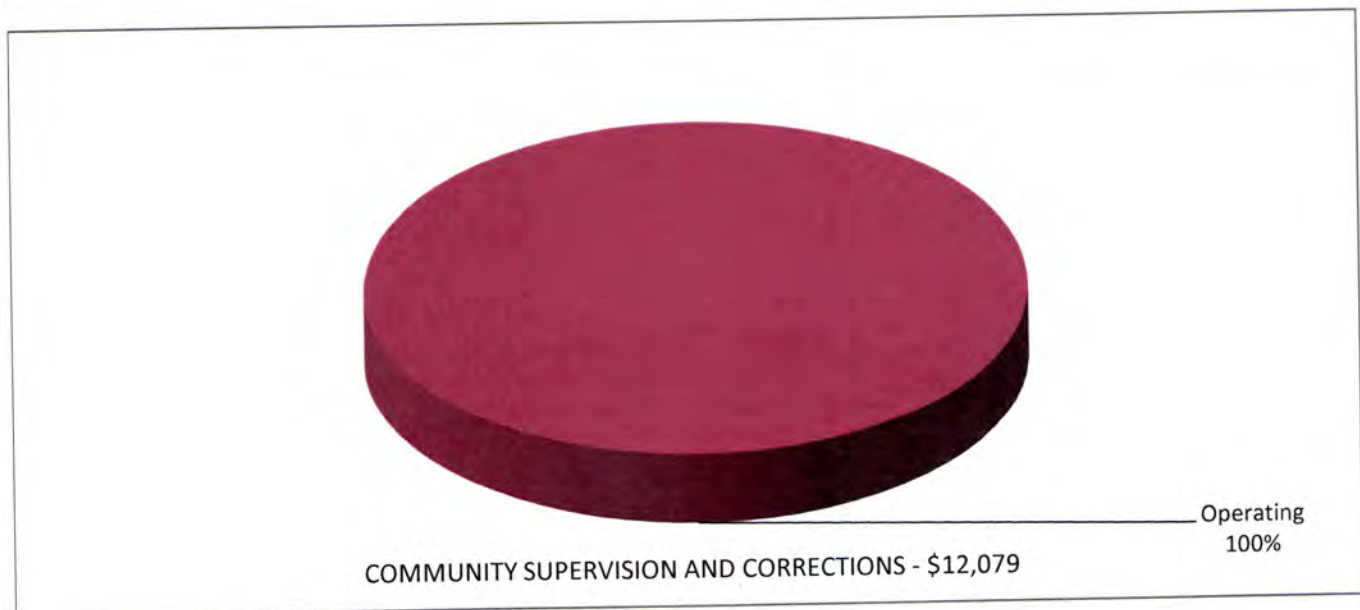
LUBBOCK COUNTY, TEXAS  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

G/L 011-057

As outlined in the Government Code, Chapter 76.008 Lubbock County has certain financial responsibilities pertaining to support for the Community Supervision and Corrections Department. "The county served by a department shall provide physical facilities, equipment, and utilities for a department".

**Department Head:** Steven Henderson

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ -	\$ -	\$ -
Operating	9,500	11,599	12,079
Capital	-	-	-
Total Budget	\$ 9,500	\$ 11,599	\$ 12,079



**Major Accomplishments in 2015:**

- After securing a grant in FY14 for a specialized case load for military veterans, the department was able to inaugurate the program with special counseling for defendants with military service who have had problems adjusting to probation.
- Led State and Region in piloting a new risk assessment for probationers.
- Hosted regional meetings and state-wide training for adult probation departments on new assessment system.

**Goals for 2016:**

- In cooperation with the Office of Court Administration and the Sheriff's Office, we will finally complete the new program for pre-trial supervision for indigent defendants.
- Work cooperatively with Lubbock County Building and Maintenance to determine possibilities of securing new space for department in Sheriff's Office old facility.
- Create incentives and rewards for retention of employees who face fourth consecutive year of cost of living increases from state funding of one percent.



LUBBOCK COUNTY, TEXAS  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

G/L 011-057

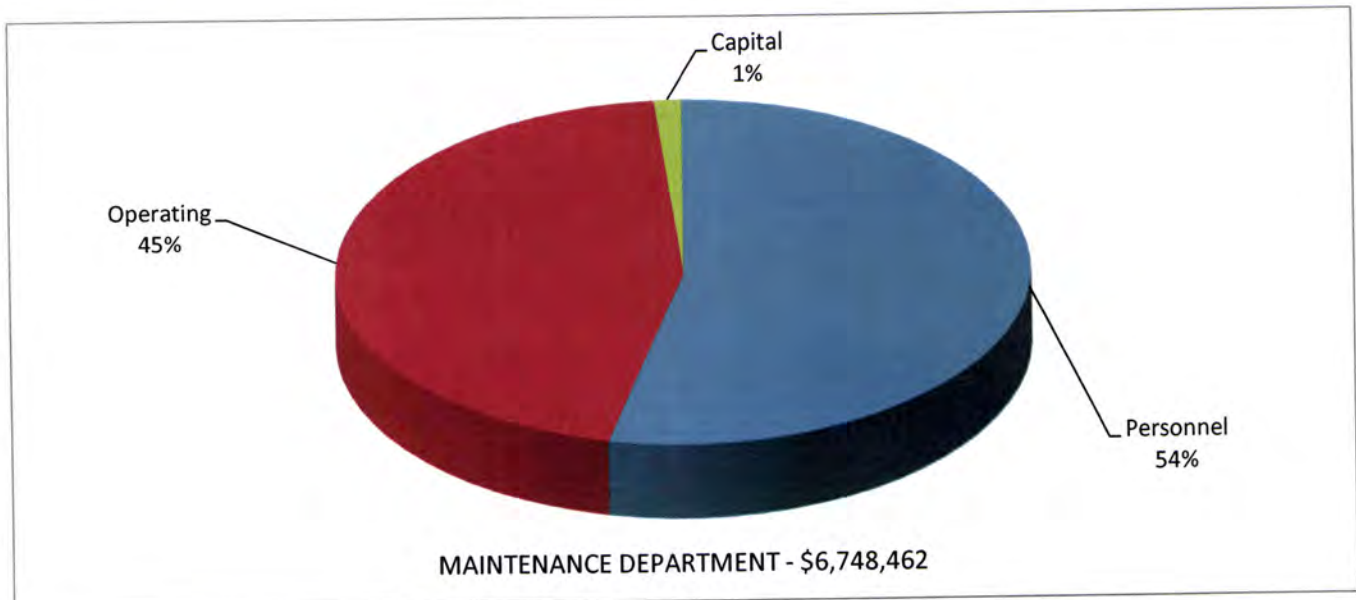
Performance Measures	FY 13	FY 14	FY 15
Average Supervised Monthly	3,968	3,822	3,713
Average Probationers Added Monthly	141	136	137
Average Revocations Monthly	37	46	47

The Maintenance Department is responsible for maintaining seventy-nine facilities covering over 1,480,820 square feet of floor space. The department's goal is to maintain these facilities in a "responsive, pro-active, cost effective, and service oriented manner."

**Mission** - The mission of the Maintenance Department is to serve all citizens, customers, and employees of Lubbock County by maintaining, operating, and repairing the physical assets of Lubbock County.

**Director:** Lyle Fetterly

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 3,228,587	\$ 3,587,475	\$ 3,614,357
Operating	2,335,634	2,891,452	3,048,005
Capital	13,791	51,600	86,100
Total Budget	\$ 5,578,012	\$ 6,530,527	\$ 6,748,462



#### Major Accomplishments in 2015:

- Completed 17,350 maintenance work orders.
- Reduced energy consumption by more than 2% for the 4th consecutive year.
- Moved paid parking to the 916 Main location.
- Created a new secure control room at LCJJC as an in-house project.

#### Goals for 2016:

- Complete renovation of Childress Hardware into Maintenance Department Office.
- Renovation of the old jail into the Sheriff's Offices, Law Enforcement and 911 Emergency Dispatch Center.
- Renovation of the Lubbock County Rehabilitation and Treatment Center.
- Complete the installation of a new fire alarm system in the Lubbock County Courthouse.

LUBBOCK COUNTY, TEXAS  
MAINTENANCE DEPARTMENT

G/L 011-061

Goals for 2016 (cont.):

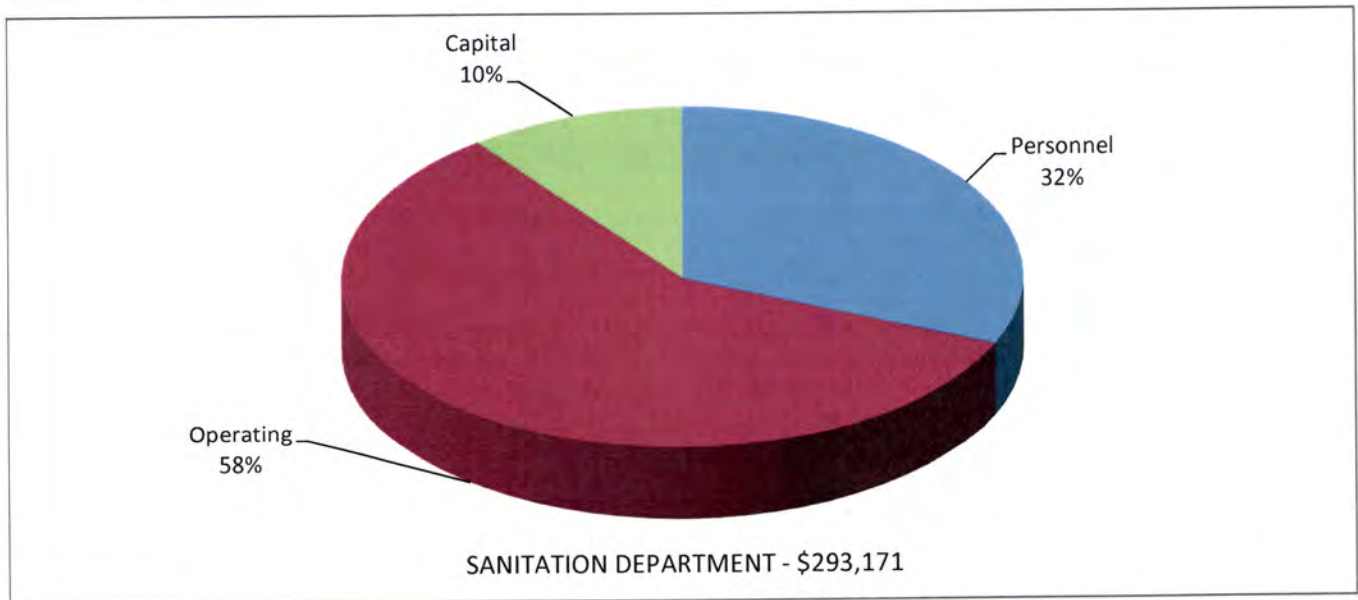
- Completion of the automated water conservation project for the Detention Center.
- Renovation of the 4th floor 916 Main building.

Performance Measures	FY 13	FY 14	FY 15
Work Orders Completed	16,413	17,700	17,350
Oversaw Permanent Improvements	\$ 2,750,000	\$ 2,996,000	\$ 1,500,000
Electrical Consumption Reduced	4%	N/A	7%
Staff	FY 14	FY 15	FY 16
Administrative	2	2	2
Trades and Technical	56	57	58
Clerical	2	2	2
Part-Time	4	4	4

The Sanitation Department provides for the routine inspection of sewer systems in the unincorporated areas of Lubbock County.

**Department Head:** Mark Rich

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 74,058	\$ 91,175	\$ 92,571
Operating	160,475	167,318	170,600
Capital	-	-	30,000
Total Budget	\$ 234,533	\$ 258,493	\$ 293,171



**Major Accomplishments in 2015:**

- Storm Water Plan.

**Goals for 2016:**

- Train Brent Hogan to inspect septic systems.
- Possibly renegotiate the vector control contract.
- Remain an accident free department.

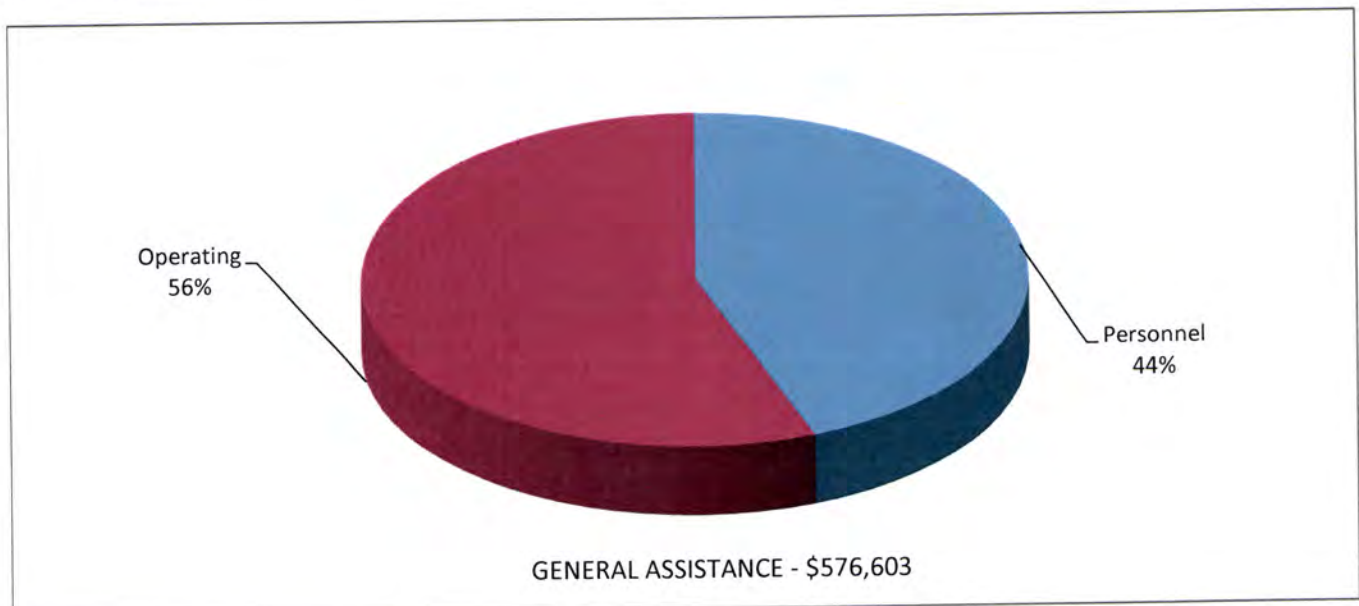
Performance Measures	FY 13	FY 14	FY 15
Number of Properties Inspected	366	360	370
Number of New Properties Inspected	152	175	190
Staff	FY 14	FY 15	FY 16
Administrative	1	1	1



Lubbock County General Assistance is a public, tax-supported family agency established primarily to meet, on a temporary basis, the financial needs of the indigent families who are residents of Lubbock County. The Agency's amounts of assistance are set by the County Commissioners' Court which is solely responsible for all policies, requirements and changes. An advisory board assists the agency in recommending implementation of policies. The board is composed of seven Lubbock citizens appointed by the County Commissioners' Court.

**Director:** **Diana Gurule-Copado**

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 201,843	\$ 259,637	\$ 255,243
Operating	223,423	310,295	321,360
Capital	-	-	-
Total Budget	\$ 425,266	\$ 569,932	\$ 576,603



#### Major Accomplishments in 2015:

- A wall and separate door was installed within the lobby area.
- Completed our 12<sup>th</sup> year without any injuries and our 9th year without any accident reports.

#### Goals for 2016:

- Continue providing a safe and secure environment for our staff and the public who visit our office.
- Continue providing the public with precise and helpful information/direction in person and by phone to all other County departments.
- Complete the year without any accident reports or injuries.



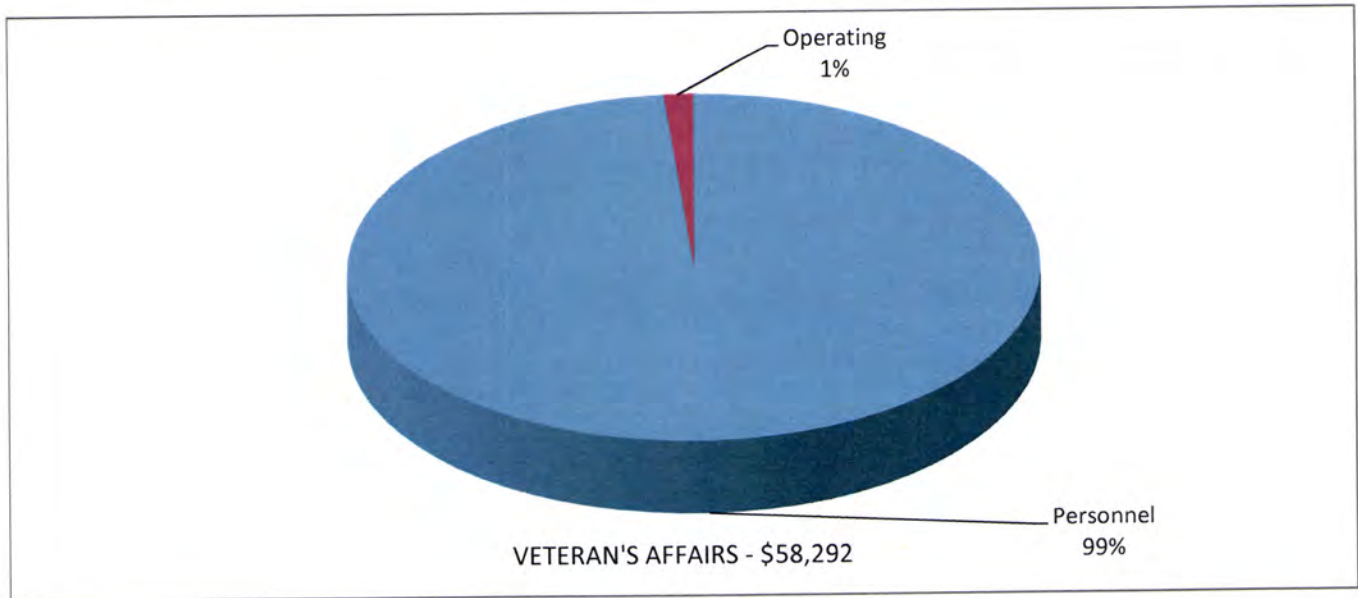
LUBBOCK COUNTY, TEXAS  
GENERAL ASSISTANCE DEPARTMENT

G/L 011-068

Performance Measures	FY 13	FY 14	FY 15
Residents Assisted	969	831	1,086
Pauper Funerals	88	90	107
Staff	FY 14	FY 15	FY 16
Administrative	1	1	1
Professional	2	2	2
Clerical	1	0	0
Part-Time	0	1	1

The office is responsible for assisting veterans with Federal programs of Veterans' benefits for veterans, their families, and survivors.

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 56,765	\$ 56,648	\$ 57,492
Operating	73	800	800
Capital	-	-	-
Total Budget	\$ 56,839	\$ 57,448	\$ 58,292



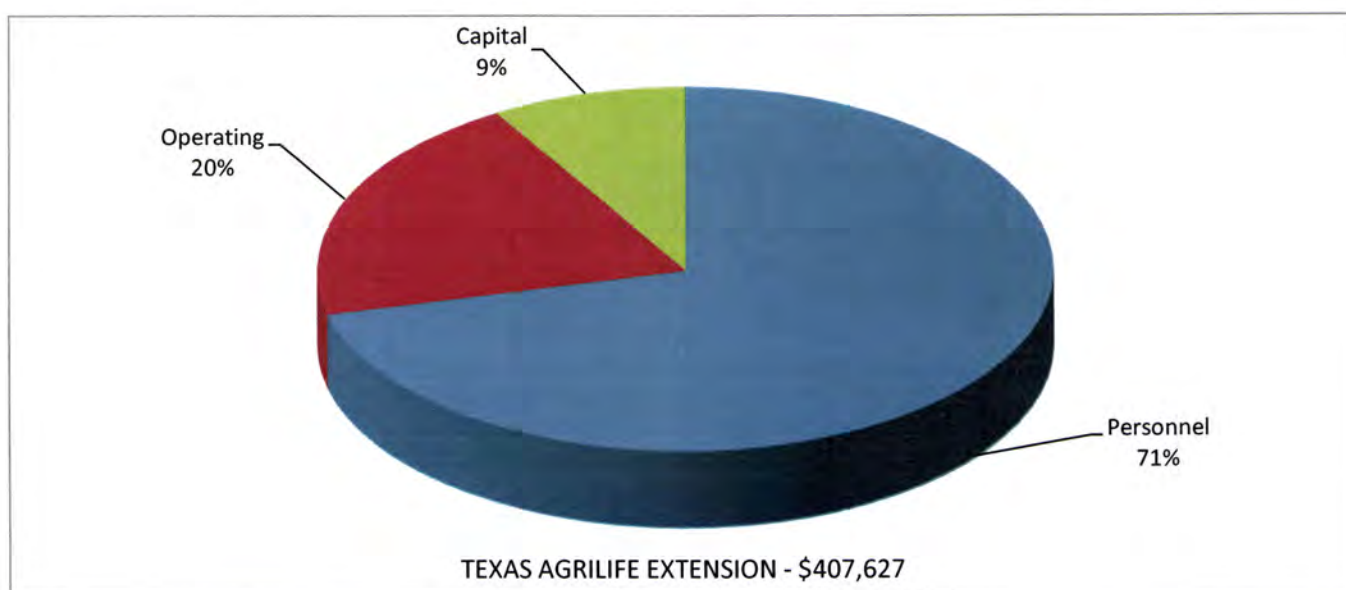
Staff	FY 14	FY 15	FY 16
Clerical	1	1	1

Primary Focus: Agriculture and Natural Resources, Family & Consumer Sciences, 4-H & Youth Development, Community Resource & Economic Development.

**Mission** - Improving the lives of people, businesses, and communities across Texas and beyond through high-quality, relevant education.

**Director:** Mark Brown

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 198,442	\$ 293,939	\$ 290,173
Operating	50,797	62,534	82,454
Capital	-	-	35,000
Total Budget	\$ 249,239	\$ 356,473	\$ 407,627



#### Major Accomplishments in 2015:

- In depth educational programs with measurable results were conducted in the areas of: Weed resistance in cotton production systems, water education, sportsfield management and water conservation, Farm bill implementation, financial management for youth, "Better living for Texans" nutrition programs, food protection management, diabetes education, and parenting issues.
- A community forum was held to determine the most critical issues facing Lubbock County citizens.
- Our department worked through the human resources department to fill the secretary/receptionist position that was left vacant due to a retirement in our office.

#### Goals for 2016:

- Develop a series of educational programs to address the list of critical issues in Lubbock County that were recently identified by key leaders.
- Implement the interdisciplinary program "Learn, Grow, Eat, and Go" for Lubbock County residents.
- Move to the 4<sup>th</sup> floor of the court house annex building. We will plan and execute this move as requested while maintaining the current level of service to our clientele.

LUBBOCK COUNTY, TEXAS  
TEXAS AGRILIFE EXTENSION

G/L 011-072

Performance Measures	FY 13	FY 14	FY 15
Educational Group Meetings	944	937	N/A
Total Attendance at Group Meetings	33,133	25,882	29,186
Contact Hours	103,555	76,661	79,384
Total 4-H Enrollment - Lubbock County	3,914	3,193	4,266
Number of Traditional 4-H Club Members	299	328	351
Staff	FY 14	FY 15	FY 16
Appointed	5	5	5
Clerical	2	2	2
Part-Time	1	1	1

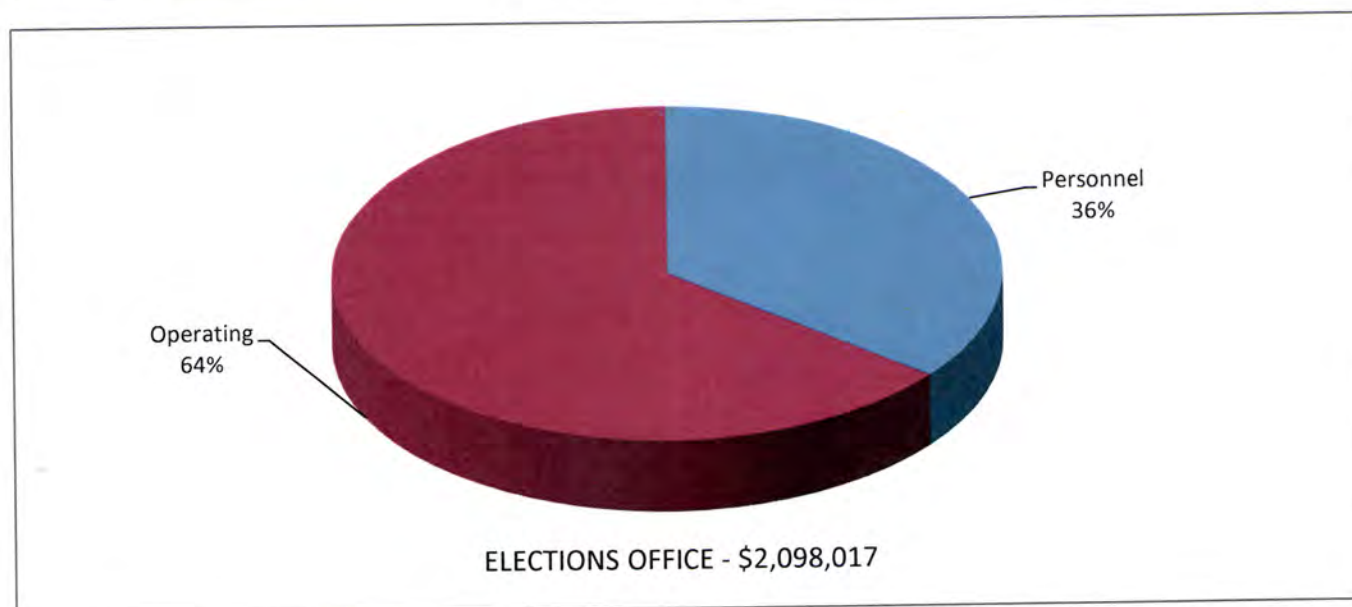


It is the responsibility of the Elections Office to register citizens to vote and to conduct elections for all entities in the County of Lubbock. The Elections Department furnished maps, labels and lists of registered voters to the candidates and to elected officials.

**Mission** - The Lubbock County Elections Office will conduct free and fair elections, execute proper procedures, and provide for accurate and timely election results. It is our duty to treat every voter with respect and dignity while allowing them to cast their independent, secret ballot in a supportive and non-intimidating, accessible polling location.

**Elections Administrator:** Dorothy Kennedy

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 643,992	\$ 744,385	\$ 750,775
Operating	1,073,356	1,356,080	1,347,242
Capital	14,075	-	
Total Budget	\$ 1,731,423	\$ 2,100,465	\$ 2,098,017



#### Major Accomplishments in 2015:

- Successfully conducted a Gubernatorial Election, Water District Elections and City and School Elections for entities within the county.
- Completed redistricting of voting precincts that met voting population requirements as per the Texas Election Code Section 42.006.

#### Goals for 2016:

- Procure a secure off-site location to store back-up software and equipment in case of emergency or natural disaster.
- Implement "paperless check-in" for voters at polling locations by working with vendors to create software enabling voters to check-in using a tablet type format.



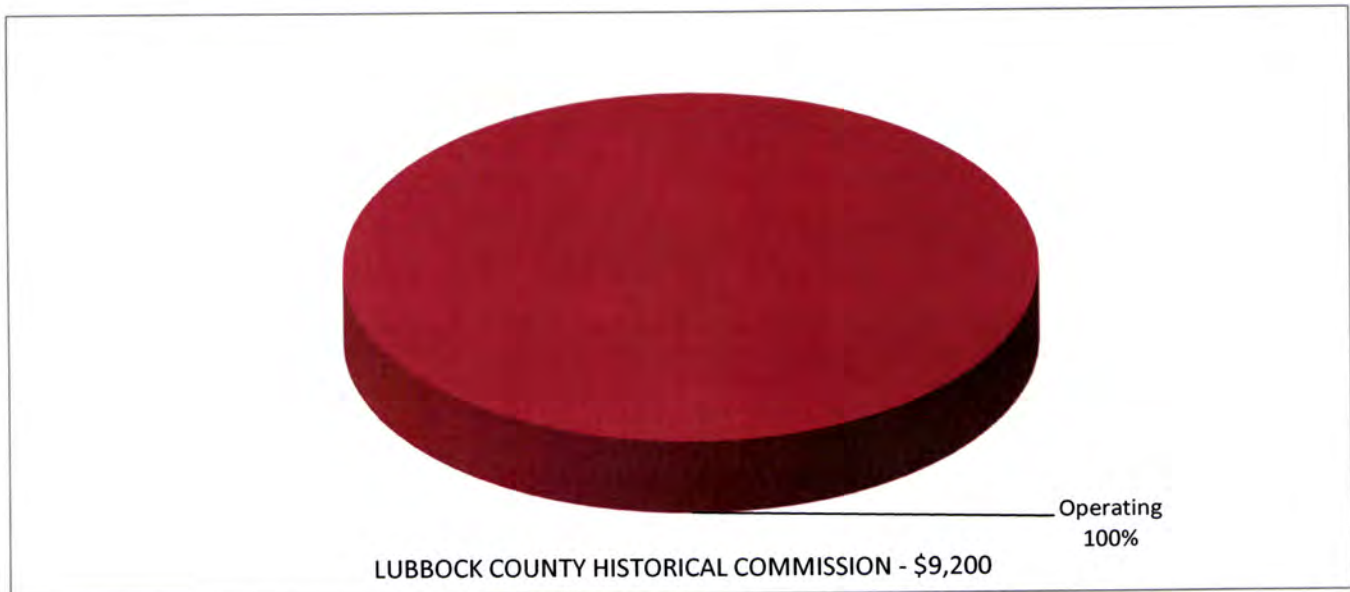
LUBBOCK COUNTY, TEXAS  
ELECTIONS OFFICE

G/L 011-077

Performance Measures	FY 13	FY 14	FY 15
Total Mail Handled	75,333	69,162	69,311
Total Mail Ballot Requests	4,091	9,351	4,184
Election Workers Trained	365	659	187
Staff	FY 14	FY 15	FY 16
Appointed	1	1	1
Administrative	1	1	1
Professional	1	1	1
Trades and Technical	2	2	2
Clerical	4	4	4

The purpose of the Lubbock County Historical Commission is to identify, protect and interpret the history of Lubbock County.

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ -	\$ -	\$ -
Operating	5,930	9,200	9,200
Capital	-	-	-
Total Budget	\$ 5,930	\$ 9,200	\$ 9,200



**Major Accomplishments in 2015:**

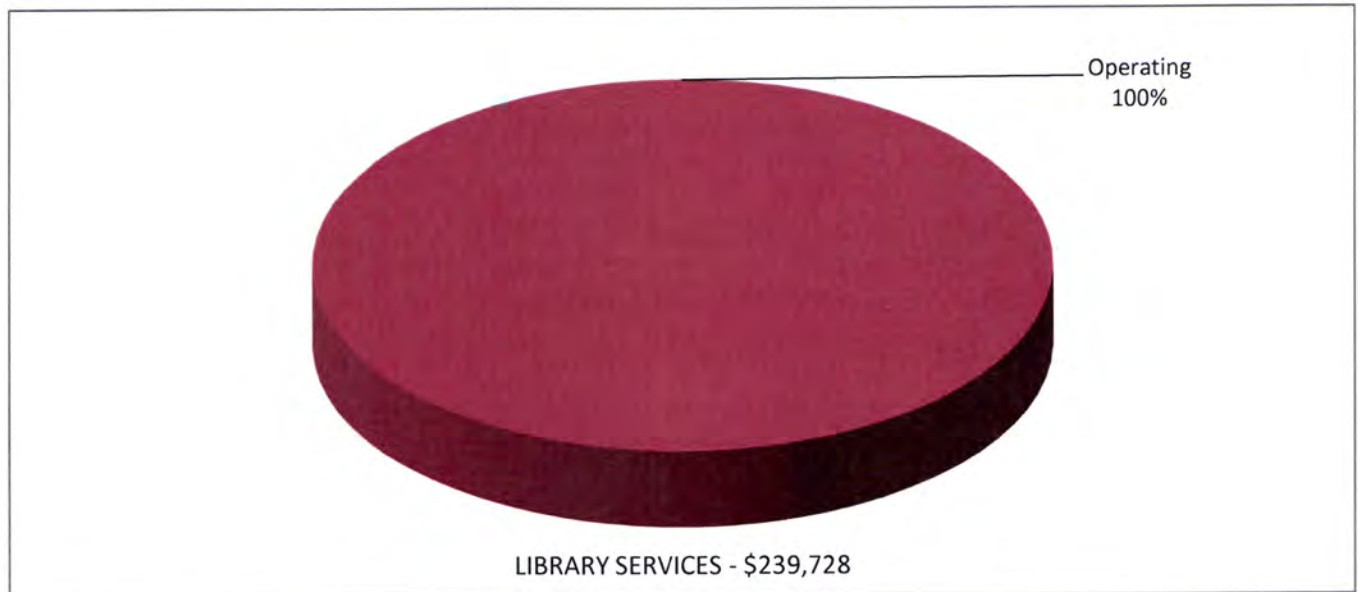
- Received the 2014 Distinguished Service Award from the Texas Historical Commission.
- Began working on preserving historic records with the Central Archivist.
- Placed and dedicated two Historical Markers in Lubbock County.

**Goals for 2016:**

- Receive the Distinguished Service Award from the Texas Historical Commission.
- Work towards the preservation of historical records.
- Work for the placement of at least two Historical Markers in Lubbock County and hold marker dedications for those markers.
- Educate the community on the historical information of Lubbock County.

The Library Services department is used to provide resources and support to libraries located within Lubbock County.

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ -	\$ -	\$ -
Operating	223,968	279,728	239,728
Capital	-	-	-
Total Budget	\$ 223,968	\$ 279,728	\$ 239,728



#### Major Accomplishments in 2015:

- Completed development of a Library Policy and received approval for it in Commissioners' Court.
- Made progress in the organization of superseded materials in the book room.
- Created a directory of criminal materials accessible on the Westlaw databases.

#### Goals for 2016:

- Complete the organization of the superseded materials in the book room.
- Create a directory of civil materials accessible on the Westlaw databases.
- Continue the practice of inserting notices in the weekly L.A.B.A bulletin informing area attorneys of specific content titles available to them on the Library's Westlaw database subscription.

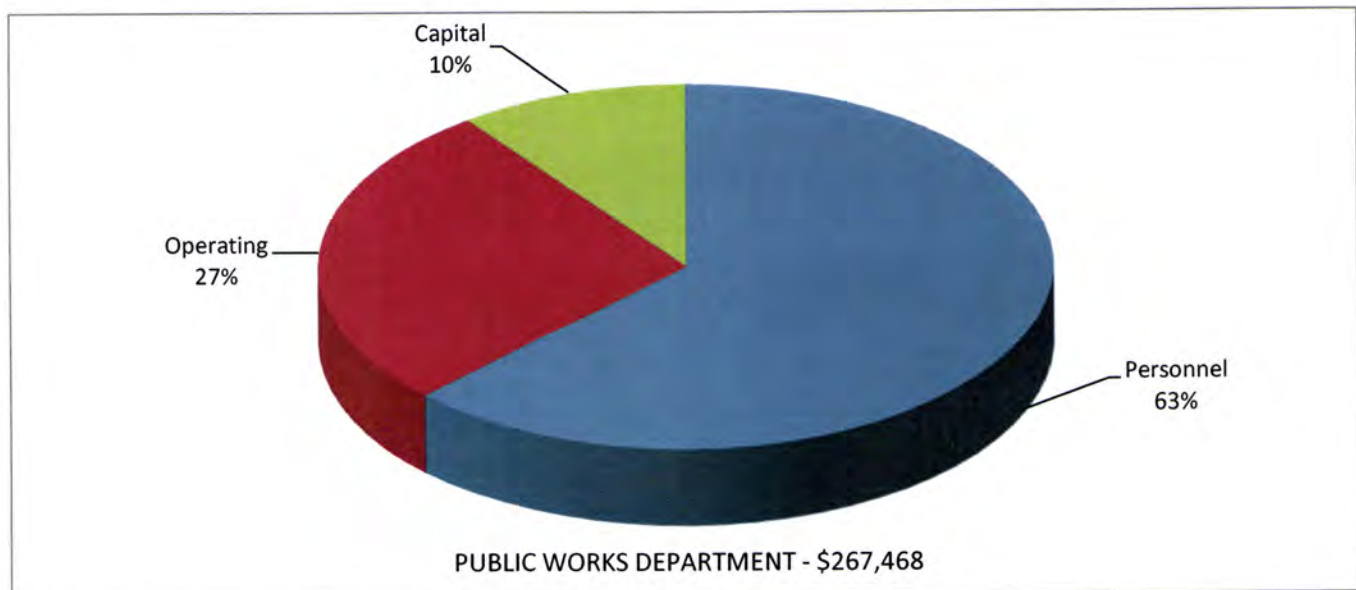
Performance Measures	FY 13	FY 14	FY 15
Visitors	5,356	4,950	5,349
Volumes	13,913	14,027	14,139
Texas Law Help Forms Distributed	341	490	747
Inmate Letters Answered	17	18	34



In accordance with Texas State Law and County policies and subject to the supervision of the County Commissioners' Court, the Public Works Department assists in the maintenance of the county roads of Lubbock County. We plan, and inspect construction of county road projects. We assist in the planning of new subdivisions, commercial developments, and infrastructure. We also play a crucial role in responding to the needs of the public in the planning, preparing, mitigating and recovery from general emergencies and disasters.

**Director:** N/A

Adopted Budget for the Fiscal Year 2015-2016			
	FY 14 Actual	FY 15 Estimates	FY 16 Budget
Personnel	\$ 104,593	\$ 165,374	\$ 167,278
Operating	20,050	42,755	73,190
Capital	-	-	27,000
Total Budget	\$ 124,642	\$ 208,129	\$ 267,468



#### Major Accomplishments in 2015:

- Planned and hosted "Principles of Quality Hot Mix Asphalt Pavement Construction" in which 64 hours of professional development training were completed by Lubbock County employees.
- Reinstated progress staff meeting with road maintenance personnel.
- Completed CETRZ Grant submission of reports and bills to the auditor for TXDOT approval.

#### Goals for 2016:

- Continue to explore and introduce effective pavement management measures.
- Work with TXDOT, the City of Lubbock and MPO to obtain road improvement projects. (T.I.P. H.S.I.P. and CETRZ) .
- Work on records management program for the department.

LUBBOCK COUNTY, TEXAS  
PUBLIC WORKS DEPARTMENT

G/L 011-090

Staff	FY 14	FY 15	FY 16
Administrative	1	1	1
Professional	1	1	1



# **Lubbock County, Texas**

## **Adopted Budget**

### **FY 2015 - 2016**

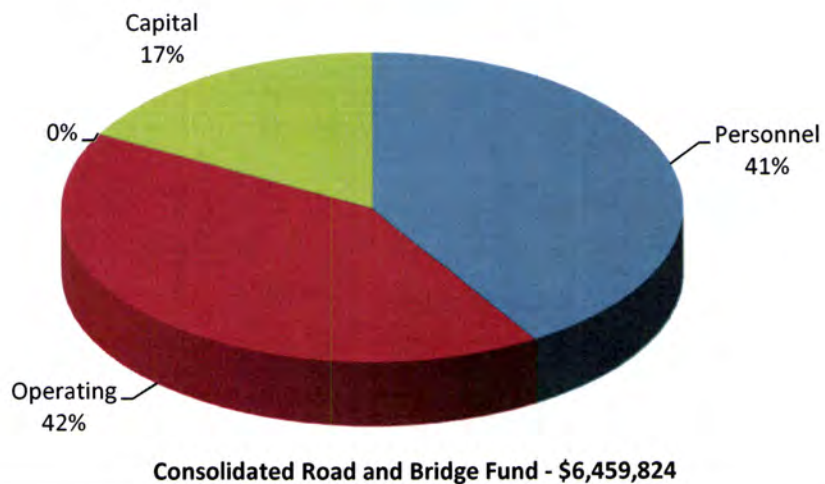
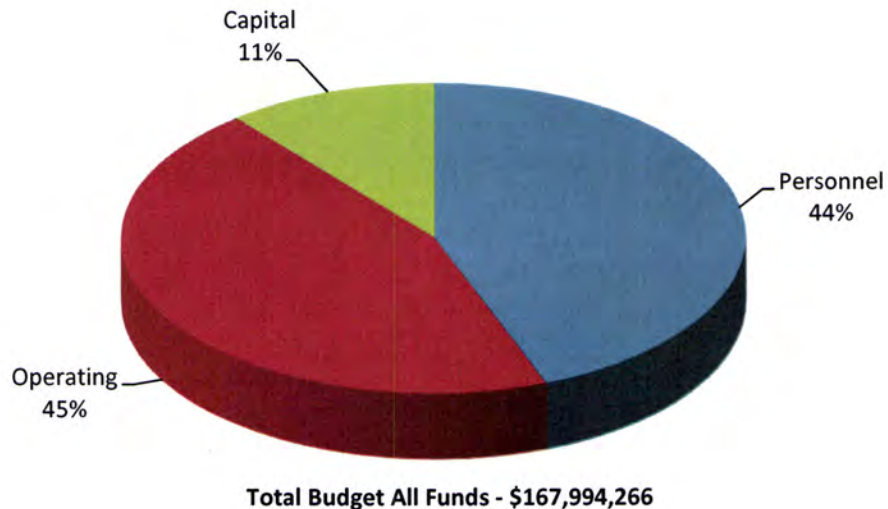


Special Revenue Funds  
Revenue & Expenditure  
Summaries

## LUBBOCK COUNTY, TEXAS

### TOTAL BUDGET ALL FUNDS vs. CONSOLIDATED ROAD AND BRIDGE FUND

Special revenue funds are used to account for special earmarked revenues that have legal restrictions as to the specific purpose of the expenditures. The Consolidated Road and Bridge Fund includes expenditures for the operation, repair and maintenance of roads and bridges located in Lubbock County. The primary source of revenue to the Road and Bridge Fund consists of a portion of the \$10 fee assessed on motor vehicle registrations (as provided by statute) and a transfer from the general fund.



LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
CONSOLIDATED ROAD AND BRIDGE

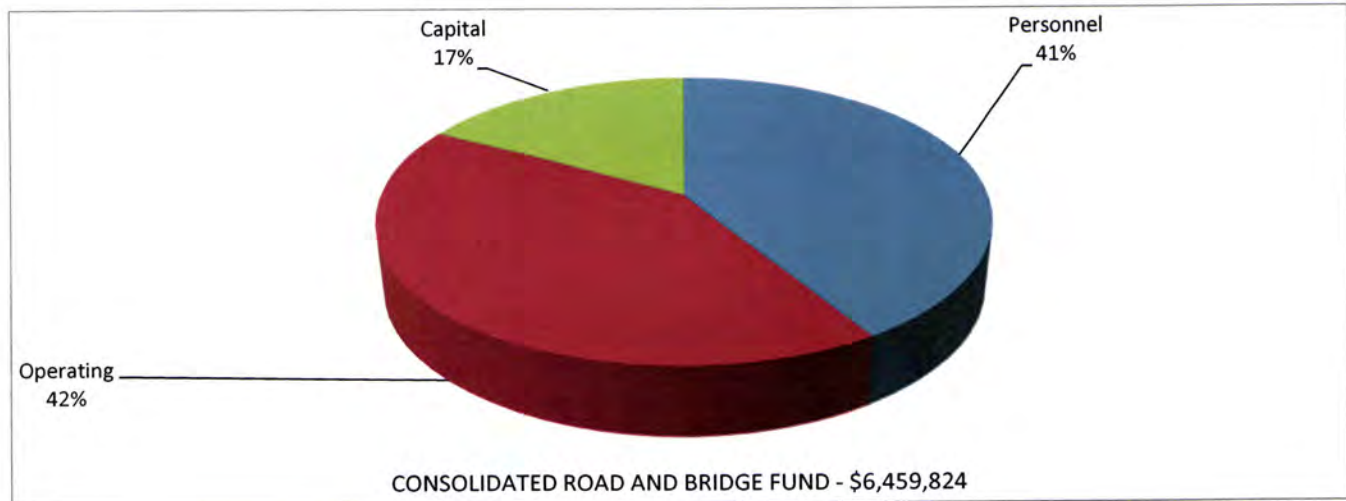
G/L 020

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	698,127	415,000	415,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	2,064,953	1,920,000	2,107,000
Fines/Forfeitures	-	-	-
Interest	100,969	78,600	55,385
Other Revenue	271,569	231,000	347,700
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	2,417,447	2,849,183	2,664,456
<b>TOTAL REVENUE</b>	<b>\$ 5,553,065</b>	<b>\$ 5,493,783</b>	<b>\$ 5,589,541</b>
<b>EXPENDITURES</b>			
Personnel	2,097,822	2,489,183	2,664,400
Operating	1,427,887	2,574,588	2,695,624
Capital	1,129,019	887,306	1,099,800
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 898,336</b>	<b>\$ (457,294)</b>	<b>\$ (870,283)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	4,483,797	5,382,133	4,924,839
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 5,382,133</b>	<b>\$ 4,924,839</b>	<b>\$ 4,054,556</b>

In accordance with Texas State Law and County policies and subject to the supervision of the County Commissioners' Court, Consolidated Road and Bridge assists in the maintenance of the county roads of Lubbock County. We plan, and inspect construction of county road projects. We assist in the planning of new subdivisions, commercial developments, and infrastructure. We also play a crucial role in responding to the needs of the public in the planning, preparing, mitigating and recovery from general emergencies and disasters.

Director: N/A

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 2,097,822.17	\$ 2,489,183.00	\$ 2,664,400.00
Operating	\$ 1,427,887.26	\$ 2,574,588.00	\$ 2,695,624.00
Capital	\$ 1,129,018.87	\$ 887,306.00	\$ 1,099,800.00
Transfers Out	\$ -	\$ -	\$ -
			-
Total Budget	\$ 4,654,728.30	\$ 5,951,077.00	\$ 6,459,824.00



Performance Measures	FY 13	FY 14	FY 15
Work Orders Completed	2415	1110	1782
Miles of Road Overlayed	45	5	9.5
County Road Maintained - Miles	1191	1187	1187
Staff by Classification	FY 14	FY 15	FY 16
Clerical	0	0	1
Trades & Technical	42	42	42

#### Major Accomplishments in 2015:

- Completed N CR 1700 rehabilitation and widening project.
- Further developed Safety Program and employee training program. Staff received training in hotmix asphalt application and IWORQ work management. Fleet Management applications.
- Completed FY2015 goal to pave East 1st Place east of Olive Avenue for 1500 feet.

**Goals for 2016:**

- Get road materials on the road.
- Develop more efficient work order closure rate.
- Improve on preventive surface treatment for paved roads.

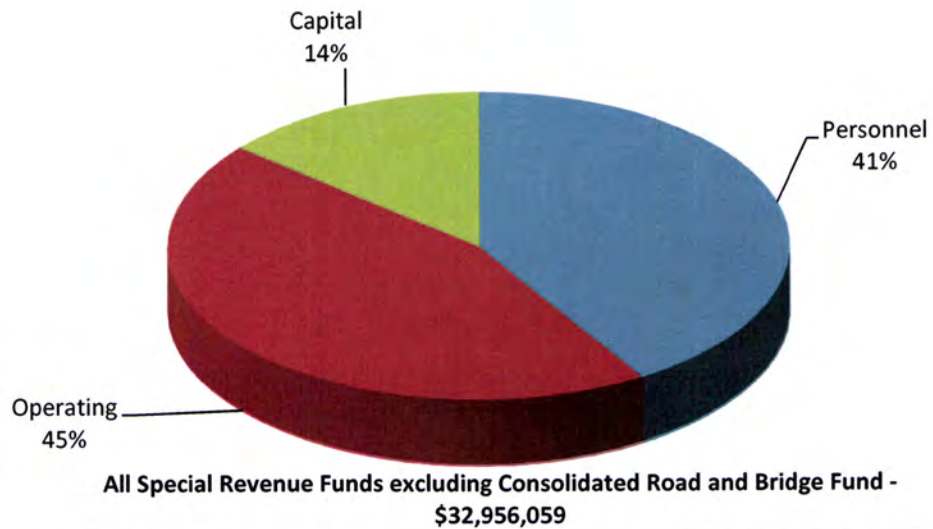
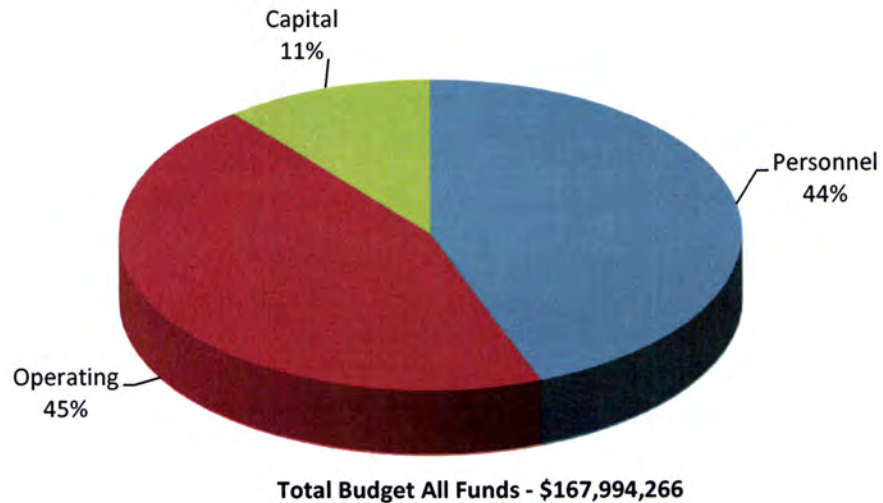


**LUBBOCK COUNTY, TEXAS**

**TOTAL BUDGET ALL FUNDS vs. ALL SPECIAL REVENUE FUNDS**

**EXCLUDING CONSOLIDATED ROAD AND BRIDGE FUND**

Special revenue funds are used to account for special earmarked revenues that have legal restrictions as to the specific purpose of the expenditure.



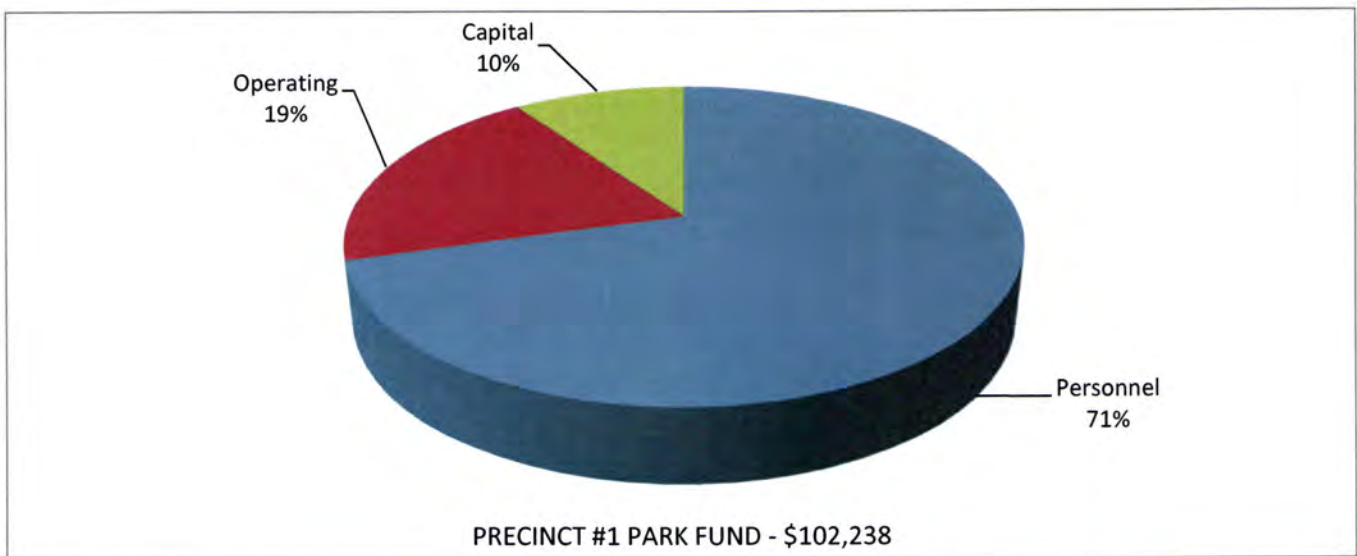
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
PRECINCT #1 PARK FUND

G/L 031

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ 78,516	\$ 81,972	\$ 86,100
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	10,365	9,500	6,500
Other Revenue	3,786	9,000	9,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 92,667</b>	<b>\$ 100,472</b>	<b>\$ 101,600</b>
<b>EXPENDITURES</b>			
Personnel	61,568	79,291	72,238
Operating	8,935	20,000	20,000
Capital	23,765	16,900	10,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (1,600)</b>	<b>\$ (15,719)</b>	<b>\$ (638)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	525,659	524,059	508,340
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 524,059</b>	<b>\$ 508,340</b>	<b>\$ 507,702</b>

Expenditures from the Park Funds are generally for the operation, repair and maintenance, and upkeep associated with county owned parks. The majority of revenue comes from ad valorem taxes, along with some interest income and miscellaneous usage fees.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 61,568	\$ 79,291	\$ 72,238
Operating	\$ 8,935	\$ 20,000	\$ 20,000
Capital	\$ 23,765	\$ 16,900	\$ 10,000
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 94,267	\$ 116,191	\$ 102,238



Staff by Classification	FY 14	FY 15	FY 16
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

#### Major Accomplishments in 2015:

- Improved phone reservation process by utilizing the City of Wolfforth's phone system.
- Revised clubhouse policies & procedures.
- Installed new fire detection & alarm system.

#### Goals for 2016:

- Place rental availability & reservation calendar on the City of Wolfforth's web site.
- Implement debit & credit card payment on the City of Wolfforth's web site.
- Install a keyless door lock system.

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
SLATON/ROOSEVELT PARK FUND

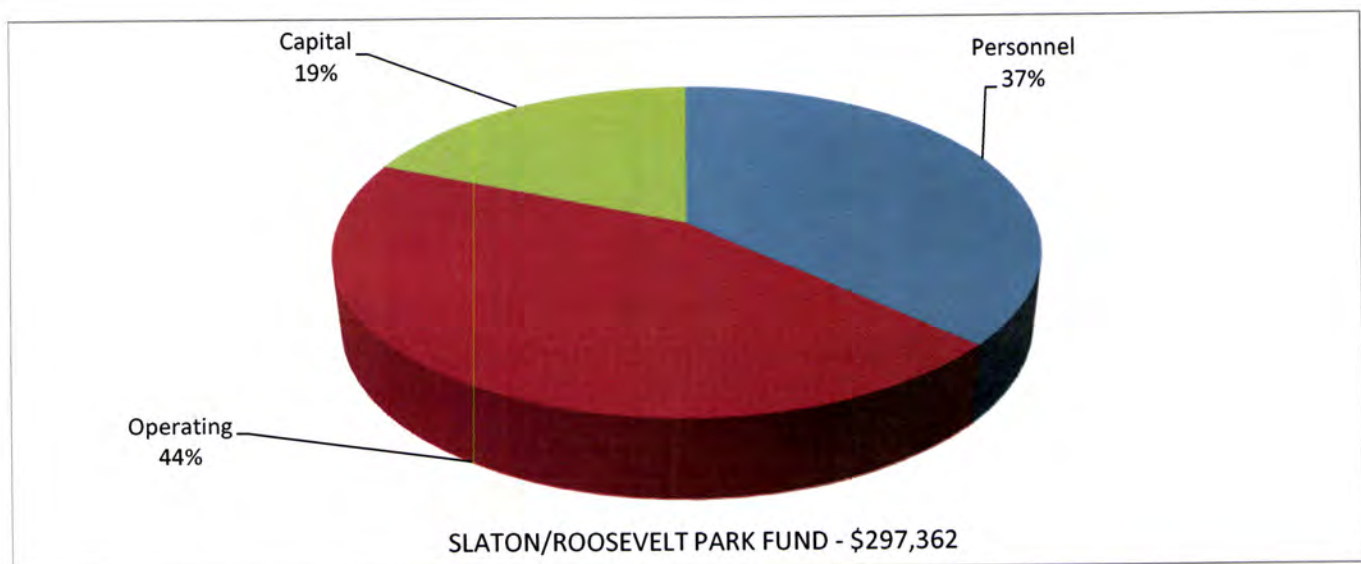
G/L 032

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ 78,516	\$ 81,972	\$ 86,100
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	5,064	5,000	4,000
Other Revenue	5,877	8,150	14,150
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 89,457</b>	<b>\$ 95,122</b>	<b>\$ 104,250</b>
<b>EXPENDITURES</b>			
Personnel	81,577	64,607	109,896
Operating	53,338	39,993	131,466
Capital	23,550	6,900	56,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (69,008)</b>	<b>\$ (16,378)</b>	<b>\$ (193,112)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	279,775	210,767	194,389
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 210,767</b>	<b>\$ 194,389</b>	<b>\$ 1,277</b>



Expenditures from the Park Funds are generally for the operation, repair and maintenance, and upkeep associated with county owned parks. The majority of revenue comes from ad valorem taxes, along with some interest income and miscellaneous usage fees.

Adopted Budget for the Fiscal Year 2015-2016				
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget	
Personnel	\$ 81,577	\$ 64,607	\$	109,896
Operating	\$ 53,338	\$ 39,993	\$	131,466
Capital	\$ 23,550	\$ 6,900	\$	56,000
Transfers Out	\$ -	\$ -	\$	-
Total Budget	\$ 158,465	\$ 111,500	\$	297,362



Staff by Classification	FY 14	FY 15	FY 16
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

#### Major Accomplishments in 2015:

- Continued re-modeling clubhouse in Slaton adding ADA ramps and new sidewalks.
- New roof at Roosevelt clubhouse.
- Planted trees at Slaton Park.

#### Goals for 2016:

- Continue re-model of all buildings.



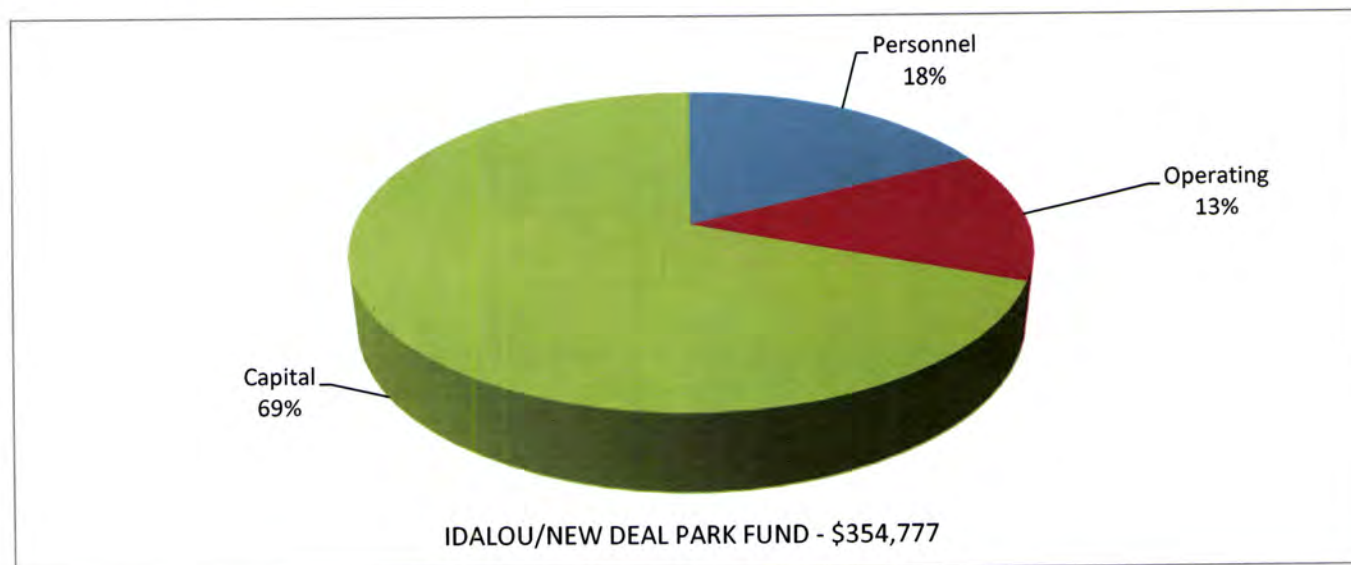
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
IDALOU/NEW DEAL PARK FUND

G/L 033

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ 78,516	\$ 81,972	\$ 86,100
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	5,202	5,000	6,000
Other Revenue	4,425	6,000	4,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 88,143</b>	<b>\$ 92,972</b>	<b>\$ 96,100</b>
<b>EXPENDITURES</b>			
Personnel	50,769	55,172	62,779
Operating	14,919	14,731	46,900
Capital	36,442	12,308	245,098
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (13,987)</b>	<b>\$ 10,761</b>	<b>\$ (258,677)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	262,709	248,722	259,483
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 248,722</b>	<b>\$ 259,483</b>	<b>\$ 806</b>

Expenditures from the Park Funds are generally for the operation, repair and maintenance, and upkeep associated with county owned parks. The majority of revenue comes from ad valorem taxes, along with some interest income and miscellaneous usage fees.

Adopted Budget for the Fiscal Year 2015-2016				
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget	
Personnel	\$ 50,769	\$ 55,172	\$	62,779
Operating	\$ 14,919	\$ 14,731	\$	46,900
Capital	\$ 36,442	\$ 12,308	\$	245,098
Transfers Out	\$ -	\$ -	\$	-
Total Budget	\$ 102,130	\$ 82,211	\$	354,777



Staff by Classification	FY 14	FY 15	FY 16
Trades & Technical	0	0	0
Regular Part-Time	1	1	1

#### Major Accomplishments in 2015:

- Demolished Senior Citizen building in Idalou, and repaired windows because of water leaks at Idalou clubhouse.
- New Deal clubhouse renovation, Restrooms, handicap parking and ADA compliant.

#### Goals for 2016

- Re-do parking lot at New Deal clubhouse.
- Repair roof and possible new flooring at New Deal clubhouse.
- New flooring at Idalou clubhouse.

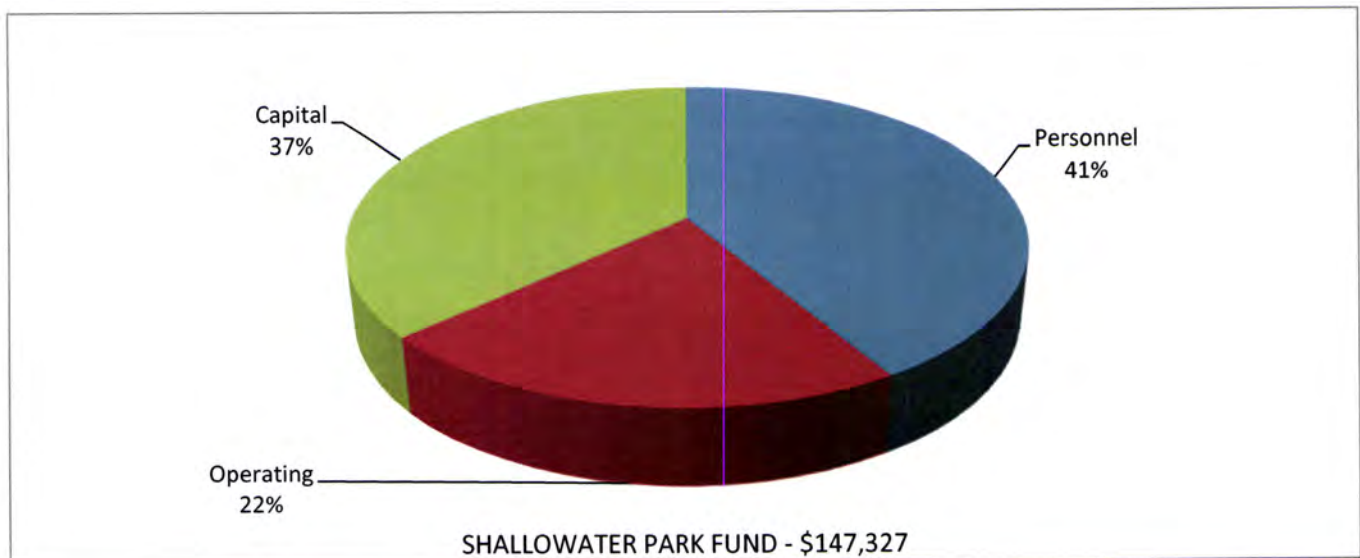
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
SHALLOWATER PARK FUND

G/L 034

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ 78,516	\$ 81,972	\$ 86,100
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	7,957	7,500	6,500
Other Revenue	2,445	2,400	2,400
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 88,919</b>	<b>\$ 91,872</b>	<b>\$ 95,000</b>
<b>EXPENDITURES</b>			
Personnel	55,348	60,419	61,127
Operating	20,756	32,500	32,200
Capital	35,835	56,900	54,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (23,020)</b>	<b>\$ (57,947)</b>	<b>\$ (52,327)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	406,681	383,660	325,713
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 383,660</b>	<b>\$ 325,713</b>	<b>\$ 273,386</b>

Expenditures from the Park Funds are generally for the operation, repair and maintenance, and upkeep associated with county owned parks. The majority of revenue comes from ad valorem taxes, along with some interest income and miscellaneous usage fees.

Adopted Budget for the Fiscal Year 2015-2016				
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget	
Personnel	\$ 55,348	\$ 60,419	\$	61,127
Operating	\$ 20,756	\$ 32,500	\$	32,200
Capital	\$ 35,835	\$ 56,900	\$	54,000
Transfers Out	\$ -	\$ -	\$	-
Total Budget	\$ 111,939	\$ 149,819	\$	147,327



Staff by Classification	FY 14	FY 15	FY 16
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

#### Major Accomplishments in 2015:

- New fence and lights at the baseball field.
- Patched parking lots.
- Cooperated with City of Shallowater Little League and Lubbock County to renovate restrooms.
- Renovated Shallowater Community Center.

#### Goals for 2016

- Renovate concession stand in Shallowater.
- Provide clean & updated facilities for general public use.
- Continue to improve all lawns in all parks due to damage from drought.

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
PERMANENT IMPROVEMENT FUND

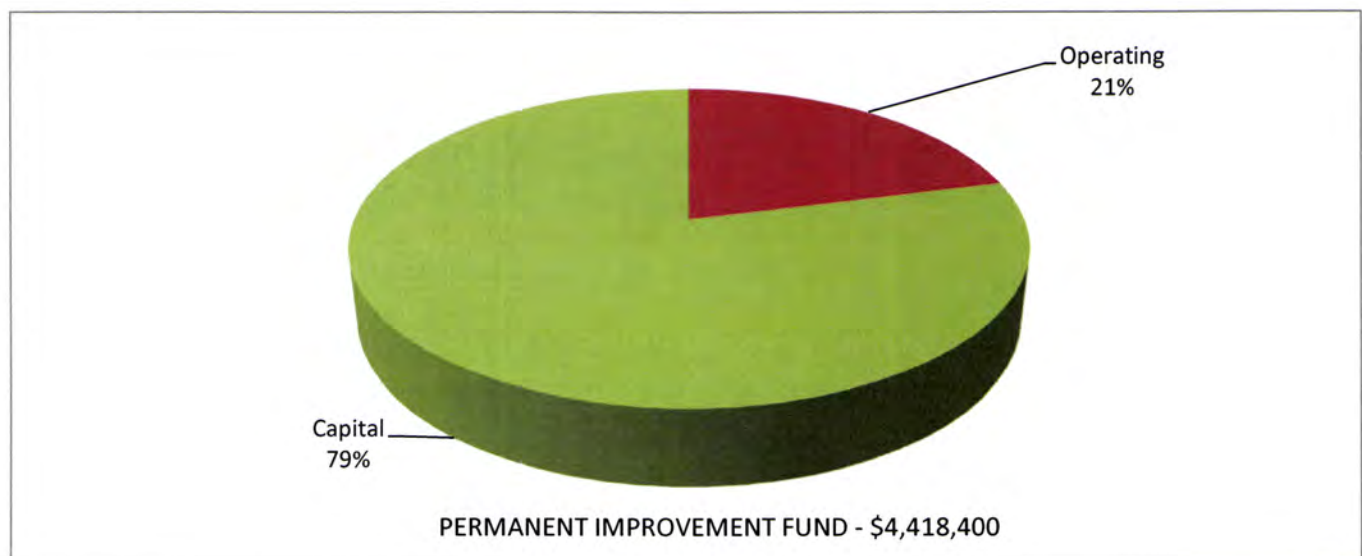
G/L 041

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ 1,572,378	\$ 1,638,815	\$ 1,721,997
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	34,864	31,500	25,000
Other Revenue	912,272	483,732	483,732
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	327,034	-	-
<b>TOTAL REVENUE</b>	<b>\$ 2,846,548</b>	<b>\$ 2,154,047</b>	<b>\$ 2,230,729</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	492,039	450,000	933,400
Capital	1,938,410	340,000	3,485,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 416,099</b>	<b>\$ 1,364,047</b>	<b>\$ (2,187,671)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	959,348	1,375,447	2,739,494
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,375,447</b>	<b>\$ 2,739,494</b>	<b>\$ 551,823</b>



Projects in the Permanent Improvement Fund are those capital projects that do not require the expenditure of bond funds but are still necessary to the efficient operation of the County. Revenues come from ad valorem taxes as required in the Constitution, interest income, and the rental of the Court Residential Treatment Center Facility.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 492,039	\$ 450,000	\$ 933,400
Capital	\$ 1,938,410	\$ 340,000	\$ 3,485,000
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 2,430,449	\$ 790,000	\$ 4,418,400



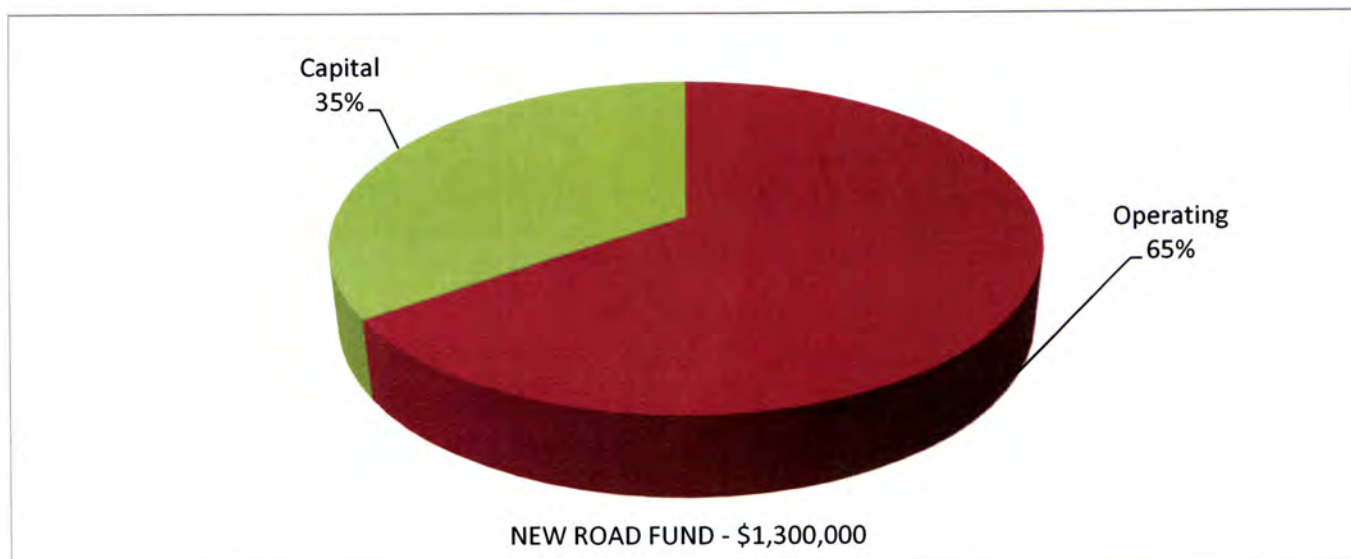
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
NEW ROAD FUND

G/L 042

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	497,188	570,000	475,000
Fines/Forfeitures	-	-	-
Interest	8,995	8,600	7,600
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 506,183</b>	<b>\$ 578,600</b>	<b>\$ 482,600</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	208,291	200,000	850,000
Capital	314,801	-	450,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (16,909)</b>	<b>\$ 378,600</b>	<b>\$ (817,400)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	559,149	542,240	920,840
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 542,240</b>	<b>\$ 920,840</b>	<b>\$ 103,440</b>

The New Road Fund is for the accumulation of resources for the development and construction of new roads within Lubbock County. Revenues are derived from a portion of the \$10 fee assessed on motor vehicle registration, TXDOT income, and interest income.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 208,291	\$ 200,000	\$ 850,000
Capital	\$ 314,801	\$ -	\$ 450,000
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 523,092	\$ 200,000	\$ 1,300,000



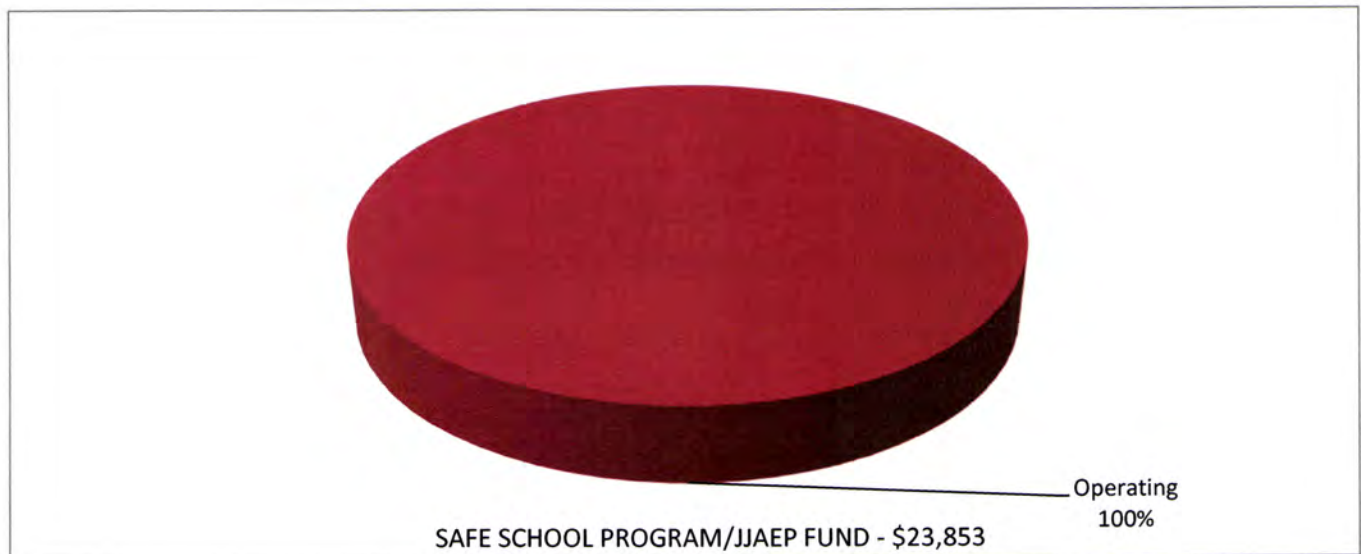
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
SAFE SCHOOL PROGRAM/JJAEP FUND

G/L 046

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	42,793	73,154	23,853
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 42,793</b>	<b>\$ 73,154</b>	<b>\$ 23,853</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	42,793	73,154	23,853
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Juvenile Probation Funds are used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, grant proceeds, probation fees, interest income, and other miscellaneous revenue.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 42,793	\$ 73,154	\$ 23,853
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 42,793	\$ 73,154	\$ 23,853





LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
TJJD C - COMMITMENT REDUCTION

G/L 047

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	315,874	329,896	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 315,874</b>	<b>\$ 329,896</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	315,874	329,896	-
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Juvenile Probation Funds are used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, grant proceeds, probation fees, interest income, and other miscellaneous revenue.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 315,874	\$ 329,896	\$ -
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 315,874	\$ 329,896	\$ -

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
TJJD S - PREVENTION/INTERVENTION

G/L 049

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	3,280	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 3,280	\$ -	\$ -
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	3,280	-	-
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -

Juvenile Probation Funds are used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, grant proceeds, probation fees, interest income, and other miscellaneous revenue.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 3,280	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 3,280	\$ -	\$ -

Staff by Classification	FY 14	FY 15	FY 16
Clerical	1	0	0

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
STAR PROGRAM FUND

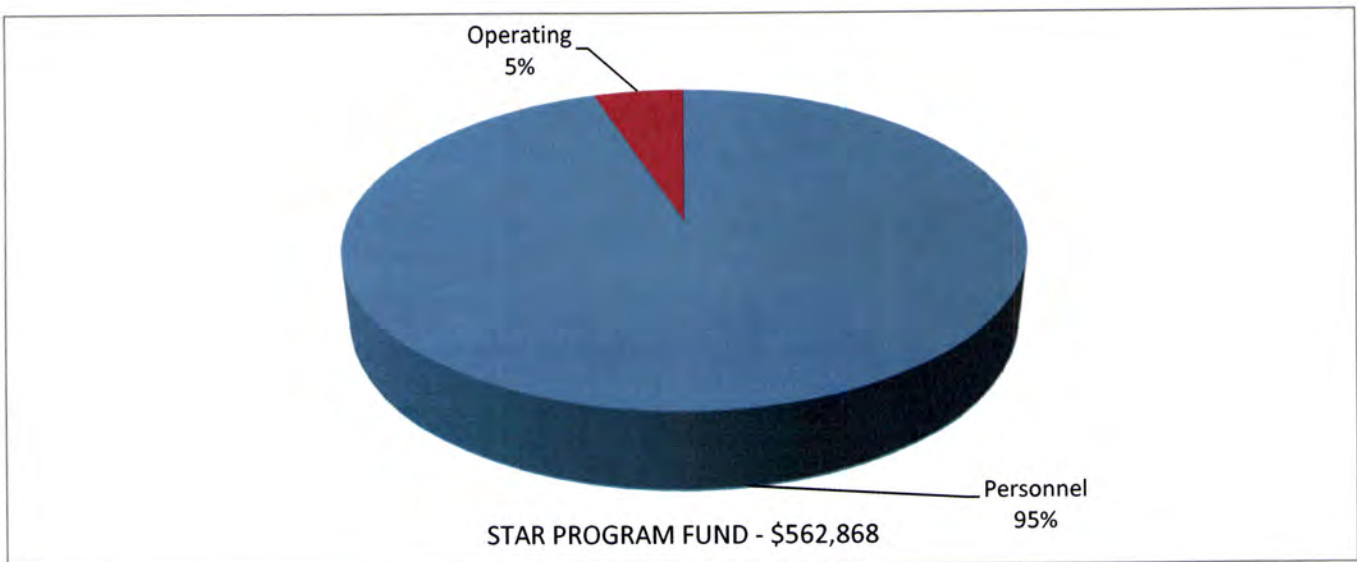
G/L 050

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	308,100	369,700	375,244
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	154,050	184,851	187,624
<b>TOTAL REVENUE</b>	<b>\$ 462,150</b>	<b>\$ 554,551</b>	<b>\$ 562,868</b>
<b>EXPENDITURES</b>			
Personnel	446,118	526,151	534,468
Operating	16,032	28,400	28,400
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Juvenile Probation Funds are used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, grant proceeds, probation fees, interest income, and other miscellaneous revenue.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 446,118	\$ 526,151	\$ 534,468
Operating	\$ 16,032	\$ 28,400	\$ 28,400
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 462,150	\$ 554,551	\$ 562,868



Staff by Classification	FY 14	FY 15	FY 16
Professional	1	1	1
Public Safety	8	8	8

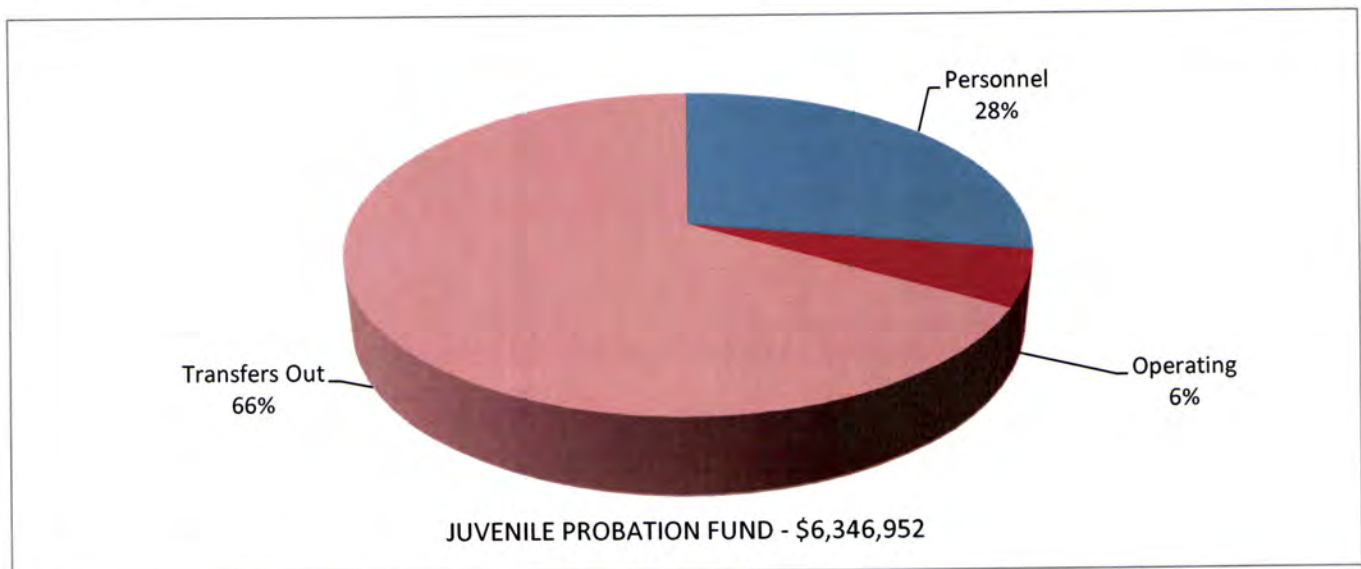
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
JUVENILE PROBATION FUND

G/L 051

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	7,980	10,000	10,000
Fines/Forfeitures	-	-	-
Interest	32,338	29,500	29,500
Other Revenue	2,936	3,800	3,800
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	4,500,000	5,000,000	5,171,747
<b>TOTAL REVENUE</b>	\$ 4,543,253	\$ 5,043,300	\$ 5,215,047
<b>EXPENDITURES</b>			
Personnel	1,441,581	1,606,954	1,765,358
Operating	278,630	423,075	357,725
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	2,799,498	2,745,771	4,223,869
<b>NET REVENUE (EXPENDITURES)</b>	\$ 23,546	\$ 267,500	\$ (1,131,905)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	926,327	949,873	1,217,373
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 949,873	\$ 1,217,373	\$ 85,468

Juvenile Probation Funds are used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, grant proceeds, probation fees, interest income, and other miscellaneous revenue.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 1,441,581	\$ 1,606,954	\$ 1,765,358
Operating	\$ 278,630	\$ 423,075	\$ 357,725
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ 2,799,498	\$ 2,745,771	\$ 4,223,869
Total Budget	\$ 4,519,708	\$ 4,775,800	\$ 6,346,952



Performance Measures	FY 13	FY 14	FY 15
Juveniles Served	NA	22,527	23,840
Community Service Hours Performed	NA	10,258	9,651
Staff by Classification	FY 14	FY 15	FY 16
Appointed	1	1	1
Administrative	1	2	2
Professional	15	14	15
Trades & Technical	1	1	1
Public Safety	3	3	4
Clerical	4	4	4

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
JUVENILE PROBATION COMMISSION GRANT FUND

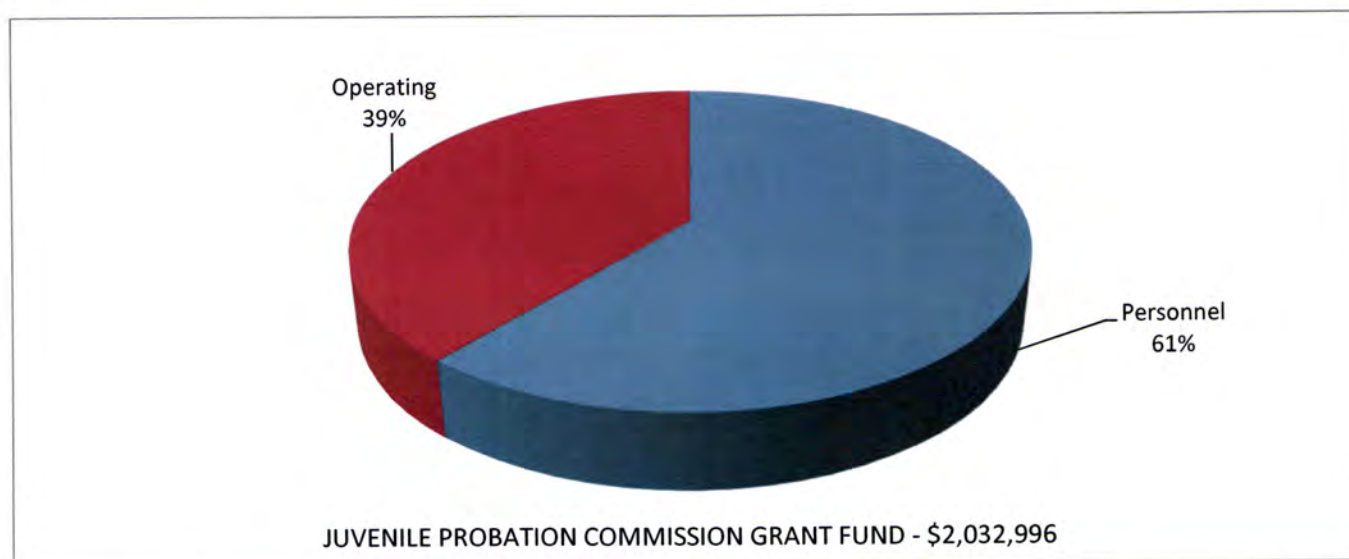
G/L 054

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	1,401,427	1,344,548	1,726,027
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	80,031	332,075	306,969
<b>TOTAL REVENUE</b>	\$ 1,481,458	\$ 1,676,623	\$ 2,032,996
<b>EXPENDITURES</b>			
Personnel	1,084,623	1,316,192	1,244,359
Operating	371,835	360,431	788,637
Capital	25,000	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -



Juvenile Probation Funds are used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, grant proceeds, probation fees, interest income, and other miscellaneous revenue.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 1,084,623	\$ 1,316,192	\$ 1,244,359
Operating	\$ 371,835	\$ 360,431	\$ 788,637
Capital	\$ 25,000	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 1,481,458	\$ 1,676,623	\$ 2,032,996



Staff by Classification	FY 14	FY 15	FY 16
Professional	8	7	8
Public Safety	12	12	6



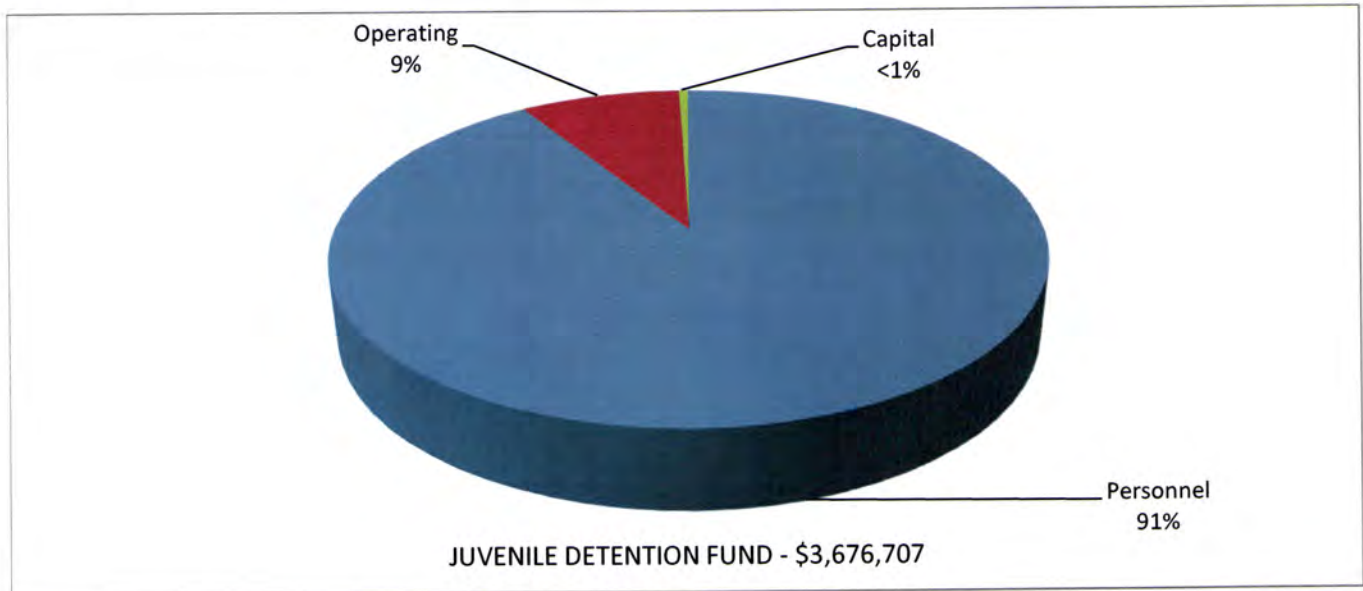
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
JUVENILE DETENTION FUND

G/L 055

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	371,591	179,916	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	416,385	288,000	300,000
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	2,277,284	3,432,566	3,376,707
<b>TOTAL REVENUE</b>	<b>\$ 3,065,260</b>	<b>\$ 3,900,482</b>	<b>\$ 3,676,707</b>
<b>EXPENDITURES</b>			
Personnel	2,808,629	3,311,994	3,345,135
Operating	252,680	573,488	313,572
Capital	3,951	15,000	18,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Juvenile Probation Funds are used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, grant proceeds, probation fees, interest income, and other miscellaneous revenue.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 2,808,629	\$ 3,311,994	\$ 3,345,135
Operating	\$ 252,680	\$ 573,488	\$ 313,572
Capital	\$ 3,951	\$ 15,000	\$ 18,000
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 3,065,260	\$ 3,900,482	\$ 3,676,707



Staff by Classification	FY 14	FY 15	FY 16
Administrative	1	1	1
Professional	5	5	2
Public Safety	42	47	53
Clerical	1	1	1
Regular Part-Time	3	3	3

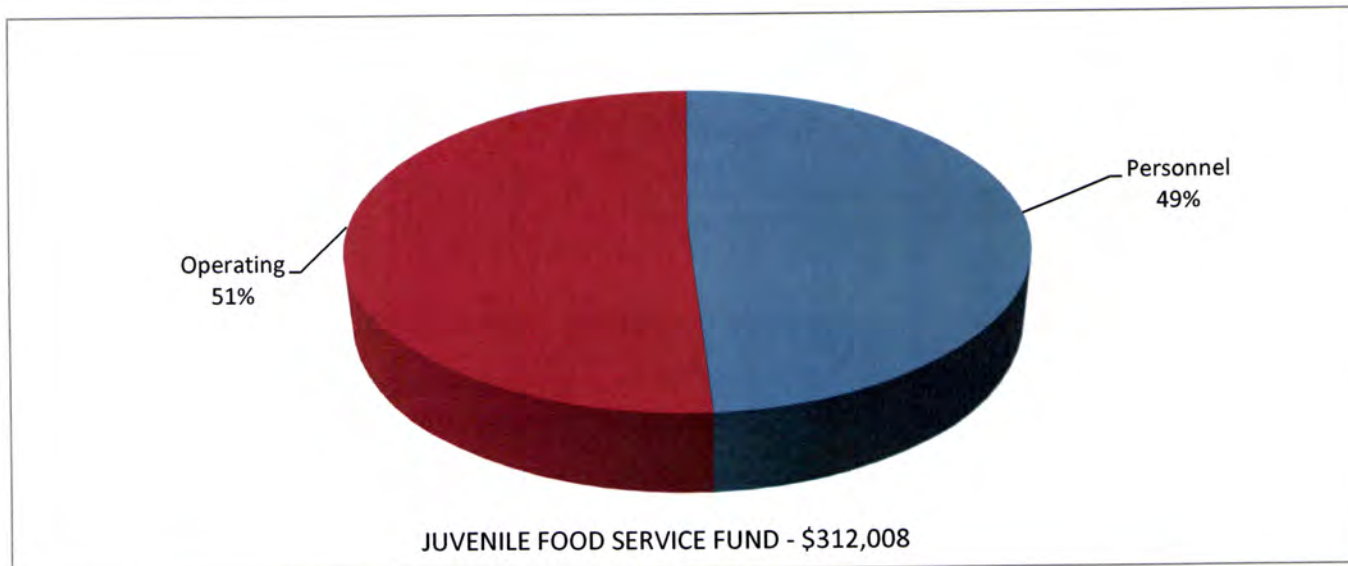
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
JUVENILE FOOD SERVICE FUND

G/L 057

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	130,411	115,873	129,284
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	131,210	181,039	182,724
<b>TOTAL REVENUE</b>	\$ 261,621	\$ 296,912	\$ 312,008
<b>EXPENDITURES</b>			
Personnel	113,737	150,962	153,058
Operating	147,884	145,950	158,950
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -

Juvenile Probation Funds are used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, grant proceeds, probation fees, interest income, and other miscellaneous revenue.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 113,737	\$ 150,962	\$ 153,058
Operating	\$ 147,884	\$ 145,950	\$ 158,950
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 261,621	\$ 296,912	\$ 312,008



Staff by Classification	FY 14	FY 15	FY 16
Trades & Technical	3	3	3

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
TITLE IV-E GRANT FUND

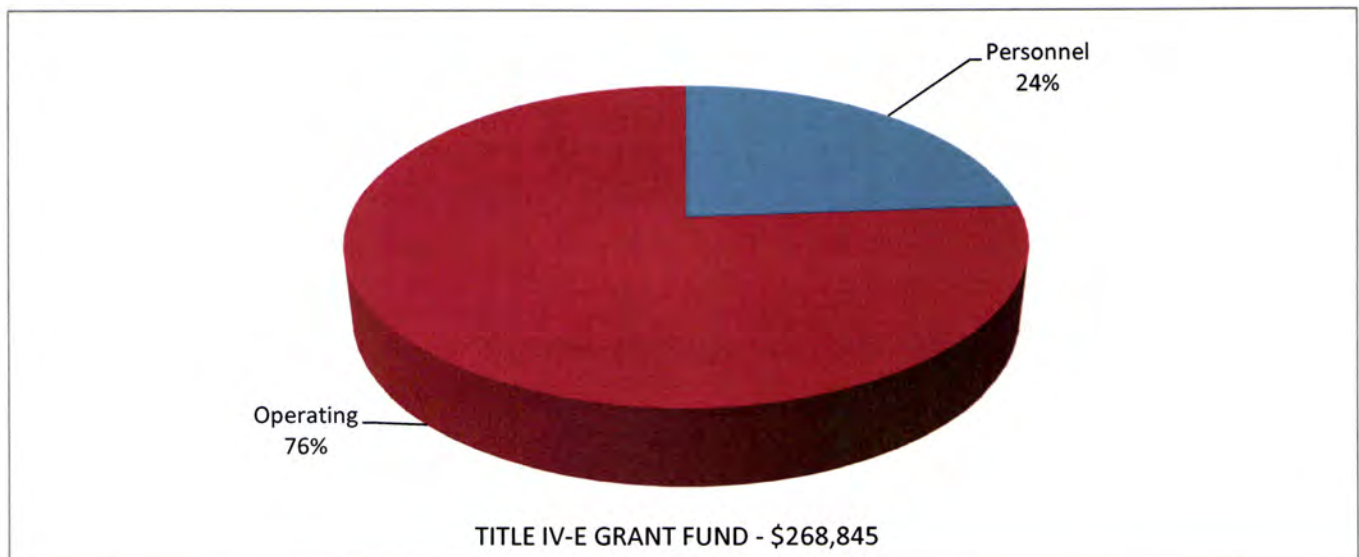
G/L 064

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	72,502	99,000	99,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	132,880	168,829	169,845
<b>TOTAL REVENUE</b>	<b>\$ 205,381</b>	<b>\$ 267,829</b>	<b>\$ 268,845</b>
<b>EXPENDITURES</b>			
Personnel	56,579	63,429	64,445
Operating	148,803	204,400	204,400
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Juvenile Probation Funds are used to account for the cost of administering the Juvenile Probation Department including Juvenile Detention functions. Funding includes General Fund Transfer, grant proceeds, probation fees, interest income, and other miscellaneous revenue.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 56,579	\$ 63,429	\$ 64,445
Operating	\$ 148,803	\$ 204,400	\$ 204,400
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 205,381	\$ 267,829	\$ 268,845



Staff by Classification	FY 14	FY 15	FY 16
Professional	1	1	1

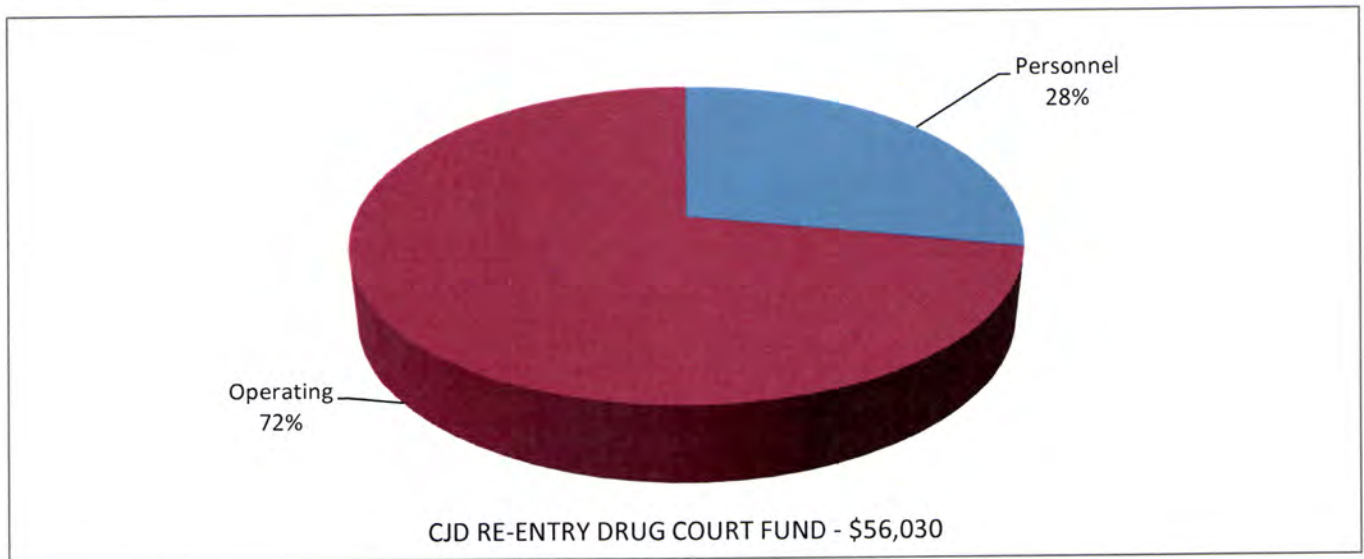
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
CJD RE-ENTRY DRUG COURT FUND

G/L 066

	2013-2014 Actuals		2014-2015 Estimates		2015-2016 Budget	
<b>REVENUES</b>						
Tax Collections	\$	-	\$	-	\$	-
Intergovernmental		38,520		157,224		56,030
Fees		-		-		-
Commissions		-		-		-
Charges for Service		-		-		-
Fines/Forfeitures		-		-		-
Interest		-		-		-
Other Revenue		-		-		-
Licenses/Permits		-		-		-
<b>OTHER REVENUE SOURCES</b>						
Transfers In		-		-		-
<b>TOTAL REVENUE</b>	\$	38,520	\$	157,224	\$	56,030
<b>EXPENDITURES</b>						
Personnel		12,326		60,311		15,811
Operating		26,194		96,913		40,219
Capital		-		-		-
<b>OTHER SOURCES (USES)</b>						
Transfers out		-		-		-
<b>NET REVENUE (EXPENDITURES)</b>	\$	-	\$	-	\$	-
<b>TRANSFERS TO (FROM) FUND BALANCE</b>						
Beginning Fund Balance		-		-		-
Unrealized Gain		-		-		-
Prior Period Adjustment		-		-		-
<b>Ending Fund Balance</b>	\$	-	\$	-	\$	-

The funds from the Lubbock County Re-Entry Drug Court are used to achieve the following goals: 1) to provide early assessment and intervention, 2) to provide effective court supervision, 3) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service, and 4) to promote public safety by reducing repeat offenders.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 12,326	\$ 60,311	\$ 15,811
Operating	\$ 26,194	\$ 96,913	\$ 40,219
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 38,520	\$ 157,224	\$ 56,030



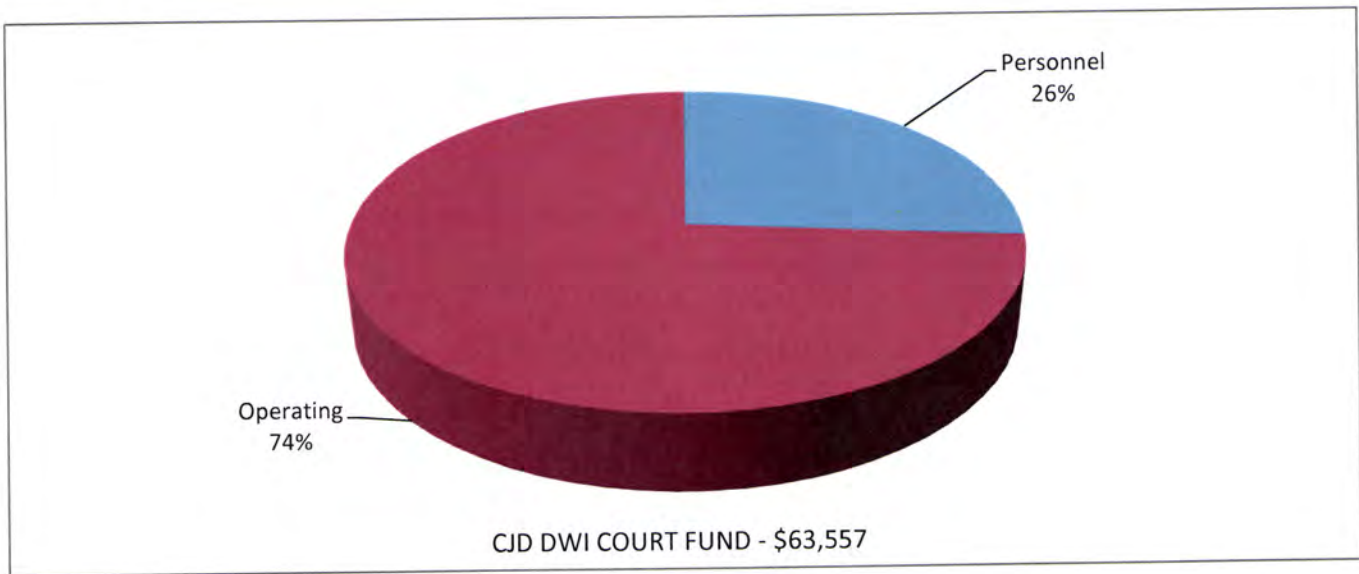
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
CJD DWI COURT FUND

G/L 067

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	43,171	115,097	63,557
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 43,171	\$ 115,097	\$ 63,557
<b>EXPENDITURES</b>			
Personnel	12,801	37,311	16,811
Operating	30,371	77,786	46,746
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -

The funds from the Lubbock County Adult DWI Court are used to achieve the following goals: 1.) to provide early screening, assessment, and court intervention, 2.) to provide effective court supervision, 3.) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service, and 4.) to promote public safety by reducing repeat offenders.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 12,801	\$ 37,311	\$ 16,811
Operating	\$ 30,371	\$ 77,786	\$ 46,746
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 43,171	\$ 115,097	\$ 63,557





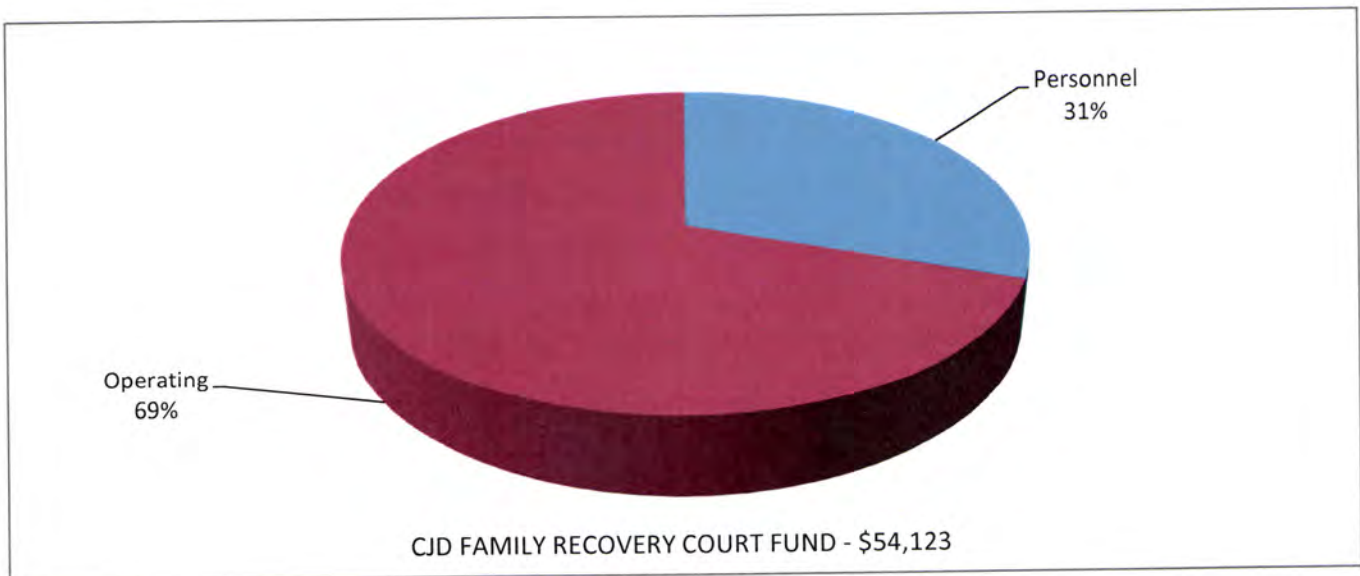
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
CID FAMILY RECOVERY COURT FUND

G/L 068

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	34,423	105,897	54,123
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 34,423</b>	<b>\$ 105,897</b>	<b>\$ 54,123</b>
<b>EXPENDITURES</b>			
Personnel	12,324	14,311	16,561
Operating	22,099	91,586	37,562
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The funds from the Family Recovery Court are used to achieve the following goals: 1.) to provide early screening, assessment, and court intervention, 2.) to provide effective court supervision, 3.) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service, and 4.) to promote child safety and family reunification.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 12,324	\$ 14,311	\$ 16,561
Operating	\$ 22,099	\$ 91,586	\$ 37,562
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 34,423	\$ 105,897	\$ 54,123



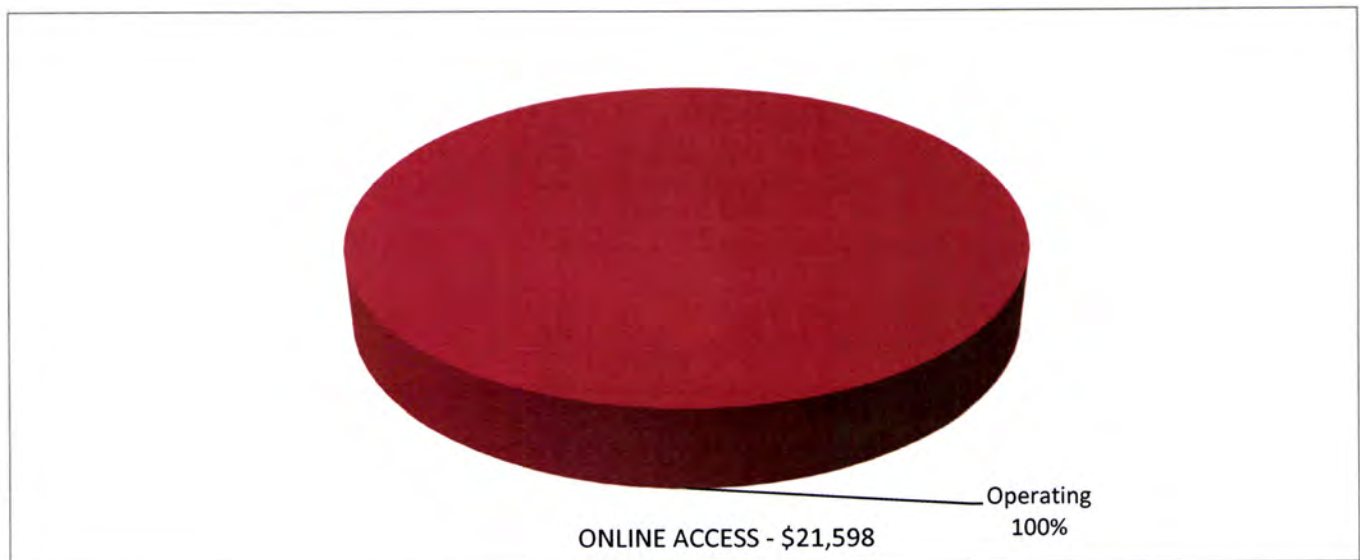
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
ONLINE ACCESS

G/L 070

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	54,898	20,000	20,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	2,064	1,598	1,598
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 56,962</b>	<b>\$ 21,598</b>	<b>\$ 21,598</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	14,994	21,598	21,598
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 41,968</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	80,902	122,870	122,870
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 122,870</b>	<b>\$ 122,870</b>	<b>\$ 122,870</b>

The online access fund is used to account for fees received by the courts for public access to court documents that are public information. Local Government Code, 191.008, gives the county the authority to set a reasonable fee for use of the system. The fee is dedicated to the enhancement of courtroom technology.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 14,994	\$ 21,598	\$ 21,598
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 14,994	\$ 21,598	\$ 21,598



LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
INDIGENT DEFENSE COORDINATOR PROGRAM

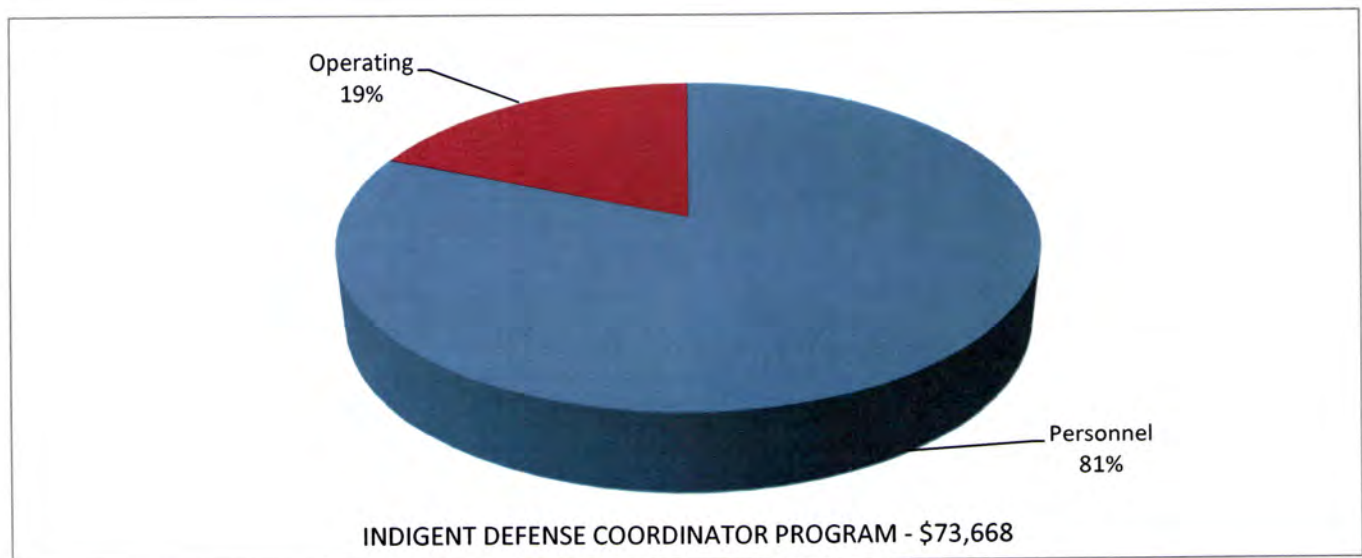
G/L 071

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	41,733
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>		-	
Transfers In	-	-	31,935
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ 73,668
<b>EXPENDITURES</b>			
Personnel	-	-	59,948
Operating	-	-	13,720
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -



The Indigent Defense Coordinator Program grant was awarded in FY2016 to improve the County's appointment process, reduce administrative time of judges spent on appointments, and provide documentation that the County is in compliance with the Fair Defense Act.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ 59,948
Operating	\$ -	\$ -	\$ 13,720
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ -	\$ -	\$ 73,668



Staff by Classification	FY 14	FY 15	FY 16
Clerical	0	0	1

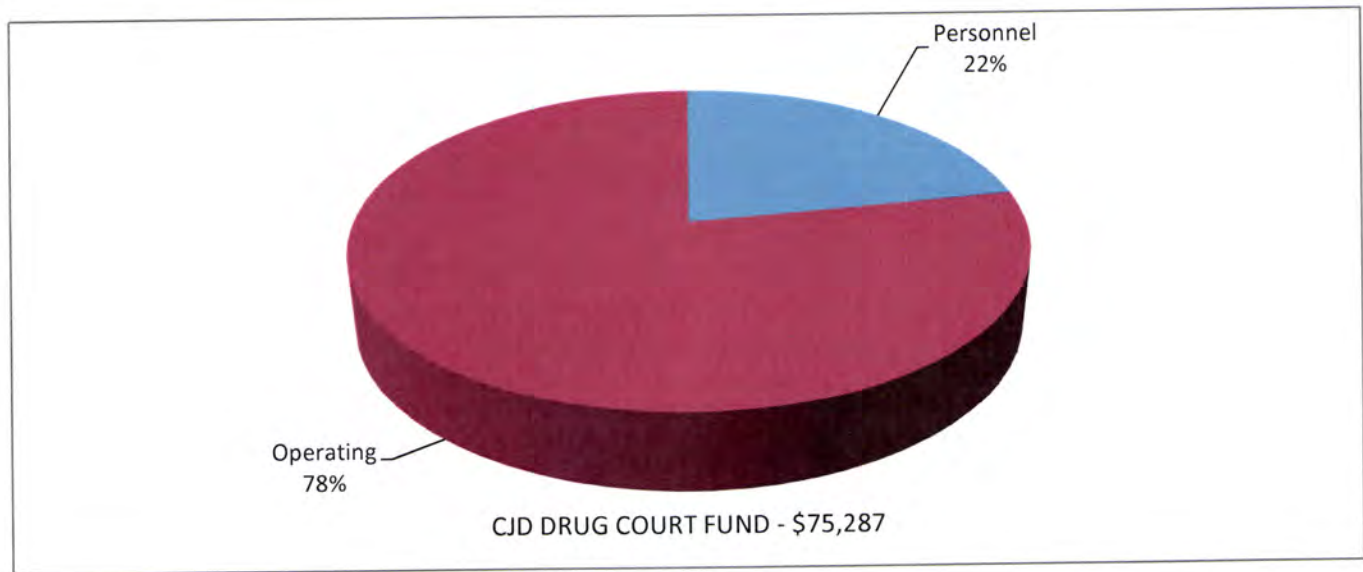
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
CJD DRUG COURT FUND

G/L 072

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	42,340	112,037	75,287
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 42,340</b>	<b>\$ 112,037</b>	<b>\$ 75,287</b>
<b>EXPENDITURES</b>			
Personnel	11,852	37,311	16,811
Operating	30,489	74,726	58,476
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The funds from the Lubbock County Adult Drug Court are used to achieve the following goals: 1.) to provide early screening, assessment, and court intervention, 2.) to provide effective court supervision, 3.) to provide an integrated program of drug and alcohol treatment, substance abuse education, and rehabilitation service, and 4.) to promote public safety by reducing repeat offenders.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 11,852	\$ 37,311	\$ 16,811
Operating	\$ 30,489	\$ 74,726	\$ 58,476
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 42,340	\$ 112,037	\$ 75,287



Staff by Classification	FY 14	FY 15	FY 16
Clerical	1	1	0

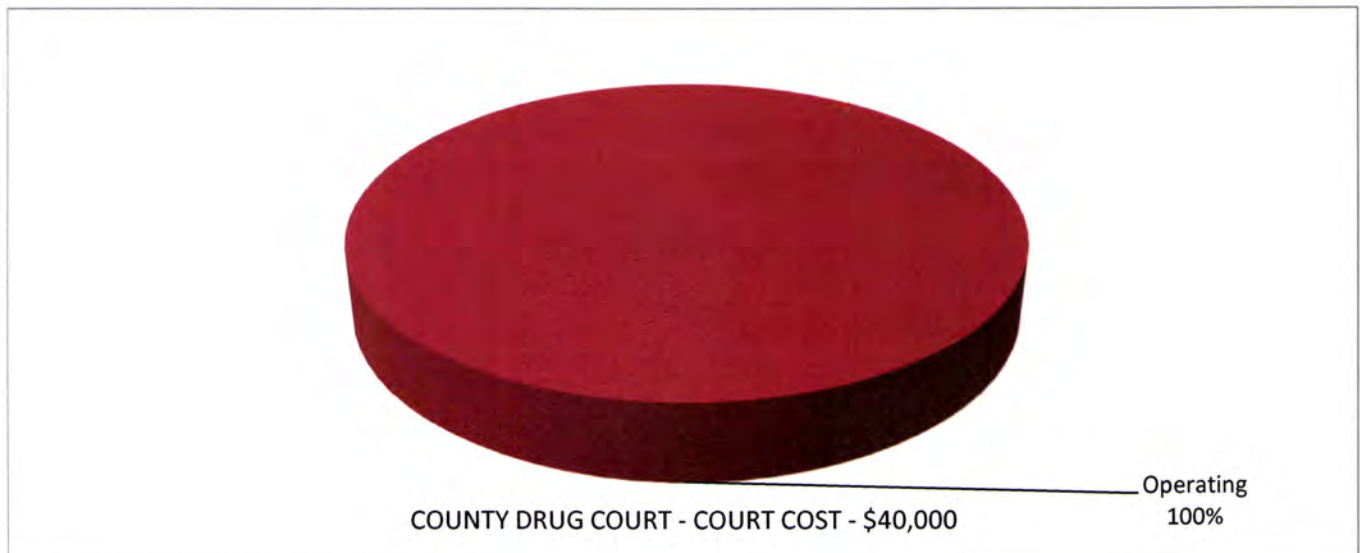
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
COUNTY DRUG COURT - COURT COST

G/L 074

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	48,428	41,400	40,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,974	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 50,402</b>	<b>\$ 41,400</b>	<b>\$ 40,000</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	28,195	41,400	40,000
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 22,207</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	82,130	104,337	104,337
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 104,337</b>	<b>\$ 104,337</b>	<b>\$ 104,337</b>

Code of Criminal Procedures Article 102.0178 requires a person to pay \$50 as a cost of court on conviction of an offense punishable as a Class B misdemeanor or any higher category of offense under Chapter 49 of the Penal Code or Chapter 481 of the Health and Safety Code. The county is entitled to 50% of the court cost plus an additional 10% as a service fee. The funds collected are to be used exclusively for the maintenance of drug court programs operated by the county.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 28,195	\$ 41,400	\$ 40,000
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 28,195	\$ 41,400	\$ 40,000





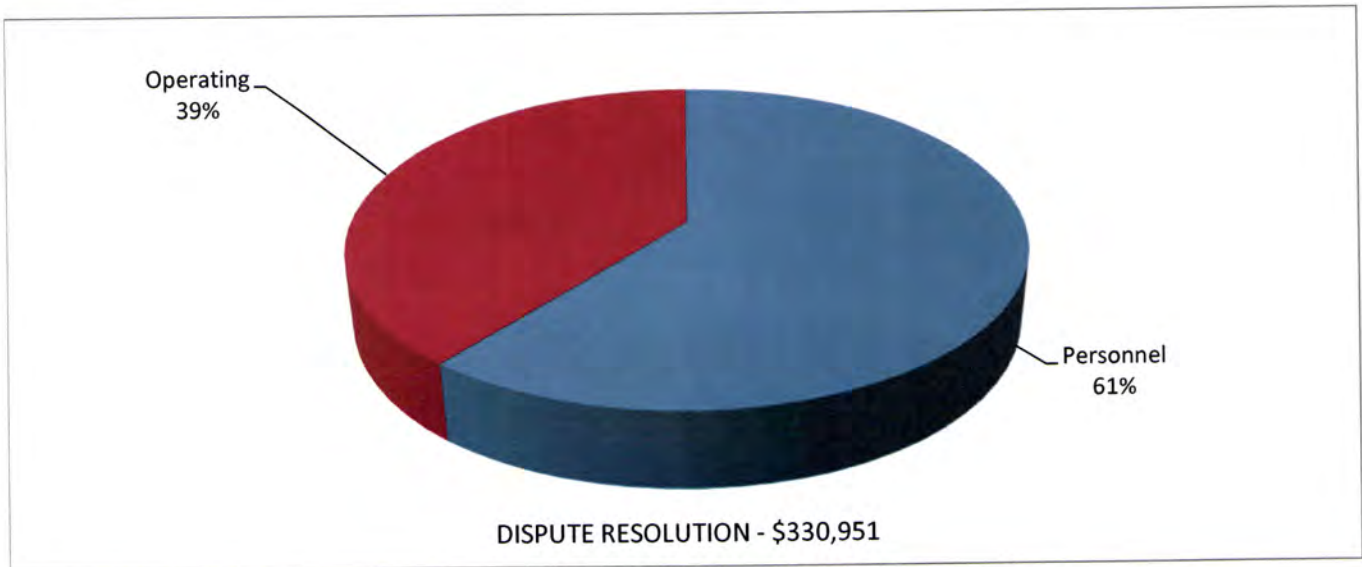
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
DISPUTE RESOLUTION

G/L 075

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	15,000
Fees	322,013	293,205	315,951
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 322,013</b>	<b>\$ 293,205</b>	<b>\$ 330,951</b>
<b>EXPENDITURES</b>			
Personnel	191,709	198,275	201,412
Operating	106,161	94,930	129,539
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	1,456	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 22,687</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	\$ (20,665)	\$ 2,021	\$ 2,021
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 2,021</b>	<b>\$ 2,021</b>	<b>\$ 2,021</b>

This fund was established under Texas Civil Practice and Remedies Code Chapter 152 for the purpose of maintaining an alternative dispute resolution system.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 191,709	\$ 198,275	\$ 201,412
Operating	\$ 106,161	\$ 94,930	\$ 129,539
Capital	\$ -	\$ -	\$ -
Transfers Out	1,456	-	-
Total Budget	\$ 299,326	\$ 293,205	\$ 330,951



Performance Measures	FY 13	FY 14	FY 15
Inquiries and referrals	NA	3144	3077
Number Assisted	NA	6042	6154
Average Monthly Collections	NA	\$116,515	\$116,335
Training Participants	NA	393	419
Number of Training Sessions	NA	15	14
Training Hours Provided	NA	225	155
Staff by Classification	FY 14	FY 15	FY 16
Appointed	1	1	1
Professional	2	1	1
Clerical	1	1	1
Regular Part-Time	1	0	0

**Major Accomplishments in 2015:**

- Effectively worked with the legislature on three bills.
- Continued to perfect 2014 changes in operation and delivery of services.

**Goals for 2016:**

- Revive Guardianship Court Visitor services and establish an effective guardianship mediation process.
- Establish Juvenile Case Manager with cooperation of various departments and entities.

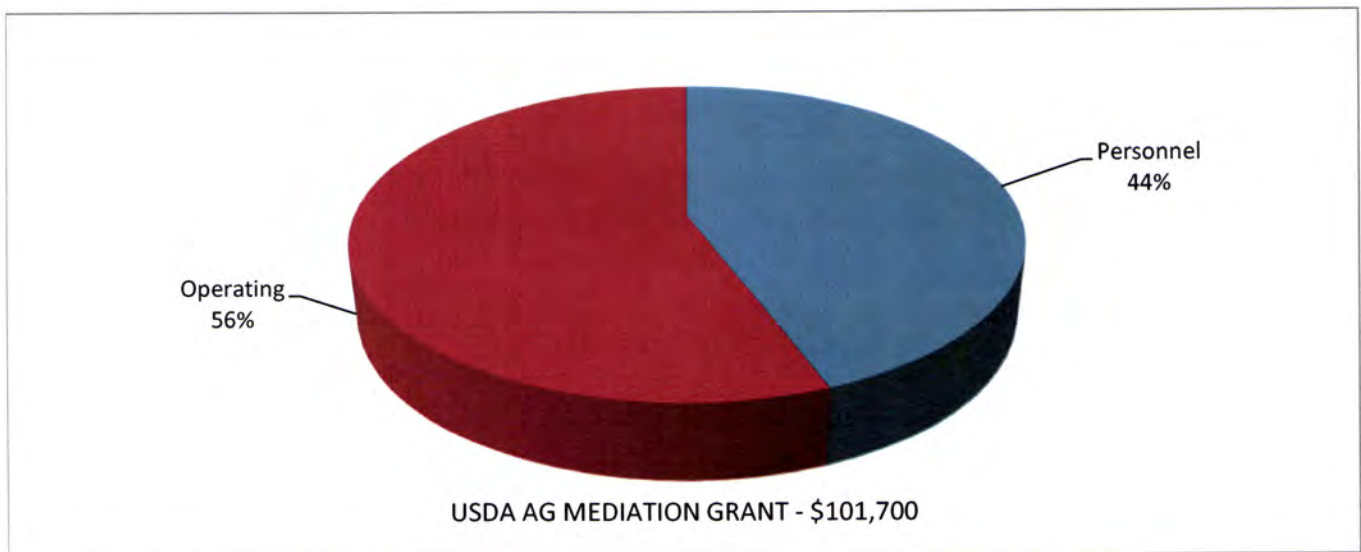
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
USDA AG MEDIATION GRANT

G/L 076

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	51,590	51,000	73,000
Fees	619	500	500
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	21,485	21,500	28,200
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	6	200	
<b>TOTAL REVENUE</b>	\$ 73,700	\$ 73,200	\$ 101,700
<b>EXPENDITURES</b>			
Personnel	44,907	42,115	44,999
Operating	28,793	31,085	56,701
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -

The USDA Ag Mediation fund is used for tracking grant revenues and expenses for the USDA state certified agricultural mediation program. Each state has the option of designating one entity to provide this service, and Lubbock County is the entity designated for the state of Texas.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 44,907	\$ 42,115	\$ 44,999
Operating	\$ 28,793	\$ 31,085	\$ 56,701
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 73,700	\$ 73,200	\$ 101,700



Staff by Classification	FY 14	FY 15	FY 16
Professional	1	0	0
Clerical	1	1	1



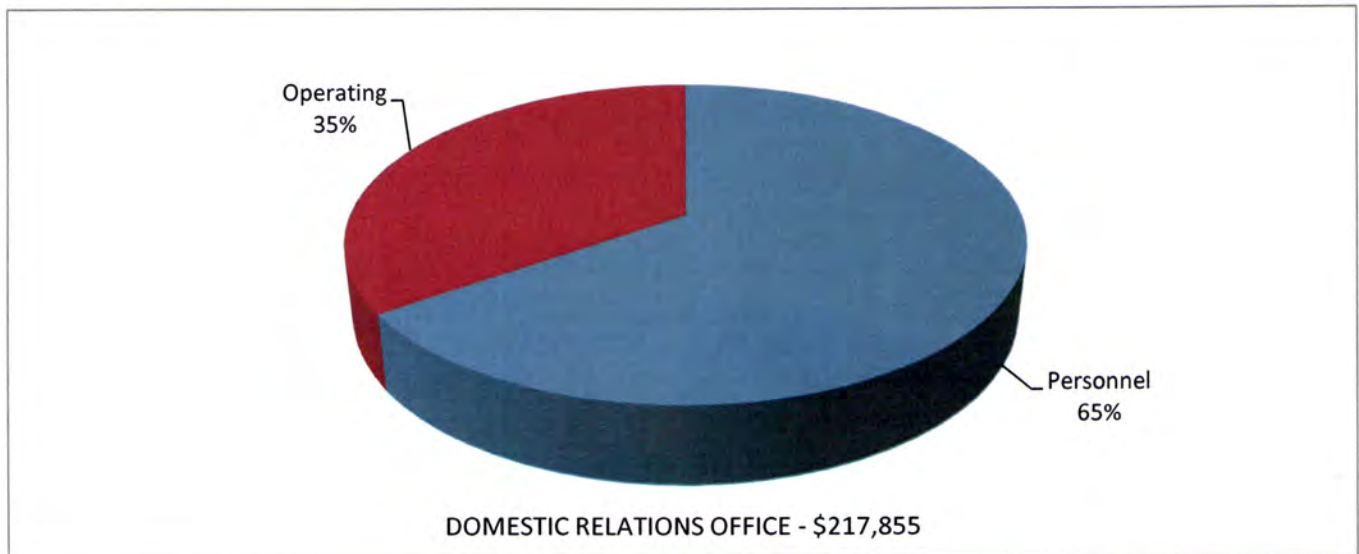
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
DOMESTIC RELATIONS OFFICE

G/L 077

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	203,651	189,500	217,855
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 203,651	\$ 189,500	\$ 217,855
<b>EXPENDITURES</b>			
Personnel	139,140	147,970	142,235
Operating	57,849	41,530	75,620
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 6,661	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	7,982	14,643	14,643
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 14,643	\$ 14,643	\$ 14,643

This fund is used for the purpose of providing money for services authorized under Texas Family Code Chapter 203.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 139,140	\$ 147,970	\$ 142,235
Operating	\$ 57,849	\$ 41,530	\$ 75,620
Capital	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ 196,990	\$ 189,500	\$ 217,855



Staff by Classification	FY 14	FY 15	FY 16
Clerical	2	3	3
Regular Part-Time	0	0	0

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
TRUANCY MEDIATION PROGRAM

G/L 079

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	13,504	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	1,500	-	-
<b>TOTAL REVENUE</b>	<b>\$ 15,005</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Personnel	8,473	-	-
Operating	6,531	-	-
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The Truancy Mediation Grant is a program to help reduce truancy in the Big Spring ISD. This program brings together the student, parents or guardians, and a neutral mediator to address the issues causing the truant behavior and reduce the incidences of truancy.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 8,473	\$ -	\$ -
Operating	\$ 6,531	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 15,005	\$ -	\$ -

Staff by Classification	FY 14	FY 15	FY 16
Regular Part-Time	1	0	0

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
LAW LIBRARY

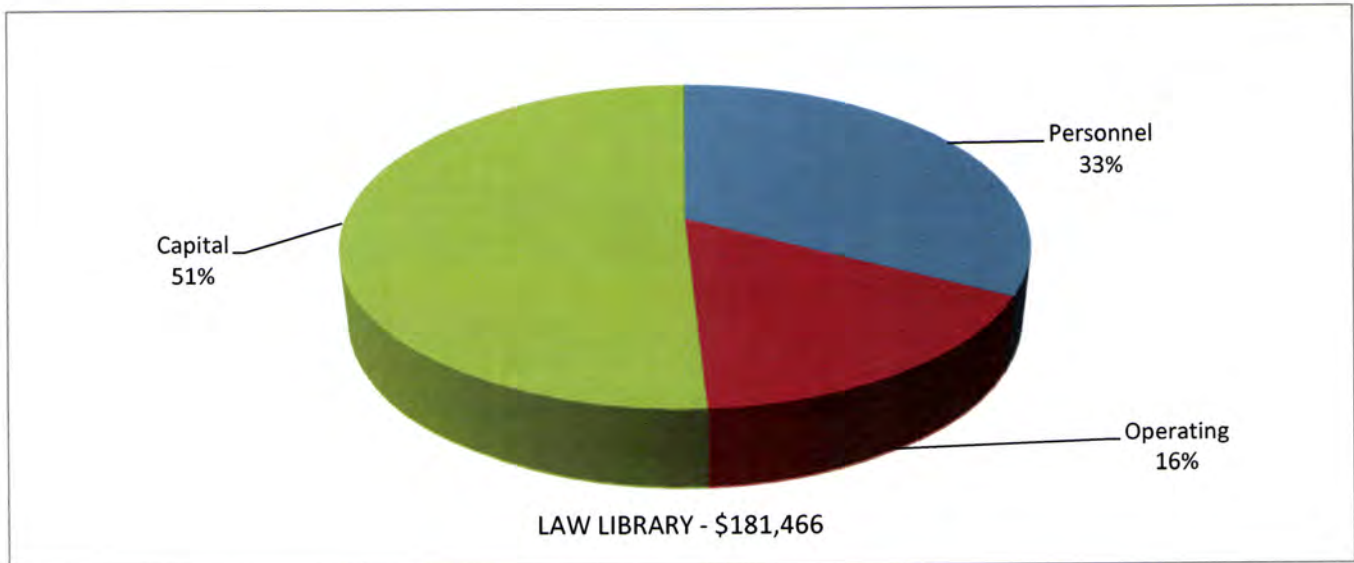
G/L 081

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	172,271	177,000	177,000
Fines/Forfeitures	-	-	-
Interest	74	50	-
Other Revenue	912	896	896
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	14,456	
<b>TOTAL REVENUE</b>	\$ 173,257	\$ 192,402	\$ 177,896
<b>EXPENDITURES</b>			
Personnel	54,697	58,502	59,456
Operating	38,989	46,363	29,780
Capital	87,609	78,667	92,230
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (8,038)	\$ 8,870	\$ (3,570)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	4,180	(3,858)	5,012
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ (3,858)	\$ 5,012	\$ 1,442



The Law Library Fund provides library services to residents, attorneys, judges, and county departments for researching areas of the law. These services are provided by fees collected on court case filings that are set at a level that will sufficiently operate the department.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 54,697	\$ 58,502	\$ 59,456
Operating	\$ 38,989	\$ 46,363	\$ 29,780
Capital	\$ 87,609	\$ 78,667	\$ 92,230
Transfers Out	-	-	-
Total Budget	\$ 181,295	\$ 183,532	\$ 181,466



Performance Measures	FY 13	FY 14	FY 15
Library Patrons	5,356	4,950	5,349
Library Volumes	13,913	14,027	14,142
Texas Law Forms Distributed	N/A	N/A	747
Inmate Letters Answered	N/A	N/A	34
Staff by Classification	FY 14	FY 15	FY 16
Professional	1	1	1

**Major Accomplishments in 2015:**

- Completed development of a Library Policy and received approval for it in Commissioners' Court.
- Made progress in the organization of superseded materials in the book room.
- Created a directory of criminal materials accessible on the Westlaw databases.

**Goals for 2016:**

- Complete the organization of the superseded materials in the book room.
- Create a directory of civil materials accessible on the Westlaw databases.
- Continue the practice of inserting notices in the weekly L.A.B.A. Bullet informing area attorneys of specific content titles available to them on the Library's Westlaw database subscription.

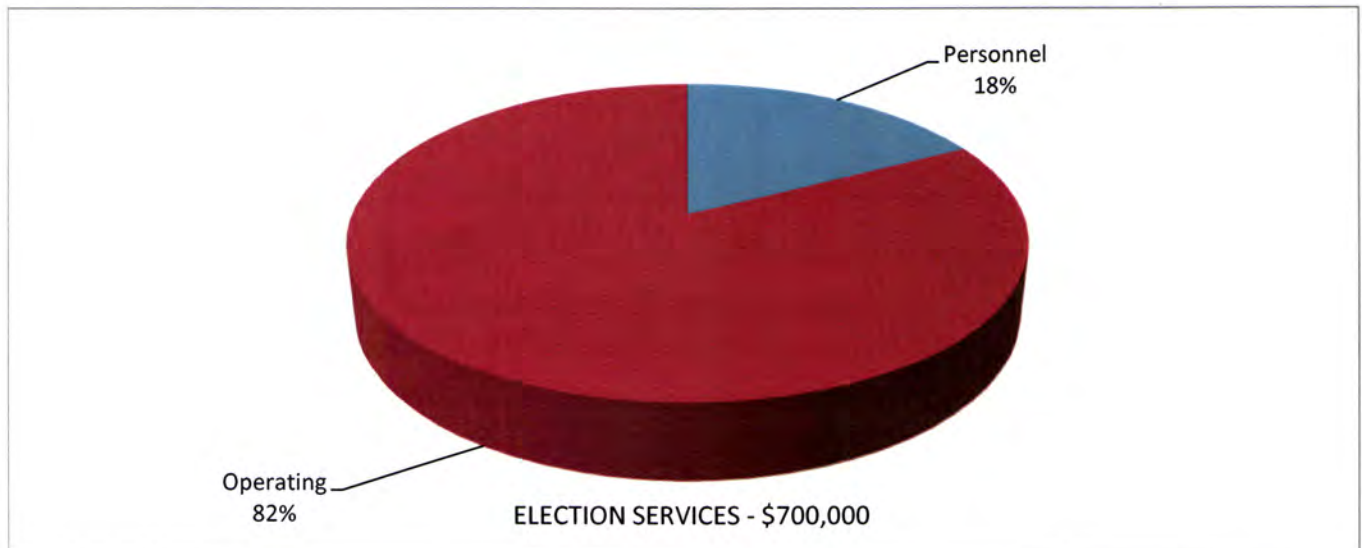
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
ELECTION SERVICES

G/L 083

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	338,494	700,000	700,000
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 338,494	\$ 700,000	\$ 700,000
<b>EXPENDITURES</b>			
Personnel	30,438	121,861	122,785
Operating	308,056	578,139	577,215
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	119,333	119,333	119,333
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 119,333	\$ 119,333	\$ 119,333

Reimbursable services provided to the Lubbock County Democratic and Republican parties, Lubbock County cities, schools, and other political subdivisions as well as election services provided for those entities within Lubbock County that have voters in outlying counties. Lubbock County provides all services related to conducting elections for the above mentioned entities and parties in regards to their needs for their elections and then the entities reimburse Lubbock County.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 30,438	\$ 121,861	\$ 122,785
Operating	\$ 308,056	\$ 578,139	\$ 577,215
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 338,494	\$ 700,000	\$ 700,000



LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
ELECTION ADMINISTRATION FEE

G/L 085

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	41,155	42,000	42,000
Fines/Forfeitures	-	-	-
Interest	1,438	-	1,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 42,593	\$ 42,000	\$ 43,000
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	-	42,000	43,000
Capital	14,075	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 28,518	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	73,171	101,689	101,689
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 101,689	\$ 101,689	\$ 101,689

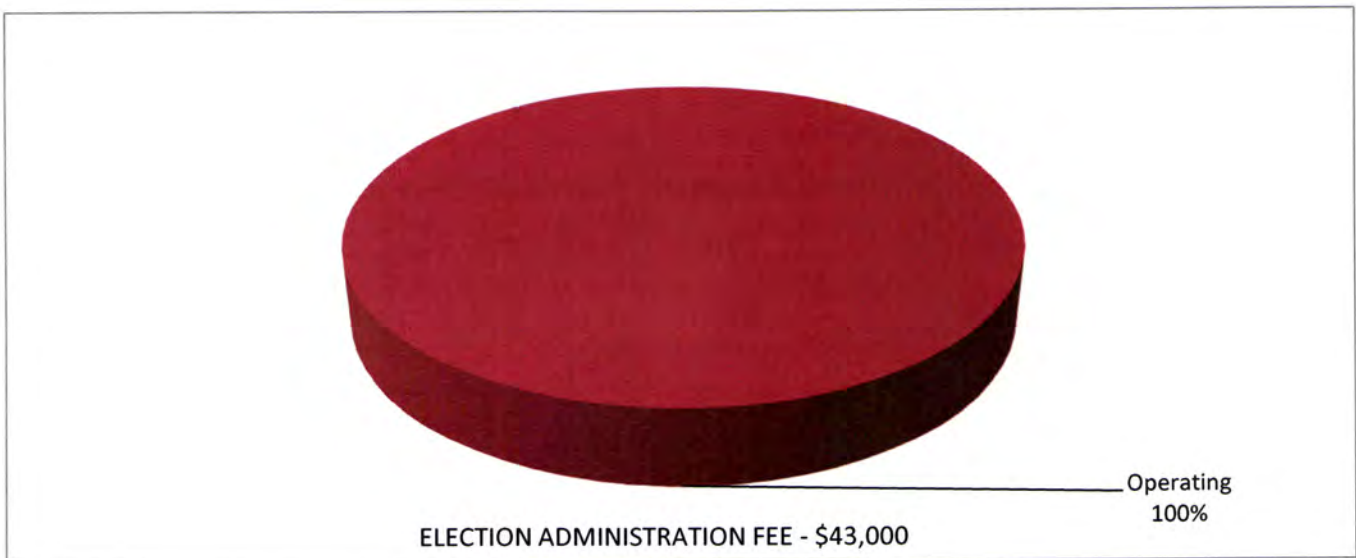


LUBBOCK COUNTY, TEXAS  
ELECTION ADMINISTRATION FEE

G/L 085

Lubbock County is allowed to charge all entities a 10% administrative fee for conducting their elections. As per Texas Elections Administrative Code, a fee charged by the officer may not exceed 10% of the total amount of the contract, but may not be less than \$75 and cannot be considered as part of the County's General Revenue Fund.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ -	\$ 42,000	\$ 43,000
Capital	\$ 14,075	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 14,075	\$ 42,000	\$ 43,000



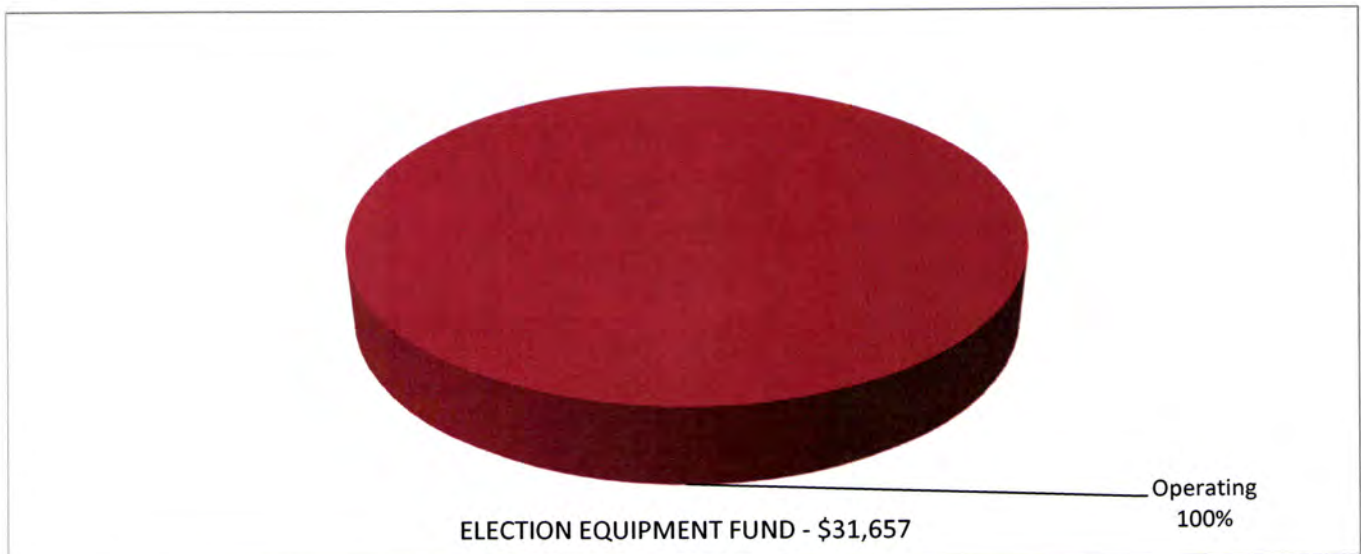
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
ELECTION EQUIPMENT FUND

G/L 086

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	74,770	30,000	30,000
Fines/Forfeitures	-	-	-
Interest	4,946	1,707	1,658
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 79,716</b>	<b>\$ 31,707</b>	<b>\$ 31,658</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	-	31,707	31,658
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 79,716</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	252,811	332,527	332,527
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 332,527</b>	<b>\$ 332,527</b>	<b>\$ 332,527</b>

This fund contains monies charged to the parties and entities for the rental of Judge's Booth Controllers, eSlates, and DAU units that were purchased with Federal HAVA money and County money. Monies expended from this fund are used to replace or to purchase more electronic voting equipment.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ -	\$ 31,707	\$ 31,658
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ -	\$ 31,707	\$ 31,658



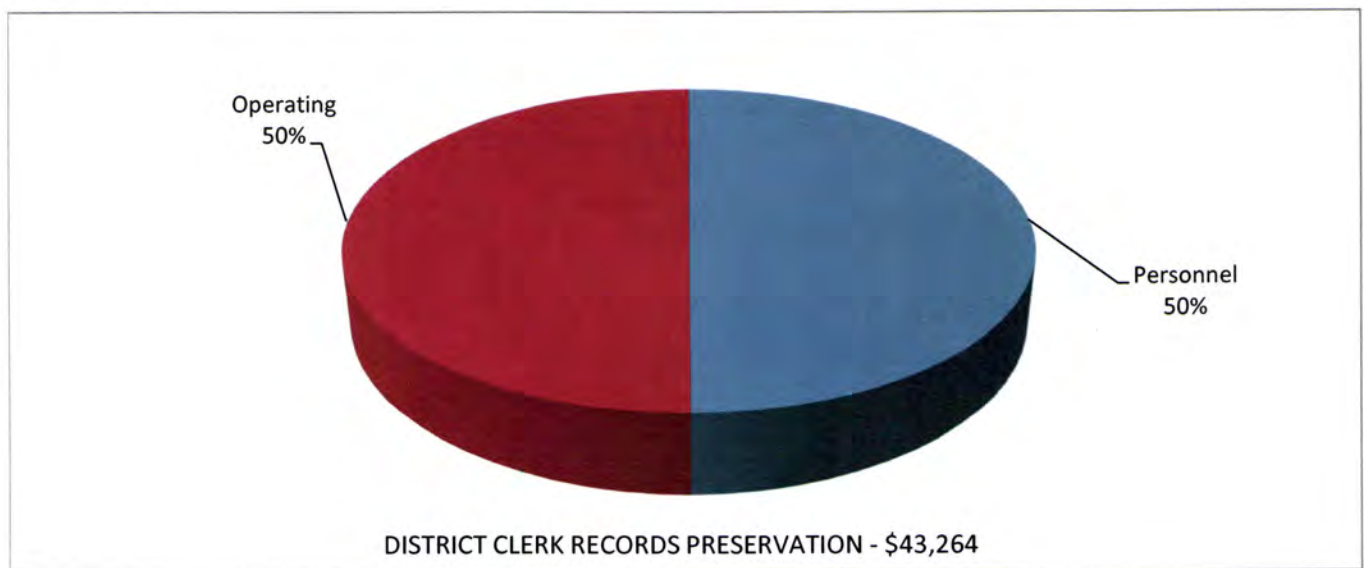
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
DISTRICT CLERK RECORDS PRESERVATION

G/L 090

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	17,484	16,000	16,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,305	900	800
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 18,789</b>	<b>\$ 16,900</b>	<b>\$ 16,800</b>
<b>EXPENDITURES</b>			
Personnel	-	15,173	21,614
Operating	5,273	13,100	21,650
Capital	4,569	5,000	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 8,947</b>	<b>\$ (16,373)</b>	<b>\$ (26,464)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	59,192	68,138	51,765
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 68,138</b>	<b>\$ 51,765</b>	<b>\$ 25,301</b>

Lubbock County has four preservation funds, County Clerk, District Clerk, Commissioners' Court, and Court Record. A defendant convicted of an offense in a county court, a county court at law, or a district court is required to pay a records management and preservation fee. The fee was approved by the State legislature to help fund the requirement to maintain certain records for an extended period of time for the County and District Clerks.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ 15,173	\$ 21,614
Operating	\$ 5,273	\$ 13,100	\$ 21,650
Capital	\$ 4,569	\$ 5,000	\$ -
Transfers Out	-	-	-
Total Budget	\$ 9,842	\$ 33,273	\$ 43,264





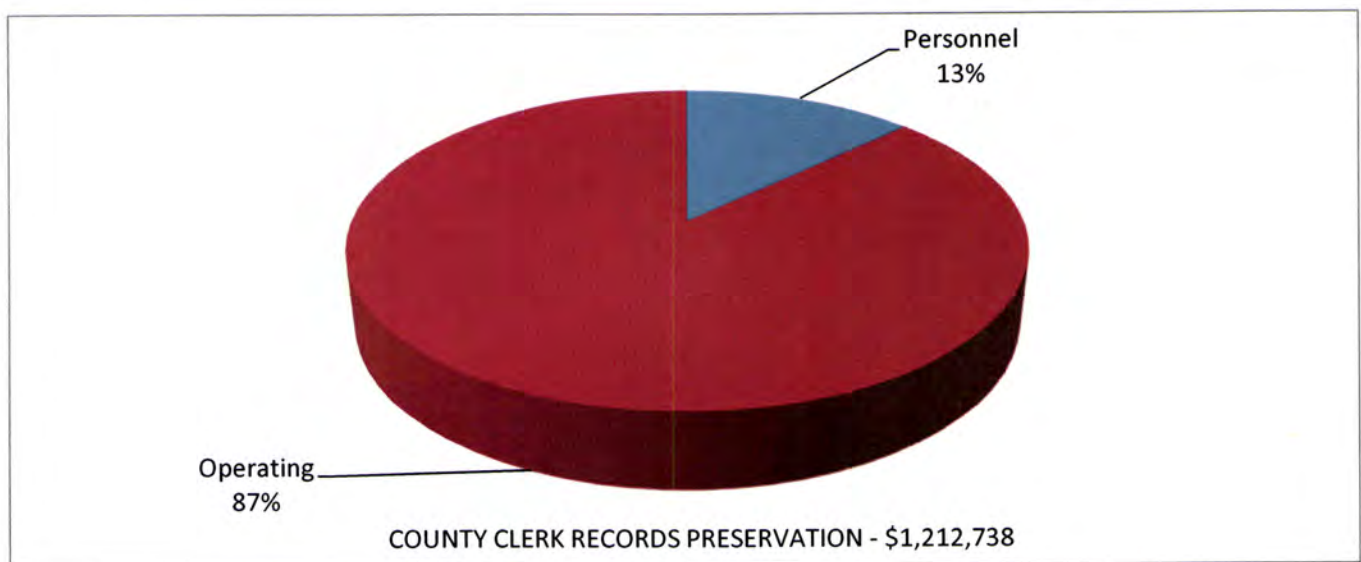
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
COUNTY CLERK RECORDS PRESERVATION

G/L 091

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	232,190	250,000	380,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	44,166	32,500	23,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 276,356</b>	<b>\$ 282,500</b>	<b>\$ 403,000</b>
<b>EXPENDITURES</b>			
Personnel	51,218	144,850	157,778
Operating	146,900	1,114,579	1,054,960
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 78,237</b>	<b>\$ (976,929)</b>	<b>\$ (809,738)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	2,266,335	2,344,572	1,367,643
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 2,344,572</b>	<b>\$ 1,367,643</b>	<b>\$ 557,905</b>

Lubbock County has four preservation funds, County Clerk, District Clerk, Commissioners' Court, and Court Record. A defendant convicted of an offense in a county court, a county court at law, or a district court is required to pay a records management and preservation fee. The fee was approved by the State legislature to help fund the requirement to maintain certain records for an extended period of time for the County and District Clerks.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 51,218	\$ 144,850	\$ 157,778
Operating	\$ 146,900	\$ 1,114,579	\$ 1,054,960
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 198,118	\$ 1,259,429	\$ 1,212,738



Staff by Classification	FY 14	FY 15	FY 16
Clerical	2	2	2
Regular Part-Time	1	1	1

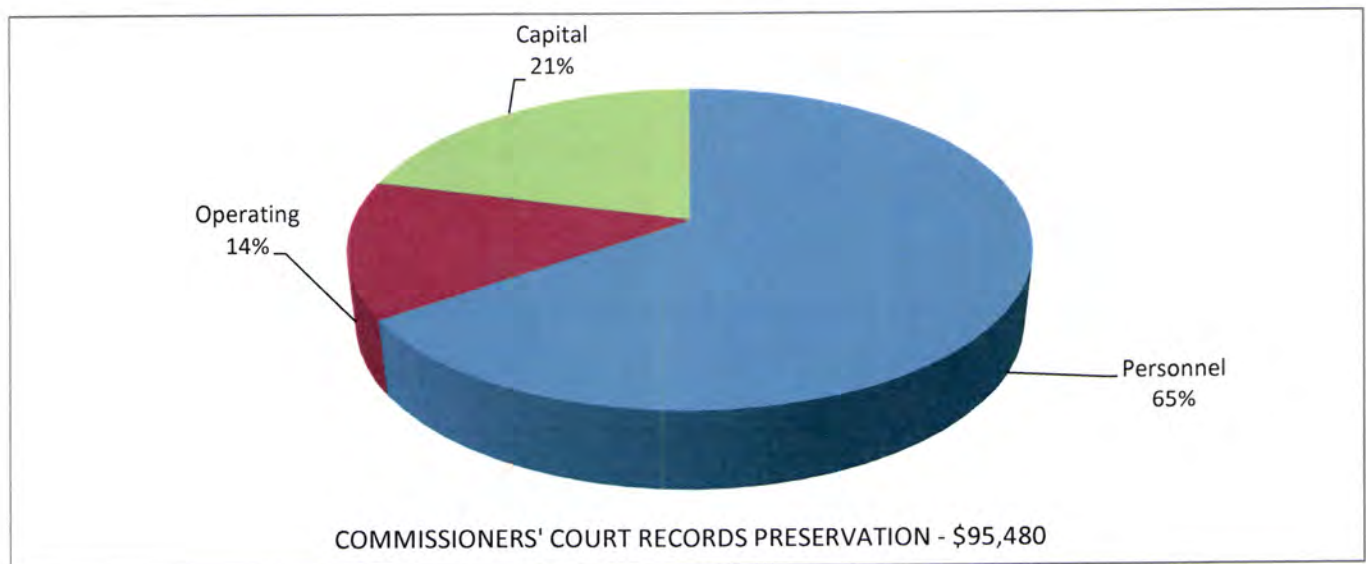
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
COMMISSIONERS' COURT RECORDS PRESERVATION

G/L 092

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	83,286	79,000	81,500
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	9,767	7,100	4,400
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 93,053</b>	<b>\$ 86,100</b>	<b>\$ 85,900</b>
<b>EXPENDITURES</b>			
Personnel	51,203	61,427	62,480
Operating	3,498	13,000	13,000
Capital	-	20,000	20,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 38,352</b>	<b>\$ (8,327)</b>	<b>\$ (9,580)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	484,067	522,419	514,092
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 522,419</b>	<b>\$ 514,092</b>	<b>\$ 504,512</b>

Lubbock County has four preservation funds, County Clerk, District Clerk, Commissioners' Court, and Court Record. A defendant convicted of an offense in a county court, a county court at law, or a district court is required to pay a records management and preservation fee. The fee was approved by the State legislature to help fund the requirement to maintain certain records for an extended period of time for the County and District Clerks.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 51,203	\$ 61,427	\$ 62,480
Operating	\$ 3,498	\$ 13,000	\$ 13,000
Capital	\$ -	\$ 20,000	\$ 20,000
Transfers Out	-	-	-
Total Budget	\$ 54,701	\$ 94,427	\$ 95,480



Performance Measures	FY 13	FY 14	FY 15
Records Requests	176	130	1
Number of boxes of records	3921	4281	1
Cubic feet of physical records destroyed	1146	1035	1
Pounds of Microforms destroyed/recycled	NA	2450	1
Staff by Classification	FY 14	FY 15	FY 16
Professional	1	1	1

#### Major Accomplishments in 2015:

- Two departments had one of their record series complete a retention cycle, allowing them to start recycling their letter/legal records storage boxes.
- Completed the secure destruction of backlogged records for two more departments. Transferred file folders for one record series A to TAB filing system.
- Worked with the Texas State Library and Archives Commission (TSLAC) to host a 2-day Records Management Training Workshop on local government records here in Lubbock.

**Goals for 2016**

- Continue working with individual departments on storage of physical records, focusing on backlogs, and budgeting for their secure destruction.
- Continue working with individual departments on specific records management issues.
- Continue working with IT and individual departments on electronic records issues.
- Work with the Records Management Committee on developing the Records Management Plan.



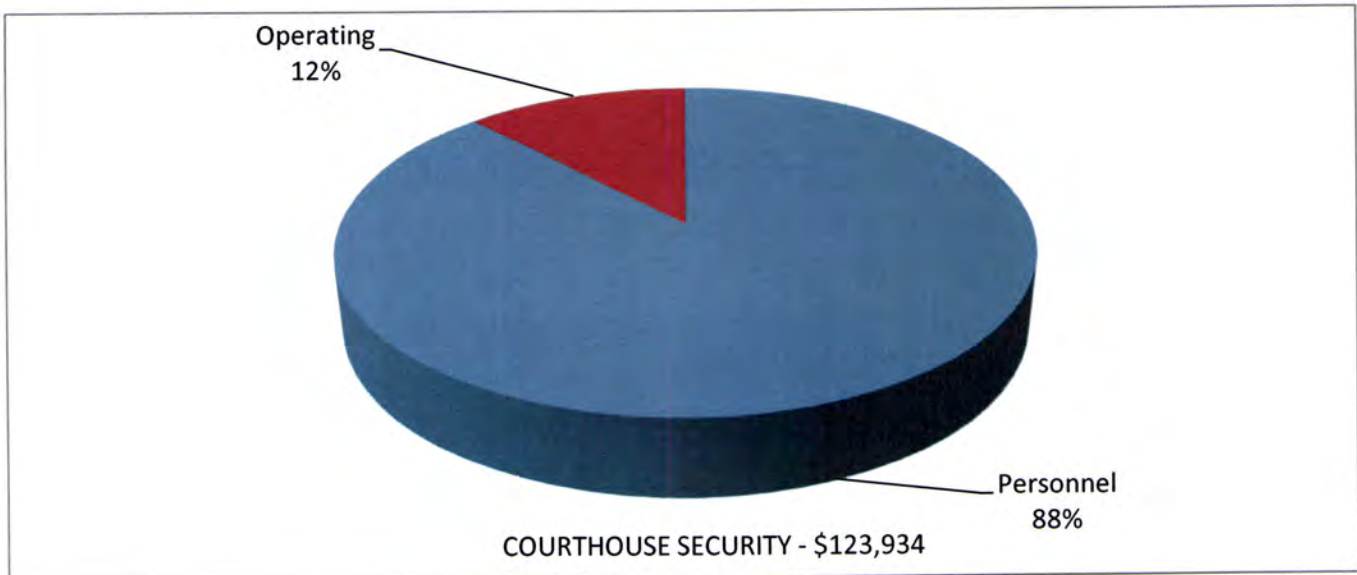
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
COURTHOUSE SECURITY

G/L 093

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	106,166	118,000	115,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 106,166</b>	<b>\$ 118,000</b>	<b>\$ 115,000</b>
<b>EXPENDITURES</b>			
Personnel	88,701	107,140	108,890
Operating	8,590	15,044	15,044
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 8,875</b>	<b>\$ (4,184)</b>	<b>\$ (8,934)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	14,207	23,082	18,898
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 23,082</b>	<b>\$ 18,898</b>	<b>\$ 9,964</b>

This fund accounts for the cost of providing security services for all district, county, and justice courtrooms, and protection for the judges, staff, victims, and the public.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 88,701	\$ 107,140	\$ 108,890
Operating	\$ 8,590	\$ 15,044	\$ 15,044
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 97,291	\$ 122,184	\$ 123,934



Staff by Classification	FY 14	FY 15	FY 16
Public Safety	3	3	3

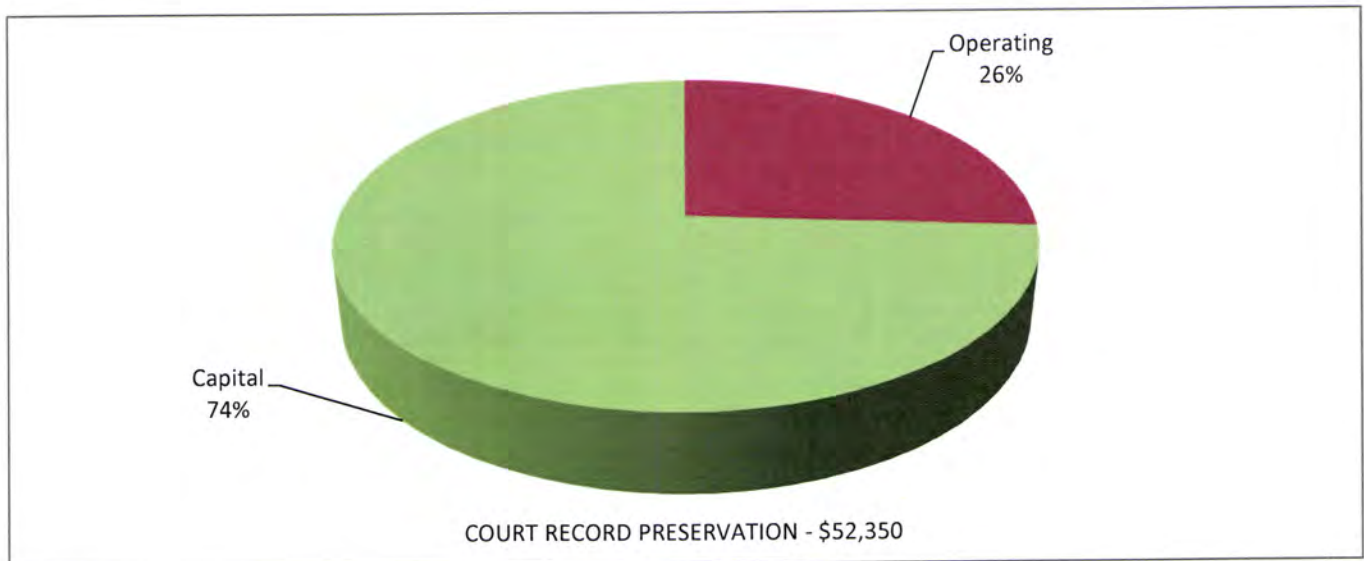
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
COURT RECORD PRESERVATION

G/L 094

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	47,304	47,200	51,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	2,137	1,550	1,350
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 49,441</b>	<b>\$ 48,750</b>	<b>\$ 52,350</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	32,157	21,800	13,700
Capital	-	-	38,650
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 17,284</b>	<b>\$ 26,950</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	103,253	120,537	147,487
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 120,537</b>	<b>\$ 147,487</b>	<b>\$ 147,487</b>

Lubbock County has four preservation funds, County Clerk, District Clerk, Commissioners' Court, and Court Record. A defendant convicted of an offense in a county court, a county court at law, or a district court is required to pay a records management and preservation fee. The fee was approved by the State legislature to help fund the requirement to maintain certain records for an extended period of time for the County and District Clerks.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 32,157	\$ 21,800	\$ 13,700
Capital	\$ -	\$ -	\$ 38,650
Transfers Out	-	-	-
Total Budget	\$ 32,157	\$ 21,800	\$ 52,350



#### Major Accomplishments in 2015:

- At a cost of \$20,000, record/judgment books stored at the warehouse were restored and preserved. These books were deteriorating due to age and storage conditions.

#### Goals for 2016:

- Continue to restore and preserve record/judgment books to prevent deterioration of historical records.

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
HISTORIC PRESERVATION

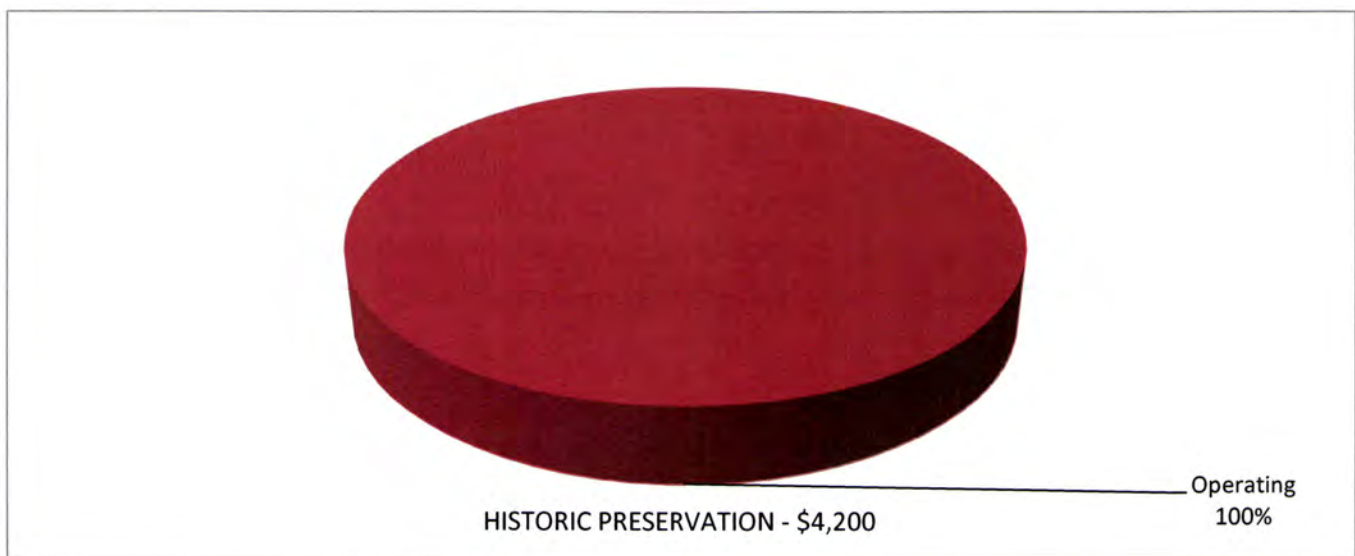
G/L 096

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	367	700	700
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 367	\$ 700	\$ 700
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	-	4,200	4,200
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 367	\$ (3,500)	\$ (3,500)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	12,288	12,656	9,156
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 12,656	\$ 9,156	\$ 5,656



Lubbock County signed a contract to write a Historic Lubbock County book and received royalties from the advertisements. The royalty money was then used to buy extra Historic Lubbock County books that are sold both retail and wholesale. The Historical Commission can use the proceeds from the sale of the extra books for historical preservation.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ -	\$ 4,200	\$ 4,200
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ -	\$ 4,200	\$ 4,200



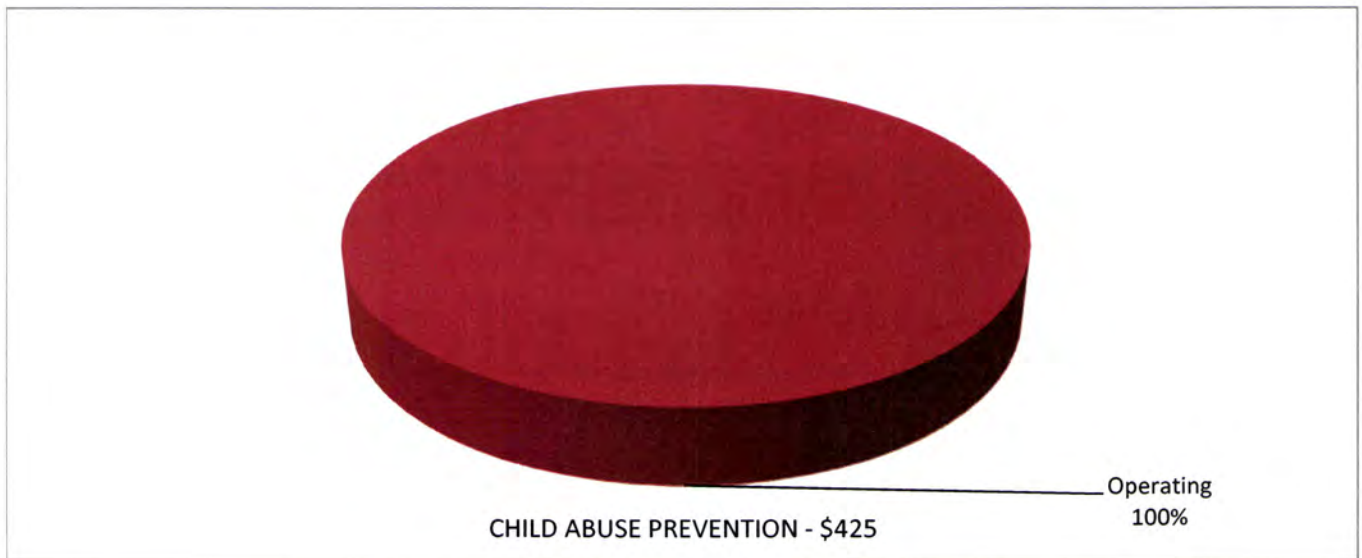
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
CHILD ABUSE PREVENTION

G/L 097

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	73	320	400
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	28	25	25
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 101</b>	<b>\$ 345</b>	<b>\$ 425</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	-	345	425
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 101</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	1,253	1,354	1,354
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,354</b>	<b>\$ 1,354</b>	<b>\$ 1,354</b>

This fund is established in Chapter 102, Article 102.0186 of the Code of Criminal Procedure. Funds can only be utilized to fund child abuse prevention programs in the county where the court is located.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ -	\$ 345	\$ 425
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ -	\$ 345	\$ 425



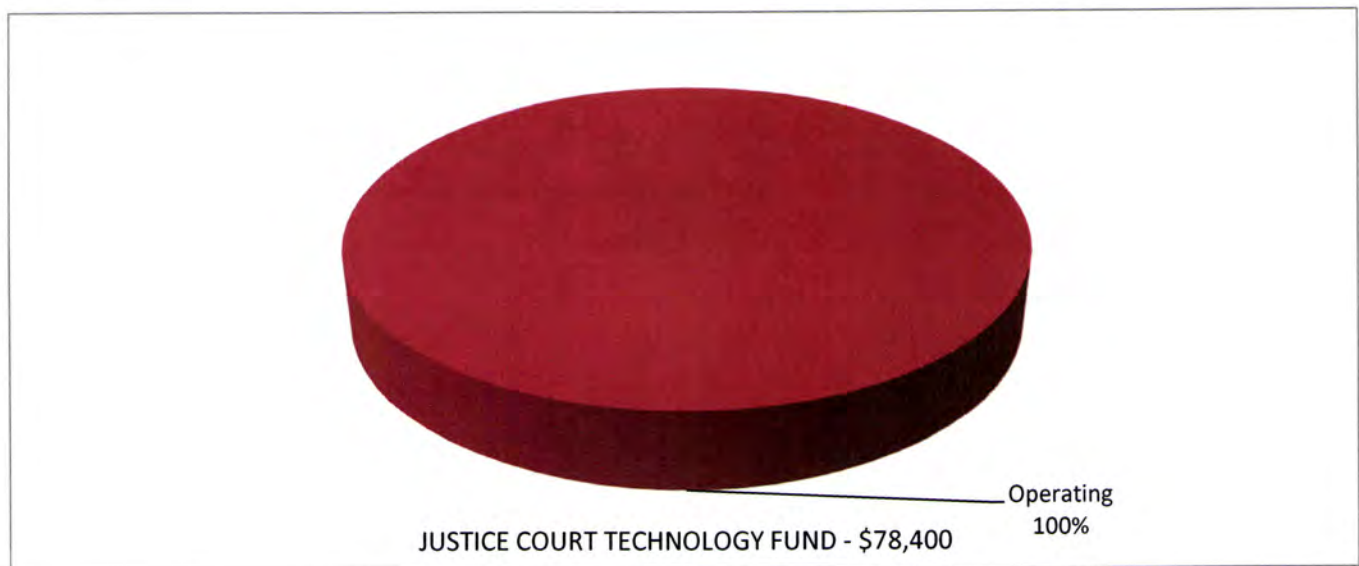
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
JUSTICE COURT TECHNOLOGY FUND

G/L 098

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	26,154	28,900	27,900
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	4,773	3,500	3,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 30,927	\$ 32,400	\$ 30,900
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	7,729	60,400	78,400
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 23,198	\$ (28,000)	\$ (47,500)
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	230,690	253,888	225,888
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 253,888	\$ 225,888	\$ 178,388

This fund was established in FY 2006 to account for fees collected upon conviction of a misdemeanor offense in a justice court. Funds can only be utilized to finance the purchase and maintenance of technological enhancements for justice courts and for the cost of continuing education and training regarding technological enhancements for judges and justice court clerks.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 7,729	\$ 60,400	\$ 78,400
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 7,729	\$ 60,400	\$ 78,400





LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
COUNTY AND DISTRICT COURT TECHNOLOGY FUND

G/L 099

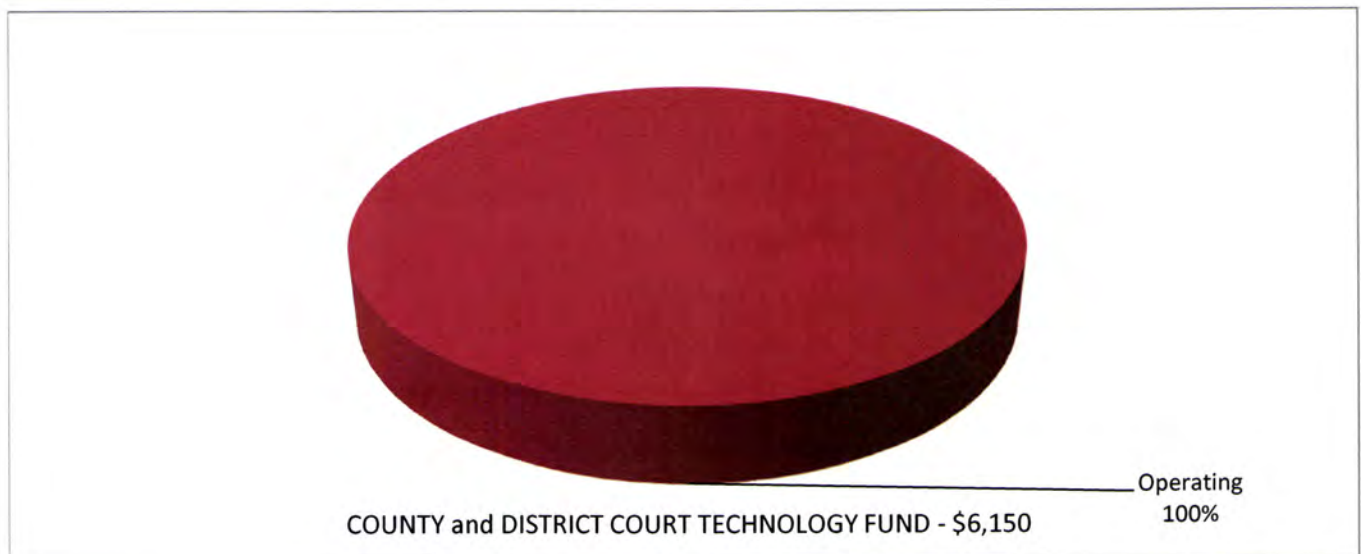
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	8,240	8,600	5,800
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	566	400	350
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 8,806</b>	<b>\$ 9,000</b>	<b>\$ 6,150</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	2,736	9,000	6,150
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 6,070</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	25,458	31,529	31,529
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 31,529</b>	<b>\$ 31,529</b>	<b>\$ 31,529</b>

LUBBOCK COUNTY, TEXAS  
COUNTY AND DISTRICT COURT TECHNOLOGY FUND

G/L 099

This fund was established to account for fees collected upon conviction of a criminal offense in a county court, statutory county court, or district court. The funds can only be used in compliance with Article 102.0169 Code of Criminal Procedures.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 2,736	\$ 9,000	\$ 6,150
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 2,736	\$ 9,000	\$ 6,150



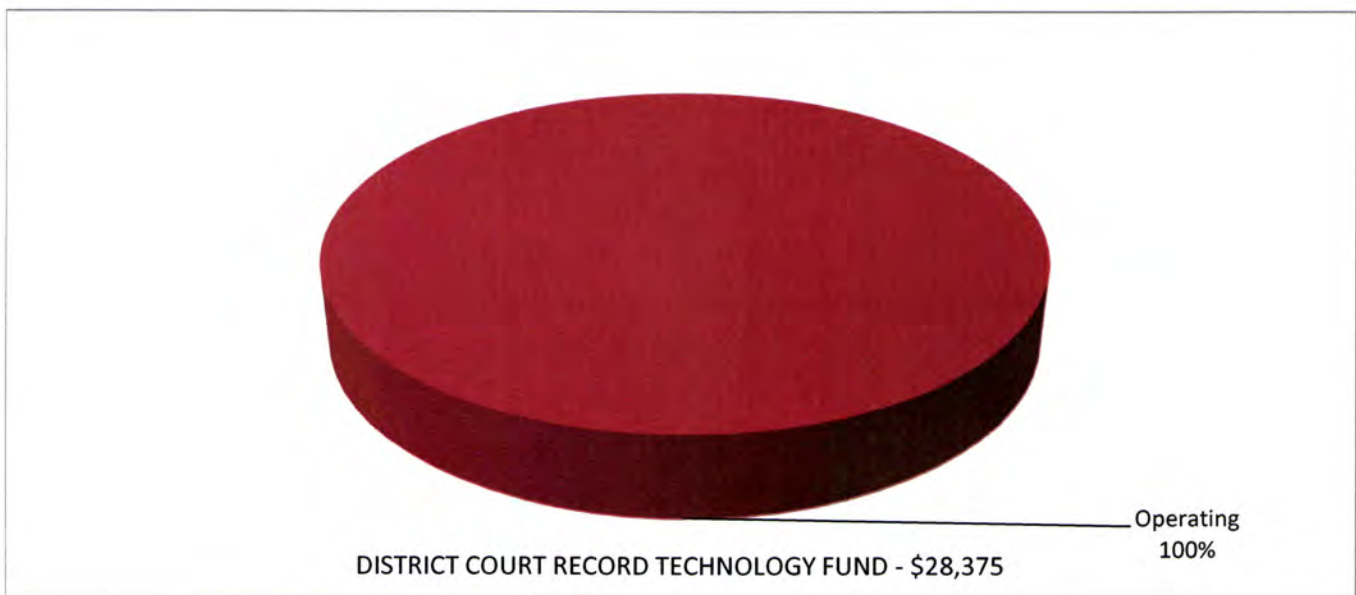
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
DISTRICT COURT RECORD TECHNOLOGY FUND

G/L 102

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	20,716	18,000	28,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	565	500	375
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 21,281	\$ 18,500	\$ 28,375
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	19,018	35,600	28,375
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 2,264	\$ (17,100)	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	31,663	33,927	16,827
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 33,927	\$ 16,827	\$ 16,827

The Commissioners' Court adopts a district court records archive fee as allowed under Government Code Section 51.305. The fee is for preservation and restoration services performed in connection with maintaining district court records.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 19,018	\$ 35,600	\$ 28,375
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 19,018	\$ 35,600	\$ 28,375



**Major Accomplishments in 2015:**

- At a cost of \$8,912.40, record/judgment books stored at the warehouse were restored and preserved. These books were deteriorating due to age and storage conditions.

**Goals for 2015:**

- Continue to restore and preserve record/judgment books to prevent deterioration of historical records.

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
COUNTY CLERK ARCHIVE

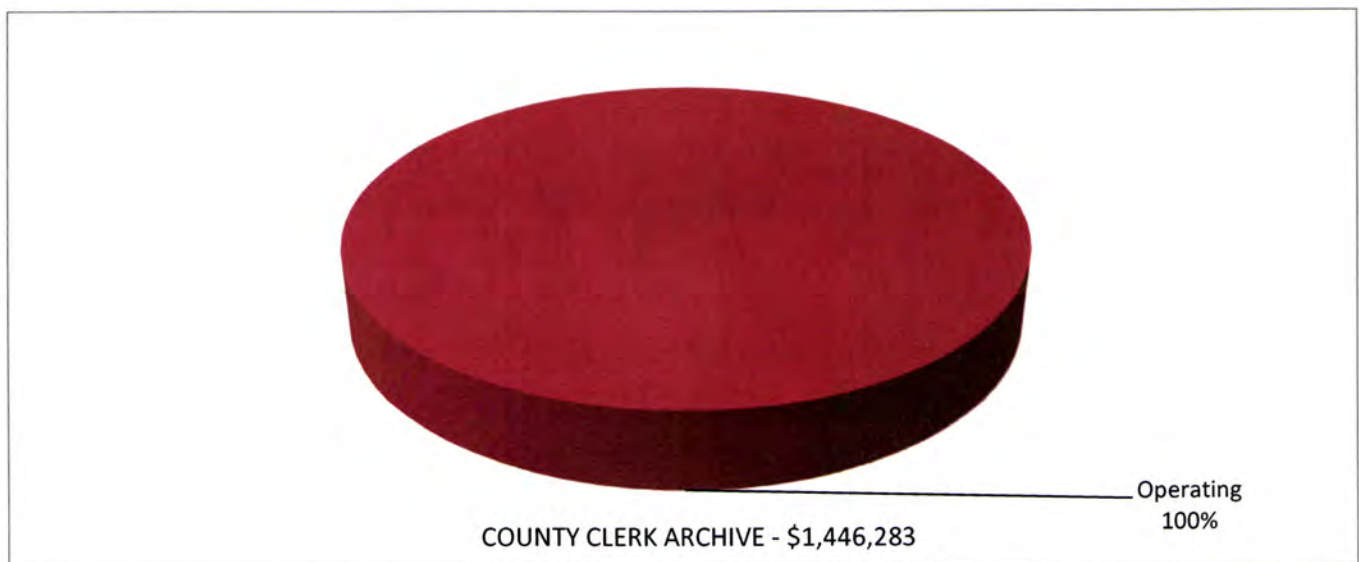
G/L 103

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	416,351	400,000	425,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	33,653	25,000	20,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 450,004</b>	<b>\$ 425,000</b>	<b>\$ 445,000</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	288,041	740,000	1,446,283
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 161,963</b>	<b>\$ (315,000)</b>	<b>\$ (1,001,283)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	1,616,084	1,778,047	1,463,047
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,778,047</b>	<b>\$ 1,463,047</b>	<b>\$ 461,764</b>



Lubbock County has two archive funds. These funds were established through a fee collected of up to \$5 on all documents filed in the clerks' offices and can only be spent in accordance with a records archive plan filed by the clerks and approved by the Commissioners' Court. Funds can only be used for the specific purpose of archiving and preserving records filed in the clerks' offices prior to 1974.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 288,041	\$ 740,000	\$ 1,446,283
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 288,041	\$ 740,000	\$ 1,446,283



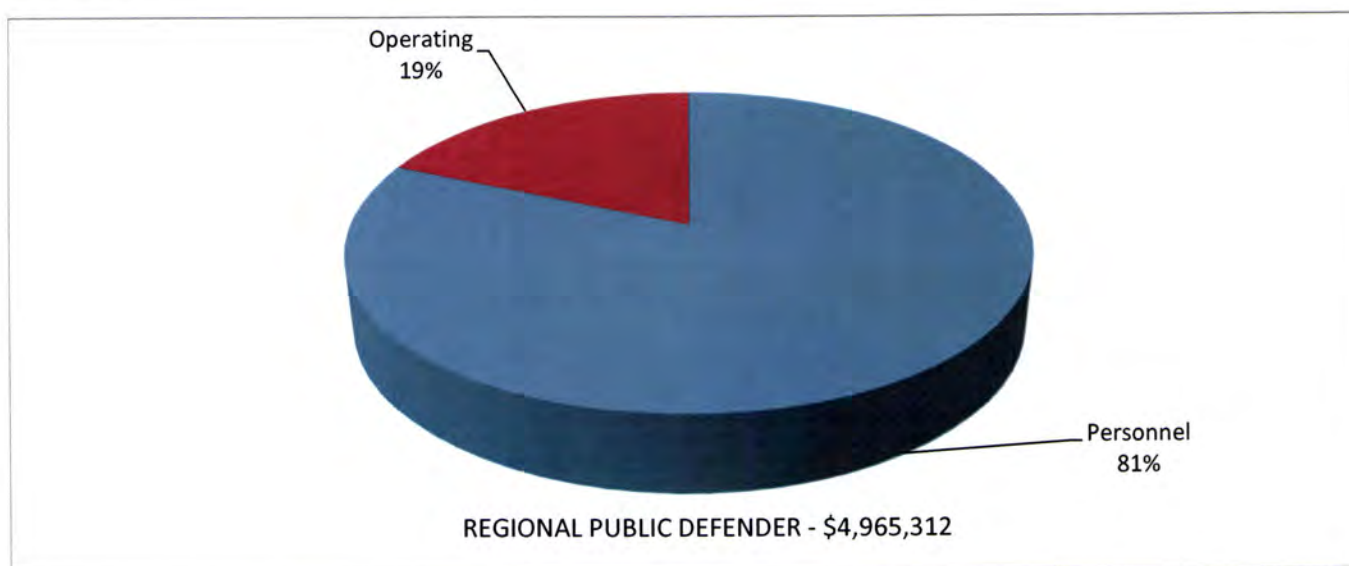
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
REGIONAL PUBLIC DEFENDER

G/L 113

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	3,277,520	6,010,324	4,820,661
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	25,498	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	144,659	144,659	144,651
<b>TOTAL REVENUE</b>	<b>\$ 3,447,677</b>	<b>\$ 6,154,983</b>	<b>\$ 4,965,312</b>
<b>EXPENDITURES</b>			
Personnel	3,368,354	5,189,147	4,043,630
Operating	696,620	965,836	921,682
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (617,297)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	1,733,614	1,116,317	1,116,317
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,116,317</b>	<b>\$ 1,116,317</b>	<b>\$ 1,116,317</b>

In FY 2008, Lubbock County was awarded a grant from the Task Force for Capital Murder Cases. The office is based in Lubbock County and currently has inter-local agreements with 158 counties to provide public defense for capital murders. Each county pays a pre-determined rate based on historical information relating to capital murders in that respective county.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 3,368,354	\$ 5,189,147	\$ 4,043,630
Operating	\$ 696,620	\$ 965,836	\$ 921,682
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 4,064,974	\$ 6,154,983	\$ 4,965,312



Performance Measures	FY 13	FY 14	FY 15
Cases Opened	N/A	N/A	13
Cases Closed	N/A	N/A	14
Staff by Classification	FY 14	FY 15	FY 16
Appointed	23	21	21
Administrative	1	1	1
Professional	20	15	15
Public Safety	10	8	8
Clerical	10	10	10

#### Major Accomplishments in 2015:

- Worked with TIDC and Legislators regarding general funding.
- Relocated Clute Office.
- Traveled to the Philippines and took depositions.

**Goals for 2016:**

- Undertake another expansion by adding counties.
- Add additional office staff.
- Manage and organize intern and volunteers.

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
SHERIFF CONTRABAND FUND

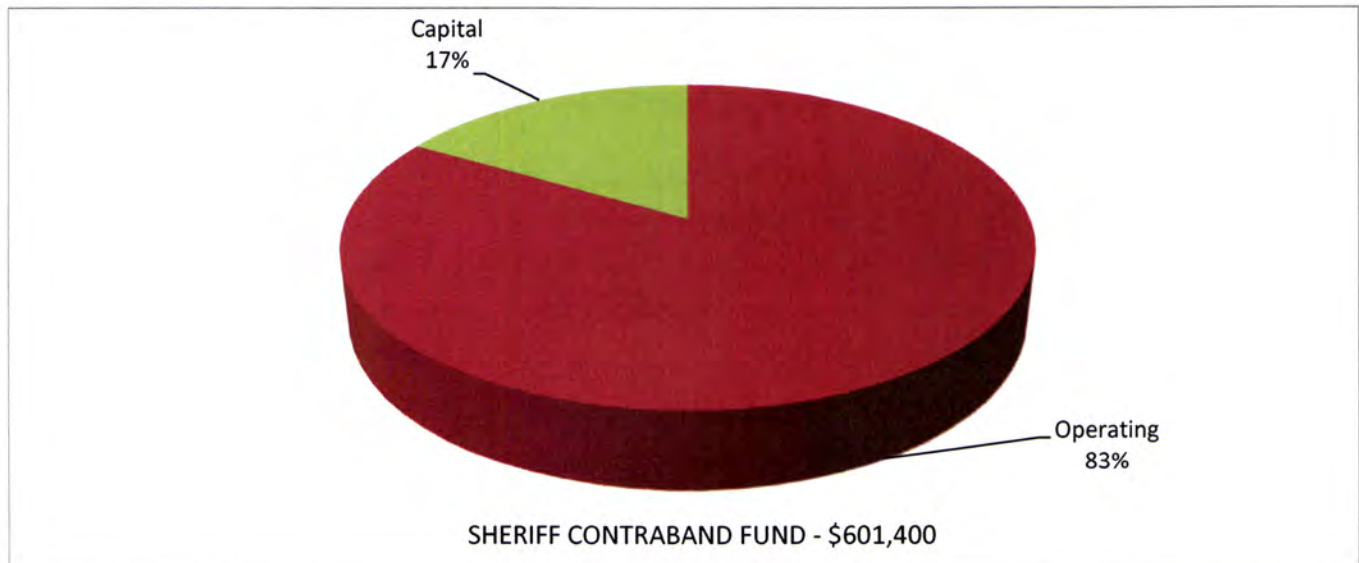
G/L 122

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	200,940	700,000	600,000
Interest	10,655	1,000	1,000
Other Revenue	31,718	4,000	400
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 243,313	\$ 705,000	\$ 601,400
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	132,844	605,000	501,400
Capital	-	100,000	100,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ 110,470	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	872,164	982,634	982,634
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 982,634	\$ 982,634	\$ 982,634



This is a discretionary fund of the Sheriff's Office and it is supported by funds and assets that are seized and subsequently awarded to the County by court orders.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 132,844	\$ 605,000	\$ 501,400
Capital	\$ -	\$ 100,000	\$ 100,000
Transfers Out	-	-	-
Total Budget	\$ 132,844	\$ 705,000	\$ 601,400



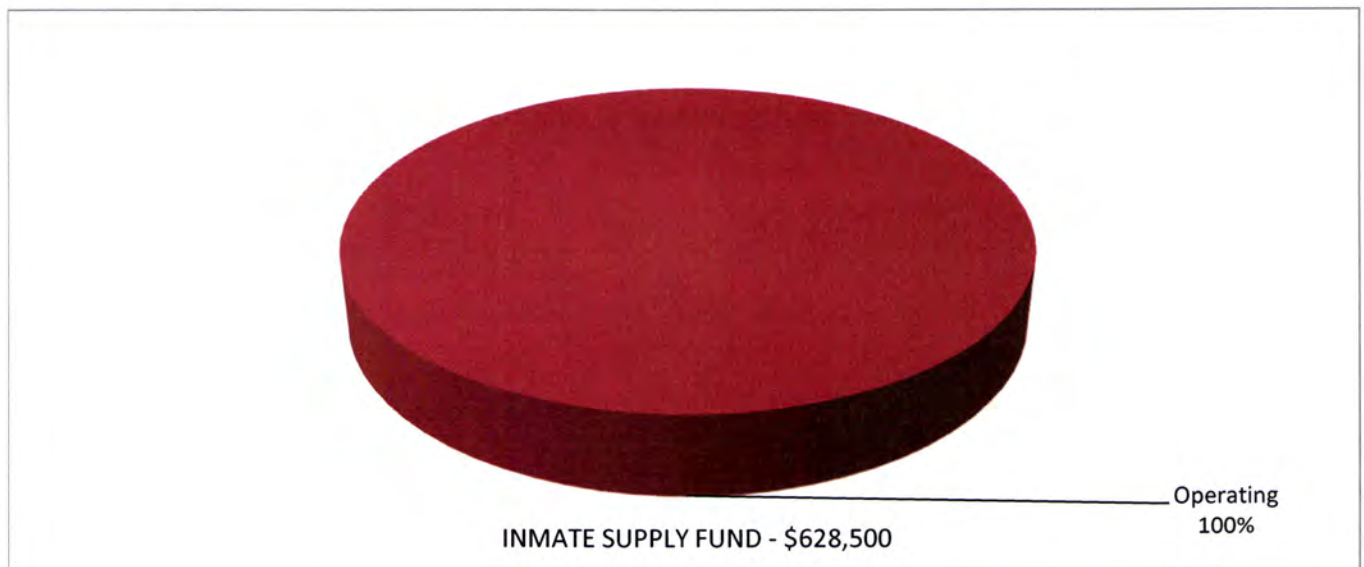
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
INMATE SUPPLY FUND

G/L 124

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	3,355	500	3,500
Other Revenue	765,841	401,500	625,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 769,197</b>	<b>\$ 402,000</b>	<b>\$ 628,500</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	540,237	402,000	628,500
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 228,960</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	1,741,300	1,970,260	1,970,260
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,970,260</b>	<b>\$ 1,970,260</b>	<b>\$ 1,970,260</b>

This is a discretionary fund of the Sheriff's Office. It is used to maintain the Sheriff's Commissary accounts.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 540,237	\$ 402,000	\$ 628,500
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 540,237	\$ 402,000	\$ 628,500



LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
VINE

G/L 126

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	56,889	27,716	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 56,889</b>	<b>\$ 27,716</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	56,889	27,716	-
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The purpose of the VINE (Victim Information Notification Everyday) Grant is to maintain Lubbock County in a statewide system that provides relevant offender release information, notification of relevant court settings or events, promote public safety and support the rights of victims of crime.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 56,889	\$ 27,716	\$ -
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 56,889	\$ 27,716	\$ -



LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
HOMELAND SECURITY

G/L 128

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	9,594	130,000	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 9,594	\$ 130,000	\$ -
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	9,594	130,000	-
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -

The Homeland Security/Hazard Mitigation grant is designed to fund the development of a Federal Emergency Management Agency (FEMA) approved county-wide Hazard Mitigation Action Plan for the South Plains Association of Governments. FEMA requires the Hazard Mitigation Actions Plans be updated and approved every five years.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 9,594	\$ 130,000	\$ -
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 9,594	\$ 130,000	\$ -

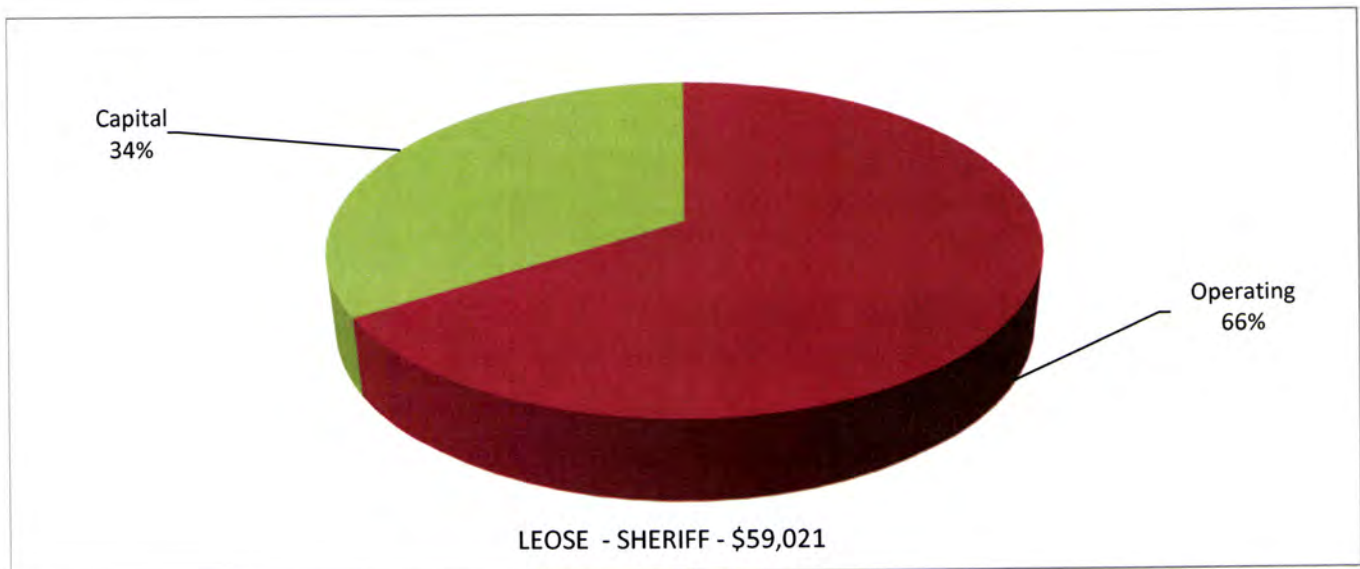
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
LEOSE - SHERIFF

G/L 142

	2013-2014 Actuals	2014-2015 Budget	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	59,021
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ 59,021
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	-	-	39,021
Capital	-	-	20,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -

According to Section 1701.157 of the Texas Occupations Code, each year the Comptroller allocates funds to the law enforcement officer standards and education fund (LEOSE). These funds are used for expenses related to the continuing education of law enforcement officers.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ -	\$ -	\$ 39,021
Capital	\$ -	\$ -	\$ 20,000
Transfers Out	\$ -	\$ -	\$ -
Total Budget	\$ -	\$ -	\$ 59,021



LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
SHERIFF COMMISSARY SALARY FUND

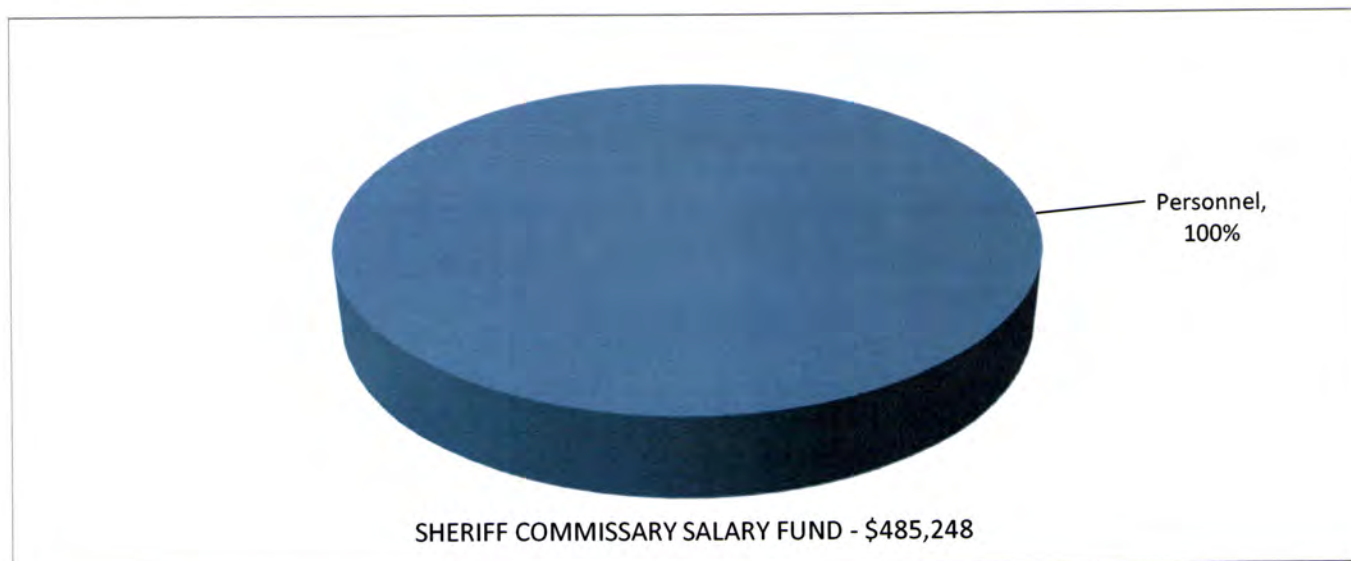
G/L 145

	2013-2014 Actuals	2014-2015 Budget	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	485,248
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ 485,248
<b>EXPENDITURES</b>			
Personnel	-	-	485,248
Operating	-	-	-
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -



The Sheriff Commissary Salary fund is funded through inmate purchases from the commissary. The funds generated through commissary sales are used to establish, staff, and equip the commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ 485,248
Operating	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ -	\$ -	\$ 485,248



Staff	FY 14	FY 15	FY 16
Professional	0	0	3
Trades & Technical	0	0	1
Public Safety	0	0	2
Clerical	0	0	1

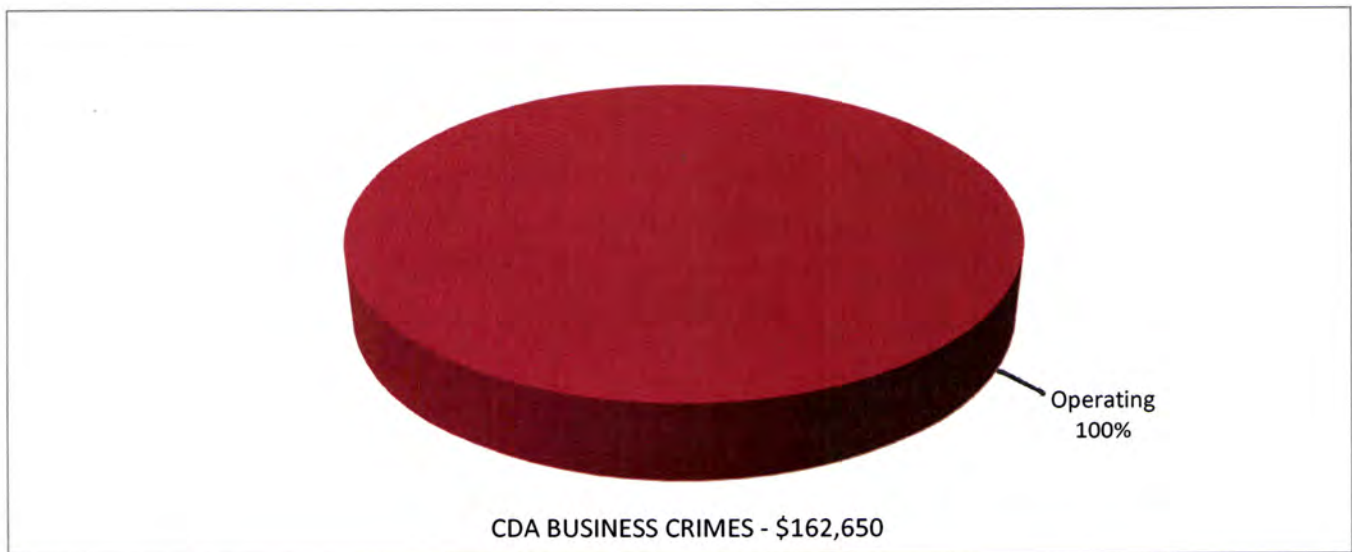
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
CDA BUSINESS CRIMES

G/L 161

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	135,838	130,000	130,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,089	1,044	650
Other Revenue	60,355	32,509	32,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 197,282</b>	<b>\$ 163,553</b>	<b>\$ 162,650</b>
<b>EXPENDITURES</b>			
Personnel	117,328	112,464	-
Operating	71,751	116,000	162,650
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 8,204</b>	<b>\$ (64,911)</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	64,912	73,115	8,204
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 73,115</b>	<b>\$ 8,204</b>	<b>\$ 8,204</b>

By statute, the CDA's hot check office may collect a fee for collecting and processing a bad check. The fee varies depending on the amount of the check issued. The fees collected are to be deposited into a fund and may be used at the sole discretion of the District Attorney.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 117,328	\$ 112,464	\$ -
Operating	\$ 71,751	\$ 116,000	\$ 162,650
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 189,079	\$ 228,464	\$ 162,650



Staff by Classification	FY 14	FY 15	FY 16
Public Safety	1	0	0
Clerical	0	0	0

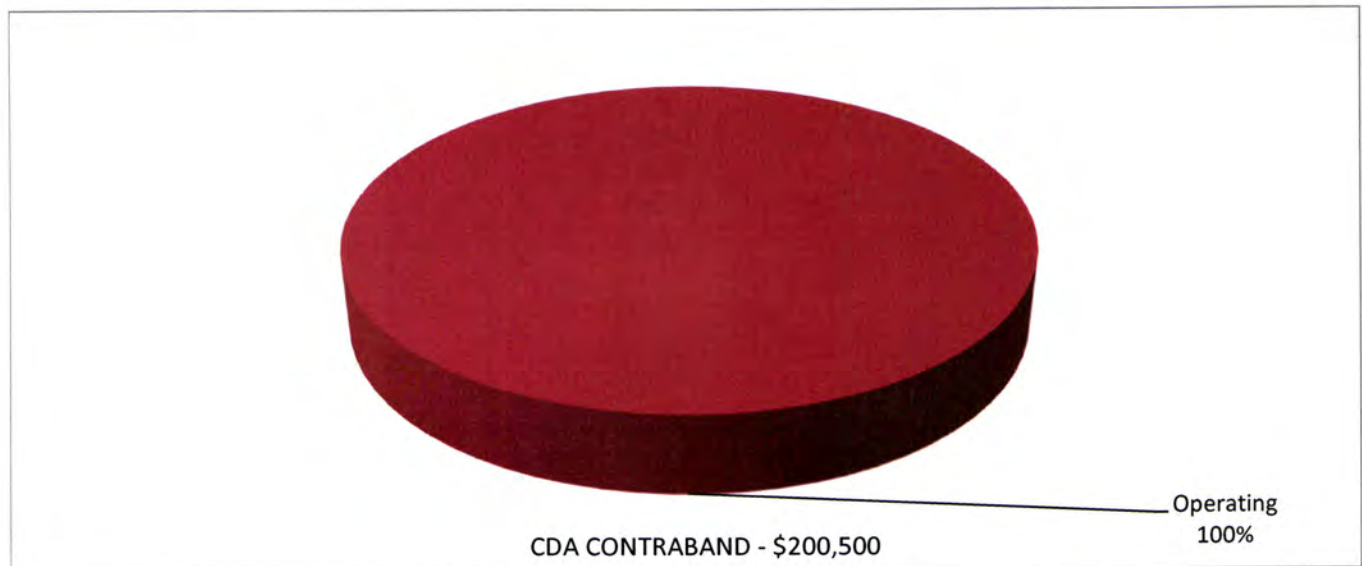
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
CDA CONTRABAND

G/L 163

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	2,468	2,970	500
Other Revenue	140,815	269,000	200,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 143,283</b>	<b>\$ 271,970</b>	<b>\$ 200,500</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	339,138	271,970	200,500
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (195,854)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	240,616	44,762	44,762
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 44,762</b>	<b>\$ 44,762</b>	<b>\$ 44,762</b>

This fund accounts for the use of criminal investigation funds such as seized property that has been forfeited to the County by court orders.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 339,138	\$ 271,970	\$ 200,500
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 339,138	\$ 271,970	\$ 200,500





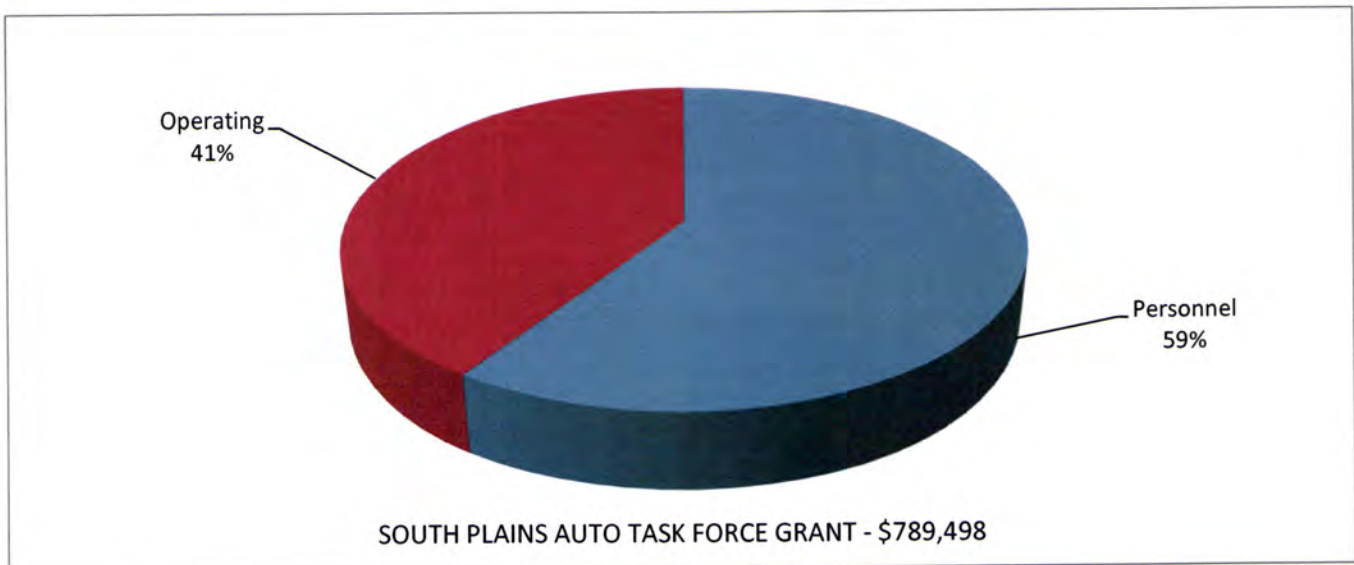
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
SOUTH PLAINS AUTO TASK FORCE GRANT

G/L 164

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	378,153	378,153	542,620
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	57,500	45,000	114,367
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	136,598	145,536	132,511
<b>TOTAL REVENUE</b>	<b>\$ 572,251</b>	<b>\$ 568,689</b>	<b>\$ 789,498</b>
<b>EXPENDITURES</b>			
Personnel	420,506	437,950	468,663
Operating	136,245	130,739	320,835
Capital	15,500	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The South Plains Auto Theft Task Force specializes in auto theft and crime prevention in twenty-eight counties located in the south plains and panhandle of Texas.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 420,506	\$ 437,950	\$ 468,663
Operating	\$ 136,245	\$ 130,739	\$ 320,835
Capital	\$ 15,500	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 572,251	\$ 568,689	\$ 789,498



Staff by Classification	FY 14	FY 15	FY 16
Administrative	1	1	1
Public Safety	4	4	4
Clerical	1	1	1

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
JAG - JUSTICE ASSISTANCE GRANT

G/L 166

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	56,375	96,373	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,485	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 57,860</b>	<b>\$ 96,373</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	57,860	40,168	-
Capital	-	56,205	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The Edward Byrne Memorial Justice Assistance Grant (JAG) distributes funds to meet local criminal justice needs. Grant funds can be used for state and local initiatives, technical assistance, training, personnel, equipment, supplies, contractual support, and information systems for criminal justice in the areas of law enforcement programs, prosecution and court programs, prevention and education programs, corrections programs, drug treatment programs, and planning, evaluation, and technology improvement programs.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 57,860	\$ 40,168	\$ -
Capital	\$ -	\$ 56,205	\$ -
Transfers Out	-	-	-
Total Budget	\$ 57,860	\$ 96,373	\$ -

LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
DOMESTIC VIOLENCE PROSECUTION GRANT

G/L 175

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	145,948	89,496	75,750
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	47,109	48,192	61,355
<b>TOTAL REVENUE</b>	\$ 193,057	\$ 137,688	\$ 137,105
<b>EXPENDITURES</b>			
Personnel	128,486	129,368	130,785
Operating	64,571	8,320	6,320
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ -	\$ -	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -

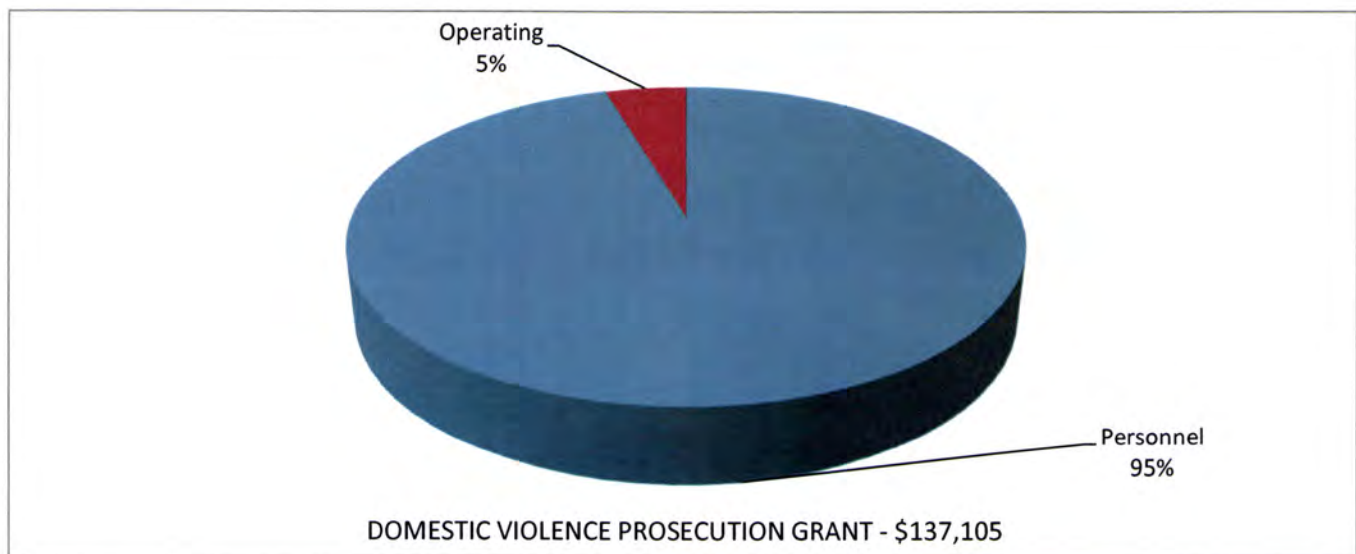


LUBBOCK COUNTY, TEXAS  
DOMESTIC VIOLENCE PROSECUTION GRANT

G/L 175

The Domestic Violence Prosecution grant program provides assistance in developing and strengthening effective law enforcement, prosecution, and court strategies to combat violent crimes against women and in developing and strengthening victim services in such cases.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ 128,486	\$ 129,368	\$ 130,785
Operating	\$ 64,571	\$ 8,320	\$ 6,320
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 193,057	\$ 137,688	\$ 137,105



Staff by Classification	FY 14	FY 15	FY 16
Professional	1	1	1
Clerical	1	1	1

**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2015 - 2016**

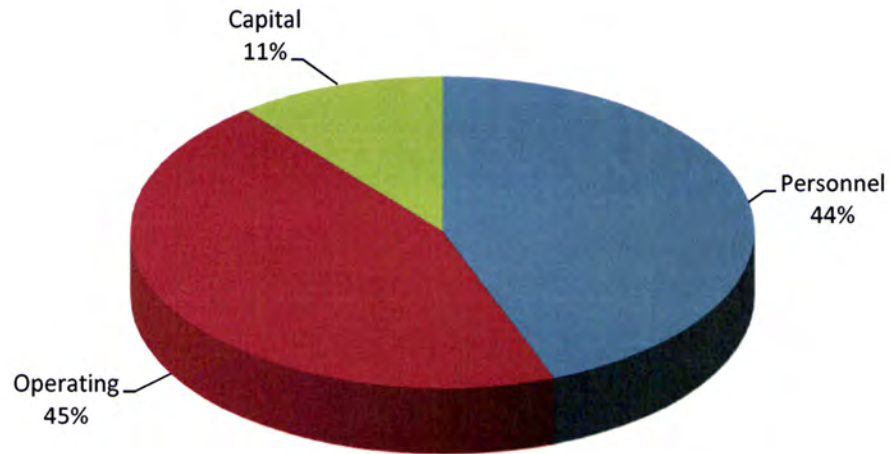


Debt Service Funds  
Revenue & Expenditure  
Summaries

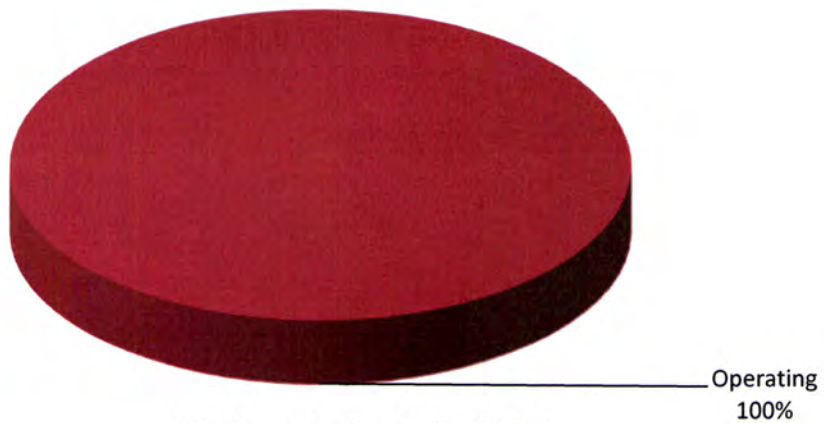
**LUBBOCK COUNTY, TEXAS**

**TOTAL BUDGET ALL FUNDS vs. ALL DEBT SERVICE FUNDS**

These funds are used to accumulate monies for payment of debt service on general obligation bonds, tax notes and certificates of obligation which are due in annual installments. Property tax is levied to finance the debt service.



**Total Budget All Funds - \$167,994,266**



**All Debt Service Funds - \$7,753,638**

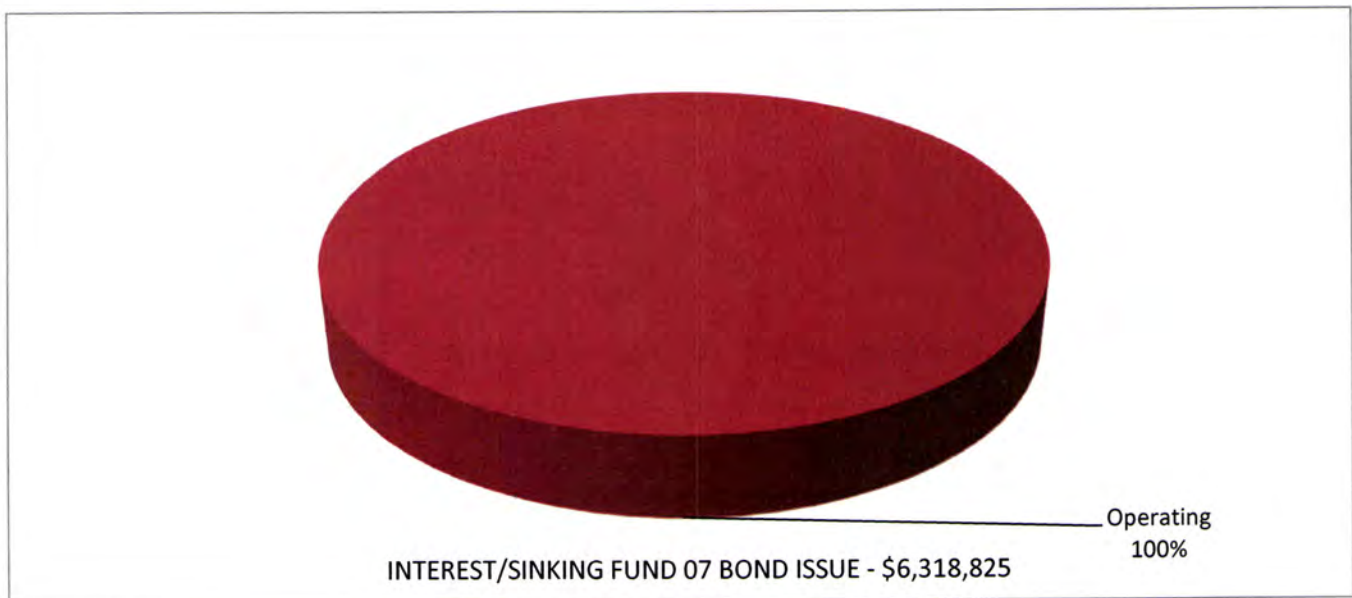
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
INTEREST/SINKING FUND 07 BOND ISSUE

G/L 203

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ 6,076,378	\$ 6,073,557	\$ 6,152,369
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	50,519	55,000	25,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	984,683	-	
<b>TOTAL REVENUE</b>	<b>\$ 7,111,580</b>	<b>\$ 6,128,557</b>	<b>\$ 6,177,369</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	6,358,802	6,319,013	6,318,825
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 752,778</b>	<b>\$ (190,456)</b>	<b>\$ (141,456)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	549,099	1,301,877	1,111,421
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,301,877</b>	<b>\$ 1,111,421</b>	<b>\$ 969,965</b>

The Debt Service Funds are used to accumulate monies for payment of debt service on general obligation bonds, certificates of obligation and tax notes which are due in annual installments. Property tax is levied to finance the debt service.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 6,358,802	\$ 6,319,013	\$ 6,318,825
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 6,358,802	\$ 6,319,013	\$ 6,318,825





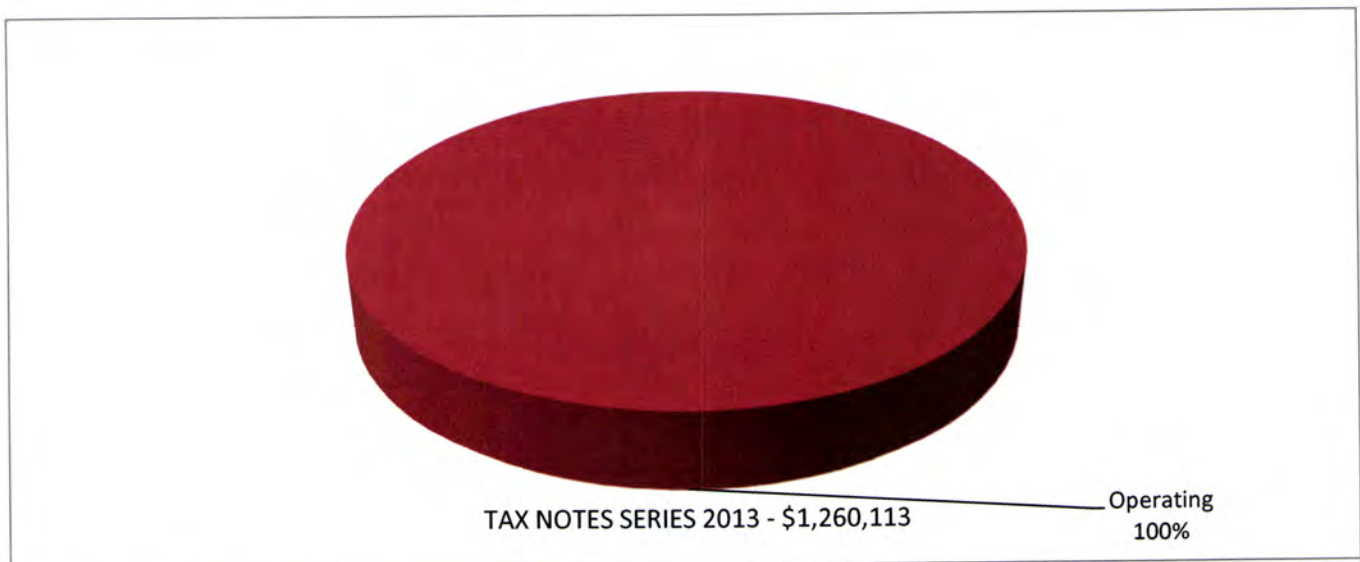
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
TAX NOTES SERIES 2013

G/L 204

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ 1,169,864	\$ 1,196,952	\$ 1,211,740
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,733	2,500	2,500
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	67,381	-	-
<b>TOTAL REVENUE</b>	<b>\$ 1,238,977</b>	<b>\$ 1,199,452</b>	<b>\$ 1,214,240</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	1,238,977	1,153,000	1,260,113
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 46,452</b>	<b>\$ (45,873)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	-	46,452
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 46,452</b>	<b>\$ 579</b>

The Debt Service Funds are used to accumulate monies for payment of debt service on general obligation bonds, certificates of obligation and tax notes which are due in annual installments. Property tax is levied to finance the debt service.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 1,238,977	\$ 1,153,000	\$ 1,260,113
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 1,238,977	\$ 1,153,000	\$ 1,260,113



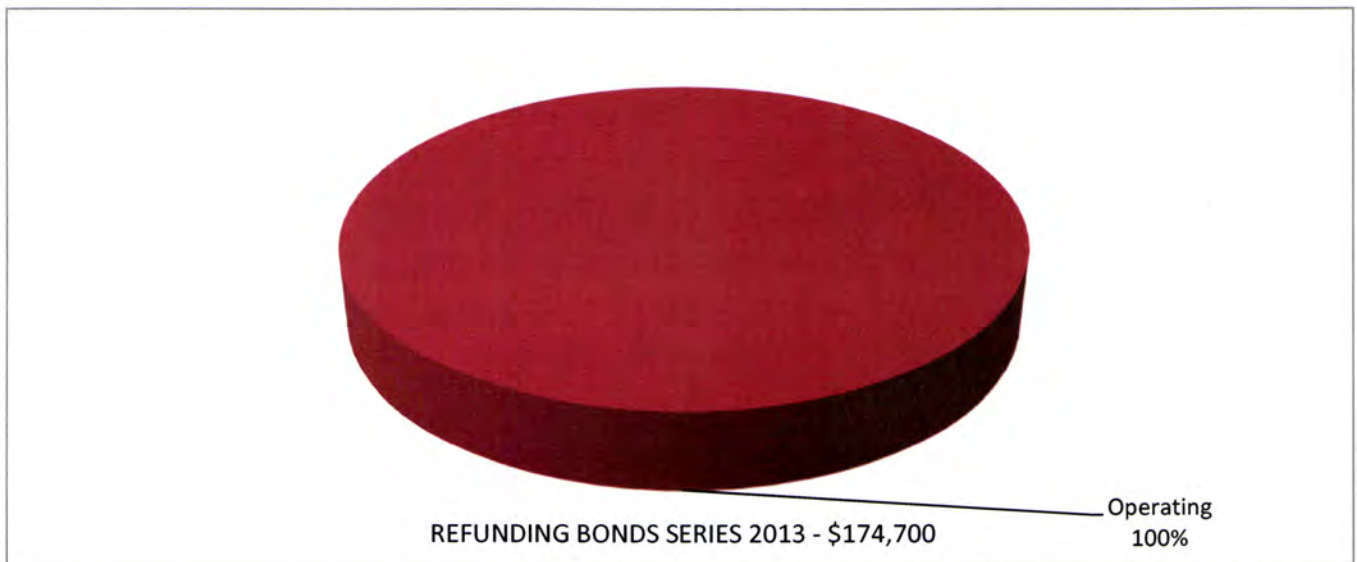
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
REFUNDING BONDS SERIES 2013

G/L 206

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ 162,880	\$ 167,913	\$ 170,098
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,071	460	2,500
Other Revenue	48	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	189,166	-	-
<b>TOTAL REVENUE</b>	<b>\$ 353,165</b>	<b>\$ 168,373</b>	<b>\$ 172,598</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	173,200	174,700	174,700
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 179,965</b>	<b>\$ (6,327)</b>	<b>\$ (2,102)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	-	179,965	173,638
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 179,965</b>	<b>\$ 173,638</b>	<b>\$ 171,536</b>

The Debt Service Funds are used to accumulate monies for payment of debt service on general obligation bonds, certificates of obligation and tax notes which are due in annual installments. Property tax is levied to finance the debt service.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 173,200	\$ 174,700	\$ 174,700
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 173,200	\$ 174,700	\$ 174,700



**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2015 - 2016**



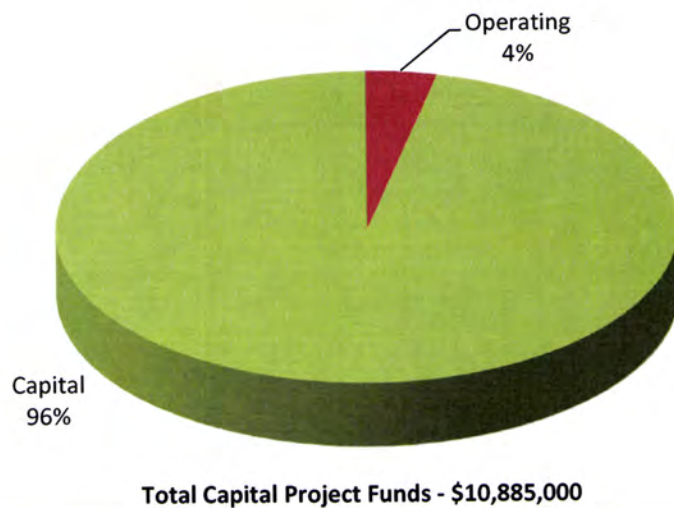
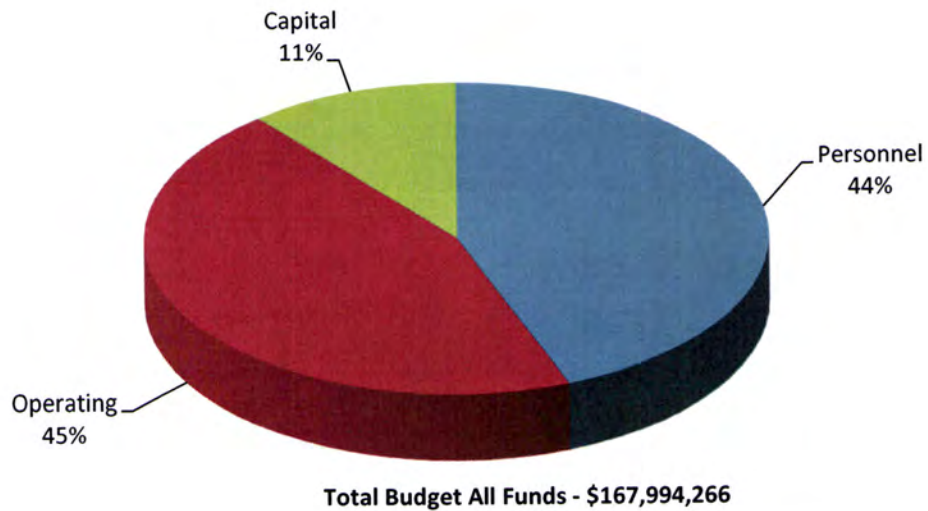
Capital Project Funds  
Revenue & Expenditure  
Summaries



**LUBBOCK COUNTY, TEXAS**

**TOTAL BUDGET ALL FUNDS vs. TOTAL CAPITAL PROJECT FUNDS**

Capital Project Funds are a type of Governmental Fund that are used for the acquisition or construction of general fixed assets.



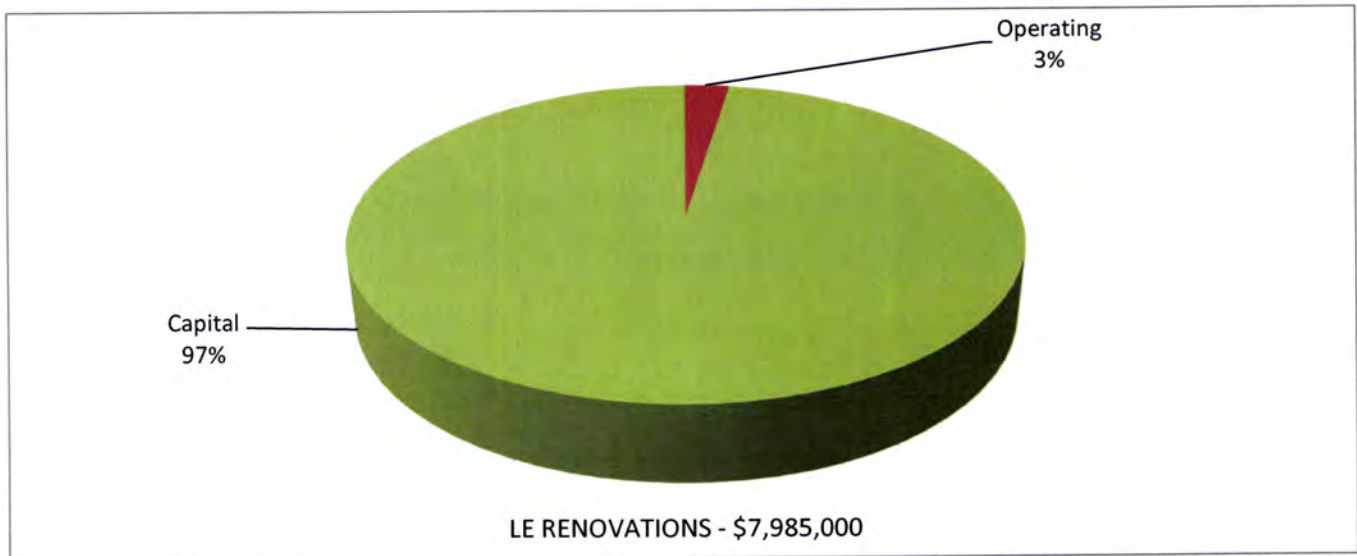
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
LE RENOVATIONS

G/L 303

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	89,052	78,335	75,000
Other Revenue	108,834	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	3,785,679
<b>TOTAL REVENUE</b>	<b>\$ 197,886</b>	<b>\$ 78,335</b>	<b>\$ 3,860,679</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	221,719	102,000	200,000
Capital	200,770	39,004	7,785,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (224,603)</b>	<b>\$ (62,669)</b>	<b>\$ (4,124,321)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	4,533,534	4,308,931	4,246,262
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 4,308,931</b>	<b>\$ 4,246,262</b>	<b>\$ 121,941</b>

Capital Project Funds are a type of Governmental Fund that are used for the acquisition or construction of general fixed assets. This fund will be used to track costs of the renovation of the Law Enforcement Center.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 221,719	\$ 102,000	\$ 200,000
Capital	\$ 200,770	\$ 39,004	\$ 7,785,000
Transfers Out	-	-	-
Total Budget	\$ 422,489	\$ 141,004	\$ 7,985,000



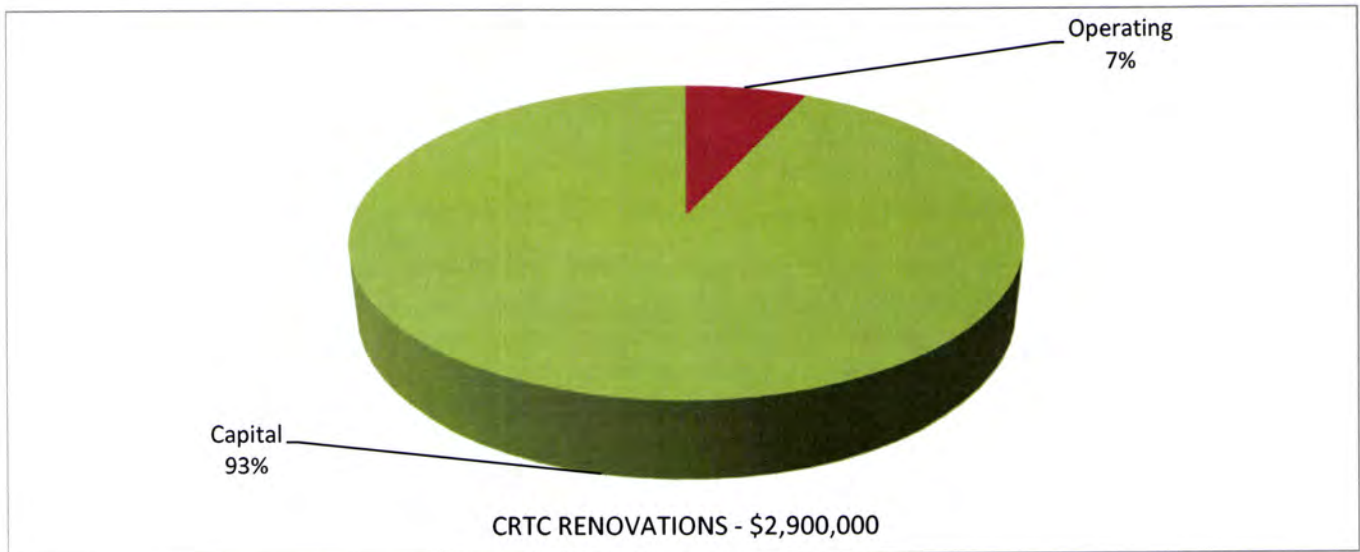
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
CRTC RENOVATIONS

G/L 306

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	60,815	53,000	52,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 60,815</b>	<b>\$ 53,000</b>	<b>\$ 52,000</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	123,703	46,003	200,000
Capital	-	112,661	2,700,000
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ (62,888)</b>	<b>\$ (105,664)</b>	<b>\$ (2,848,000)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	3,053,910	2,991,022	2,885,358
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 2,991,022</b>	<b>\$ 2,885,358</b>	<b>\$ 37,358</b>

Capital Project Funds are a type of Governmental Fund that are used for the acquisition or construction of general fixed assets. This fund will be used to track costs of the renovation of the CRTC building.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 123,703	\$ 46,003	\$ 200,000
Capital	\$ -	\$ 112,661	\$ 2,700,000
Transfers Out	-	-	-
Total Budget	\$ 123,703	\$ 158,664	\$ 2,900,000





**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2015 - 2016**

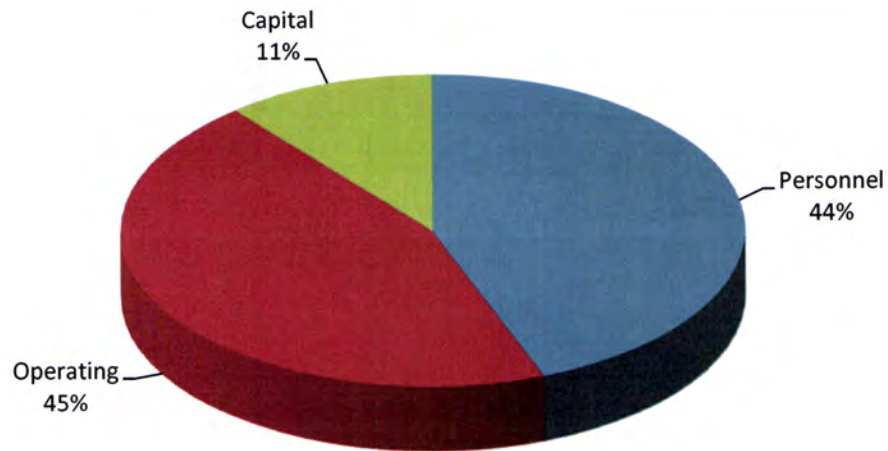


Internal Service Funds  
Revenue & Expenditure  
Summaries

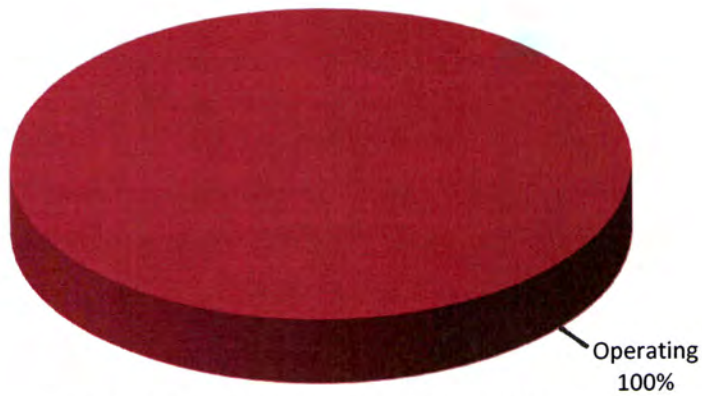
**LUBBOCK COUNTY, TEXAS**

**TOTAL BUDGET ALL FUNDS vs. TOTAL INTERNAL SERVICE FUNDS**

Internal Service funds, a type of proprietary fund, are used to report activities that provide supplies and services for the County's other programs and activities.



**Total Budget All Funds - \$167,994,266**



**Total Internal Service Funds - \$12,138,500**

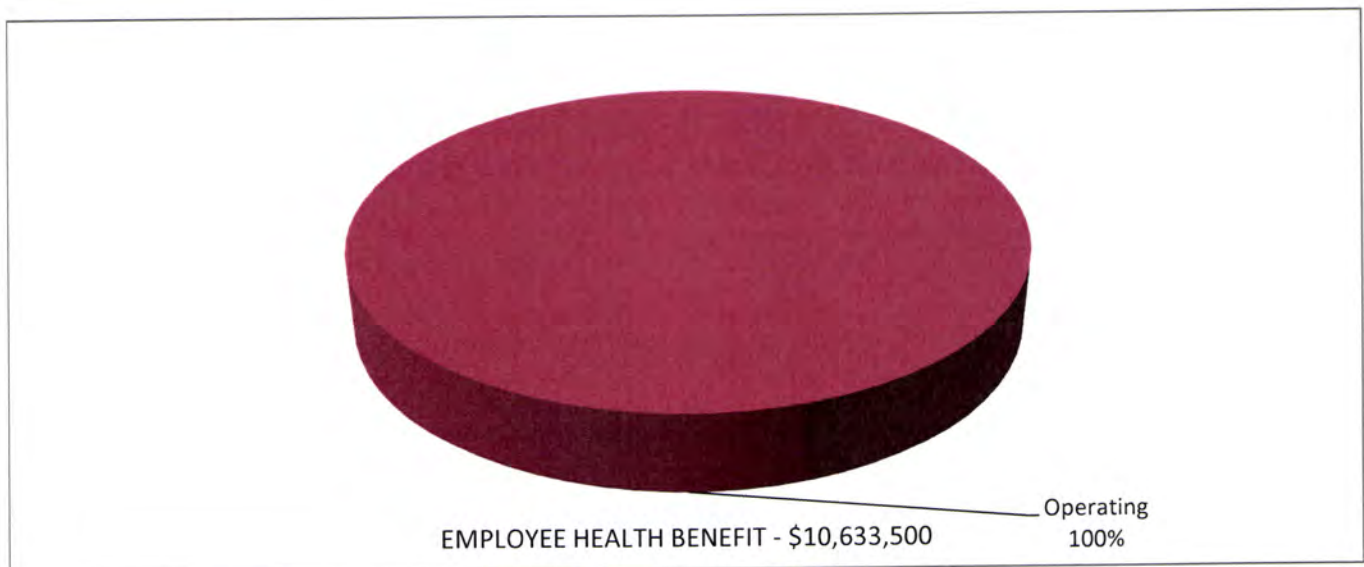
LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
EMPLOYEE HEALTH BENEFIT

G/L 401

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	52,796	35,000	25,000
Other Revenue	9,647,993	9,877,300	10,336,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 9,700,789</b>	<b>\$ 9,912,300</b>	<b>\$ 10,361,000</b>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	8,488,443	9,912,300	10,633,500
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	<b>\$ 1,212,346</b>	<b>\$ -</b>	<b>\$ (272,500)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	930,842	2,143,189	2,143,189
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 2,143,189</b>	<b>\$ 2,143,189</b>	<b>\$ 1,870,689</b>

Internal Service funds are used to report activities that provide supplies and services for the County's other programs and activities. Lubbock County has two Internal Service Funds: Employee Health Fund and Workers' Compensation Fund.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 8,488,443	\$ 9,912,300	\$ 10,633,500
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 8,488,443	\$ 9,912,300	\$ 10,633,500



LUBBOCK COUNTY, TEXAS  
FINANCIAL SUMMARY  
WORKERS COMP FUND

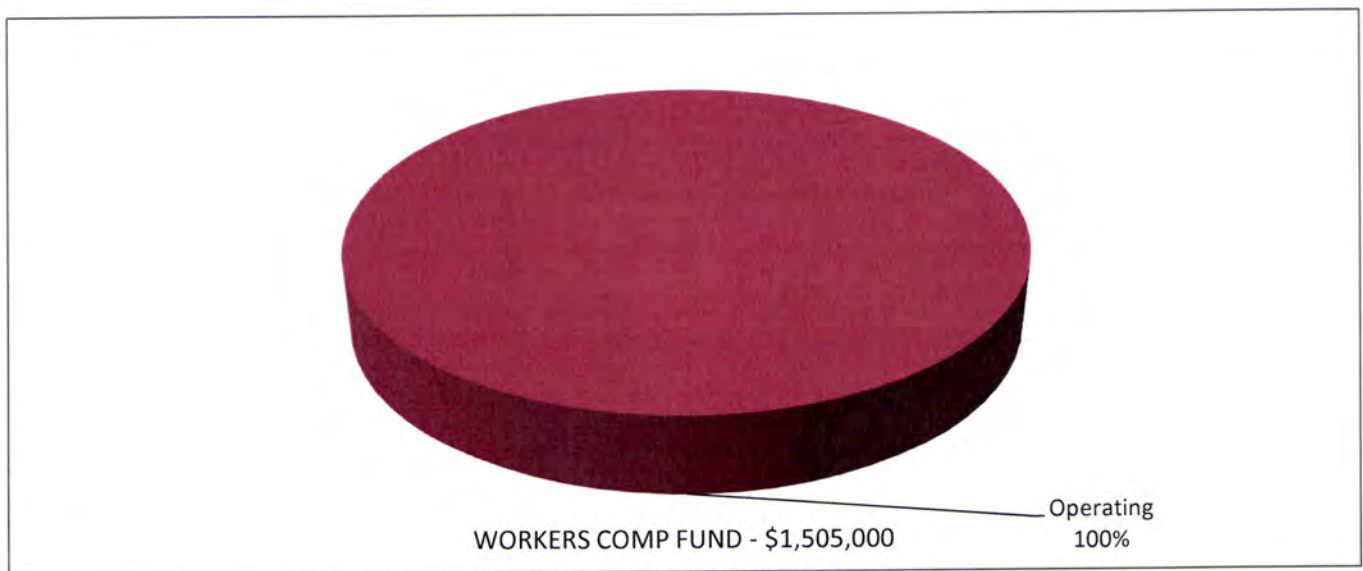
G/L 403

	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
<b>REVENUES</b>			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	192,807	160,000	100,000
Other Revenue	1,196,432	1,256,000	1,405,000
Licenses/Permits	-	-	-
<b>OTHER REVENUE SOURCES</b>			
Transfers In	-	-	-
<b>TOTAL REVENUE</b>	\$ 1,389,240	\$ 1,416,000	\$ 1,505,000
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating	2,844,607	3,853,600	1,505,000
Capital	-	-	-
<b>OTHER SOURCES (USES)</b>			
Transfers out	-	-	-
<b>NET REVENUE (EXPENDITURES)</b>	\$ (1,455,367)	\$ (2,437,600)	\$ -
<b>TRANSFERS TO (FROM) FUND BALANCE</b>			
Beginning Fund Balance	8,933,639	7,478,272	5,040,672
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
<b>Ending Fund Balance</b>	\$ 7,478,272	\$ 5,040,672	\$ 5,040,672



Internal Service funds are used to report activities that provide supplies and services for the County's other programs and activities. Lubbock County has two Internal Service Funds: Employee Health Fund and Workers' Compensation Fund.

Adopted Budget for the Fiscal Year 2015-2016			
	2013-2014 Actuals	2014-2015 Estimates	2015-2016 Budget
Personnel	\$ -	\$ -	\$ -
Operating	\$ 2,844,607	\$ 3,853,600	\$ 1,505,000
Capital	\$ -	\$ -	\$ -
Transfers Out	-	-	-
Total Budget	\$ 2,844,607	\$ 3,853,600	\$ 1,505,000



**Lubbock County, Texas**  
**Adopted Budget**  
**FY 2015 - 2016**



Appendix



## RESOLUTION

### SETTING THE 2015 TAX RATE FOR THE COUNTY OF LUBBOCK, STATE OF TEXAS

WHEREAS, the applicable statutes of the State of Texas require an annual determination by the Lubbock County Commissioners' Court of the Tax Rate for Lubbock County, Texas based upon the actual financial needs of the county for the year in which such tax rate is to be determined and set, as provided by Article 26.05 (a) and (b) of the Texas Tax Code;

AND WHEREAS, it has come to the attention of the Lubbock County Commissioners' Court from the statutory sources of information upon which it may rely regarding the financial needs of Lubbock County for the current period beginning in 2015, that the tax rate for the year 2015 must be set according to law at 0.358158 cents per one hundred dollar (\$100) valuation, in order to meet the money needs of Lubbock County under the law in the judgment of the Lubbock County Commissioners' Court, the same to be broken down by the proper authorities of this county into two components based upon needs for maintenance and operation and for payment of principal and interest on debt retirement for Lubbock County;

**NOW THEREFORE**, this Court hereby **ORDERS** in a regular session hereof that the 2015 Tax Rate for Lubbock County be and the same is hereby **ADOPTED** on \$100.00 valuation for the tax year 2015, as follows:

\$ .314542	for the purpose of maintenance and operation
\$ .043616	for the payment of principal and interest on debt
\$ .358158	TOTAL TAX RATE

BE IT FURTHER ORDAINED AND ORDERED, that the 2015 original Tax Levy for Lubbock County is \$60,406,216.

**THIS TAX RATE WILL RAISE MORE TAXES FOR  
MAINTENANCE AND OPERATIONS THAN LAST YEAR'S  
TAX RATE.**

ACCORDINGLY, the Lubbock Central Appraisal district is hereby authorized to assess and collect the taxes of Lubbock County, Texas in accordance herewith.

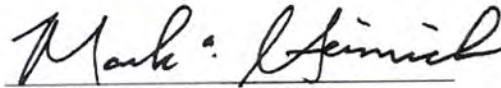
SO ORDERED AND ORDAINED on this the 14<sup>th</sup> day of September, 2015, to which witness the hand of the Lubbock County Commissioners' Court on the date last written above herein.



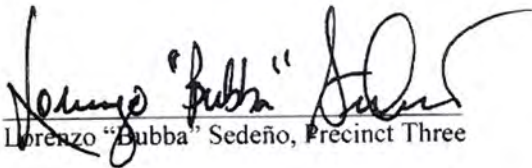
Tom Head, County Judge



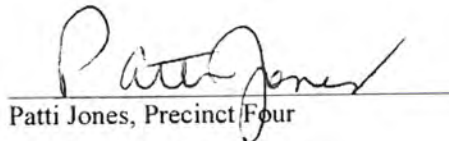
Bill McCay, Precinct One



Mark Heinrich, Precinct Two



Lorenzo "Bubba" Sedeño, Precinct Three



Patti Jones, Precinct Four

ATTEST:



Kelly Pinion, County Clerk

REVIEWED FOR FORM:



Neal Burt, CDA-Civil

**Goal 1:**  
**Efficient Government:**  
Manage all county resources to anticipate and respond  
effectively and efficiently to the growing needs of  
Lubbock County.

Goal Chairperson: Bill McCay, Commissioner Precinct #1

**Objective 1:** Continue to evaluate and plan for efficient use of all County land and property.

**Strategy 1:** Subcommittee to continue to evaluate county-wide needs.

**Responsible Party:** LE-Chief Deputy, Detention-Chief Deputy, District Attorney, Purchasing Director, Information Technology Assistant Director, Commissioner Precinct #4, Maintenance Director, Court Administrator, Public Works Director, AgriLife Extension Agent, and Commissioner Precinct #1  
Subcommittee appointed; ongoing.

**Strategy 2:** Continued development of a Records & Management Plan for Preservation Threat/Mitigation and Recovery.

**Responsible Party:** Contract Manager, Maintenance Director, Civil-Attorney, Emergency Management Coordinator, District Clerk, Information Technology Assistant Director, Justice of the Peace #4, and Central Archivist

**Strategy 3:** The Central Archivist will meet with Lubbock County Department Directors.

**Responsible Party:** Commissioners' Court

**Objective 2:** Begin to implement a plan for utilization of regional resources and opportunities.

**Strategy 1:** Begin gathering surveys and compile data.

**Responsible Party:** Dispute Resolution Director, (Chair), Efficient Government Committee, Court Administrator, Sheriff's Office & LCJJC

**Objective 3:** Identify all collectable fees and fines

**Strategy 1:** Establish a Fee Review Committee and reevaluate annually.

**\*\*Committee appointed, Civil-District Attorney, District Clerk, County Clerk, Auditor(Chair), Sheriff's Office Chief Administrator, Information Technology Director, Dispute Resolution Director, Court Administrator, and Judicial Compliance Director**

**Strategy 2:** Continue to review all fees and fines that can legally be collected.

**Responsible Party:** Civil-District Attorney



**Objective 4:** Develop Master Plan and implement improvements for Lubbock County Criminal Justice System.

**Strategy 1:** Maintain regular contact through regularly scheduled quarterly meetings with the Criminal Justice Committee.

**Responsible Party:** Commissioner Precinct #1

**Strategy 2:** Prepare a report that identifies and documents pertinent issues to be addressed within the Criminal Justice System.

**Responsible Party:** Criminal Justice Committee

**Strategy 3:** The Criminal Justice Improvement is ongoing.

**Responsible Party:** Criminal Justice Committee

**Strategy 4:** Annually by June meet with Commissioners' Court for priority budgeting in the Criminal Justice system.

**Responsible Party:** Sheriff's Office, District Attorney's Office, Court Administration & Facilities

**Accomplished and ongoing goals:**

- Maintain Strategic Planning Coordinator.
- Each department will provide a projected five-year budget and updated Strategic Plan with annual budget request.
- Ongoing Internal Communication Committee (ICC) (Lunch & Learn) meetings to address operational issues.
- Form the Efficient Government Committee to develop a format for the incorporation of individual Department Plans into the county-wide plan.
- Create a job description for a Central Archivist for Lubbock County.
- Present Central Archivist position to the Personnel Committee.
- Hired a Central Archivist.
- Developed a plan for investigation & utilization of regional resources & opportunities.
- By September of each year update the five-year county-wide plan.
- Lunch & Learn

**Goal 2:**  
**Public Safety:**

Promote a safe and secure environment for the  
people of Lubbock County.

Goal Chairperson: Cody Scott and Mike Reed, Sheriff's Office

**Objective 1:** Complete the enhancement of the security of County Facilities.

**Strategy 1:** Annually reevaluate all recommendations in place and operating.

**Responsible Party:** Commissioners' Court and Sheriff's Office

**Strategy 2:** Complete the remodeling of the courthouse holding cells.

**Responsible Party:** Commissioners' Court, Sheriff's Office, Maintenance Department

**Accomplished and ongoing goals:**

- Implementation of recommendations from Security Studies.
- Transition to new detention facility.

**Goal 3:**  
**Employee Excellence:**  
Enhance the quality, productivity, recruiting and  
retention of the County workforce.

Goal Chairperson: Greg George with the Personnel Committee

**Objective 1:** Employee engagement.

**Strategy 1:** Reevaluate and research employee engagement vendors as needed.

**Responsible Party:** Personnel Committee and HR

**Strategy 2:** Employee engagement survey.

**Responsible Party:** Outside Vendor

**Strategy 3:** Analyze data and create an action plan that includes targeted training topics as needed.

**Responsible Party:** Vendor, Personnel Committee & Human Resources

**Strategy 4:** Maintain results and feedback to employees on survey.

**Responsible Party:** Vendor, Department Directors & Human Resources

**Objective 2:** Enhance communication and education between administration, employee and department.

**Strategy 1:** Reevaluate and enhance intranet potential.

**Responsible Party:** LCIT & Web Site Committee

**Objective 3:** Provide employee health and wellness program.

**Strategy 1:** Review and implement new health and wellness program(s).

**Responsible Party:** Human Resources & Vendor

**Strategy 2:** Work to incorporate new health and wellness program with wellness fair.

**Responsible Party:** Human Resources & Vendor

**Strategy 3:** Assess the program and results.

**Responsible Party:** Human Resources & Insurance Committee

**Objective 4:** Affirmative Action

**Strategy 1:** Evaluate current tracking system

**Responsible Party:** Human Resources

**Strategy 2:** Assess and consider enhancement or purchase of software

**Responsible Party:** Human Resources & Payroll

**Strategy 3:** Maintain AA plan

**Responsible Party:** Human Resources

**Accomplished and ongoing goals:**

- Prepare annual attrition reports.
- Begin intranet development
- Monthly utilize the Gazebo Gazette.
- Continue to offer quality training on a variety of topics for Department Directors and staff.
- Provide Employee Health and Wellness Program.
- Negotiate a new fitness center discounted rate.
- Host Wellness Fair
- Create and maintain documentation of recruitment record for each job posting and recruitment efforts.
- Expand recruitment efforts to minorities
- Analyzed setbacks of rollout and processes from vendors.
- Work with vendor to create new program and incorporate with wellness fair.

## **Goal 4:**

### **Service Excellence:**

**Provide the public with access to quality services that are both beneficial and responsive.**

**Goal Chairperson: Ronda Alexander, Texas AgriLife Extension Agent**

- Objective 1:** Provide accessibility to services that can be provided on the County website.
- Strategy 1:** By budget deadline ensure that Department Directors have available on-line services.
- Responsible Party:** Department Directors and Web Master
- Strategy 2:** Encourage department Heads to quarterly review and update possible services.
- Responsible Party:** Department Directors
- Objective 2:** Ongoing improve accessibility to public information.
- Strategy 1:** Review with Department Directors public information and services available through websites for County Departments.
- Responsible Party:** Webmaster & Contract Manager
- Strategy 2:** Encourage departments to work with LCIT to develop electronic document storage.
- Responsible Party:** LCIT, Maintenance and Records Management Officer
- Strategy 3:** Investigate the use of Social Media for Public Information.
- Responsible Party:** LCIT, Court Administrator, Human Resources Director, AgriLife Extension Agent
- Objective 3:** Improve accessibility of making payments owed to Lubbock County.
- Strategy 1:** Review and develop county policy for acceptance of funds in compliance with Texas Statutes (i.e. inter-departmentally).
- Responsible Party:** Auditor, Civil District Attorney, Treasurer, Court Administrator (Chair), Information Technology Director, Clerks, Judicial Compliance Director and Dispute Resolution
- Objective 4:** Ongoing customer service communication.
- Strategy 1:** Develop and investigate a feedback instrument for internal and external customers.
- Responsible Party:** AgriLife Extension Agent, Tax Assessor/Collector, County Clerk, Human Resources Director, County Judge Office Manager and Elections Director



**Objective 5:** Ongoing, encourage departments to utilize intranet to provide employees access to available resources.

**Responsible Party:** Department Directors

**Accomplished and ongoing goals:**

- Expand services offered on web-site including intranet.

**Goal 5:**  
**Emergency Management**  
**Maintain a comprehensive emergency management**  
**program.**

Goal Chairperson: Clinton Thetford, Emergency Management Coordinator

**Objective 1:** Ensure emergency management compliance is ongoing.

**Strategy 1:** Develop a comprehensive Animal Issues Committee.

**Responsible Party:** Texas AgriLife Office and Emergency Management Coordinator

**Strategy 2:** Ongoing Annual review of the Animal Issues Emergency Response Team.

**Responsible Party:** Animal Issues Committee

**Objective 2:** Prepare for the internal Emergency Response Plan.

**Strategy 1:** Evaluate and continuously assess the development of internal Emergency Response Plan and Emergency Response Action Guides.

**Responsible Party:** Emergency Management Coordinator & Department Directors

**Strategy 2:** Review all existing departmental evacuation plans and have all the plans be consistent with the Counties Emergency Response Plan.

**Responsible Party:** Safety Committee

**Objective 3:** Evaluate and continuously assess external County-wide Emergency Operations Plan.

**Strategy 1:** Development of procedures to integrate all agencies and jurisdictions within Lubbock County into an Emergency Operations Planning Group.

**Responsible Party:** County Judge and Emergency Management Coordinator

**Strategy 2:** Provide appropriate training to emergencies operations planning group to allow for development of County-wide Emergency Operations Plan.

**Responsible Party:** County Judge and Emergency Management Coordinator

**Objective 4:** Establish Lubbock County Continuity of Operations Plan.

**Strategy 1:** Begin to develop strategies for a Continuity of Operations Plan

**Responsible Party:** Safety Committee

**Strategy 2:** Review and train department directors on developing a Continuity of Operations Planning.

**Responsible Party:** Emergency Management Coordinator

**Strategy 3:** Review all departmental Disaster Recovery Plan.

**Responsible Party:** Emergency Management Coordinator and Department Directors

**Strategy 4:** Revise and develop and approve a Lubbock County Department Continuity of Operations Plan.

**Responsible Party:** Emergency Management Coordinator and Commissioners' Court

**Objective 5:** To participate in regional emergency response planning with our SPAG partners to allow for support to any jurisdiction within the region during times of disaster.

**Strategy 1:** To participate in regional training and exercising.

**Responsible Party:** Emergency Management Coordinator and Commissioners' Court

**Accomplished and ongoing goals:**

- Distribute the "City/County Emergency Response Plan" to Department Directors.
- Identify and schedule classes for those who need to complete NIMS training.
- Prepare annual evacuation plans.

## **LUBBOCK COUNTY, TEXAS**

### ***Summary of Financial Policies***

The County has an important responsibility to the citizens of Lubbock County to carefully account for public funds and to plan for adequate funding of services. These financial policies enable the County to achieve responsible stewardship and full disclosure.

### **Personnel Policy**

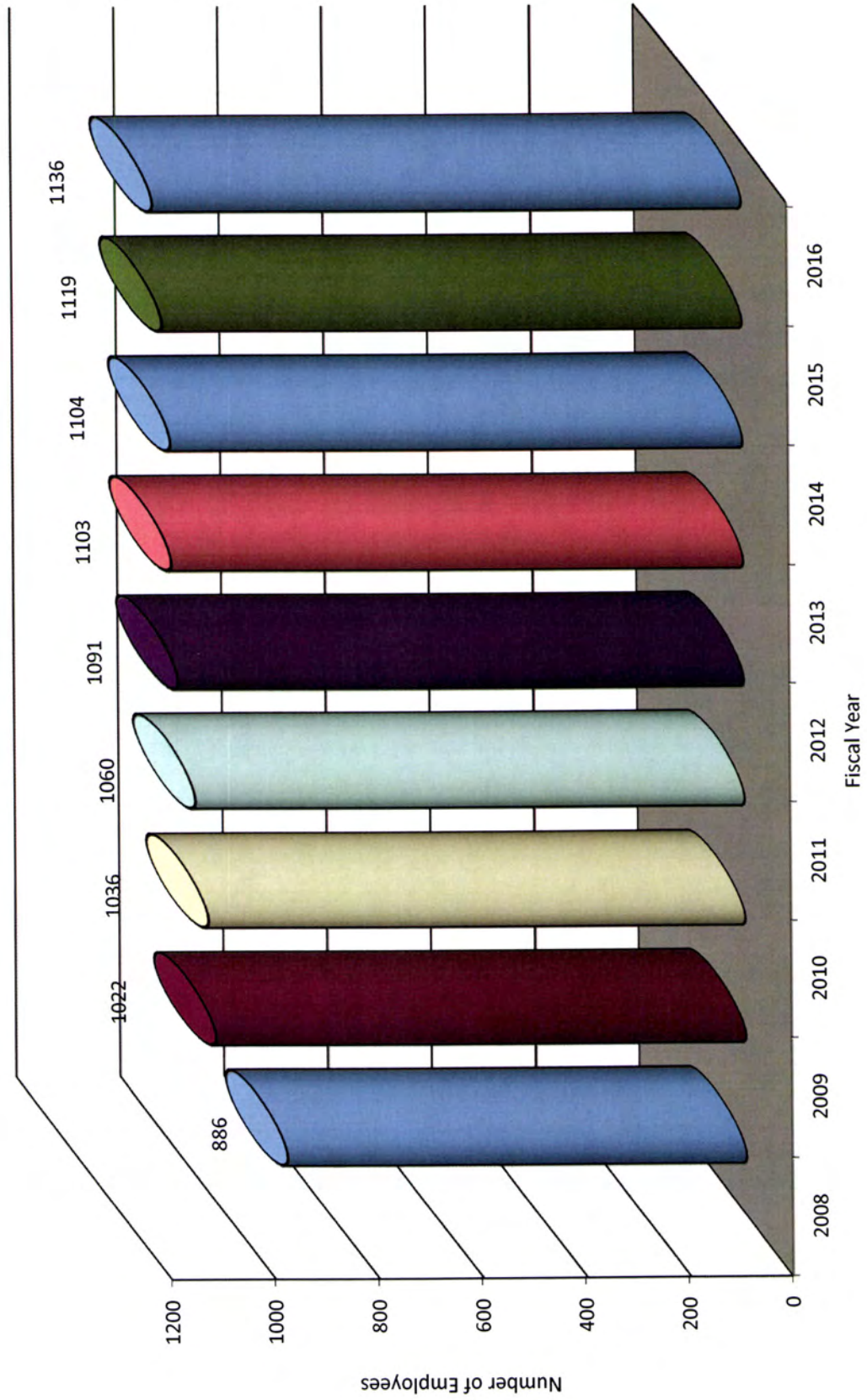
Lubbock County has implemented the use of a Personnel Committee. The committee is made up of permanent voting members. The permanent members are made up of the Human Resources Director, the Civil District Attorney, and two members of the Commissioners' Court, the County Auditor and Payroll Manager. This committee meets with each department head that is requesting additional job titles or an increase in job classification. The committee then votes and makes a recommendation. The Human Resources Director takes the personnel committee's recommendation to the Budget Committee. Commissioners' Court must approve any change in staffing levels or increases in pay, including additional positions, position upgrades, re-classifications, and re-organizations. The Court will continue to support the compensation and classification schedule and matrix upon approval each year.

Lubbock County Commissioners' Court contemplates cost-of-living adjustments, as well as, merit increases each year. The cost-of-living adjustment is calculated using the Consumer Price Index. Each year the Commissioners' Court considers providing merit increases to County Departments based on personnel committee recommendations. Merit increases are budgeted for each department and the elected official/department head gives merit raises based upon performance appraisals. Commissioners' Court was able to adopt 1.97% cost of living increases to personnel line items based on certain criteria. These raises are reflected in the FY16 budget.

Lubbock County will add a total of seventeen new full-time staff for the 2015-2016 budget. The following positions were added:

- |                                    |    |
|------------------------------------|----|
| • County Auditor                   | 1  |
| • Courts                           | 1  |
| • Justice of The Peace, Precinct 1 | 1  |
| • Medical Examiner                 | 1  |
| • Detention                        | 3  |
| • Law Enforcement                  | 10 |

**LUBBOCK COUNTY, TEXAS  
EMPLOYEE HISTORY  
NINE FISCAL YEARS**





LUBBOCK COUNTY, TEXAS										
NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*										
Department	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Commissioners' Court	5	5	5	5	5	5	5	5	5	5
County Judge	3	3	3	3	3	2	3	3	3	3
County Clerk	22	22	22	22	22	22	22	22	22	22
Information Services	13	15	15	16	16	16	15	15	15	15
Administrative Research	3	3	3	3	3	3	2	2	2	2
Records Preservation - Comm's Court				1	1	1	1	1	1	1
Records Preservation - County Clerk	2	2	2	3	3	3	3	3	3	3
<b>General Administration</b>	<b>48</b>	<b>50</b>	<b>50</b>	<b>53</b>	<b>53</b>	<b>52</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>
Treasurer	4	4	4	4	4	4	4	4	4	4
Tax Office	30	30	30	30	30	30	30	32	32	32
Purchasing	4	4	4	5	5	5	5	5	5	5
Auditor	11	11	12	13	13	13	14	15	15	15
Human Resources	4	4	4	4	4	4	5	5	5	5
<b>Financial</b>	<b>53</b>	<b>53</b>	<b>54</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>58</b>	<b>61</b>	<b>61</b>	<b>61</b>
District Courts	36	36	37	37	37	38	40	41	41	41
District Clerk	29	29	29	29	29	30	30	30	30	30
Judicial Compliance	6	6	6	6	6	6	6	6	7	7
Justice of the Peace #1	4	5	5	5	4	4	4	4	5	5
Justice of the Peace #2	4	4	4	4	4	5	5	5	5	5
Justice of the Peace #3	4	4	4	4	4	4	4	4	4	4
Justice of the Peace #4	4	5	5	5	5	5	5	5	5	5
CJD - Drug Court	0	1	2	2	2	2	1	1	0	0
DOJ - Drug Court	2	2	0	0	0	0	0	0	0	0
<b>Judicial</b>	<b>89</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>91</b>	<b>94</b>	<b>95</b>	<b>96</b>	<b>97</b>	<b>97</b>

LUBBOCK COUNTY, TEXAS										
NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*										
Department	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Criminal District Attorney	71	72	72	72	72	72	72	74	74	74
CDA Business Crimes	4	4	4	4	4	1	1	0	0	0
Dispute Resolution	4	5	5	4	3.65	3.65	3	3	3	3
USDA - AG - Mediation	4	4	5	6	5.70	1.45	1	1	1	1
Domestic Relations Office	4	4	2	3	3.15	2.40	3	3	3	3
Traunacy			1	2	1.50	0.50	1	0	0	0
Law Library	1	1	1	1	1	1	1	1	1	1
Regional Public Defenders Office		11	11	24	55	64	55	55	55	55
VCLG-Crime Victims	1	1	1	1	0	0	0	0	0	0
Domestic Violence Grant	2	2	2	2	2	2	2	2	2	2
Domestic Violence Recovery				1	0	0	0	0	0	0
TIDC Grant	6	6	6	6	6	6	6	6	6	6
SPATTF	97	110	110	125	154	154	145	145	145	146
Legal										
Constable Precinct #1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #2	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	1	1	1	1	1	1	1	1	1	1
Constable Precinct #4	1	1	1	1	1	1	1	1	1	1
Medical Examiners Office			10	12	12	13	13	13	13	14
County Sheriff	104	105	106	111	126	133	134	138	147	147
Jail	252	365	365	365	349	349	349	354	351	351
Commissary Salaries										7
Courthouse Security	3	3	3	3	3	3	2	3	3	3
Public Safety	363	477	488	495	494	502	502	512	526	526
Maintenance	59	59	59	59	59	59	64	65	66	66
Facilities	59	59	59	59	59	59	64	65	66	66
Sanitation	1	1	1	1	1	1	1	1	1	1
Health	1	1	1	1	1	1	1	1	1	1
General Assistance	4	4	4	4	4	4	4	4	4	4
Texas Veteran's Commission	1	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5	5

LUBBOCK COUNTY, TEXAS										
NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*										
Department	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Texas AgriLife Extension	8	8	8	8	8	8	8	8	8	
Conservation	8	8	8	8	8	8	8	8	8	
Elections	8	8	8	8	9	9	9	9	9	
Elections	8	8	8	8	9	9	9	9	9	
Public Works	2	2	2	2	2	2	2	2	2	
Consolidated Road and Bridge	31	33	34	40	42	43	42	42	43	
Transportation	33	35	36	42	44	45	44	44	45	
Park Precinct #1	1	2	2	2	1.50	1.50	2	2	2	
Park Precinct #2	2	3	3	3	2.50	2.50	2	2	2	
Park Precinct #3	1	2	2	2	1.50	1.50	1	1	1	
Park Precinct #4	2	2	2	2	1.50	1.50	2	2	2	
Culture/Recreation	6	7	7	7	7	7	7	7	7	
TJCP-S Prevention/Intervention	0	0	0	0	0	1	1	1	0	
Star Program Juvenile	9	9	9	9	9	9	7	9	9	
Juvenile Probation	24	24	25	25	25	25	25	25	27	
TJPC Juv Prob Comm Grant	11	11	11	11	20	20	21	19	14	
Juvenile Detention	58	58	58	59	52	52	57	57	60	
Juvenile Food Service	3	3	3	3	3	3	3	3	3	
Halfway House - LCJIC	10	10	10	0	0	0	0	0	0	
Title IV-E	0	1	1	1	1	1	1	1	1	
Comm Corr Asst Program - LCJIC	1	1	1	1	0	0	0	0	0	
Corrections	116	117	118	109	110	111	115	115	114	
<b>Total Budgeted Positions</b>	<b>886</b>	<b>1022</b>	<b>1036</b>	<b>1060</b>	<b>1091</b>	<b>1103</b>	<b>1104</b>	<b>1119</b>	<b>1136</b>	

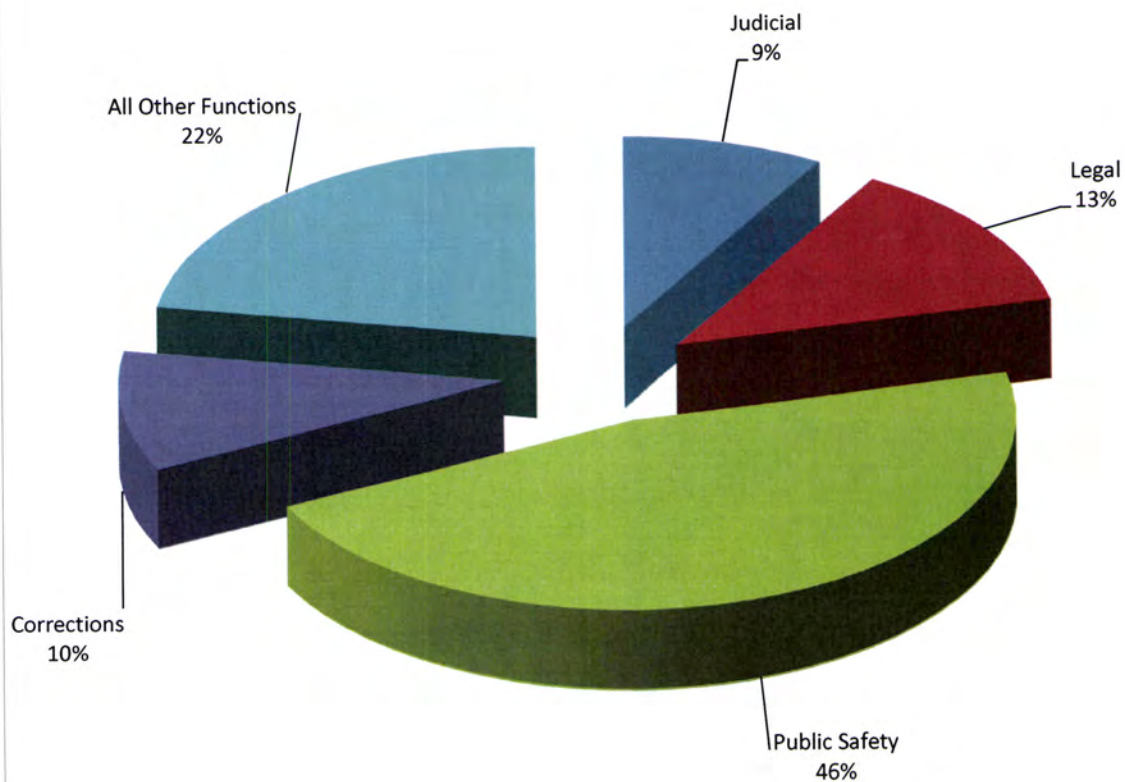
LUBBOCK COUNTY, TEXAS

COMPARATIVE SUMMARY OF EMPLOYEES BY FUNCTION \*

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Administration	48	50	53	53	53	52	51	51	51
Financial	53	54	56	56	56	56	58	61	61
Judicial	89	92	92	91	91	94	95	96	97
Legal	97	110	125	154	154	154	145	145	146
Public Safety	363	488	495	494	494	502	502	512	526
Facilities	59	59	59	59	59	59	64	65	66
Health	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5
Conservation	8	8	8	8	8	8	8	8	8
Elections	8	8	8	9	9	9	9	9	9
Transportation	33	36	42	44	44	45	44	44	45
Culture/Recreation	6	7	7	7	7	7	7	7	7
Corrections	116	118	109	110	110	111	115	115	114
Grand Total of Employees	886	1036	1060	1091	1091	1103	1104	1119	1136

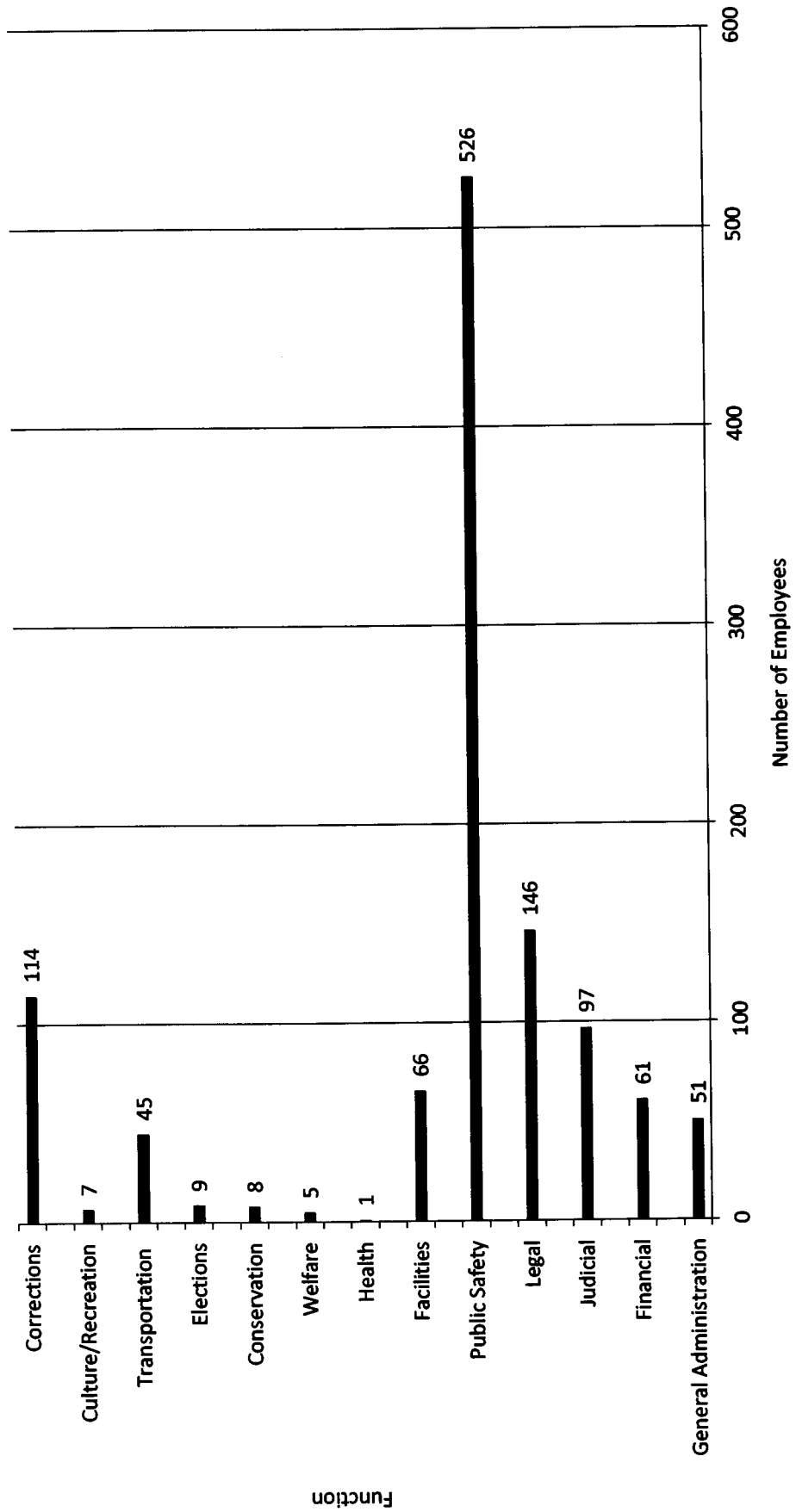
\* Note: Years are based on the fiscal year starting October 1st through September 30th.

**LUBBOCK COUNTY, TEXAS**  
**Employee Summary By Function**  
**1136 Employees**





**LUBBOCK COUNTY, TEXAS**  
**Employee Summary By Function**  
**1136 Employees**



LUBBOCK COUNTY, TEXAS  
Number of Positions by Classification  
FY 2016

	Clerical	Trades & Technical	Public Safety	Professional	Administrative	Elected	Appointed	Regular Part Time	Total
<b>General Administration</b>									
Commissioners' Court	0	0	0	1	0	4	0	0	5
County Judge	2	0	0	0	0	1	0	0	3
County Clerk	20	0	0	0	1	1	0	0	22
Information Services	2	13	0	0	0	0	0	0	15
Administrative Research	1	0	0	0	1	0	0	0	2
Records Preservation - County Commissioners	0	0	0	1	0	0	0	0	1
Records Preservation - County Clerk	2	0	0	0	0	0	0	1	3
<b>Classification Total:</b>	<b>27</b>	<b>13</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>51</b>
<b>Judicial</b>									
District Courts	5	0	0	1	1	9	24	1	41
District Clerk	28	0	0	0	1	1	0	0	30
Judicial Compliance	4	0	0	0	2	0	0	1	7
Justice of the Peace #1	4	0	0	0	0	1	0	0	5
Justice of the Peace #2	3	0	0	0	0	1	0	1	5
Justice of the Peace #3	3	0	0	0	0	1	0	0	4
Justice of the Peace #4	4	0	0	0	0	1	0	0	5
CID- Drug Court	0	0	0	0	0	0	0	0	0
<b>Classification Total:</b>	<b>51</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>14</b>	<b>24</b>	<b>3</b>	<b>97</b>
<b>Financial Administration</b>									
Treasurer	3	0	0	0	0	1	0	0	4
Tax Office	29	0	0	0	2	1	0	0	32
Purchasing	2	0	0	2	1	0	0	0	5
Auditor	4	0	0	8	1	0	1	1	15
Human Resources	1	1	0	2	1	0	0	0	5
<b>Classification Total:</b>	<b>39</b>	<b>1</b>	<b>0</b>	<b>12</b>	<b>5</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>61</b>
<b>Legal</b>									
Criminal District Attorney	20	0	15	32	1	1	2	3	74
Regional Public Defenders Office	10	0	8	15	1	0	21	0	55
Dispute Resolution	1	0	0	1	0	0	1	0	3
USDA-Ag Mediation	1	0	0	0	0	0	0	0	1
Domestic Relations Office	3	0	0	0	0	0	0	0	3
Truancy	0	0	0	0	0	0	0	0	0
Law Library	0	0	0	1	0	0	0	0	1
VCLG - Crime Victims	0	0	0	0	0	0	0	0	0
SPATF	1	0	4	0	1	0	0	0	6
CDA Business Crimes	0	0	0	0	0	0	0	0	0
Domestic Violence Grant	1	0	0	1	0	0	0	0	2
TIDC Grant	1	0	0	0	0	0	0	0	1
<b>Classification Total:</b>	<b>38</b>	<b>0</b>	<b>27</b>	<b>50</b>	<b>3</b>	<b>1</b>	<b>24</b>	<b>3</b>	<b>146</b>
<b>Public Facilities</b>									
Maintenance	2	58	0	0	2	0	0	4	66
<b>Classification Total:</b>	<b>2</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>66</b>

LUBBOCK COUNTY, TEXAS  
Number of Positions by Classification  
FY 2016

	Clerical	Trades & Technical	Public Safety	Professional	Administrative	Elected	Appointed	Regular Part Time	Total
<b>Miscellaneous</b>									
Sanitation	0	0	0	0	1	0	0	0	1
General Assistance	0	0	0	2	1	0	0	1	4
Texas Agrilife Extension	2	0	0	0	0	0	5	1	8
Texas Veteran's Commission	1	0	0	0	0	0	0	0	1
Elections	4	2	0	1	1	0	1	0	9
Park Precinct #1	0	1	0	0	0	0	0	1	2
Park Precinct #2	0	1	0	0	0	0	0	1	2
Park Precinct #3	0	0	0	0	0	0	0	1	1
Park Precinct #4	0	1	0	0	0	0	0	1	2
TJCP-S Prevention/Intervention	0	0	0	0	0	0	0	0	0
Star Program Juvenile	0	0	8	1	0	0	0	0	9
Juvenile Detention	1	0	53	2	1	0	0	3	60
Juvenile Probation	4	1	4	15	2	0	1	0	27
TJPC Juv Prob Comm Grant	0	0	6	8	0	0	0	0	14
Juvenile Food Service	0	3	0	0	0	0	0	0	3
Title IV-E	0	0	0	1	0	0	0	0	1
<b>Classification Total:</b>	<b>12</b>	<b>9</b>	<b>71</b>	<b>30</b>	<b>6</b>	<b>0</b>	<b>7</b>	<b>9</b>	<b>144</b>
<b>Transportation</b>									
Public Works	0	0	0	1	1	0	0	0	2
Consolidated Road & Bridge	1	42	0	0	0	0	0	0	43
<b>Classification Total:</b>	<b>1</b>	<b>42</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45</b>
<b>Public Safety</b>									
Constable Precinct #1	0	0	0	0	0	1	0	0	1
Constable Precinct #2	0	0	0	0	0	1	0	0	1
Constable Precinct #3	0	0	0	0	0	1	0	0	1
Constable Precinct #4	0	0	0	0	0	1	0	0	1
Medical Examiners Office	3	6	1	1	1	0	2	0	14
County Sheriff	25	1	113	0	2	1	0	5	147
Jail	61	0	287	0	3	0	0	0	351
Commissary Salaries	1	1	2	3	0	0	0	0	7
Courthouse Security	0	0	3	0	0	0	0	0	3
<b>Classification Total:</b>	<b>90</b>	<b>8</b>	<b>406</b>	<b>4</b>	<b>6</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>526</b>
<b>Total FY 2016 Employees</b>	<b>260</b>	<b>131</b>	<b>504</b>	<b>100</b>	<b>29</b>	<b>28</b>	<b>58</b>	<b>26</b>	<b>1136</b>

**Lubbock County Compensation Classification Schedule \***  
**FY2016**

Grade	Min	Mid	Max	Classification
PT	7.25/hr	10.76/hr	16.36/hr	Part Time Clerk
CL01	\$21,531	\$25,837	\$36,172	Clerk I Non-exempt
CL02	\$25,276	\$30,330	\$42,462	Clerk II Non-exempt
CL03	\$30,892	\$37,070	\$51,898	Clerk III Non-exempt
CL04	\$36,509	\$43,810	\$61,334	Clerk IV Exempt
PT	7.25/hr	10.76/hr	16.36/hr	Part-time correctional or law enforcement officer
PS01	18,535	\$28,053	\$37,570	Security officer - Non-exempt
PS02	\$20,624	\$33,177	\$45,729	Correctional & law enforcement officer II - Non-exempt
PS03	\$24,062	\$37,210	\$50,356	Correctional & law enforcement officer III - Non-exempt
PS04	\$26,354	\$39,787	\$53,219	Corporals, correctional & law enforcement officer IV - Non-exempt
PS05	\$32,082	\$46,526	\$60,969	Sergeants, correctional & law enforcement supervisor V (note 4)
PS06	\$39,204	\$55,041	\$70,878	Lieutenants, correctional & law enforcement supervisor VI Exempt
PS07	\$52,707	\$74,516	\$96,325	Captains - Exempt
PT	7.25/hr	10.76/hr	16.36/hr	Part-time technician
TR01	\$22,439	\$28,048	\$42,073	Technician I Non-exempt
TR02	\$26,538	\$33,172	\$49,758	Technician II Non-exempt
TR03	\$29,763	\$37,204	\$55,806	Technician III Non-exempt
TR04	\$31,825	\$39,780	\$59,671	Technician III Non-exempt
TR05	\$37,215	\$46,519	\$69,778	Technician V Exempt
TR06	\$44,027	\$55,034	\$82,551	Technician VI Exempt
PT	7.25/hr	10.76/hr	16.36/hr	Degreed Professional
PR01	\$31,473	\$39,340	\$59,011	Degreed Entry Level Professional
PR02	\$35,933	\$44,916	\$67,374	Degreed Professional, entry level Attorney
PR03	\$40,439	\$50,548	\$75,822	Licensed Professional
PR04	\$44,141	\$55,176	\$82,764	Licensed Professional
PR05	\$48,642	\$60,804	\$91,205	Licensed Professional
PR06	\$53,808	\$67,259	\$100,888	Licensed Professional - Advanced degree required
PR07	\$59,344	\$74,180	\$111,270	Licensed Professional - Advanced degree required
AD01	\$35,678	\$44,598	\$66,897	Dept. Supervisors - Exempt
AD02	\$42,032	\$52,539	\$78,810	Dept. First Assistants - Exempt
AD03	\$53,209	\$66,512	\$99,767	First Assistants large Dept. - Exempt
AD04	\$59,343	\$74,180	\$111,270	Dept. Directors - Exempt

**Note 1:** Non-exempt status requires overtime compensation. Exempt status does not allow compensation for overtime (over 40 hours).

**Note 2:** Supervision generally includes oversight of a major function of a department or primary responsibility for one or more of the following: training, discipline, evaluations, leave scheduling and suspensions.

**Note 3:** Administration includes supervision as well as hiring, separation, budget preparation and management, etc.

**Note 4:** Probation officers are Non-exempt. Degreed specialists and Master level therapist are exempt. Each position is individually evaluated in accordance with FLSA standards.

**Note 5:** Terms and descriptions used herein are for Lubbock County administrative purposes only.

\*see matrix for additional detail



# Lubbock County Compensation Classification Matrix FY2015

guidelines designed to assist in classifying County employees

Category	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7
<b>Clerical</b> Public Servant who prepares documents and files, greets the public, maintains records	Meets the minimum qualifications of the job. Non-exempt	Demonstrates proficiency in job related tasks. Non-exempt	Demonstrates proficiency in job related tasks. Duties include supervision. Non-exempt (see note 2)	Demonstrates proficiency in working supervisor and/or executive assistant Exempt			
<b>Trades &amp; Technical</b> Public Servant with a technical, vocational or trades skill(s)	Meets the minimum qualifications of the job. Entry level position. Non-exempt	Requires proficiency in job related tasks. Non-exempt	Requires advanced proficiency in job related tasks. Demonstrates leadership qualities. Non-exempt	Requires proficiency in job related tasks. Has either advanced trade/technical skills and/or supervisory duties. Exempt & Non-exempt (see note 4)	Requires proficiency in job related tasks. A specialist in a technical field, working supervisor or foreman. Exempt	Requires proficiency in job related tasks. Network administrator or supervisor of a major division of a department. Seasoned supervisor. Exempt	
<b>Public Safety</b> Public Servant working in a department whose primary function is the protection of citizens and property.	Meeting the minimum qualifications of the job. Non-exempt	Requires proficiency in job related task. Has obtained Basis Level Certification. Non-exempt	Requires proficiency in job related task. Has obtained intermediate job certifications. Non-exempt	Requires proficiency in job related tasks. Has obtained advanced job certifications. Corporals. Responsible for limited supervision. Non-exempt	Requires proficiency in job related tasks. Sergeants. Working Supervisors. Exempt & Non-exempt	Requires proficiency in job related tasks. Lieutenants. Assigned to supervise others. Extensive experience as a supervisor. Exempt	Requires proficiency in job related tasks. Captains. Requires Bachelor degree or equivalent job related experience. Exempt
<b>Professional</b> Public Servant with expert and specialized knowledge in a field requiring a bachelor's degree or higher level education	Meets the minimum qualifications of the position. Often an entry level professional position. Non-exempt	Requires proficiency in position related tasks. Entry level Attorney. Non-exempt & Exempt (see note 4)	Requires proficiency in the position. Utilizes independent judgment and decision making with little oversight. Licensed professional. Exempt	Requires proficiency in position. Enjoys considerable work autonomy with some supervision duties. Licensed professional. Exempt	Requires proficiency in position. Enjoys considerable work autonomy with limited management duties. Licensed professional. Exempt	Requires proficiency in position. Experienced manager and a Licensed professional. Advanced degree required. Exempt	Requires proficiency in the position. Responsible for a division within the department. Licensed professional. Advanced degree required. Exempt
<b>Administrative</b> Public Servant with oversight and responsibility for the function of a department, first assistant leader or a supervisor.	Supervises the operation of a department. Requires Bachelor degree or equivalent job-related experience. Exempt (see note 2)	First Assistant in a department. Requires a Bachelor degree or equivalent job-related experience. Exempt	First Assistant in a department (50+ employees) and/or position requires a unique skill set in a highly technical environment. Requires a Bachelor degree or equivalent job-related experience. Exempt	Department Director or equivalent. Requires a Bachelor degree or equivalent job-related experience. Exempt			



## **LUBBOCK COUNTY, TEXAS**

### ***Summary of Financial Policies***

#### **Revenue Policies**

- Establish user fees and charges permitted by law at reasonable levels to provide those services at or near the cost of providing the services.
- Pursue the enactment of new legislation.
- Collect ad valorem property tax revenues.
- Collect outstanding fines and fees due the County.
- Monitor the General Fund unreserved fund balance and not utilize the fund balance by an amount greater than 25% of the General Fund appropriation.

### **Capital Expenditure Policy**

Individual purchases exceeding \$5,000 are defined and budgeted as capital expenditures. Expenditures that are more than \$1,000 and less than \$5,000 are budgeted as non-capital expenditures. Expenditures less than \$1,000 are budgeted as supplies. Lubbock County routinely budgets the purchase of vehicles in the capital expenditure; the amount budgeted is relatively insignificant.

The current capital expenditure budget for Lubbock County is \$18,269,375, which is an increase of \$5,536,989 from the 2015 budget.

- The Construction fund accounts for 57.39% of the 2016 capital expenditure budget. The court approved to restructure some of the current debt and the issuance of Tax Notes for renovations to the Law Enforcement Center and CRTC Building.
- The Permanent Improvement Fund accounts for 19.08% of the 2016 capital expenditure budget. These funds will be used to renovate the courthouse and the Lubbock County Office Building on 900 Main Street, Lubbock, Texas for critical life safety upgrades.
- The General Fund accounts for 11.47% of the 2016 capital expenditure budget. The majority is appropriated for law enforcement vehicles and technology purchases for Information Services.

The schedule below shows capital expenditures included in the 2016 budget, all funds with capital expenditure budgets under \$100,000 are listed under "All other funds":

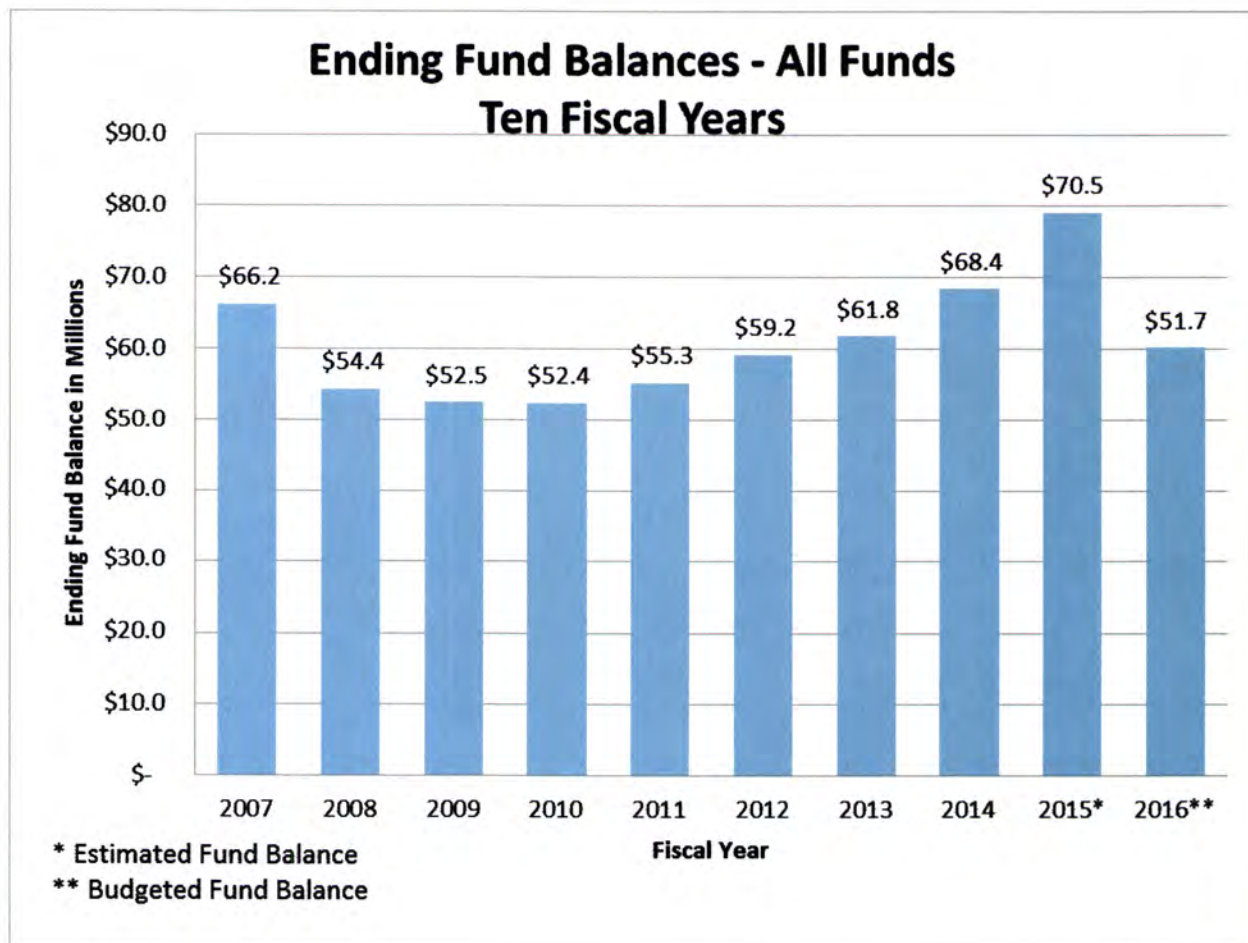
Fund	Amount
General Fund	2,095,597
Consolidated Road and Bridge	1,099,800
Idalou/New Deal Park Fund	245,098
Permanent Improvement Fund	3,485,000
Sheriff Contraband Fund	100,000
LE Renovations	7,785,000
CRTC Renovations	2,700,000
All other funds	308,880
New Road Fund	450,000
Total Capital Expenditures	\$ 18,269,375

The Court will evaluate the County's capital needs throughout the year and especially during the budget process for fiscal budget impact.

### General Fund Unreserved Fund Balance Policy

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls, disasters and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. In most cases, discussions of fund balance will properly focus on a government's *general fund*.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unreserved fund balance for state and local governments. The following chart shows fund balance for all funds for the past ten fiscal years. The chart illustrates the use of the bond funds for the construction of the Lubbock County Detention Center during 2004-2009 and initial renovations to the Law Enforcement Center and CRTC Building during 2014-2015, throughout the construction phase of the project. The following chart shows estimated fund balance for FY15 and budgeted fund balance for FY16.



# **Lubbock County, Texas**

## **Fund Balance Policy**

### **Revised for GASB 54**

#### ***Purpose***

The purpose of this policy is to establish a key element of the financial stability of the County by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the County's general operations.

#### ***Definitions***

***Fund Equity*** – A fund's equity is generally the difference between its assets and its liabilities.

***Fund Balance*** – An accounting distinction is made between the portions of fund equity that is spendable and nonspendable. These are broken up into five categories:

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory and prepaid items.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants, certain fees and major construction projects.
- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that the imposed the constraint originally.
- 4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – is the residual category of the general fund and includes all amounts not contained in other categories. Unassigned amounts are technically available for any purpose.

## ***Policy***

### ***Committed Fund Balance***

- The Commissioners' Court is the County's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an order approved by the Commissioner's Court. The order must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

### ***Assigned Fund Balance***

- When it is appropriate for fund balance to be assigned, the Commissioners' Court has authorized the County Auditor as the official authorized to assign fund balance to a specific purpose as approved by the fund balance policy. Assignments may occur subsequent to fiscal year end.

### ***Minimum Unassigned Fund Balance***

It is the goal of the County to achieve and maintain an unassigned fund balance in the general fund equal to 25% of expenditures to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The County considers a balance of less than 15% to be cause for concern, barring unusual or deliberate circumstances.

If unassigned fund balance falls below the goal or has a deficiency, the County intends to take action during the annual budget process to reach compliance within two annual budget cycles. Actions in the budget process available to increase the unreserved general fund balance may include increasing taxes, decreasing spending in specific areas, dedicating one-time revenues to fund reserves or making transfers of excess fund balances from other funds.

### ***Order of Expenditures of Funds***

When multiple categories of fund balance are available for expenditure (for example, a construction project is funded partly by a grant, funds set aside by the Commissioners' Court, and unassigned fund balance), the County will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Now, therefore, be it resolved that the Lubbock County Commissioners' Court commits a portion of its General Operating Fund Balance to the following:

- Major Capital Projects –major building and equipment purchases, replacement or repair.
- Technology Equipment Expenditures – future replacement or enhancement of computer hardware and software including emerging advance computer technology.
- Special Programs and Strategic Planning Expenditures – development and implementation of programs benefitting Lubbock County.

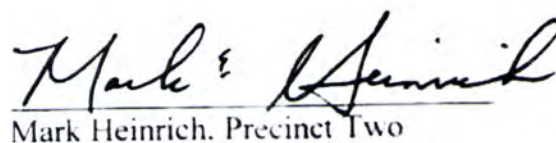


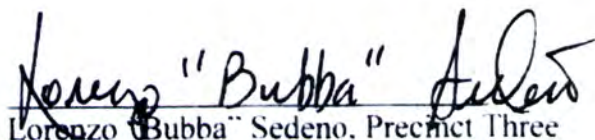
Be it further ordered that the Lubbock County Commissioners' Court commits a portion of its Special Revenue Fund Balance to the following:

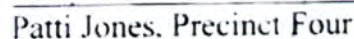
- County Road Infrastructure and Lubbock Metropolitan Planning Organization Projects – Funds that are generated by and dedicated for the purpose of building and maintain county roadways.

SO ORDERED on this the 30<sup>th</sup> day of September, 2013, to which witness the hand of the Lubbock County Commissioners' Court on the date last written above herein.

  
Bill McCay, Precinct One

  
Mark Heinrich, Precinct Two

  
Lorenzo "Bubba" Seden, Precinct Three

  
Patti Jones, Precinct Four

  
Tom Head, County Judge

ATTEST:

REVIEWED FOR FORM:

  
Kelly Pinion, County Clerk

  
Neal Burt, CDA-Civil



## Lubbock County, Texas Fund Balance Commitment

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54 establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Commissioners' Court is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; and

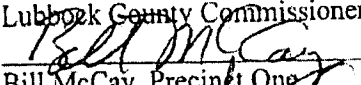
WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Commissioners' Court; and

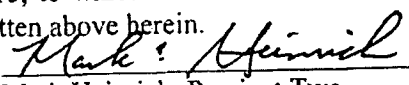
WHEREAS, the Commissioners' Court has determined it will commit \$12,185,000.00 of fund balance from General Fund Reserves to fund:

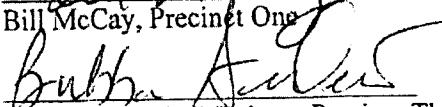
- |  |                |
|--|----------------|
| • Complete Construction of Law Enforcement Center FY16 | \$3,685,000.00 |
| • FF&E – Law Enforcement Center FY17                   | \$ 750,000.00  |
| • Road Construction Projects FY17                      | \$ 750,000.00  |
| • Technology Enhancements FY17                         | \$ 250,000.00  |
| • Complete Construction of CRTC FY18                   | \$ 500,000.00  |
| • Courthouse Campus Renovations FY18                   | \$1,000,000.00 |
| • Voting Machine Replacements (Est \$8 m) FY18         | \$4,000,000.00 |
| • Inoperability (Est \$5 m) FY19                       | \$1,250,000.00 |

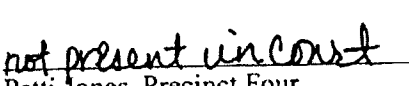
NOW, THEREFORE, be it ordered, the Commissioners' Court of Lubbock County, Texas in accordance with the provisions of GASB 54 hereby commits \$12,185,000.00 from General Fund Reserves. These funds in the General Fund cannot be used for any purpose other than directed above, unless the Commissioners Court adopts another order to remove or change the constraint. In addition, the General Fund remaining fund balance will be unassigned and will be used to maintain general operations.

SO ORDERED on this the 28 day of September, 2015, to which witness the hand of the Lubbock County Commissioners' Court on the date last written above herein.

  
Bill McCay, Precinct One

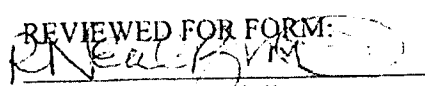
  
Mark Heinrich, Precinct Two

  
Corenzo "Bubba" Sedeno, Precinct Three

  
Patti Jones, Precinct Four

  
Tom Head, County Judge

ATTEST:  
  
Kelly Pinion, County Clerk

REVIEWED FOR FORM:  
  
Neal Burt, CDA-Civil

### **Budget Policy and Procedures**

The preparation and administration of the budget is one of the most important activities in county government. Funding priority is given to mandated functions when allocating scarce resources. All other additions or expansions will be dependent upon available revenue resources or decline in offsetting expenditures. The County Auditor is by law responsible for establishing and maintaining the accounting system of County government and is independent of the Commissioners' Court. Pursuant to the Texas Local Government Code, Section 111.034(b)(4) and Section 111.039 (b), the County Auditor provides revenue estimates and the budget must be balanced using these estimates plus any fund balance left on the last day of the preceding fiscal year, if needed. The budget adopted by Commissioners' Court is a balanced budget where revenues and a small portion of fund balance, if needed, equal expenditures. The County Auditor's revenue estimates count only cash expected to be received during the fiscal year.

Lubbock County's budget for governmental and proprietary funds is maintained on a modified accrual basis. The County's Comprehensive Annual Financial Statement is also prepared using a modified accrual basis of accounting. This means that revenues are recorded when available and measurable and expenditures are recorded when the services or goods are received and the liabilities are incurred.

The County Commissioners' Court, under budgetary laws established by the Texas legislature, is required to adopt an annual budget for all governmental fund types to cover all the proposed expenditures of the county government, and to levy a tax sufficient, when considered with other revenues and available funds, to provide for these expenditures. Once the budget is approved, no expenditures may be made except in strict compliance with the budget. During the fiscal year, the Commissioners' Court evaluates the budget and makes revisions in response to economic conditions and unanticipated and unfunded expenditure demands. Emergency expenditures in case of grave public necessity, to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget, may from time to time be authorized by the Court as amendments to the original budget. The Commissioners' Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. The Commissioners' Court is the sole agency having discretionary power to determine existence of such facts as would constitute an emergency justifying a budget adjustment.

The following procedures are followed in establishing the budgetary data:

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a preliminary operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department

heads to review and analyze their expenditure requests. These meetings are all open to the public to encourage public comment.

- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the upcoming year.
- e. All budget amendments are approved by the Commissioners' Court.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governments, using the modified accrual basis of accounting.
- g. By law, appropriations for the total County budget cannot exceed total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

### **Texas Budget Policy**

The following information outlines the budget requirements prescribed in Chapter 111 of the Local Government code.

- a. County Auditor serves as budget officer
- b. Annual budget is required
- c. Expenditures are not allowed to be made until the Commissioners' Court has adopted a budget for that fiscal year
- d. Proposed budget is required to be filed with the County Clerk and made available for public inspection
- e. Public hearing is required to be held on proposed budget
- f. Adoption of budget
- g. Approved budget is to be filed with County Clerk

The Commissioners' Court is to spend funds in strict compliance with the approved budget. It is Lubbock County policy that all budget amendments must be presented to Commissioners' Court for approval. The departments must submit the amendments with a specific description stating the reason for the amendment, no generic reasons are accepted. The Commissioners' Court does not generally accept moving money to or from personnel line items to or from operating line items.

The Budget Calendar for FY16 is presented on the following page.

**LUBBOCK COUNTY  
Budget Calendar  
FY2016**

<u>Date</u>	<u>Calendar of Events</u>	<u>Time</u>
April 27, 2015	<b><u>Public Meeting</u></b> - Approve Budget Calendar.	10:00 AM
April 30, 2015	Chief Appraiser delivers "Estimate of Total Taxable Value."	
May 11, 2015	Departmental Budget Preparation Packets distributed.	
May - June, 2015	Departments complete Departmental Request Forms.	
June 15, 2015	Deadline for submitting initial Budget Requests for all departments.	Noon
June 2015	Compile initial revenue estimates/Prepare Preliminary Budget.	
June 22, 2015	<b><u>Public Meeting</u></b> - Personnel Committee Recommendations to Commissioners' Court.	10:00 AM
July 13, 2015	<b><u>Public Meeting</u></b> - Budget Workshop with Commissioners' Court.	1:30 PM
July 24, 2015	Chief Appraiser delivers certified appraisal roll.	
July 27, 2015	<b><u>Public Meeting</u></b> - to select Grievance Committee Members.	10:00 AM
July 31, 2015	Publish <i>"Notice of Proposed Elected Officials Salaries"</i> .	
July 31, 2015	LCAD publishes effective and rollback rates. (Approximate date)	
Aug. 4 - 6, 2015	<b><u>Public Meeting</u></b> - Departmental Hearings with Commissioners' Court.	
August 10, 2015	<b><u>Public Meeting</u></b> - to discuss tax rate.	10:00 AM
August 10, 2015	<b><u>Public Meeting</u></b> - to set the salary, expenses, and other allowances of elected county or precinct officers.	10:00 AM
August 10, 2015	<b><u>Public Meeting</u></b> - Budget Workshop with Commissioners' Court.	1:30 PM
August 10, 2015	Notify each elected county or precinct officers of their salary and expense allowances.	
August 13, 2015	Publish and Post on Website <i>"Notice of Public Hearing on Tax Increase"</i> . (if needed)	
August 20, 2015	<b><u>Public Meeting</u></b> - 1st Public Hearing on Tax Increase. (if needed)	10:15 AM
August 24, 2015	<b><u>Public Meeting</u></b> - Consider Grievance Committee recommendation. (if needed)	10:00 AM
August 24, 2015	<b><u>Public Meeting</u></b> - 2nd Public Hearing on Tax Increase. (if needed)	10:15 AM
August 28, 2015	File proposed Budget with County Clerk and make it available for public review.	
August 28, 2015	Post proposed Budget on Website.	
August 28, 2015	Notify departments of proposed Budget appropriations.	
September 4, 2015	Publish and Post on Website <i>"Notice of Public Hearing on Budget"</i> .	
September 4, 2015	Publish and Post on Website <i>"Notice of Tax Revenue Increase"</i> . (if needed)	
September 14, 2015	<b><u>Public Meeting</u></b> - Hearing on Budget.	10:30 AM
September 14, 2015	<b><u>Public Meeting</u></b> - Adopt Budget.	10:30 AM
September 14, 2015	<b><u>Public Meeting</u></b> - Adopt tax rate.	10:30 AM
	File copy of Adopted Budget with County Clerk.	



## **Summary of Financial Policies**

### **Risk Management**

The County developed the Workers Comp Fund for the purpose of self-insuring. Funding is in the form of departmental contributions based on risk exposure and prior experience. The County has consistently maintained insurance policies for liability, fire and property coverage. The County actively encourages staff to participate in programs to reduce expenses by actively managing claims and encouraging and supporting strong safety and loss prevention programs.

### **Self-Insurance Fund**

The County's health insurance plan is self-insured. The County purchases stop loss coverage on an individual and aggregate basis in the event costs exceed a certain amount. Funding for the plan is derived from charges to departments on a per employee basis. Coverage is offered to all full-time employees and part-time employees meeting certain requirements. A nominal premium is assessed to all participating employees by payroll deduction. Dependent coverage is also available by payroll deduction. Plan options are offered to eligible retirees.

### **Retirement Plan**

Each qualified employee is included in the Texas County and District Retirement System (TCDRS). The County does not maintain accounting records, hold the investments or administer the fund. Funds are appropriated annually to meet the actuarially determined funding levels of the plan.

## **Debt Management Policy**

### **Legal Debt Limit**

The County's legal limits are stated in the Constitution of the State of Texas, Article 3, Section 52. Upon a vote of two-thirds majority of the voting qualified voters of the County, the County may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of the County and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

The County's debt limit is 25% of assessed value of real property.

Total Assessed Value of Real Property	\$17,207,032,085
25% Debt Limit	\$4,301,758,021

### **Tax Rate Limitation**

General Operations; Limited Tax Bonds, Time Warrants, Certificates of Obligation, and Contractual Obligations.

The Texas Constitution (Article VIII, Section 9) imposes a limit of \$0.80 per \$100 assessed valuation for all purposes of General Fund, Permanent Improvement Fund, Road and Bridge Fund and Jury Fund, including debt service of bonds, warrants or certificates of obligation issued against such funds. The Attorney General of Texas will not approve limited tax bonds in an amount which produces debt service requirements exceeding that which can be paid from \$0.40 of the foregoing \$0.80 maximum tax rate calculated at 90% collection. The bonds are limited tax obligations payable from the constitutional tax rate.

The County relies on the advice of a professional outside financial advisor and its own financial officers about when it is advisable to issue new debt. A guiding principle on the issuance of new debt is the desire of the County to continue to maintain stable bond ratings. We are well within the permissible limits set out by these advisors to continue with this goal.

Moody's Investors Services and Standard and Poor's have rated the County as follows:

Moody's Investors Services	Aa1
Standard and Poor's	AA

### **General Obligation Refunding Bonds, Series 2007**

On January 13, 2003 Lubbock County issued general obligation bonds to provide for the construction and equipping of a new Lubbock County Detention Center. General obligation

bonds are direct obligations and pledge the full faith and credit of the government. The bonds were issued as \$79,935,000 General Obligation Bonds, Series 2003 as serial bonds maturing February 15, 2004 through February 15, 2023. The bonds were issued pursuant to the general laws of the State of Texas, including particularly Section 1473.101(a), Texas Government Code, as amended, an election held in the County on November 5, 2002 and passed by a majority of the participating voters, and an Order passed by Commissioners' Court of Lubbock County.

During 2007 Lubbock County refunded \$50,340,000 of the original \$79,935,000 issue by issuing General Obligation Refunding Bonds, Series 2007.

On February 12, 2007 Lubbock County issued general obligation refunding bonds to refund a portion of the County's outstanding General Obligation Bonds, Series 2003 and the payment of professional services and costs of the issuance in order to lower the overall debt service requirements of the County. The bonds were issued as \$52,915,000 General Obligation Refunding Bonds, Series 2007 as serial bonds maturing February 15, 2008 through February 15, 2023. The bonds were issued pursuant to the Constitution and general laws of the State of Texas, including particularly Chapter 1207, Texas Government Code, as amended, and are direct obligations of Lubbock County payable from a continuing ad valorem tax levied on all taxable property within the County, within the limits prescribed by law.

See Debt Service Maturity Schedule – Series 2007 on page 314.

On July 18, 2006 the County issued its Certificates of Obligations, Series 2006 to finance the costs of paying contractual obligations to be incurred for (1) construction of improvements to, expansion of, and equipping of the new Lubbock County Jail. The 2006 Certificates were issued in the form of serial obligations maturing on February 15 in the years 2007 through 2026, with interest payable every February 15 and August 15, commencing February 15, 2007. The 2006 Certificates maturing on or after February 15, 2017 in the aggregate principal amount of \$7,790,000 are subject to redemption, at the option of the County, on February 15, 2016 or on any date thereafter, in whole or in part, at a redemption price of the par amount of the unpaid principal of the 2006 Certificates called for redemption together with accrued interest to the date set for redemption.

On February 26, 2013 \$5,487,909.19 of proceeds of the 2006 Certificates is being held in the Construction Fund established for the 2006 Certificates that is not needed for the completion of the 2006 Improvements. Other than the Available Amount there is \$244,045.32 remaining in the Construction Fund which will be used to complete the 2006 Improvements, and there are no other gross proceeds allocable to the Refunded 2006 Certificates. The County originally issued \$79,935,000 in General Obligation Bonds in 2003 for the construction of the new jail. That amount was not enough to complete the jail, and the County issued \$12,765,000 in Certificates of Obligation which it reasonably believed was required to complete the County Jail. The County based the amount of money it needed on construction costs estimates. The County had unexpected proceeds remaining which resulted from several post issuance facts. First the County was vigilant in holding the contractors and subcontractors to the original plans

for the County Jail. As a consequence, the County did not need to use as many change orders as the architect and other planners had incorporated into the original cost estimate. Second, the actual construction bids came in much lower than originally projected. The project took longer to construct than anticipated in that during construction a subcontractor made an error in which caused a problem with the installation of the security system which resulted in a redesign and also resulted in the County litigation over the construction of the County Jail resulting from the error made by a subcontractor which delayed the completion.

The proceeds of the Refunding Bonds, together with a contribution of the Available Amount are being issued to advance refund all the outstanding 2006 Certificates in the aggregate principal amount of \$9,545,000.

The Refunded 2006 Certificates are being redeemed in order to restructure debt service and to achieve a present value savings in the debt service payable.

### **General Obligation Refunding Bonds Series 2013**

On January 17, 2013 Lubbock County issued general obligation refunding bonds to advance refund certain outstanding ad valorem tax obligations of the County's to achieve a debt service savings and to pay the costs of issuance related to the Bonds. The bonds were issued as \$5,085,000 General Obligation Refunding Bonds, Series 2013 maturing February 15, 2014 through February 15, 2026. The bonds were issued pursuant to the Constitution and general laws of the State of Texas including particularly Chapter 1207, Texas Government Code, as amended, and are direct obligations of Lubbock County, Texas payable from a continuing ad valorem tax levied on all taxable property within the County, within the limits prescribed by law, as provided in the order of the Commissioners' Court authorizing the issuance of the Bonds.

See Debt Service Maturity Schedule – Refunding Bonds Series 2013 on page 316.

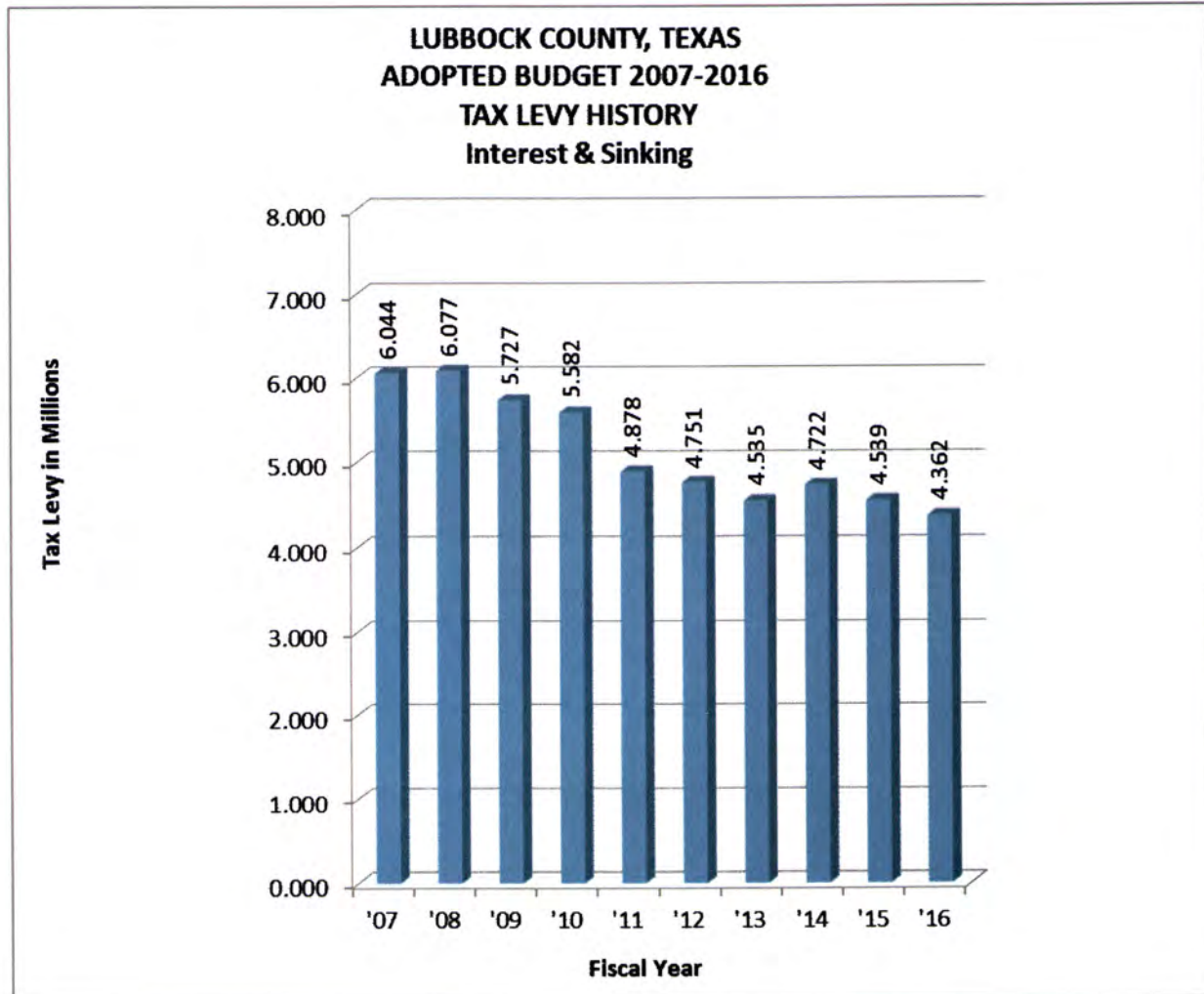
### **Limited Tax Notes, Series 2013**

On January 17, 2013 Lubbock County issued limited tax notes to be used for the renovation of the Law Enforcement Center and the renovation of the Court Rehabilitation and Treatment Center and to pay the cost of issuance related to the Notes. The tax notes were issued as \$7,605,000 Limited Tax Notes, Series 2013 maturing February 15, 2014 through February 15, 2020. The Notes were issued pursuant to the Constitution and the general laws of the State of Texas, particularly Chapter 1371 and 1431, Texas Government Code as amended. The Notes constitute direct obligations of Lubbock County, Texas secured by a continuing direct ad valorem tax levied, within the limits prescribed by law, on all taxable property within the County, as provided in the order of the Commissioners' Court of the County authorizing the issuance of the Notes.

See Debt Service Maturity Schedule - Limited Tax Notes, Series 2013 on page 315.

There is a combined Debt Service Maturity Schedule on page 317.

The chart below represents the portion of the tax rate that is distributed to Debt Service for the past ten years.





LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Refunding Bonds, Series 2007

<u>Fiscal Year</u>	<u>Debt Service Funds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 4,570,000.00	\$ 1,746,825.00	\$ 6,316,825.00
2017	\$ 4,760,000.00	\$ 1,554,512.50	\$ 6,314,512.50
2018	\$ 4,965,000.00	\$ 1,353,806.25	\$ 6,318,806.25
2019	\$ 5,175,000.00	\$ 1,144,800.00	\$ 6,319,800.00
2020	\$ 5,400,000.00	\$ 919,800.00	\$ 6,319,800.00
2021	\$ 5,650,000.00	\$ 671,175.00	\$ 6,321,175.00
2022	\$ 5,910,000.00	\$ 411,075.00	\$ 6,321,075.00
2023	\$ 6,180,000.00	\$ 139,050.00	\$ 6,319,050.00
<u>TOTAL</u>	<u>\$ 42,610,000.00</u>	<u>\$ 7,941,043.75</u>	<u>\$ 50,551,043.75</u>

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Tax Notes, Series 2013

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2016	\$ 1,075,000.00	\$ 167,525.00	\$ 1,242,525.00
2017	\$ 1,115,000.00	\$ 129,100.00	\$ 1,244,100.00
2018	\$ 1,160,000.00	\$ 83,600.00	\$ 1,243,600.00
2019	\$ 1,190,000.00	\$ 48,500.00	\$ 1,238,500.00
2020	\$ 1,220,000.00	\$ 18,300.00	\$ 1,238,300.00
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
<b>TOTAL</b>	<b>\$ 5,760,000.00</b>	<b>\$ 447,025.00</b>	<b>\$ 6,207,025.00</b>

**LUBBOCK COUNTY, TEXAS**

**Debt Service Maturity Schedule - Refunding Bonds, Series 2013**

<u>Fiscal Year</u>	<u>Debt Service Funds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ -	\$ 172,700.00	\$ 172,700.00
2017	\$ -	\$ 172,700.00	\$ 172,700.00
2018	\$ -	\$ 172,700.00	\$ 172,700.00
2019	\$ -	\$ 172,700.00	\$ 172,700.00
2020	\$ -	\$ 172,700.00	\$ 172,700.00
2021	\$ 635,000.00	\$ 163,175.00	\$ 798,175.00
2022	\$ 655,000.00	\$ 140,550.00	\$ 795,550.00
2023	\$ 680,000.00	\$ 113,850.00	\$ 793,850.00
2024	\$ 875,000.00	\$ 87,125.00	\$ 962,125.00
2025	\$ 905,000.00	\$ 55,900.00	\$ 960,900.00
2026	\$ 945,000.00	\$ 18,900.00	\$ 963,900.00
<u>TOTAL</u>	<u>\$ 4,695,000.00</u>	<u>\$ 1,443,000.00</u>	<u>\$ 6,138,000.00</u>

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Combined

<u>Fiscal Year</u>	<u>Debt Service Funds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 5,645,000.00	\$ 2,087,050.00	\$ 7,732,050.00
2017	\$ 5,875,000.00	\$ 1,856,312.50	\$ 7,731,312.50
2018	\$ 6,125,000.00	\$ 1,610,106.25	\$ 7,735,106.25
2019	\$ 6,365,000.00	\$ 1,366,000.00	\$ 7,731,000.00
2020	\$ 6,620,000.00	\$ 1,110,800.00	\$ 7,730,800.00
2021	\$ 6,285,000.00	\$ 834,350.00	\$ 7,119,350.00
2022	\$ 6,565,000.00	\$ 551,625.00	\$ 7,116,625.00
2023	\$ 6,860,000.00	\$ 252,900.00	\$ 7,112,900.00
2024	\$ 875,000.00	\$ 87,125.00	\$ 962,125.00
2025	\$ 905,000.00	\$ 55,900.00	\$ 960,900.00
2026	\$ 945,000.00	\$ 18,900.00	\$ 963,900.00
<u>TOTAL</u>	<u>\$ 53,065,000.00</u>	<u>\$ 9,831,068.75</u>	<u>\$ 62,896,068.75</u>



# **Lubbock County Purchasing Policy**

Adopted December 23, 1996  
by the Lubbock County Commissioners Court  
Effective Date: January 1, 1997

Revised by Lubbock County Commissioners Court  
on June 9, 2014  
(Supersedes October 28, 2013 edition)

Address any questions to Stephen Chandler, Director of Purchasing, at 775-1014



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## LUBBOCK COUNTY PURCHASING POLICY

It is the policy of Lubbock County to conduct all purchasing strictly on the basis of economic and business merit to best serve the citizens of Lubbock County. In order to maintain the best price for goods and services in an efficient manner, purchases shall be divided into three (3) categories. Procedures for each category shall be followed by all departments unless specifically exempted by the Lubbock County Commissioners' Court. The purchase of any computer equipment (regardless of price) to be attached to the County network, or supported by LCIS, must be coordinated through LCIS.

The Purchasing Department is the only point of contact for vendors seeking to do business with Lubbock County. It is the intent of the Commissioners' Court that no elected official or department head accept proposals from vendors, setup sales meetings on behalf of a vendor or refer the vendor to other elected officials or department heads.

### I. Purchasing Categories

A. Purchases up to \$1,500.00 may be made by a department head for the continuing operation of each department, subject to the provisions of Sec. I.A.3. below. The department head will have the responsibility of making this level of purchase in the most prudent and cost effective manner. In no event will partial purchases be made with the intent of circumventing the provisions of this policy.

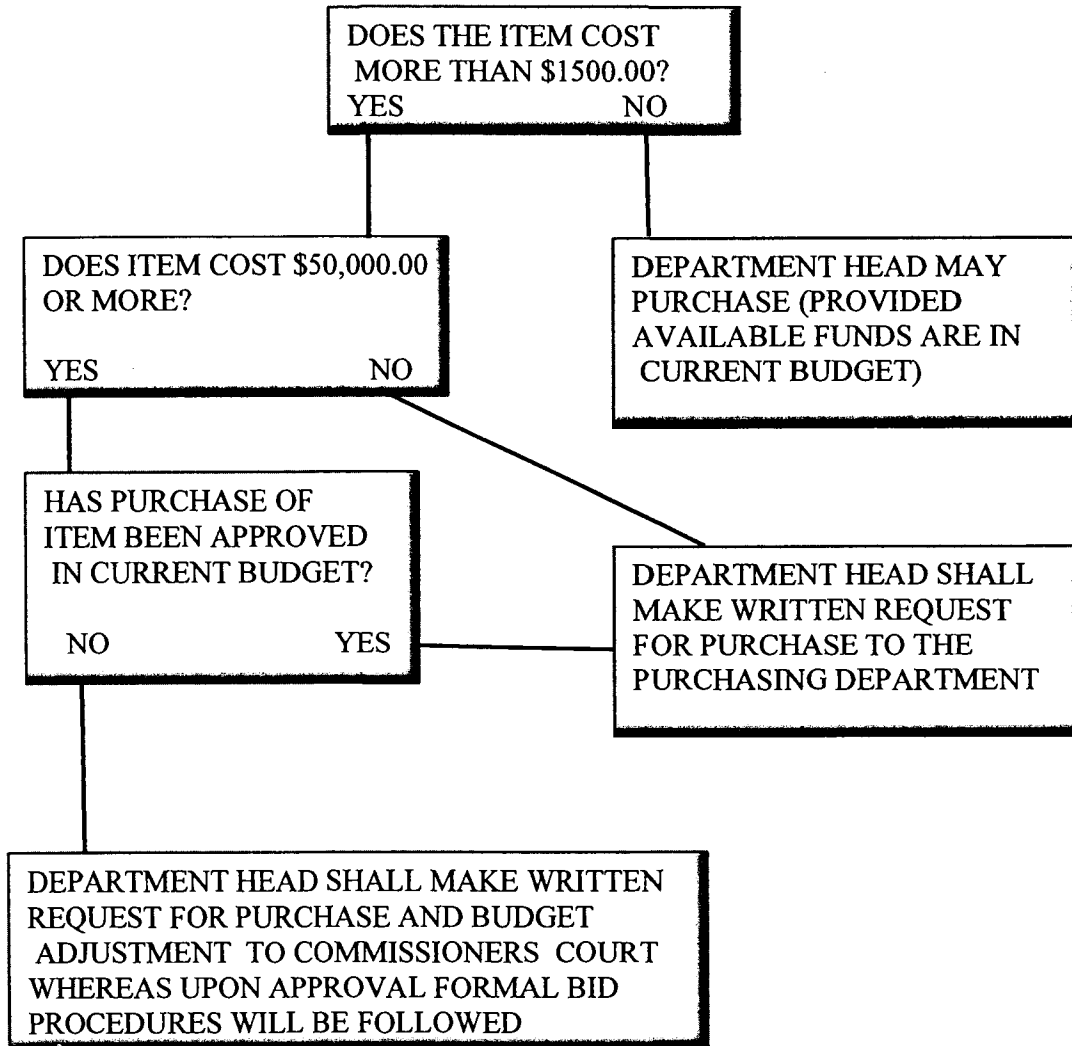
1. No purchase shall be made without a purchase order to support the award of purchase unless specific exceptions are provided for in this policy.  
(Ref. Sec. IV)
2. Prior to any purchase, it shall be the responsibility of each department head to insure adequate funding is available in the current budget line item for each purchase.  
(Ref. Sec. V)
3. **All "Inventoriable Items" will be purchased with a Purchase Order.** "Inventoriable Item" is defined as a single non-consumable item costing *more than \$1,000.00*. (Note: At the written request of a department head, non-consumable items costing less than \$1,000.00 but deemed to be highly pilferable may be added to inventory. These items must have been purchased with a Purchase Order.)

B. Purchases of more than \$1,500.00 and less than \$50,000.00 will be handled by the Lubbock County Purchasing Department, using an informal competitive bid procedure. This level does not require additional Commissioners' Court approval.

1. Department heads shall contact the Purchasing Agent, via written requisition, requesting the item to be purchased. The department head will be responsible for providing written specifications for the requested item.
  2. The Purchasing Agent, or Department head, will contact a minimum of three (3) vendors who are able to provide the requested item. Each vendor will be required to provide a price quotation or respond to an Informal Bid, and provide any other information requested by the Purchasing Agent. The Purchasing Agent shall award the purchase to the vendor with the lowest responsible price quotation, as agreed upon by the Purchasing Agent and the requesting department head and the Purchasing Agent shall issue a purchase order for the item.
  3. If the Purchasing Agent and the requesting department head are not in agreement as to the lowest responsible bid award, the Commissioners' Court will consider all bids at the next scheduled meeting. The department head and Purchasing Agent may present reasons for their bid award preference and the final decision will be made by the Commissioners' Court.
- C. Purchases of \$50,000.00 or more will be subject to the formal bid procedure of Lubbock County.
1. **COMPETITIVE BID AND REQUEST FOR PROPOSAL (RFP):** Department heads must make a request for purchase, in writing, to the Lubbock County Commissioners' Court, unless approval for the purchase of the *specific* item is in the current budget. Upon approval by the Commissioners' Court, the Purchasing Agent shall seek formal bids as provided for in Texas Local Government Code. The requesting department shall design the specifications in concert with the Purchasing Agent. Bids shall be opened and evaluated by the Purchasing Agent and requesting department in accordance with the criteria set out in the bid or proposal. Following the evaluation, the Commissioners' Court will award the purchase to the lowest responsible bidder meeting specifications.
  2. **COMPETITIVE PROPOSAL :** Upon a finding by the Commissioners' Court that it is impractical to prepare detailed specifications for an item to support the award of a purchase contract, the Purchasing Agent may use the multi-step competitive proposal procedure provided for in Texas Local Government Code.
  3. **ALTERNATIVE COMPETITIVE PROPOSAL:** As provided for in Texas Local Government Code, the Purchasing Agent may use an alternative competitive proposal procedure for the purchase of insurance, high technology items, landscape maintenance, travel management, recycling, or as provided for by law.

- II. Lubbock County reserves the right to reject any or all bids. In the event all bids for an item are rejected, the Commissioners' Court shall instruct the Purchasing Agent as to the appropriate action to take following the rejection of bids.

## LUBBOCK COUNTY PURCHASING POLICY FLOW CHART



Note: The purchase of any computer equipment (regardless of price) to be attached to the County network, or supported by LCIT, must be coordinated through LCIT.

### III. Exemptions to Competitive Bidding Requirements:

- A. The Commissioners' Court, by order, has exempted from the competitive bidding requirements under Sec. I, purchase of items required to be made due to a public calamity to provide relief for the citizens or preserve Lubbock County property.
- B. The Commissioners' Court will, by this order, exempt the following type of purchases from the competitive bidding requirement under Sec. I.C:
  - 1. An item necessary to protect the public health or safety of citizens of Lubbock County;
  - 2. An item necessary due to unforeseen damage to machinery, equipment or other public property;
  - 3. The purchase of personal or professional services, (including education and travel);
  - 4. The purchase of land or right-of-way;
  - 5. Personal property sold:
    - a) at an auction by a licensed auctioneer;
    - b) at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business and Commerce Code; or
    - c) by a political subdivision of this state, a state agency of this state or an entity of the federal government
  - 6. The renewal or extension of a lease or equipment maintenance agreement if;
    - a) the lease was let by competitive bid the preceding year;
    - b) the renewal or extension does not exceed one year; and
    - c) the renewal or extension is the first renewal or extension of the lease or agreement.

### IV. No purchase shall be made without a PURCHASE ORDER, issued in advance of the purchase, subject to the following exceptions:

- 1. Law Library Publications
- 2. Employee Travel Expense Reimbursement
- 3. Contract employees to include, but not be limited to, any court ordered contract employees, mediators, counselors and therapists.
- 4. Purchases made on a County Purchasing Card in accordance with County policies. **Only a County issued credit card may be used to make purchases on behalf of the County.** Purchases made on personal credit cards will not be eligible for reimbursement as of November 1, 2012. The only exemptions to be considered will be for travel related expenses.
- 5. General Assistance welfare payments to include payments for food, utilities, shelter, funerals and other approved emergencies.

### V. A written request for a PO or a purchase requisition must be presented to the Purchasing Department and a PO issued prior to a purchase being made (telephone requests for POs will not be accepted), with the exception of items covered in paragraph IV (above) and purchases made using Lubbock County Purchasing Cards. In cases such as



equipment repair, where an exact cost may not be determined in advance, the PO can be written for an estimated amount and then amended once the actual cost is determined.

- VI. It will be the responsibility of the department head to insure adequate funding is available in the current budget line item prior to any purchase being made.
- VII. No payment shall be made for any purchase unless adequate funds are available in the appropriate budget line item of the department making said purchase.
- VIII. Payment for any unauthorized purchase (ie: purchases made without a supporting PO) or any purchase made without adequate funding in the appropriate budget line item may be the responsibility of the individual making said purchase.
- IX. The following items cannot be purchased with County funds:
  - 1. Food or beverages for departmental parties, retirements, etc. Meals for specific County sponsored events must be approved in advance by the Commissioners Court. Recurring events, such as snacks for Character Counts Training, can be blanket approved for the fiscal year. Requests for payment or reimbursement must be accompanied by a copy of the Commissioners Court Minutes showing approval for the specific event.
  - 2. Break Room equipment and supplies such as stoves, refrigerators, microwave ovens, televisions, cable service, small appliances, snacks, plates, cups, etc.
  - 3. Any item for personal use.
- X. Whenever found to be to the County's advantage, the Purchasing Agent/department head shall use cooperative purchasing agreements with other governmental entities (ie: General Services Commission, City of Lubbock) as an additional quotation or bid price.
- XI. It is the policy of the Lubbock County that, in all governmental purchases, preference be given to the purchase of products made from recycled material, if those products containing such recycled material meet applicable quality and quantity standards. To that end, each person responsible for purchasing should:
  - 1. Periodically review procedures and specifications in order to eliminate those procedures and specifications that explicitly discriminate against the use of recycled products; and
  - 2. Encourage the use of products made from recycled products and from products that can be recycled.
- XII. All bids for annual contracts for goods or services must be approved by the Lubbock County Commissioners' Court before any purchase of those goods or services can be made.

XIII. The use of the purchasing power of Lubbock County for personal purchases is prohibited. No one may use the name of Lubbock County for any personal purchase or charge any personal purchase to Lubbock County. Any such action is prohibited and may be grounds for prosecution.

XIV. Blanket Purchase Orders (BPOs) may be established in order to reduce the number of purchase orders originating from a single vendor. Care must be taken to ensure the amount encumbered on a BPO is an accurate estimate of what the actual annual expenditure will be.

XV. Bid Evaluation and Contract Award

Evaluation of bids will be based on the following factors: (1) the relative prices of the bids, including the cost of repair and maintenance of heavy equipment, and the cost of delivery and hauling of road construction materials; (2) compliance of goods and services offered with the bid specifications; and (3) the responsibility of the vendor, including the vendor's safety record if the Commissioners Court has adopted a definition of safety that is included in the bid, and the past performance of the vendor.

When the lowest priced bid is not the best bid, clear justification for not selecting the lowest bidder must be documented to the Court. This recommendation must be supported by clear and concise documentation from the user department that defines the rationale for awarding to other than the lowest bidder. A joint review of the bid by the user department and the Purchasing Department may be appropriate and the low bidder must be given the opportunity to address the Court prior to bid award.

The Director of Purchasing shall recommend contract award to the Commissioners Court in open session. The Court shall (1) award the contract to the responsible bidder who submitted the lowest and best bid; or (2) reject all bids and publish a new bid.

XVI. Contract Performance/Compliance

The user department is responsible for monitoring and documenting contactor performance and compliance, and providing copies of all documentation of non-compliance and poor performance to the Purchasing Department. The purchasing director will initiate any necessary corrective action with the vendor, and all correspondence between the county and the vendor should be sent by the purchasing director.

User departments do not have authority to change any contractual terms of the contract. User departments must request any changes through the purchasing director. To enforce contractual terms, documentation of specific non-compliance must be available. Specific dates, locations, examples, etc. must be fully documented by the user department. *Remember, if it isn't documented, it didn't happen.*

XVII. Prevailing Wage Determination for Public Works Contracts

For a contract for a public work awarded by Lubbock County, the county shall determine the general prevailing rate of per diem wages in the locality in which the work is to be performed for each craft or type of worker needed to execute the contract and the prevailing rate for legal holiday and overtime work by using the prevailing wage rate as determined by the United States Department of Labor in accordance with the Davis-Bacon Act (40 U.S.C. Section 276a et seq.), and its subsequent amendments.

#### XVIII. Conflicts-of-Interest, Nepotism and Misuse of a Public Position.

##### A. Affirmative Duty to Disclose an Interest and Abstain from Participation.

1. Where a member of the Commissioners' Court, or any other officer of Lubbock County, whether elected, appointed, paid or unpaid, who exercises authority beyond that which is advisory in nature, has a substantial interest in a business entity or real property, that official shall file, before a vote or decision on any matter involving the business entity or real property, an affidavit with the County Clerk of Lubbock County, stating the nature and extent of the interest, and shall abstain from further participation in the matter, if:
  - a) in the case of a substantial interest in a business entity the action on the matter will have a special economic effect on the business entity that is distinguishable from the effect on the public; or
  - b) in the case of a substantial interest in real property, it is reasonably foreseeable that an action on the matter will have a special economic effect on the value of the property, distinguishable from its effect on the public.
2. If the official is required to file and does file an affidavit under Subsection (1), the official is not required to abstain from further participation in the matter requiring the affidavit if a majority of the members of the governmental entity of which the official is a member is composed of persons who are likewise required to file and who do file affidavits of similar interests on the same official action.
3. Furthermore, the official may not:
  - a) act as surety for a business entity that has work, business, or a contract with Lubbock County; or
  - b) act as surety on any official bond required of an officer of Lubbock County.
4. "Substantial Interest"
  - a) A person has a substantial interest in a business entity if:
    - (I) the person owns 10 percent or more of the voting stock or shares of the business entity or owns either 10 percent or more or \$5,000 or more of the fair market value of the business entity; or
    - (II) funds received by the person from the business entity exceed 10 percent of the person's gross income for the previous year.
  - b) A person has a substantial interest in real property if the interest is an equitable or legal ownership with a fair market value of \$2,500 or more.

c) A local public official is considered to have a substantial interest under this section if a person related to the official in the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code, has a substantial interest under this section.

d) The relation in c) is defined as the official's spouse, father, mother, father-in-law, mother-in-law, brother, sister, brother-in-law, and sister-in-law.

5. "Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or any other entity recognized by law.

B. Additional Forbidden Actions, Selected Criminal Statutes

The following actions are forbidden under the Texas Penal Code:

1. Abuse of Official Capacity which includes the misuse of anything of value belonging to the government or violating a law relating to the individuals office or employment.
2. Official Oppression which includes the use of one's official position to deny another the exercise or enjoyment of any right.
3. Misuse of Official Information which includes the use of information not yet released to the public and known by virtue of one's official position, for personal gain, for the gain of another person, or with intent to harm another person.
4. Honorariums and solicitation or acceptance of gifts for the performance of official duties.
5. Perjury, Falsification and Tampering with or Fabricating Evidence and Official Records

XVIX. Lubbock County Purchasing Policy is based on statutes provided for in Texas Local Government Code and Texas Penal Code. All statutes were currently in force at the time of the approval of this policy.

XX. If found to be in the best interest of Lubbock County, any part or portion of this policy may be repealed or changed by an order of the Commissioners' Court. Such action will not affect any other part or portion of this policy.

## **Investment Policy**

It is the policy of Lubbock County that after allowing for the anticipated cash flow requirements of Lubbock County and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue to Lubbock County. Lubbock County's investment portfolio shall be designed and managed in such a manner as to maximize this revenue source, to be responsive to public trust, and to be in compliance with all legal requirements and limitations.

Investments shall be made with the primary objectives of:

- \* **Safety** and preservation of principal
- \* Maintenance of sufficient **liquidity** to meet operating needs
- \* **Public trust** from prudent investment activities
- \* Optimization of **interest earnings** on the portfolio

### **I. PURPOSE**

The purpose of this investment policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires Lubbock County to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of Lubbock County's funds.

### **II. SCOPE**

This Investment Policy shall govern the investment of all financial assets of Lubbock County. These funds are accounted for in Lubbock County's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund - used to account for resources traditionally associated with government, which are not required to be accounted for in another fund.
- Special Revenue Funds - used to account for the proceeds from specific revenue sources.
- Capital Projects Funds – used to account for resources to be used for the acquisition or construction of major capital facilities.
- Trust and Agency Funds - used to account for the proceeds from specific revenue sources and to the extent not required by law or existing contract to be kept segregated and managed separately.

- Debt Service Funds – used to account for resources to be used for the payment of principal, interest and related costs on general obligation debt, to the extent not required by law or existing contract to be kept segregated and managed separately.
- Any new fund created by Lubbock County, unless specifically exempted from this Policy by Commissioners' Court or by law.

*Lubbock County will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. The strategy developed for the pooled fund group will address the varying needs, goals and objectives of each fund.*

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of Lubbock County by outside agencies under deferred compensation programs.

### **III. INVESTMENT OBJECTIVES**

Lubbock County shall manage and invest its cash with four primary objectives, listed in order of priority: **safety, liquidity, public trust, and yield, expressed as optimization of interest earnings.** The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

Lubbock County shall maintain a comprehensive cash management program, which includes collection of account receivables, vendor payments in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to insure maximum cash availability and maximum earnings on short-term investment of idle cash.

#### **Safety [PFIA 2256.005(b)(2)]**

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- Credit Risk and Concentration of Credit Risk – Lubbock County will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, and concentration of credit risk, the risk of loss attributed to the magnitude of investment in a single issuer, by:

- \* Limiting investments to the safest types of investments.



- \* Pre-qualifying the financial institutions and broker/dealers with which Lubbock County will do business.
  - \* Diversifying the investment portfolio so that potential losses on individual issuers will be minimized.
- Interest Rate Risk – Lubbock County will manage the risk that the interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates, by:
- \* Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.
  - \* Investing operating funds primarily in certificates of deposit, shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds.
  - \* Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

#### **Liquidity [PFIA 2256.005(b)(2)]**

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same-day liquidity. In addition, a portion of the portfolio will consist of securities with active secondary or resale markets.

#### **Public Trust**

All participants in Lubbock County's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in Lubbock County's ability to govern effectively.

#### **Yield (Optimization of Interest Earnings) [PFIA 2256.005(b)(3)]**

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. Securities shall generally be held until maturity with the following exceptions:

- An investment with declining credit may be liquidated early to minimize loss of principal.
- A security swap that would improve the quality, yield, or target duration in the portfolio.
- Cash flow needs of Lubbock County require that the investment be liquidated.

#### **IV. INVESTMENT STRATEGIES**

The investment portfolio of Lubbock County includes funds pooled together of all the fund groups. Each major fund type has varying cash flow requirements and liquidity needs. Therefore strategies shall be implemented considering each fund's unique requirements.

##### **Investment Pool Strategy**

The County's Investment Pool is an aggregation of the majority of County Funds which includes tax receipts, fine and fee revenues, as well as some, but not all, bond proceeds, grants, special revenue fund revenue, debt service revenues and reserve balances. This portfolio is maintained to meet anticipated daily cash needs for Lubbock County operations, capital projects and debt service. The objectives of this portfolio are to:

- ensure safety of principal by investing only in high-quality securities for which a strong secondary market exists;
- ensure that anticipated cash flows are matched with adequate investment liquidity;
- manage market and credit risk through diversification; and
- attain the best feasible yield commensurate with the objectives and restrictions set forth in this Policy by actively managing the portfolio.

##### **Bond Funds Strategy**

Occasionally, separate non-pooled portfolios are established with the proceeds from bond sales. The objectives of these portfolios are to:

- ensure safety of principal by investing only in high-quality securities for which a strong secondary market exists;
- ensure that anticipated cash flows are matched with adequate investment liquidity;
- manage market and credit risk through diversification; and
- attain the best feasible yield commensurate with the objectives and restrictions set forth in this Policy and the bond ordinance by actively managing the portfolio.

## **V. RESPONSIBILITY AND CONTROL**

### **Delegation of Authority [PFIA 2256.005(f)]**

In accordance with the Public Funds Investment Act, the Commissioners' Court designates the County Auditor as Lubbock County's Investment Officer. An Investment Officer is authorized to execute investment transactions on behalf of Lubbock County. No person may engage in an investment transaction or the management of Lubbock County funds except as provided under the terms of this Investment Policy as approved by the Commissioners' Court. The investment authority granted to the investing officer is effective until rescinded by the Commissioners' Court.

### **Quality and Capability of Investment Management [PFIA 2256.005(b)(3)]**

Lubbock County shall provide periodic training in investments for the designated Investment Officer and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources in order to insure the quality and capability of investment management in compliance with the Public Funds Investment Act.

### **Training Requirement (PFIA 2256.008)**

In accordance with the Public Funds Investment Act, the designated Investment Officer shall attend an investment training session no less often than once every two years commencing September 1, 1997 and shall receive not less than 10 hours of instruction relating to investment responsibilities. A newly appointed Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. The investment training session shall be provided by an independent source approved by the Commissioners' Court. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institution of higher education or any other sponsor other than a business organization with whom Lubbock County may engage in an investment transaction.

### **Internal Controls (*Best Practice*)**

The Investment Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of Lubbock County are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived and (2) the valuation of cost and benefits requires estimates and judgments by management.

Controls deemed most important that shall be employed include the following:

Imperative Controls

- Custodian safekeeping receipts records management.
- Avoidance of bearer-form securities.
- Documentation of investment events.
- Written confirmation of telephone transactions.
- Reconcilements and comparisons of security receipts with the investment subsidiary records.
- Compliance with investment policies.
- Verification of all interest income and security purchase and sell computations.

Controls Where Practical

- Control of collusion.
- Separation of duties.
- Separation of transaction authority from accounting and record-keeping.
- Clear delegation of authority.
- Accurate and timely reports.
- Validation of investment maturity decisions with supporting cash flow data.
- Adequate training and development of Investment Officials.
- Review of financial conditions of all brokers, dealers, and depository institutions.
- Staying informed about market conditions, changes and trends that require adjustments in investment strategies.

Accordingly, the Investment Officer shall establish a process to assure compliance with policies and procedures through Lubbock County's annual independent audit.

**Prudence (PFIA 2256.006)**

The standard of prudence to be applied by the Investment Officer shall be the "prudent investor" rule. This rule states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The governing body recognizes that in diversifying the portfolio, occasional measured losses due to market volatility are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented. In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under Lubbock County's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written approved investment policy of Lubbock County.

#### **Indemnification (*Best Practice*)**

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

#### **Ethics and Conflicts of Interest [PFIA 2256.005(i)]**

Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Employees and Investment Officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio.

An Investment Officer of Lubbock County who has a personal business relationship with an organization seeking to sell an investment to Lubbock County shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to Lubbock County shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the Commissioners' Court.

### **VI. SUITABLE AND AUTHORIZED INVESTMENTS**

#### **Investments [PFIA 2256.005(b)(4)(A)]**

Lubbock County funds governed by this policy may be invested in the instruments described below, all of which are authorized by Chapter 2256 of the Government Code (Public Funds Investment Act). Investment of Lubbock County funds in any instrument or security not authorized for investment under the Act is prohibited. Lubbock County will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

##### **I. Authorized**

- Direct obligations of the United States of America.

- Direct obligations of this state or its agencies and instrumentalities.
- Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security of which is guaranteed by an agency or instrumentality of the United States.
- Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the United States of America.
- Direct obligations of the following United States agencies and instrumentalities:
  - a) Federal Farm Credit System
  - b) Federal Home Loan Bank System
  - c) Federal Home Loan Mortgage Corp.
  - d) Federal National Mortgage Association
- Certificates of Deposit issued by a Commissioners' Court authorized depository institution that has its main office or a branch office in Texas. The certificate of deposit must be guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor and secured by obligations in a manner and amount as provided by law.

A Commissioners' Court approved depository is a state or national bank, savings bank, or state or federal credit union domiciled in this state provided:

- a) the County has on file a signed Depository Agreement which complies with the Local Government Code and details eligible collateral, collateralization ratios, standards for collateral custody and control, collateral valuation, and conditions for agreement termination.
- Money Market Mutual funds that:
  - a) are registered and regulated by the Securities and Exchange Commission
  - b) have a dollar weighted average stated maturity of 90 days or less
  - c) seek to maintain a net asset value of \$1.00 per share
  - d) are rated AAA by at least one nationally recognized rating service
- Local government investment pools, which:
  - a) meet the requirements of Chapter 2256.016 of the Public Funds Investment Act
  - b) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service
  - c) are authorized by resolution or ordinance by the Commissioners' Court



In addition, a local government investment pool created to function as a money market mutual fund must mark its portfolio to the market daily and, to the extent reasonably possible, stabilize at \$1.00 net asset value.

All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. (PFIA 2256.021)

Security swaps may be considered as an investment option for the County. A swap out of one instrument into another is acceptable to increase yield, realign for disbursement dates, extend or shorten maturity dates and improve market sector diversification. Swaps may be initiated by brokers/dealers who are on Lubbock County's approved list. A horizon analysis is required for each swap proving benefit to Lubbock County before the trade decision is made, which will accompany the investment file for record keeping.

## **II. Not Authorized [PFIA 2256.009(b)(1-4)]**

Investments including interest-only or principal-only strips of obligations with underlying mortgage-backed security collateral, collateralized mortgage obligations with an inverse floating interest rate or collateralized mortgage obligations with a maturity date of over 10 years are strictly prohibited.

## **VII. INVESTMENT PARAMETERS**

### **Maximum Maturities [PFIA 2256.005(b)(4)(B)]**

The longer the maturity of investments, the greater their price volatility. Therefore, it is Lubbock County's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risk caused by changes in interest rates.

Lubbock County attempts to match its investments with anticipated cash flow requirements. The maximum allowable stated maturity of any individual investment will not exceed more than ten years from the date of purchase.

*The composite portfolio will have a weighted average maturity of 3 ½ years or less. This dollar-weighted average maturity will be calculated using the stated final maturity dates of each security. [PFIA 2256.005(b)(4)(C)]*

### **Diversification [PFIA 2256.005(b)(3)]**

Lubbock County recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is managed through portfolio diversification that shall be achieved by the following general guidelines:

- Limiting investments to avoid overconcentration in investments from a specific issuer or business sector (excluding U.S. Treasury securities and certificates of deposit that are fully insured and collateralized in accordance with state and federal law),
- Limiting investment in investments that have higher credit risks (example: commercial paper),
- Investing in investments with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

The following maximum limits, by instrument, are established for Lubbock County's total portfolio:

1.	U.S. Treasury Securities .....	100%
2.	Agencies and Instrumentalities .....	85%
3.	Certificates of Deposit .....	50%
4.	Authorized Pools.....	50%

## VIII. SELECTION OF BANKS AND DEALERS

### **Depository (*Chapter 116, Local Government Code*)**

At least every four (4) years a Depository shall be selected through Lubbock County's banking services procurement process, which shall include a formal request for proposal (RFP). The selection of a depository will be determined by competitive bid and evaluation of bids will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide requested information or financial statements for the periods specified.
- The ability to meet all requirements in the banking RFP.
- Complete response to all required items on the bid form.
- Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The credit worthiness and financial stability of the bank.

### **Authorized Brokers/Dealers (*PFIA 2256.025*)**

Lubbock County shall, at least annually, review, revise, and adopt a list of qualified broker/dealers and financial institutions authorized to engage in securities transactions with Lubbock County. Those firms that request to become qualified broker/dealers for securities transactions will be required to provide:

- Information regarding creditworthiness, experience and reputation.
- A certification stating the firm has received read and understood Lubbock County's investment policy and agree to comply with the policy.

Authorized firms may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule), and qualified depositories. All investment providers, including financial institutions, banks, money market mutual funds, and local government investment pools, must sign a certification acknowledging that the organization has received and reviewed Lubbock County's investment policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by Lubbock County's policy. [PFIA 2256.005(k-l)]

#### **Delivery vs. Payment [PFIA 2256.005(b)(4)(E)]**

Securities shall be purchased using the **delivery vs. payment** method with the exception of investment pools and mutual funds. Funds will be released after notification that the purchased security has been received.

### **IX. CUSTODIAL CREDIT RISK MANAGEMENT**

#### **Safekeeping and Custodial Agreements**

Securities either owned by Lubbock County as part of its investment portfolio or held as collateral to secure demand or time deposits will be held by a third party custodian. Securities owned by Lubbock County shall be held in Lubbock County's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by a third party custodian designated by Lubbock County and pledged to Lubbock County as evidenced by safekeeping receipts of the institution with which the collateral is deposited. Original safekeeping receipts shall be obtained. Collateral may be held by a Federal Reserve Bank or branch of a Federal Reserve Bank, a Federal Home Loan Bank, or a third party bank approved by Lubbock County.

#### **Collateral Policy (PFCA 2257.023)**

Consistent with the requirements of the Public Funds Collateral Act, it is the policy of Lubbock County to require full collateralization of all Lubbock County funds on deposit with a depository bank. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, Lubbock County may require a higher level of collateralization for certain investment securities. Securities pledged as collateral shall be held by an independent third party with whom Lubbock County

has a current custodial agreement. The Investment Officer is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to Lubbock County and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

### **Collateral Defined**

Lubbock County shall accept only the following types of collateral:

- Personal bond; surety bond; bonds; notes; and other securities; first mortgages on real property; real property; certificate of deposit; or a combination of these methods, as provided by Chapter 116, Subchapter C, Local Government or
- Investment securities or interests in them as provided by Chapter 726, Acts of the 67<sup>th</sup> Legislature, Regular Session, 1981 (Article 2529b-1, Vernon's Texas Civil Statutes).

### **Subject to Audit**

All collateral shall be subject to inspection and audit by the Investment Officer or Lubbock County's independent auditors.

## **X. PERFORMANCE**

### **Performance Standards**

Lubbock County's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of Lubbock County.

### **Performance Benchmark**

It is the policy of Lubbock County to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, Lubbock County shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a quarterly basis on all securities owned and compared to current book value. Lubbock County's portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to Lubbock County's weighted average maturity in days.

## **XI. REPORTING (PFIA 2256.023)**

### **Methods**

*Commissioners' Court Meeting* - The Investment Officer shall prepare an investment report for each Commissioners' Court meeting that summarizes investment transactions for preceding period. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- A listing of maturing investments during the reporting period.
- A listing of investments purchased during the reporting period.

*Quarterly* - The Investment Officer shall prepare an investment report on a quarterly basis that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities, and shall explain the total investment return for the quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principles. This summary will be prepared in a manner that will allow Lubbock County to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the Commissioners' Court. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Average weighted yield to maturity of portfolio as compared to applicable benchmark.
- Listing of investments by maturity date.
- Fully accrued interest for the reporting period.
- The percentage of the total portfolio that each type of investment represents.
- Statement of compliance of Lubbock County's investment portfolio with state law and the investment strategy and policy approved by Commissioners' Court.

An independent auditor will perform a formal annual review of the quarterly reports with the results reported to the governing body [PFIA 2256.023(d)].

### **Monitoring Market Value [PFIA 2256.005(b)(4)(D)]**

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable source and disclosed to the governing body quarterly in a written report.

## **XII. INVESTMENT POLICY ADOPTION [PFIA 2256.005(e)]**

Lubbock County's investment policy shall be adopted by the Commissioners' Court. It is Lubbock County's intent to comply with state laws and regulations. Lubbock County's investment policy shall be subject to revisions consistent with changing laws, regulations, and needs of Lubbock County. The Commissioners' Court shall review the policy and investment strategies annually, approving any changes or modifications.



## **GLOSSARY**

**Account** - Basic reporting unit for accounting, budget or management purposes.

**Account Code** - A series of numbers used to identify and classify expenditures or revenues within an organizational unit as set forth in the "Chart of Accounts."

**Accrual** - The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity** - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the budget program.

**Actual** - Final audited revenue or expenditure results of operations for the fiscal year indicated.

**Ad Valorem Taxes** - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Agency Funds** - Used to account for assets held by the County as custodian for individuals and other governmental units, such as officials' fee accounts, inmate trust funds, cash bail bonds, and other similar arrangements.

**Allocation** - Component of an appropriation earmarking expenditures for a specific purpose and/ or level of organization.

**Amendment** - A modification of the budget by increasing or decreasing an account, or accounts, in the budget by action of the Commissioners Court.

**Appraisal District** - An independent governmental entity responsible for appraising property within the County. The Appraisal District certifies the County's assessed valuations.

**Appraised Value** - An estimate of value for the purpose of taxation.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** - The value set upon real estate and certain personal property by the agency (central appraisal district) tasked with assessing the values of property as a basis for levying property taxes.

**Assets** - Resources owned or held by a government which have monetary value.

**Available Fund Balance** - This refers to the cash remaining from the prior year which is available for appropriation and expenditure in the current year.

**Balanced Budget** – According to generally accepted accounting principles, a balanced budget is one in which the total expenditures do not exceed the total resources (total estimated revenues plus reserves).

**Basis of Accounting** – Prescribes to when transactions or events are recognized for reporting purposes.

**Bond** - A promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds are primarily used to finance capital projects. Types of bonds are:

General Obligation Bond - This bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond - This bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**Bond Rating** - A rating assigned by recognized rating agencies such as Moody's and Standard and Poor's Company to debt issuers. The higher the rating, the more credit-worthy the issuer is. Ratings range from AAA(S&P) or Aaa(Moody's) to CCC or ccc. Those rated below B are not usually considered creditworthy.

**Bond Refinancing** - The payment and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budget Amendment** - A change in the authorized level of funding (appropriations) for a department or line item accounting. These adjustments require Commissioners' Court approval.

**Budget Calendar** - The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budget Categories** - The accumulation of line items of similar use into broader groups to allow more efficient management of the budget by office holders or department managers.

**Budget Hearings** - Hearings for the purpose of providing public input into the preparation of the budget.

**Budget Transfers** – A change in the authorized level of funding that has corresponding budget reductions and increases between categories, line items, departments, or funds.

**Budgetary Basis** - This refers to the basis of accounting used to estimate financing sources and uses in the budget. These generally take one of three forms: GAAP, cash, or modified accrual.

**Budgetary Control** - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**CAFR** – Comprehensive Annual Financial Report

**Capital Assets** – Acquisitions are capitalized when they cost \$5,000 or more. Capital assets are also called fixed assets.

**Capital Improvements** - Expenditures related to the expansion, or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**CDA** – Criminal District Attorney

**Certificates of Obligation** - A short-term debt instrument whose rates are periodically restructured.

**Contingency Account** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**CRTC** – Court Residential Treatment Center

**CSCD** – Community Supervision Corrections Department

**Current Property Taxes** – Property taxes are recognized as revenues in the period for which they are levied, regardless of the lien date. Property taxes for the County are levied based on taxable value on the lien date of January 1 prior to September 30 of the same year. They become due October 1 of that same year and delinquent after January 31 of the following year.

**Debt Service Fund** - This fund is used to account for the receipt and disbursement of funds to retire debt resulting from the issuance of general obligation bonds, certificates of obligation,

and certain capital leases. Financing is provided by a specific annual property tax levy, and the investment interest earned thereon.

**Deficit** - The excess of expenses over budget during the accounting period.

**Delinquent Property Taxes** – Property taxes that remain unpaid at February 1st.

**Department** - A major division or unit of the County responsible for a service or operation or a group of related operations within a functional area.

**Depreciation** – A method of allocating the cost of a tangible asset over its useful life.

**Disbursements** - The expenditure of monies from an account.

**Division** - A section of an operation that is grouped based on related activities.

**DOJ** – Department of Justice

**DRC** – Dispute Resolution Center

**DRO** – Domestic Relations Office

**Effective Tax Rate** - State law in Texas prescribes a formula for calculating the effective tax rate for counties. The net effect of the formula is to produce a tax rate that decreases when property values rise because of inflation and vice versa. The intent is to generate a rate that produces approximately the same revenues as the year before. The formula does make adjustments for newly annexed property and newly constructed property.

**Emergency Amendment** - An amendment to the budget to pay an unbudgeted expenditure because of an emergency event that creates a grave public need which is both unusual and unexpected at the time the budget was adopted.

**Encumbrance** - The obligation of appropriated funds for the future payment of an item or service. To encumber funds means to set aside or commit funds for a specified future expense.

**Employee Benefits** - Contributions made by a government to meet commitments or obligations for benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

**Estimated Revenue** - The amount of revenue projected for the fiscal cycle by the County Auditor. Projections are generally based on prior experiences or increased fees.

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Expense** - Charges incurred (whether paid immediately or accrued) for operations, maintenance, interest, or other charges.

**Fee Offices** - County offices that charge fees or fines for services or punishment. These are designated as fee offices for reporting of revenues.

**FEMA** - Federal Emergency Management Agency.

**Fiduciary Fund** – The funds that account for assets held by the County in a trustee or agency capacity.

**Fiscal Policy** - A government's policies with respect to revenues, spending, and debt management as these relate to government series, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year (FY)** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The fiscal year for Lubbock County is October 1st through September 30th.

**Fixed Assets** - Assets of long term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. See Capital Assets.

**Fringe Benefits** – The cost of all non-wage, labor-related expenses including but not limited to group insurance, social security, retirement, workers' compensation, unemployment compensations, and other employment benefits.

**Full-time Equivalent Position (FTE)** – One FTE equates to a 40-hour work week for twelve months.

**Function** - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g, public safety, general administration, administration of justice)

**Fund** - A grouping of accounts that is used to maintain control over resources that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** - The excess of the assets of a fund over its liabilities, reserves, and carryover.

**GAAP** - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**GASB** - Governmental Accounting Standards Board.

**General Fund** - The fund used to account for all financial resources except those required to be accounted for in another fund. This is the main operating fund of the County.

**GFOA** - Government Finance Officers Association.

**Governmental Funds** – Fund types used in governmental entities to account for transactions, they include: the general fund, special revenue funds, capital projects funds, and debt service funds.

**Grants** - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the terms of the grant.

**Inflation** - A persistent rise in the general price level that results in a decline in the purchasing power of money.

**Interest** - The cost of using money borrowed from another. Set as a percentage of the Principal.

**Interest Earnings** - Earnings from available monies invested during the year.

**Intergovernmental Revenues** - Funds received by a government from another federal, state, and other local government in the form of grants, shared revenues, and payments in lieu of taxes.

**Investments** - Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**JAG** – Justice Assistance Grant

**JP** - Justice of the Peace.

**LCAD** – Lubbock Central Appraisal District

**LCJJC** – Lubbock County Juvenile Justice Center

**LE** – Law Enforcement

**LECD** – Lubbock Emergency Communications District

**Levy** - To impose property taxes for the support of government activities.



**Liabilities** - Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**Line-item budget** - A budget prepared along departmental lines that focus on what is to be bought.

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Major Fund** – By definition the General Fund is always considered a major fund. Other major governmental funds must be reported as major funds if they meet both of the following criteria.

1. 10% criterion. An individual government fund reports at least 10% of any of the following:
  - a. Total governmental fund assets
  - b. Total governmental fund liabilities
  - c. Total governmental fund revenues
  - d. Total governmental fund expenditures
2. 5% criterion. An individual governmental fund reports at least 5% of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the 10% criterion.

**ME** – Medical Examiner's Office.

**MHMR** - Mental Health Mental Retardation.

**Modified Accrual Basis** - A basis of accounting in which transactions are generally recognized at the time they are incurred, as opposed to when cash is received or spent.

**Non-Capital Equipment** – A purchase is classified as a non-capital equipment purchase when the total cost exceeds \$1,000 but is less than \$5,000.

**Non-Departmental Expense** - Expenditures for professional services and other general government functions, which cannot be allocated to individual departments, are assigned to miscellaneous/non-departmental expenses.

**Non-Major Fund** – See definition of Major Fund.

**Obligations** - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Office** - The basic organizational unit of government for an elected official which is functionally unique in its delivery of services (as compared to departments headed by nonelected managers).

**Personnel Costs** - Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Personal Services** - Expenditures for salaries, wages, and fringe benefits of a government's Employees.

**Principal** - The amount of money owed on which the entity is obligated to pay interest.

**Property Tax** - Taxes levied on both real and personal property according to the property's valuation and the tax rate.

**Records Management** - This term applies to the management of County records and government documents. Fees are budgeted for collection and expenses for the safeguarding of records according to the Texas Management Act.

**Reserve** - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** - A formal statement of opinion or determination adopted by an assembly or other formal group.

**Resources** - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** - The annual or periodic collections of money by the government for public use. Examples are taxes and fees.

**R.O.W.** - Refers to Right-of-Way; for example the purchase of land for street access.

**Salaries** - The cost of all labor related expenses required of a department to function, including but not limited to salaries, merit, cost of living adjustments (COLA), etc.

**Source of Revenue** - Revenues are classified according to their source or point of origin.

**SPAG** - South Plains Association of Governments

**SPATF** - South Plains Auto Task Force

**Special Revenue Funds** - Used to account for specific revenue sources (other than capital projects) that are restricted to expenditures for specified purposes. These restrictions exist both externally (by agreement with other entities or by statute) and internally (by policy of Commissioners' Court).

**Staffing Trends** - Staffing figures for a specific period of time for a department or division.

**Statute** - A law enacted by the legislative assembly.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular person or property for current or permanent benefit, such as special assessments.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Notes** – A short-term debt obligation repayable by ad valorem tax revenue.

**Tax Rate** - A percentage applied to all taxable property to raise general revenues.

**Tax Roll** - Official list showing the amount of taxes levied against each taxpayer or property.

**Time Deposit** - Investments of idle funds with a depository at a negotiated interest rate.

**TJPC** - Texas Juvenile Probation Commission.

**TDCJ-CJAD** - Texas Department of Criminal Justice – Criminal Justice Assistance Division

**Transfers** – Amounts, at the fund level, recognized as disbursements-out by one or more funds and as revenues-in one or more other funds.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor obligated (encumbered). That amount of appropriation is available for future use.

**Un-appropriated Fund Balance** - Funds that are neither expended nor obligated and provide cash flow to the organization.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**USDA** – United States Department of Agriculture

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**VINE** - Victim Information Notification Everyday

**VCLG** – Victim Coordinator and Liaison Grant

**Working Capital** – The excess of total current assets over total current liabilities.

