

Lubbock County, Texas



Adopted Budget

Fiscal Year 2014-2015

Budget Year From

October 1, 2014 to September 30, 2015



Lubbock County, Texas

Adopted Budget

FY 2014 - 2015



Budget Year from October 1, 2014 to September 30, 2015



Lubbock County TX

This budget will raise more revenue from property taxes than last year's budget by an amount of \$633,758 which is a 1.2 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 \$633,758

Vote of each member of the Commissioners Court by name voting on the

Commissioners Court Members	Adoption of Budget	Setting the Property Tax Rate
Tom Head, County Judge	Yay___ Nay_X__	Yay_X_ Nay___
Bill McCay, Comm., Prec. #1	Yay_X_ Nay___	Yay_X_ Nay___
Mark Heinrich, Comm., Prec. #2	Yay_X_ Nay___	Yay_X_ Nay___
Lorenzo "Bubba" Seden, Comm., Prec. #3	Yay_X_ Nay___	Yay_X_ Nay___
Patti Jones, Comm., Prec. #4	Yay_X_ Nay___	Yay_X_ Nay___

Comparative Tax Rates

Tax Rates	FY14	FY15
Property Tax Rate	.345310	.341358
Effective Tax Rate	.345310	.341358
Effective Maintenance and operations tax rate	.443585	.438342
Rollback tax rate	.385163	.378108
Debt Rate	.047216	.045389

Debt Obligations

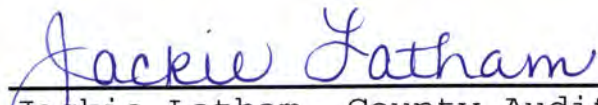
Total amount of County Debt Obligations	FY14	FY15
	\$63,600,000.00	\$58,490,000.00

BUDGET CERTIFICATE


Budget Year from October 1, 2013 to September 30, 2014

**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 8th day of September 2014, as the same appears on file in the office of the County Clerk of said County.



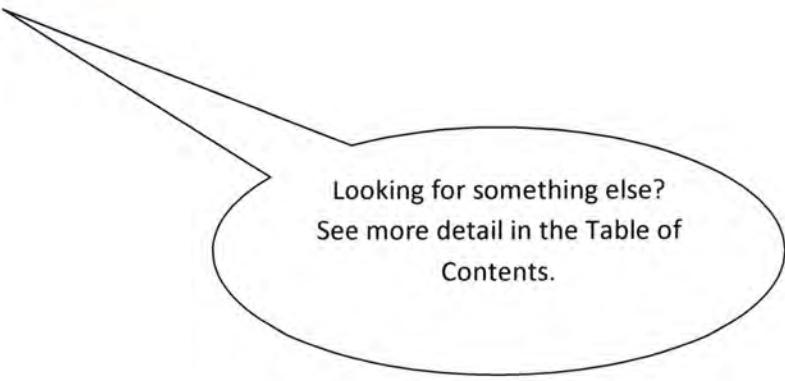
Jackie Latham, County Auditor



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. 146-147, Chart p. 145](#)
- How many employees work for the County and where? [p. 296-298, Summary on p. 299](#)
- Does the County have a financial policy that guides how funds are reported, invested, and audited? [p. 24 and p. 335-348](#)
- What does "GAAP" mean? [Glossary p. 353](#)
- What's the population of Lubbock County? [p. 5](#)
- What is the total budget of the Lubbock County Detention Center? [p. 125](#)
- Where can I find the detailed operating budget? [The detailed operating budget for FY 15 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, 2013

Executive Director

LUBBOCK COUNTY, TEXAS
Adopted Budget 2014 – 2015
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LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor

Rhonda Scott
First Assistant Auditor



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October 1, 2014

The Honorable County Judge and County Commissioners:

This Lubbock County Operating Budget for Fiscal Year 2015 was adopted by the Commissioners' Court on Monday, September 8, 2014 and will be used as the management control device of Lubbock County from October 1, 2014 through September 30, 2015.

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 \$0.341358. 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 FY 2015 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

2015 Proposed Budget was held on September 8, 2014. 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 4.5% in tax year 2014 (Fiscal Year 2014-2015). The Commissioners' Court approved a tax rate of \$0.341358 per \$100 valuation which is the effective tax rate. The amount of taxes imposed this year on the average home would increase approximately \$17.28 due to higher valuations. New property added to the tax roll for the first time in tax year 2014 generated \$633,758.

Revenue Changes – General Fund

Various revenue line items increased with the most significant increases being sales tax in the amount of \$650,000, ad valorem tax collections in the amount of \$708,974, and Motor Vehicle Sales Tax in the amount of \$825,000.

Expenditure Changes – General Fund

The General Fund budget for FY 2015 is \$91,841,399, which represents a 6.64% increase above the \$86,120,254 budget for FY 2014. The primary focus of the FY 2015 budget was to provide additional support to law enforcement, fund increases to payroll line items, provide for a upgraded telephone system, increase Juvenile Probation Fund support and reconstruction of University Avenue/CR2200.

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 reserve funds. Unappropriated general fund balance for FY 2014 is estimated at \$35 million which represents approximately 34% of budgeted FY 2015 expenditures. These reserve 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 reserve 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.

Budget in Brief

Overview

The 2015 Budget continues to hold to the established principles in Lubbock County of conservative fiscal planning. The challenges faced by Lubbock County in preparing the 2015 budget include the funding to recruit and retain public safety employees, maintain employer provided health insurance benefits and provide 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 while adopting the effective tax rate.

- 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 2015 budget adopted by the County Commissioners totaled \$157,889,048, a net increase of \$9,704,869 or 6.55 percent in comparison to the fiscal year 2014 adopted budget.

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

- Eight full-time new positions were added in FY 2015.
- Decreased budgets in multiple departments and special revenue funds.
- Capital improvements including upgrading the telephone system.
- Additional funding for public safety compensation.
- Increased resources for records preservations and technology/enhancements.
- Employee health funding to meet rising costs.
- Increases to personnel line items including 1.67 COLA and 2.58 Merit.
- Reconstruction of University Avenue/CR2200.
- Additional funding for Juvenile Probation.

Summary

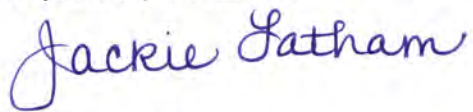
Considerable time was spent reviewing budget requests for compliance with the overall goals of the County. This is a solid budget and one that meets the demands of the growing County. Even though, many departmental budgets were reduced, officials are prepared to make careful expenditure decisions while 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 FY 2015 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 FY 2015 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 2014 - 2015



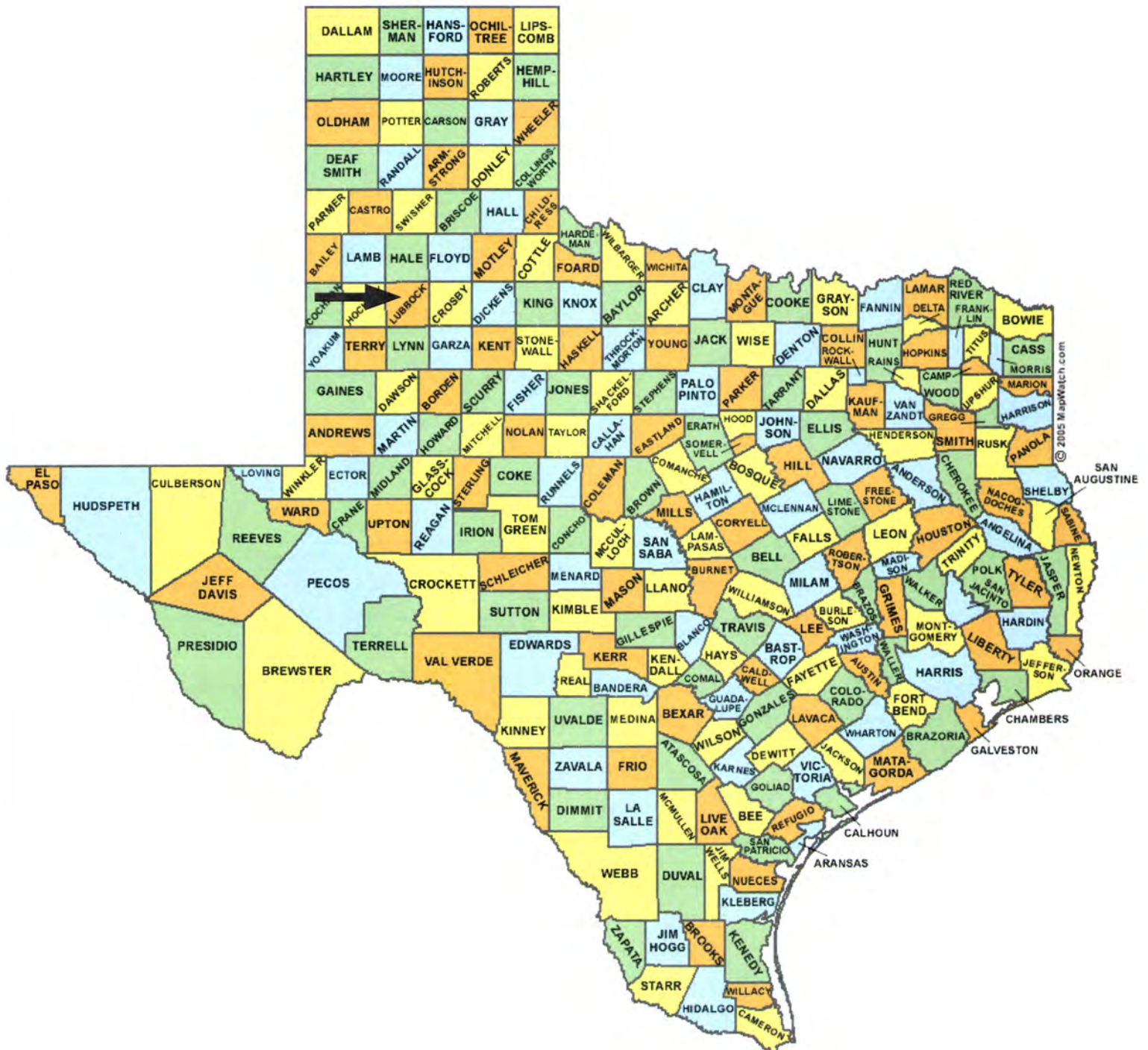
Organizational Summaries

**LUBBOCK COUNTY, TEXAS
TWO YEAR EXPENDITURE COMPARISON
ALL FUNDS**

Fund	FY 2014 Adjusted		FY 2015 Budget	Variance	% Change
	Budget				
General Fund	86,120,254		91,841,399	5,721,145	6.64%
Consolidated Road & Bridge	6,232,366		5,951,077	-281,289	-4.51%
Precinct 1 Park	140,827		116,191	-24,636	-17.49%
Slaton/Roosevelt Park	277,217		366,514	89,297	32.21%
Idalou/New Deal Park	365,970		481,902	115,932	31.68%
Shallowater Park	162,207		149,819	-12,388	-7.64%
Permanent Improvement	3,020,634		2,642,640	-377,994	-12.51%
New Road Fund	1,267,000		850,000	-417,000	-32.91%
Safe School Program/JJAEP	73,154		73,154	0	0.00%
TJPC C	329,896		329,896	0	0.00%
TJPC S	61,458		0	-61,458	-100.00%
Star Program	511,934		554,551	42,617	8.32%
Juvenile Probation Fund	6,051,864		6,315,183	263,319	4.35%
TJPC Juv Probation Commission	1,716,273		1,676,623	-39,650	-2.31%
Juvenile Detention	3,732,049		3,900,482	168,433	4.51%
Juvenile Food Service	305,261		296,912	-8,349	-2.74%
Title IV-E	264,317		267,829	3,512	1.33%
CJD Re-Entry Drug Court	48,393		157,224	108,831	224.89%
DWI Court	58,593		115,097	56,504	96.43%
Family Recovery Court	48,398		105,897	57,499	118.80%
Online Access	41,500		21,598	-19,902	-47.96%
Mental Health Private Defender	0		0	0	0.00%
Drug Court	78,154		112,037	33,883	43.35%
Drug Court Court Cost	40,000		41,400	1,400	3.50%
Dispute Resolution	313,815		293,205	-20,610	-6.57%
USDA Ag Mediation	72,500		73,200	700	0.97%
Domestic Relations Office	201,168		189,500	-11,668	-5.80%
Truancy Mediation Program	19,791		0	-19,791	-100.00%
Law Library	182,576		183,532	956	0.52%
Election Services	618,893		700,000	81,107	13.11%
Election Admin Fee	42,000		42,000	0	0.00%
Election Equipment Fund	31,354		31,707	353	1.13%
Hazzard Material EMG-LEPC	0		0	0	0.00%
District Clerk Records Preservation	47,273		33,273	-14,000	-29.62%
County Clerk Records Preservation	1,103,865		1,259,429	155,564	14.09%
Commissioners' Court Record Preservation	90,964		94,427	3,463	3.81%
Courthouse Security	123,914		122,184	-1,730	-1.40%
Court Record Preservation	40,500		21,800	-18,700	-46.17%
Historic Preservation	4,200		4,200	0	0.00%
Child Abuse Prevention	345		345	0	0.00%
Justice Court Technology	128,000		60,400	-67,600	-52.81%
County and District Court Technology	8,850		9,000	150	1.69%
District Court Record Technology	20,000		35,600	15,600	78.00%
County Clerk Archive	963,195		740,000	-223,195	-23.17%
Regional Public Defender	6,177,913		6,154,983	-22,930	-0.37%
Sheriff Contraband Fund	705,000		705,000	0	0.00%
Inmate Supply Fund	552,000		402,000	-150,000	-27.17%
VINE	58,426		27,716	-30,710	-52.56%
Homeland Security	130,000		130,000	0	0.00%
CDA Business Crimes	305,840		228,464	-77,376	-25.30%
CDA Contraband	280,600		271,970	-8,630	-3.08%
South Plains Auto Task Force	556,751		568,689	11,938	2.14%
JAG	147,577		96,373	-51,204	-34.70%
Domestic Violence Prosecution	196,148		137,688	-58,460	-29.80%
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	6,319,688		6,319,013	-675	0.00%
Tax Notes Series 2013	1,238,978		1,245,325	6,347	0.51%
Refunding Bonds Series 2013	173,200		174,700	1,500	0.87%
New Jail 302	0		0	0	0.00%
LE Renovations	3,360,000		4,400,000	1,040,000	0.00%
CRTC Renovations	2,240,000		3,000,000	760,000	33.93%
Employee Health Benefit	8,713,300		9,912,300	1,199,000	13.76%
Workers Comp Fund	3,790,600		3,853,600	63,000	1.66%
Employee FSA Fund	0		0	0	0.00%
Total Expenditures - All Lubbock County Funds	149,906,943		157,889,048	7,982,105	5.32%

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.

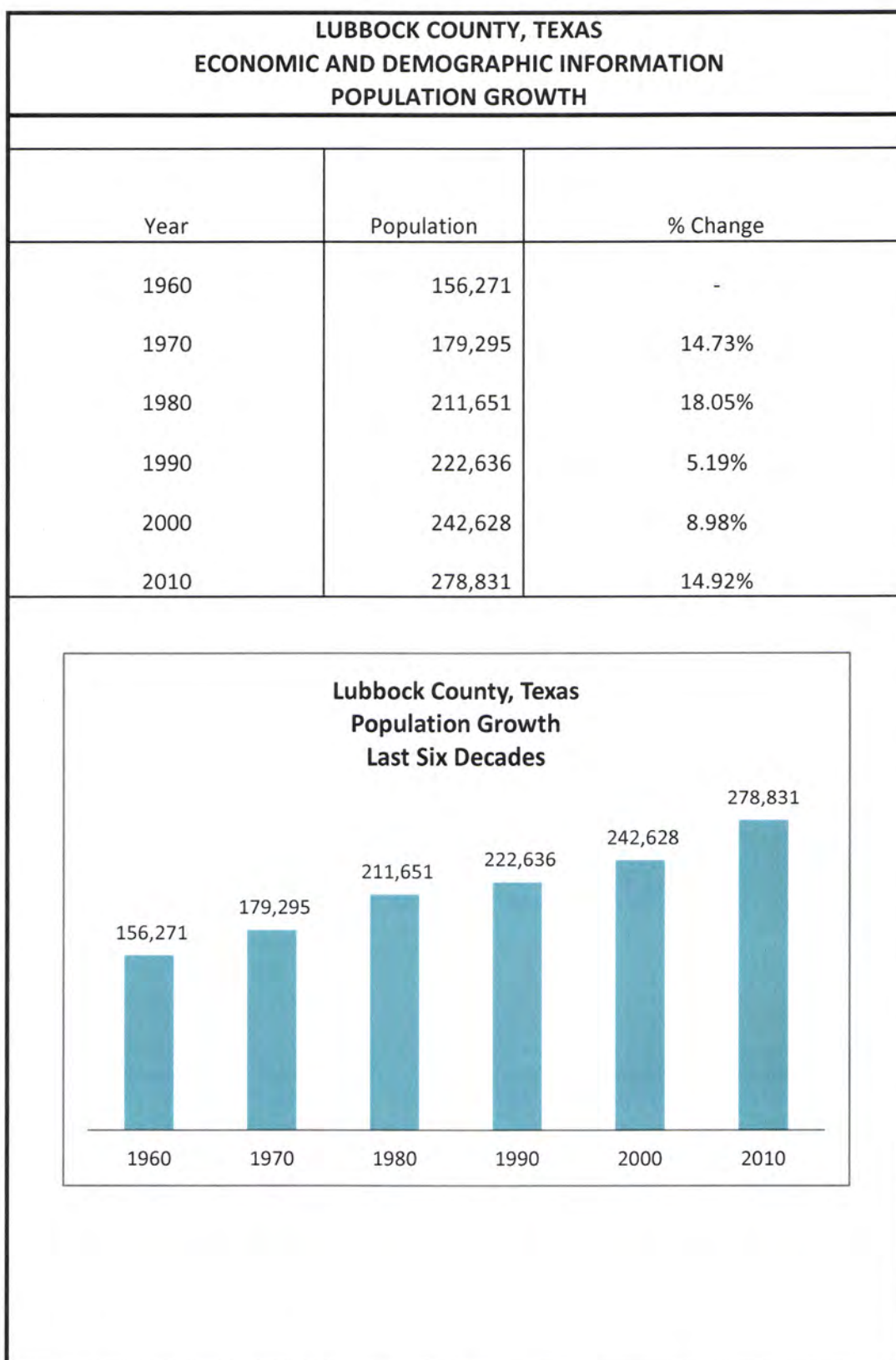
W.E. Rainer was a wealthy cattleman, manager, and part owner of the Rayner Cattle Company, with home offices in St. Louis, MO. Once established in the county, Rainer decided to form a city on the north side of the canyon, and call his new town Monterey. At the same time, another father of Lubbock, W.D. 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, 2014

Taxpayer	Type of Business	Taxable Value	% of Total Taxable Assessed Value
Southwestern Public Service	Real Estate Holdings	\$164,106,813	0.95%
Macerich South Plains LP	Real Estate Holdings	\$131,107,405	0.76%
Texland Petroleum LP	Oil and Gas	\$94,966,541	0.55%
United Supermarket LLC	Retail Supermarket	\$77,310,405	0.45%
Atmos Energy/West Texas Division	Natural Gas Utility	\$57,025,670	0.33%
BNSF Railway Co	Transportation	\$51,211,770	0.30%
Brown H L Operating LLC	Oil and Gas	\$43,799,800	0.25%
AT&T Mobility LLC	Wireless Services	\$43,705,360	0.25%
PYCO Industires	Manufacturing	\$43,169,713	0.25%
South Plains Electric Coop Inc.	Electricity Utility	\$39,251,230	0.23%

Total Taxable Value - Top Ten Taxpayers

\$745,654,707

4.33%

Total Taxable Assessed Valuation

\$17,200,886,809

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	5500
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	1100
Lubbock County	County Government	1118
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.

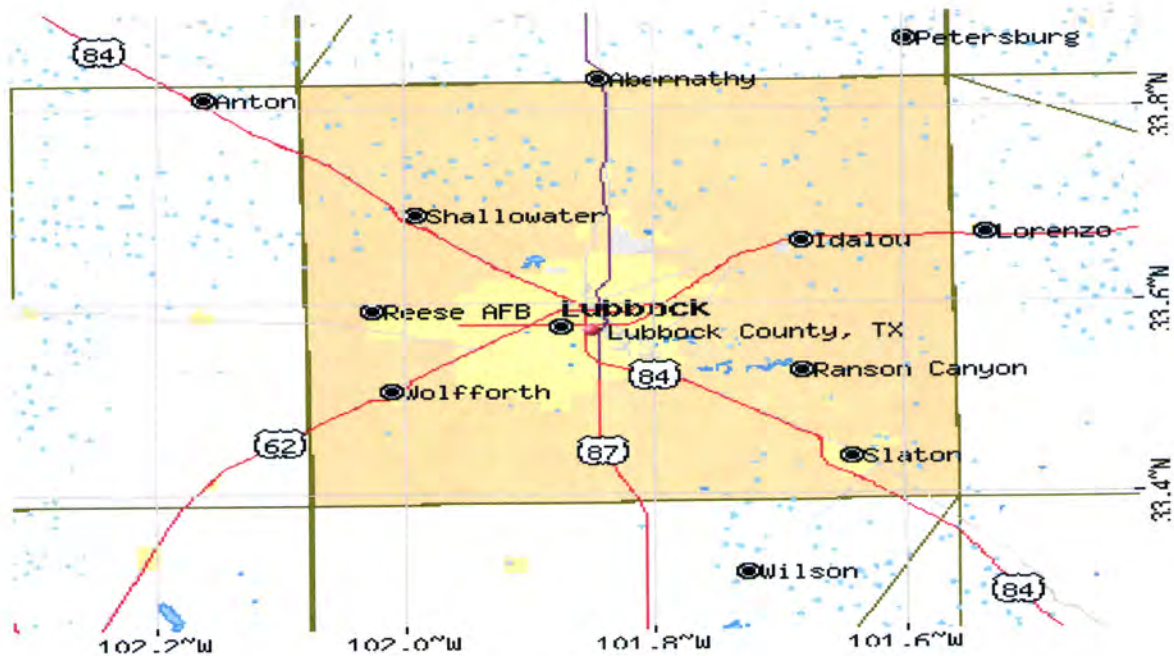
Form of Government:

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:	1,118
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: 114,575	Jobs in 2012: 135,556
Land area: 899 sq. mi.	Total labor force in 2012: 145,067
Water area: 1.2 sq. mi.	Unemployment rate in 2013: 5.0%
Median age: 30.7 years	Average household size: 2.53
Males: 49.4%, Females: 50.6%	Median household income: \$43,993
Average wage per job in 2012: \$37,532	(year 2012)

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: 52,963

People 25 years of age or older with a high school degree or higher: 84%

People 25 years of age or older with a bachelor's degree or higher: 27.4%

Source: factfinder.census.gov and City-data.com and <http://www.txcip.org/tac/census/profile> and <http://lubbockeda.org/home.aspx>

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 quarterly to assess the Strategic Plan and update the direction the County is going based on current events while driving toward long range goals. Quarterly 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.

**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

Miscellaneous

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

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

Transportation

- Consolidated Road and Bridge
- Public Works

Financial Administration

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

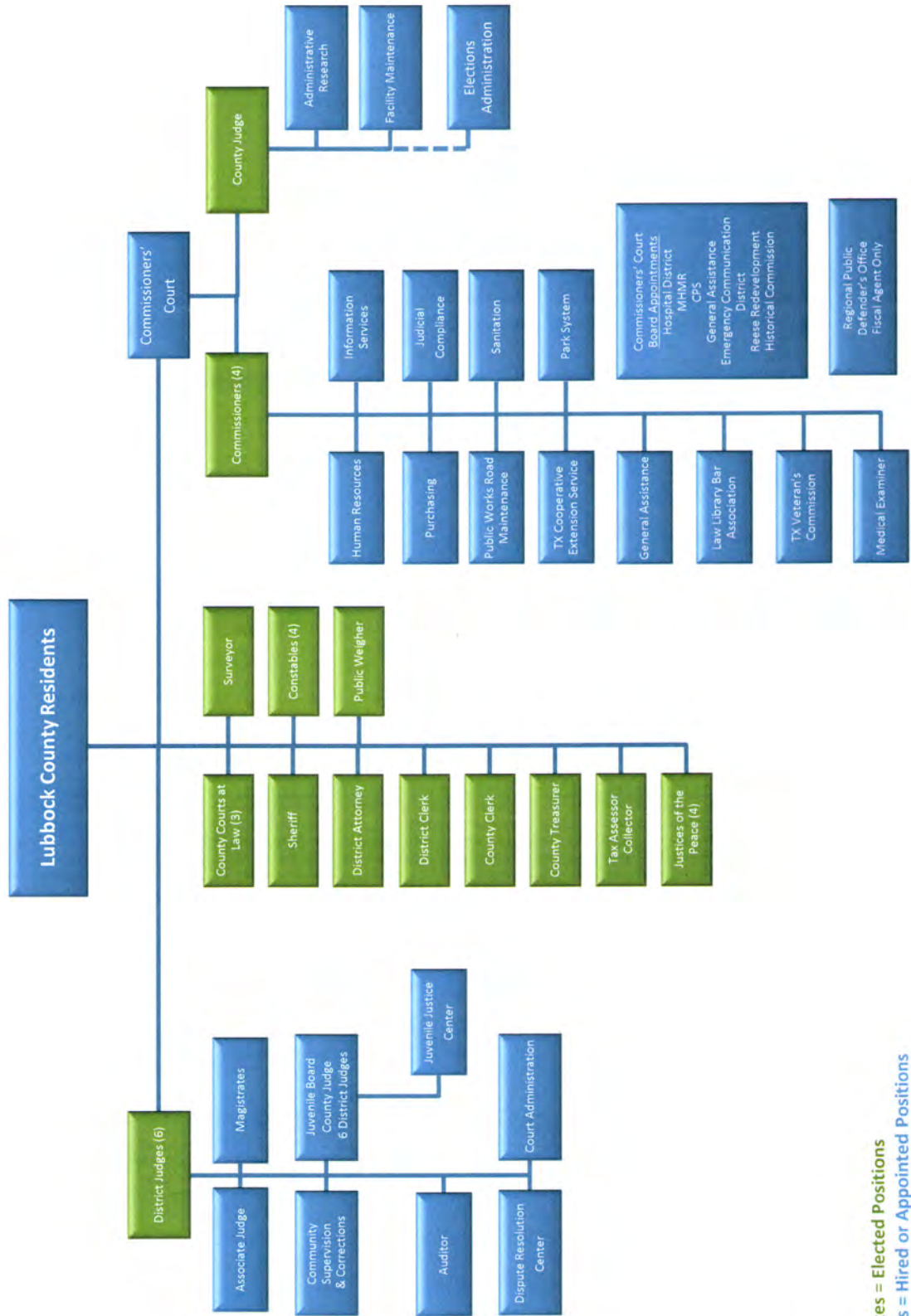
Public Safety

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

Legal

- Criminal District Attorney
- Regional Public Defender

Lubbock County Organization Chart



Green Boxes = Elected Positions
 Blue Boxes = Hired or Appointed Positions
 FY 2015

LUBBOCK COUNTY, TEXAS
2015 ELECTED AND APPOINTED OFFICIALS
October 1, 2014

Lubbock County Elected Officials:

County Judge

Tom Head

Commissioners:

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

Bill McCay
Mark Heinrich
Lorenzo "Bubba" Sedeño
Patti Jones

District Judges:

Judge 72nd District
Judge 99th District
Judge 137th District
Judge 140th District
Judge 237th District
Judge 364th District

Ruben Reyes
William Sowder
John McClendon III
Jim Bob Darnell
Leslie Hatch
Bradley Underwood

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

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

Justice of the Peace Judges:

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

Jim Hansen
Jim Dulin
Aurora Chaides-Hernandez
Jean Anne Stratton

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

Sharon Gossett

County Treasurer

Matthew D. Powell

Criminal District Attorney

Barbara Sucsy

District Clerk

Kelly Rowe

Sheriff

Ronnie Keister

Tax Assessor-Collector

Lubbock County Officials:

1st Assistant DA

Wade Jackson

Associate Judge

Stephen Johnson

County Auditor

Jackie Latham

Court Magistrate

Melissa McNamara

Director Adult Probation

Steve Henderson

Director of Court Administration

Dean Stanzione

LUBBOCK COUNTY, TEXAS
2015 ELECTED AND APPOINTED OFFICIALS
October 1, 2014

Director Dispute Resolution
Director of Facilities
Director General Assistance
Director Human Resources
Director Judicial Compliance
Director Juvenile Probation
Director Purchasing
Elections Administrator
Medical Examiner

Gene Valentini
Lyle Fetterly
Diana Gurule-Copado
Greg George
Myron "Shan" Alexander
William Carter
Steve Chandler
Dorothy Kennedy
Dr. Sridhar Natarajan

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: Nonspendable 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.

□

LUBBOCK COUNTY
PROJECTED FUND BALANCE REPORT
AS OF: SEPTEMBER 30TH, 2014

FUND NAME	BEGINNING FUND BALANCE	FY 14 ESTIMATED		FY 14 ESTIMATED EXPENDITURES	ESTIMATED FUND BALANCE	FY 15 BUDGETED		FY 15 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
		REVENUES				REVENUES			
General Fund	36,270,558.11	84,985,158.00	86,120,254.00	35,135,462.11	87,929,017.00	91,841,399.00	31,223,080.11		
Consolidated Road & Bridge	4,483,797.20	5,393,402.00	6,232,366.00	3,644,833.20	5,493,783.00	5,951,077.00	3,187,539.20		
Precinct 1 Park	525,658.90	104,102.00	140,827.00	488,933.90	100,472.00	116,191.00	473,214.90		
Slaton/Roosevelt Park	279,774.79	150,082.27	158,465.06	271,392.00	95,122.00	366,514.00	0.00		
Idalou/New Deal Park	262,708.58	150,030.00	76,743.00	335,995.58	92,972.00	481,902.00	52,934.42		
Shallowater Park	406,680.53	97,502.00	162,207.00	341,975.53	91,872.00	149,819.00	284,028.53		
Permanent Improvement	959,348.22	2,442,810.00	1,839,443.00	1,562,715.22	2,154,047.00	2,642,640.00	1,074,122.22		
New Road Fund	559,149.02	537,000.00	442,174.00	653,975.02	578,600.00	850,000.00	382,575.02		
Safe School Program/JJAEP	0.00	73,154.00	73,154.00	0.00	73,154.00	73,154.00	0.00		
TJPC C	0.00	329,896.00	329,896.00	0.00	329,896.00	329,896.00	0.00		
TJPC S	0.00	61,458.00	61,458.00	0.00	0.00	0.00	0.00		
Star Program	0.00	511,934.00	511,934.00	0.00	554,551.00	554,551.00	0.00		
Juvenile Probation Fund	926,327.28	4,546,300.00	4,141,723.00	1,330,904.28	5,043,300.00	6,315,183.00	59,021.28		
TJPC Juv Probation Commission	0.00	1,716,273.00	1,716,273.00	0.00	1,676,623.00	1,676,623.00	0.00		
Juvenile Detention	0.00	3,732,049.00	3,732,049.00	0.00	3,900,482.00	3,900,482.00	0.00		
Juvenile Food Service	0.00	305,261.00	305,261.00	0.00	296,912.00	296,912.00	0.00		
Title IV-E	0.00	264,317.00	264,317.00	0.00	267,829.00	267,829.00	0.00		
CJD Re-Entry Drug Court	0.00	48,393.00	48,393.00	0.00	157,224.00	157,224.00	0.00		
DWI Court	0.00	58,593.00	58,593.00	0.00	115,097.00	115,097.00	0.00		
Family Recovery Court	0.00	48,398.00	48,398.00	0.00	105,897.00	105,897.00	0.00		
Online Access	80,902.41	41,500.00	41,500.00	80,902.41	21,598.00	21,598.00	80,902.41		
Mental Health Private Defender	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Drug Court	0.00	78,154.00	78,154.00	0.00	112,037.00	112,037.00	0.00		
Drug Court Court Cost	82,129.87	40,000.00	40,000.00	82,129.87	41,400.00	41,400.00	82,129.87		
Dispute Resolution	20,665.45	312,782.02	292,116.57	0.00	293,205.00	293,205.00	0.00		
USDA Ag Mediation	0.00	72,500.00	72,500.00	0.00	73,200.00	73,200.00	0.00		
Domestic Relations Office	7,981.70	201,168.00	201,168.00	7,981.70	189,500.00	189,500.00	7,981.70		
Truancy Mediation Program	0.00	19,791.00	19,791.00	0.00	0.00	0.00	0.00		
Law Library	4,179.93	166,744.14	179,794.07	8,870.00	192,402.00	183,532.00	0.00		
Election Services	119,332.73	618,893.00	618,893.00	119,332.73	700,000.00	700,000.00	119,332.73		
Election Admin Fee	73,171.00	42,000.00	42,000.00	73,171.00	42,000.00	42,000.00	73,171.00		
Election Equipment Fund	252,810.64	31,354.00	31,354.00	252,810.64	31,707.00	31,707.00	252,810.64		
Hazzard Material EMG-LEPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

LUBBOCK COUNTY
PROJECTED FUND BALANCE REPORT
AS OF: SEPTEMBER 30TH, 2014

FUND NAME	BEGINNING FUND BALANCE	FY 14 ESTIMATED		FY 14 ESTIMATED		ESTIMATED FUND BALANCE	FY 15 BUDGETED		FY 15 BUDGETED EXPENDITURES	BUDGETED FUND BALANCE
		REVENUES	EXPENDITURES	REVENUES	EXPENDITURES		REVENUES	EXPENDITURES		
District Clerk Records Preservation	59,191.56	20,000.00	47,273.00	31,918.56	16,900.00	33,273.00	15,545.56			
County Clerk Records Preservation	2,266,334.64	315,000.00	1,103,865.00	1,477,469.64	282,500.00	1,259,429.00	500,540.64			
Commissioners' Court Record Preservation	484,066.83	76,468.00	90,964.00	469,570.83	86,100.00	94,427.00	461,243.83			
Courthouse Security	2,476.30	103,951.25	97,290.95	4,184.00	118,000.00	122,184.00	0.00			
Court Record Preservation	103,253.19	40,500.00	40,500.00	103,253.19	48,750.00	21,800.00	130,203.19			
Historic Preservation	12,288.34	1,250.00	4,200.00	9,338.34	700.00	4,200.00	5,838.34			
Child Abuse Prevention	1,252.81	345.00	345.00	1,252.81	345.00	345.00	1,252.81			
Justice Court Technology	230,690.21	40,800.00	128,000.00	143,490.21	32,400.00	60,400.00	115,490.21			
County and District Court Technology	25,458.46	8,850.00	8,850.00	25,458.46	9,000.00	9,000.00	25,458.46			
District Court Record Technology	31,663.35	18,250.00	20,000.00	29,913.35	18,500.00	35,600.00	12,813.35			
County Clerk Archive	1,616,083.86	325,000.00	963,195.00	977,888.86	425,000.00	740,000.00	662,888.86			
Regional Public Defender	1,733,613.60	6,177,913.00	6,177,913.00	1,733,613.60	6,154,983.00	6,154,983.00	1,733,613.60			
Sheriff Contraband Fund	872,164.04	705,000.00	705,000.00	872,164.04	705,000.00	705,000.00	872,164.04			
Inmate Supply Fund	1,741,300.49	552,000.00	552,000.00	1,741,300.49	402,000.00	402,000.00	1,741,300.49			
VINE	0.00	58,426.00	58,426.00	0.00	27,716.00	27,716.00	0.00			
Homeland Security	0.00	130,000.00	130,000.00	0.00	130,000.00	130,000.00	0.00			
CDA Business Crimes	64,911.53	130,798.35	189,078.81	66,631.07	163,553.00	228,464.00	1,720.07			
CDA Contraband	240,616.19	280,600.00	280,600.00	240,616.19	271,970.00	271,970.00	240,616.19			
South Plains Auto Task Force	0.00	556,751.00	556,751.00	0.00	568,689.00	568,689.00	0.00			
JAG	0.00	147,577.00	147,577.00	0.00	96,373.00	96,373.00	0.00			
Domestic Violence Prosecution	0.00	196,148.00	196,148.00	0.00	137,688.00	137,688.00	0.00			
Interest/Sinking Fund	217,431.54	0.00	217,431.54	0.00	0.00	0.00	0.00			
Interest/Sinking Fund 03 Bond Issue	984,683.14	0.00	984,683.14	0.00	0.00	0.00	0.00			
Interest/Sinking Fund 07 Bond Issue	549,098.72	6,319,188.00	6,319,688.00	548,598.72	6,128,557.00	6,319,013.00	358,142.72			
Tax Notes Series 2013	0.00	1,284,851.00	1,238,977.49	45,873.51	1,199,452.00	1,245,325.00	0.51			
Refunding Bonds Series 2013	0.00	353,165.01	173,200.00	179,965.01	168,373.00	174,700.00	173,638.01			
New Jail 302	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
LE Renovations	4,533,534.08	161,057.00	320,474.00	4,374,117.08	78,335.00	4,400,000.00	52,452.08			
CRTC Renovations	3,053,909.71	35,275.00	71,016.00	3,018,168.71	53,000.00	3,000,000.00	71,168.71			
Employee Health Benefit	930,842.31	8,713,300.00	8,713,300.00	930,842.31	9,912,300.00	9,912,300.00	930,842.31			
Workers Comp Fund	8,933,638.78	1,406,000.00	3,790,600.00	6,549,038.78	1,416,000.00	3,853,600.00	4,111,438.78			
Employee FSA Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
GRAND TOTAL	73,957,396.54	135,399,462.04	141,408,545.63	67,948,312.95	139,406,083.00	157,889,048.00	49,465,347.95			

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

General Fund

Departmental health insurance contributions were increased significantly to meet the rise in health care expenses. Reconstruction of University Ave/CR220 in conjunction with the City of Lubbock as well as the purchase of a telephone system to replace the County's outdated equipment created a draw on reserves. The draw on reserves is not expected to impair operations.

Consolidated Road and Bridge

Budgeting for capital expenditures 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 was analyzed and essential renovations were budgeted.

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. Other resources will be utilized for major road construction projects in FY 2015.

Juvenile Probation Fund

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

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

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. Resources from the General Fund were utilized in FY 2015. Legislation to increase fees is being researched.

Record Preservation – District Clerk

Continuation of supplies and scanning equipment required to preserve newly acquired court reporter 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.

Court Record Preservation

State law provides for a fee to be collected and paid as other court costs for record preservation. Sufficient revenue is collected to sustain the fund.

Historical Preservation

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

Judicial 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.

District Court Record Preservation

Funds are being utilized to preserve, scan and create microfilm of old ledger books. Sufficient resources are available to cover the draw on reserves.

County Clerk Archive

A photostat reversal project was initiated in FY 2009 to preserve specific records. The project was not completed as projected and is scheduled to continue in FY 2015 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

CDA Business Crimes

This fund is supported by bad check collection fees. As fewer checks are being replaced with electronic payments the fees continue to decline. Sufficient resources are available to maintain operations through FY 2015.

LE Renovations

Debt was issued during FY 2013 to fund critical renovations to the Law Enforcement Center. Reserves will continue to deplete as the project is completed.

CRTC Renovations

Debt was issued during FY 2013 to fund critical renovations to the CRTC Building. Reserves will continue to deplete as the project is completed.

Workers Comp Fund

Funds were returned to the General Fund. Sufficient unreserved fund balance is available to meet expected expenditures.

Interest / Sinking Fund 07 Bond Issue

Debt service funds are monitored closely to maintain minimal balances to meet debt obligations. Fluctuations occurred due to reserves available in funds reserved for debt payments that were paid off in FY 2013 during reconstruction of debt and transferred to appropriate current interest and sinking funds.

Tax Notes Series 2013

Debt service funds are monitored closely to maintain minimal balances to meet debt obligations. Fluctuations occurred due to reserves available in funds reserved for debt payments that were paid off in FY 2013 during reconstruction of debt and transferred to appropriate current interest and sinking funds.

Major Funding Issues Facing 2015 Budget

Formulating the 2015 Budget was challenging considering the limited resources available to support law enforcement, employer provided health insurance benefits and provide minimal payroll increases to employees while preserving permanent improvements and fund balance.

Recruiting and retaining public safety employees was a major concern during the 2015 Budget process. Providing COLA and merit 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 faucets 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 2015 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 2015 Budget

The 2015 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 4.25% (1.67% COLA and 2.58% merit) to provide additional compensation to employees
- Recruiting and retaining public safety employees with competitive wages
- Planning for completion of the Law Enforcement Center and CRTC renovations within five years
- Providing affordable health insurance benefit options to employees and retirees while working through provision of the Affordable Care Act
- Increasing elected officials salaries to attract solid candidates in the years to come
- Investment in capital including an upgraded telephone system; reconstruction of University Avenue/CR2200 and fleet replacement

Accounting, Auditing, and Financial Planning

The modified accrual basis of accounting is used for the Governmental Fund Types and Agency Funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, both measureable and available, and expenditures in the accounting period in which the fund liability is incurred, if measureable, except for un-matured interest on General Long-Term Debt, which is recognized when due. Lubbock County does not distinguish between basis of budgeting and basis of accounting. County records are maintained using the modified accrual method.

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 and 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.

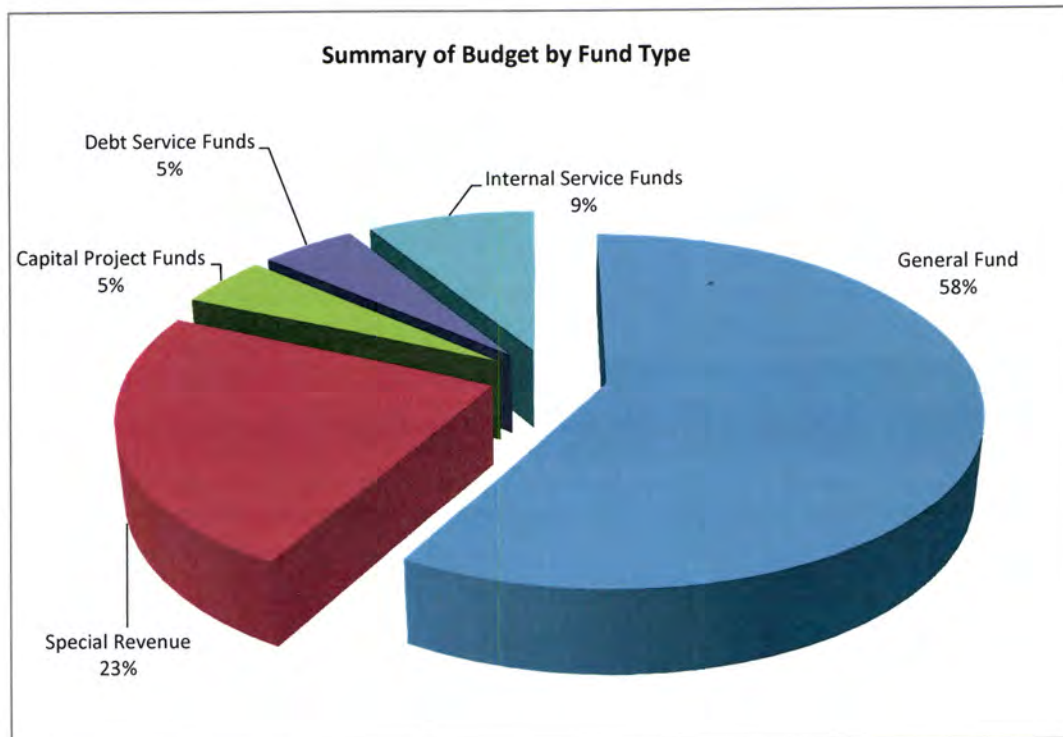
Fiduciary Fund Types

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	\$	91,841,399
Special Revenue		37,142,711
Capital Project Funds		7,400,000
Debt Service Funds		7,739,038
Internal Service Funds		13,765,900
		<hr/>
	\$	157,889,048
		<hr/> <hr/>



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 2014 - 2015

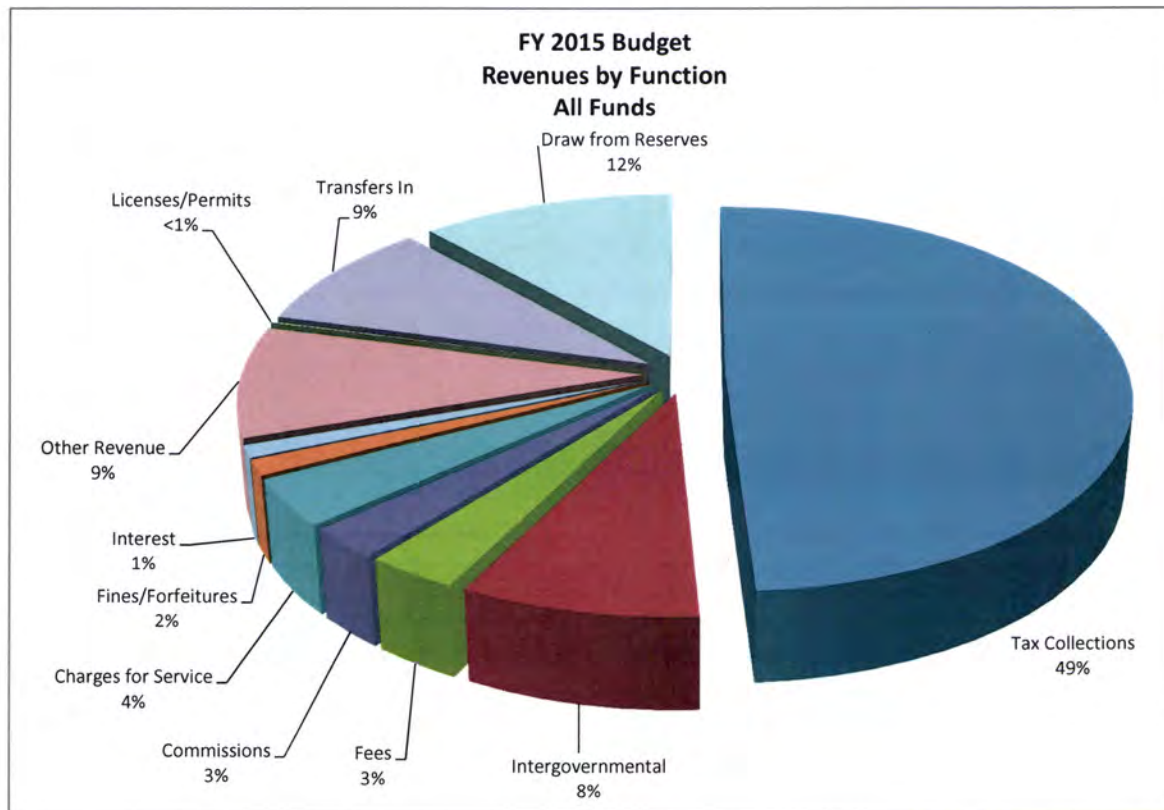


Consolidated Revenue & Expenditure Summary

**LUBBOCK COUNTY, TEXAS
REVENUES BY FUNCTION
FY 2015 BUDGET - TOTAL COMPARATIVE REVENUES - ALL FUNDS**

WHERE DOES THE MONEY COME FROM?

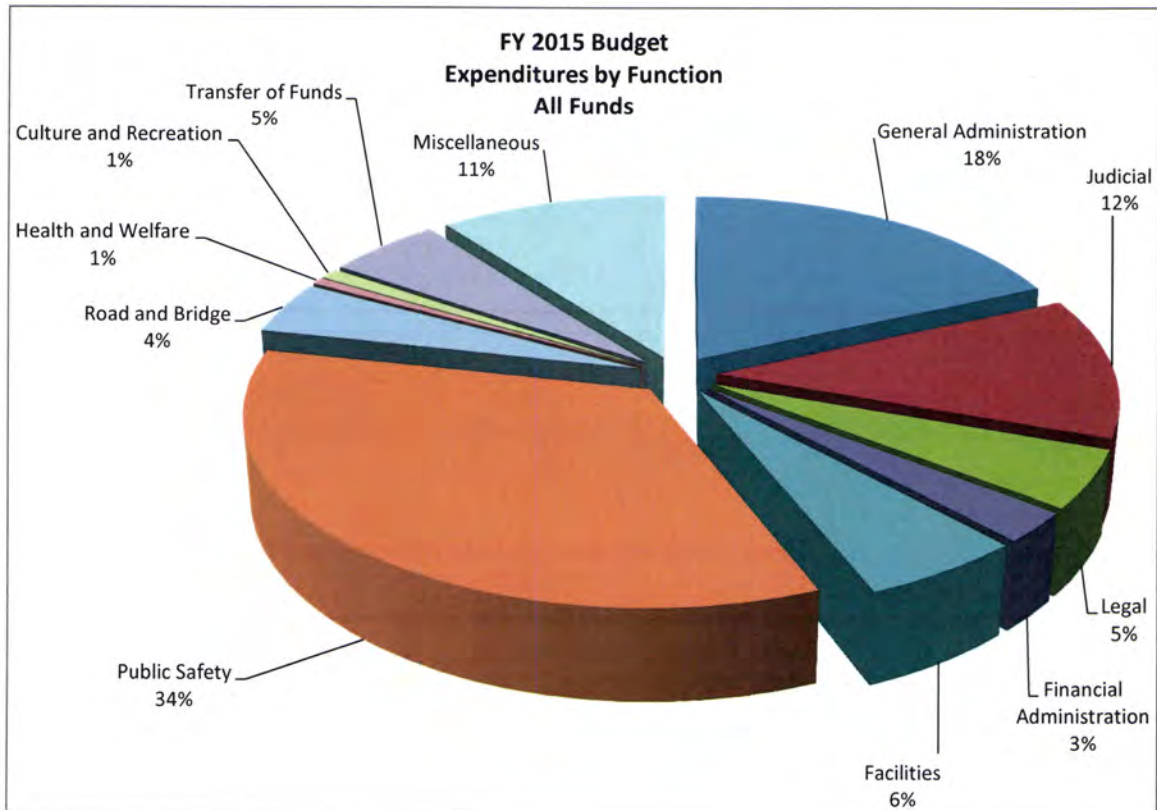
	FY 2013 Actual	FY 2014 Estimates	FY 2015 Budget
Tax Collections	\$ 73,342,769	\$ 76,269,955	\$ 77,576,987
Intergovernmental	11,113,373	13,491,984	13,117,526
Fees	4,866,885	5,182,546	5,136,440
Commissions	3,895,439	3,393,600	4,217,725
Charges for Service	5,565,336	6,050,393	6,300,900
Fines/Forfeitures	1,643,789	2,219,000	2,102,900
Interest	1,339,769	1,663,760	1,640,539
Other Revenue	20,247,457	12,866,082	14,648,887
Licenses/Permits	145,676	170,350	162,593
Transfers In	10,336,025	13,679,354	14,501,586
Draw from Reserves	(8,110,248)	14,919,920	18,482,965
Total Revenue	\$ 124,386,271	\$ 149,906,943	\$ 157,889,048



**LUBBOCK COUNTY, TEXAS
EXPENDITURES BY FUNCTION
FY 2015 BUDGET - TOTAL COMPARATIVE EXPENDITURES - ALL FUNDS**

WHERE DOES THE MONEY GO?

		FY 2013 Actual		FY 2014 Estimates		FY 2015 Budget
General Administration	\$	17,930,021	\$	26,191,716	\$	28,859,007
Judicial		14,433,824		18,945,397		19,127,632
Legal		7,245,108		7,904,395		7,950,528
Financial Administration		3,139,075		3,766,289		4,157,224
Facilities		7,598,331		9,225,215		9,173,167
Public Safety		46,651,907		50,140,144		54,286,833
Road and Bridge		6,371,319		7,701,053		7,009,206
Health and Welfare		710,968		863,553		885,873
Culture and Recreation		1,052,772		1,228,089		1,403,354
Transfer of Funds		7,938,181		7,723,538		8,351,634
Miscellaneous		11,314,766		16,217,554		16,684,590
Total Expenditures	\$	124,386,271	\$	149,906,943	\$	157,889,048



LUBBOCK COUNTY, TEXAS
2013 ACTUAL REVENUES AND EXPENDITURES
ALL FUNDS

Fund	2013 Actual Revenue	2013 Actual Expenditures	Revenues Over/(Under) Expenditures
General Fund	\$ 80,678,298	\$ 74,313,990	\$ 6,364,309
Consolidated Road & Bridge	4,629,461	4,385,374	244,087
Precinct 1 Park	95,183	109,352	(14,169)
Slaton/Roosevelt Park	92,761	276,037	(183,275)
Idalou/New Deal Park	86,272	177,684	(91,412)
Shallowater Park	89,105	259,604	(170,498)
Permanent Improvement	2,026,469	2,167,554	(141,085)
New Road Fund	582,344	1,864,252	(1,281,909)
Safe School Program/JJAEP	105,544	105,544	-
TJPC C	300,062	300,062	-
TJPC S	50,990	50,990	-
Star Program	406,077	406,077	-
Juvenile Probation Fund	4,539,632	4,328,889	210,743
TJPC Juv Probation Commission	1,561,317	1,561,317	-
Juvenile Detention	2,500,779	2,500,779	-
Juvenile Food Service	262,229	262,229	-
Title IV-E	257,540	257,540	-
CJD Re-Entry Drug Court	36,718	36,718	-
DWI Court	36,045	36,045	-
Family Recovery Court	29,285	29,285	-
Online Access	55,808	36,785	19,023
Mental Health Private Defender	143,627	143,627	-
Drug Court	33,912	33,912	-
Drug Court Court Cost	54,016	30,023	23,992
Dispute Resolution	340,467	369,138	(28,672)
USDA Ag Mediation	224,677	224,677	-
Domestic Relations Office	192,507	191,348	1,159
Truancy Mediation Program	59,237	59,237	-
Law Library	178,272	191,307	(13,035)
Election Services	44,584	44,584	-
Election Admin Fee	6,035	0	6,035
Election Equipment Fund	10,505	0	10,505
Hazzard Material EMG-LEPC	0	0	-
District Clerk Records Preservation	19,649	5,733	13,916
County Clerk Records Preservation	313,036	155,077	157,960
Commissioners' Court Record Preservation	97,261	117,123	(19,862)
Courthouse Security	118,620	128,170	(9,550)
Court Record Preservation	40,216	10,944	29,272
Historic Preservation	478	0	478
Child Abuse Prevention	147	0	147
Justice Court Technology	35,712	19,298	16,414
County and District Court Technology	8,851	0	8,851
District Court Record Technology	18,135	15,510	2,625
County Clerk Archive	307,365	40,586	266,779
Regional Public Defender	4,273,625	3,696,453	577,172
Sheriff Contraband Fund	452,818	390,299	62,519
Inmate Supply Fund	686,101	398,985	287,116
VINE	0	0	-
Homeland Security	74,439	74,439	-
CDA Business Crimes	214,973	178,902	36,071
CDA Contraband	208,723	247,531	(38,808)
South Plains Auto Task Force	534,116	534,116	-
JAG	100,222	100,222	-
Domestic Violence Prosecution	114,401	114,401	-
Interest/Sinking Fund	645,981	755,541	(109,560)
Interest/Sinking Fund 03 Bond Issue	3,890,078	3,799,500	90,578
Interest/Sinking Fund 07 Bond Issue	2,367,686	2,520,088	(152,402)
Tax Notes Series 2013	0	0	-
Refunding Bonds Series 2013	81,073	81,073	-
New Jail 302	44,461	5,769,553	(5,725,092)
LE Renovations	5,390,551	857,016	4,533,534
CRTC Renovations	3,161,185	107,275	3,053,910
Employee Health Benefit	8,111,825	8,414,981	(303,156)
Workers Comp Fund	1,475,033	1,099,496	375,537
Employee FSA Fund	0	0	-
SUB-TOTALS	132,496,519	124,386,271	8,110,248
DRAW FROM RESERVES	(8,110,248)		(8,110,248)
TOTAL REVENUES	\$ 124,386,271	\$ 124,386,271	\$ -

LUBBOCK COUNTY, TEXAS
2014 ADJUSTED BUDGETED REVENUES AND EXPENDITURES
ALL FUNDS

Fund	2014 Adjusted Budgeted		2014 Adjusted Budgeted		Revenues Over/(Under) Expenditures
	Revenues		Expenditures		
General Fund	\$	84,985,158	\$	86,120,254	\$ (1,135,096)
Consolidated Road & Bridge		5,393,402		6,232,366	(838,964)
Precinct 1 Park		104,102		140,827	(36,725)
Slaton/Roosevelt Park		100,252		277,217	(176,965)
Idalou/New Deal Park		95,102		365,970	(270,868)
Shallowater Park		97,502		162,207	(64,705)
Permanent Improvement		2,442,810		3,020,634	(577,824)
New Road Fund		537,000		1,267,000	(730,000)
Safe School Program/JJAEP		73,154		73,154	-
TJPC C		329,896		329,896	-
TJPC S		61,458		61,458	-
Star Program		511,934		511,934	-
Juvenile Probation Fund		4,546,300		6,051,864	(1,505,564)
TJPC Juv Probation Commission		1,716,273		1,716,273	-
Juvenile Detention		3,732,049		3,732,049	-
Juvenile Food Service		305,261		305,261	-
Title IV-E		264,317		264,317	-
CJD Re-Entry Drug Court		48,393		48,393	-
DWI Court		58,593		58,593	-
Family Recovery Court		48,398		48,398	-
Online Access		41,500		41,500	-
Mental Health Private Defender		-		-	-
Drug Court		78,154		78,154	-
Drug Court Court Cost		40,000		40,000	-
Dispute Resolution		317,115		313,815	3,300
USDA Ag Mediation		72,500		72,500	-
Domestic Relations Office		201,168		201,168	-
Truancy Mediation Program		19,791		19,791	-
Law Library		178,100		182,576	(4,476)
Election Services		618,893		618,893	-
Election Admin Fee		42,000		42,000	-
Election Equipment Fund		31,354		31,354	-
Hazzard Material EMG-LEPC		0		0	-
District Clerk Records Preservation		20,000		47,273	(27,273)
County Clerk Records Preservation		315,000		1,103,865	(788,865)
Commissioners' Court Record Preservation		76,468		90,964	(14,496)
Courthouse Security		120,500		123,914	(3,414)
Court Record Preservation		40,500		40,500	-
Historic Preservation		1,250		4,200	(2,950)
Child Abuse Prevention		345		345	-
Justice Court Technology		40,800		128,000	(87,200)
County and District Court Technology		8,850		8,850	-
District Court Record Technology		18,250		20,000	(1,750)
County Clerk Archive		325,000		963,195	(638,195)
Regional Public Defender		6,177,913		6,177,913	-
Sheriff Contraband Fund		705,000		705,000	-
Inmate Supply Fund		552,000		552,000	-
VINE		58,426		58,426	-
Homeland Security		130,000		130,000	-
CDA Business Crimes		271,050		305,840	(34,790)
CDA Contraband		280,600		280,600	-
South Plains Auto Task Force		556,751		556,751	-
JAG		147,577		147,577	-
Domestic Violence Prosecution		196,148		196,148	-
Interest/Sinking Fund		0		0	-
Interest/Sinking Fund 03 Bond Issue		0		0	-
Interest/Sinking Fund 07 Bond Issue		6,319,188		6,319,688	(500)
Tax Notes Series 2013		1,238,478		1,238,978	(500)
Refunding Bonds Series 2013		172,700		173,200	(500)
New Jail 302		0		0	-
LE Renovations		2,000		3,360,000	(3,358,000)
CRTC Renovations		1,000		2,240,000	(2,239,000)
Employee Health Benefit		8,713,300		8,713,300	-
Workers Comp Fund		1,406,000		3,790,600	(2,384,600)
Employee FSA Fund		0		0	-
SUB-TOTALS		134,987,023		149,906,943	(14,919,920)
DRAW FROM RESERVES		14,919,920			14,919,920
TOTALS	\$	149,906,943	\$	149,906,943	\$ -

LUBBOCK COUNTY, TEXAS
2015 BUDGETED REVENUES AND EXPENDITURES
ALL FUNDS

Fund	2015 Budgeted Revenues	2015 Budgeted Expenditures	Revenues Over/(Under) 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	-
TJPC C	329,896	329,896	-
TJPC S	0	0	-
Star Program	554,551	554,551	-
Juvenile Probation Fund	5,043,300	6,315,183	(1,271,883)
TJPC Juv 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	-
DWI Court	115,097	115,097	-
Family Recovery Court	105,897	105,897	-
Online Access	21,598	21,598	-
Mental Health Private Defender	-	-	-
Drug Court	112,037	112,037	-
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	-
Hazzard Material EMG-LEPC	0	0	-
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	-
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	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)
New Jail 302	0	0	-
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)
Employee FSA Fund	0	0	-
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
FY 2015 BUDGET - TOTAL COMPARATIVE REVENUES
ALL FUNDS

Fund	FY 2013 Actual	FY 2014 Estimates	% Change Act vs. Est	FY 2015 Budget	% Change Est vs Bgt
General Fund	80,678,298	84,985,158	5.34%	87,929,017	3.46%
Consolidated Road & Bridge	4,629,461	5,393,402	16.50%	5,493,783	1.86%
Precinct 1 Park	95,183	104,102	9.37%	100,472	-3.49%
Slaton/Roosevelt Park	92,761	100,252	8.08%	95,122	-5.12%
Idalou/New Deal Park	86,272	95,102	10.24%	92,972	-2.24%
Shallowater Park	89,105	97,502	9.42%	91,872	-5.77%
Permanent Improvement	2,026,469	2,442,810	20.55%	2,154,047	-11.82%
New Road Fund	582,344	537,000	-7.79%	578,600	7.75%
Safe School Program/JJAEP	105,544	73,154	-30.69%	73,154	0.00%
TJPC C	300,062	329,896	9.94%	329,896	0.00%
TJPC S	50,990	61,458	20.53%	0	-100.00%
Star Program	406,077	511,934	26.07%	554,551	8.32%
Juvenile Probation Fund	4,539,632	4,546,300	0.15%	5,043,300	10.93%
TJPC Juv Probation Commission	1,561,317	1,716,273	9.92%	1,676,623	-2.31%
Juvenile Detention	2,500,779	3,732,049	49.24%	3,900,482	4.51%
Juvenile Food Service	262,229	305,261	16.41%	296,912	-2.74%
Title IV-E	257,540	264,317	2.63%	267,829	1.33%
CJD Re-Entry Drug Court	36,718	48,393	31.80%	157,224	224.89%
DWI Court	36,045	58,593	62.55%	115,097	96.43%
Family Recovery Court	29,285	48,398	65.26%	105,897	118.80%
Online Access	55,808	41,500	-25.64%	21,598	-47.96%
Mental Health Private Defender	143,627	0	-100.00%	0	0.00%
Drug Court	33,912	78,154	130.46%	112,037	43.35%
Drug Court Court Cost	54,016	40,000	-25.95%	41,400	3.50%
Dispute Resolution	340,467	317,115	-6.86%	293,205	-7.54%
USDA Ag Mediation	224,677	72,500	-67.73%	73,200	0.97%
Domestic Relations Office	192,507	201,168	4.50%	189,500	-5.80%
Truancy Mediation Program	59,237	19,791	-66.59%	0	-100.00%
Law Library	178,272	178,100	-0.10%	192,402	8.03%
Election Services	44,584	618,893	1288.15%	700,000	13.11%
Election Admin Fee	6,035	42,000	595.96%	42,000	0.00%
Election Equipment Fund	10,505	31,354	198.47%	31,707	1.13%
Hazard Material EMG-LEPC	0	0	0.00%	0	0.00%
District Clerk Records Preservation	19,649	20,000	1.78%	16,900	-15.50%
County Clerk Records Preservation	313,036	315,000	0.63%	282,500	-10.32%
Commissioners' Court Record Preservation	97,261	76,468	-21.38%	86,100	12.60%
Courthouse Security	118,620	120,500	1.58%	118,000	-2.07%
Court Record Preservation	40,216	40,500	0.71%	48,750	20.37%
Historic Preservation	478	1,250	161.56%	700	-44.00%
Child Abuse Prevention	147	345	134.20%	345	0.00%
Justice Court Technology	35,712	40,800	14.25%	32,400	-20.59%
County and District Court Technology	8,851	8,850	-0.01%	9,000	1.69%
District Court Record Technology	18,135	18,250	0.63%	18,500	1.37%
County Clerk Archive	307,365	325,000	5.74%	425,000	30.77%
Regional Public Defender	4,273,625	6,177,913	44.56%	6,154,983	-0.37%
Sheriff Contraband Fund	452,818	705,000	55.69%	705,000	0.00%
Inmate Supply Fund	686,101	552,000	-19.55%	402,000	-27.17%
VINE	0	58,426	0.00%	27,716	-52.56%
Homeland Security	74,439	130,000	74.64%	130,000	0.00%
CDA Business Crimes	214,973	271,050	26.09%	163,553	-39.66%
CDA Contraband	208,723	280,600	34.44%	271,970	-3.08%
South Plains Auto Task Force	534,116	556,751	4.24%	568,689	2.14%
JAG	100,222	147,577	47.25%	96,373	-34.70%
Domestic Violence Prosecution	114,401	196,148	71.46%	137,688	-29.80%
Interest/Sinking Fund	645,981	0	-100.00%	0	0.00%
Interest/Sinking Fund 03 Bond Issue	3,890,078	0	-100.00%	0	0.00%
Interest/Sinking Fund 07 Bond Issue	2,367,686	6,319,188	166.89%	6,128,557	-3.02%
Tax Notes Series 2013	0	1,238,478	0.00%	1,199,452	-3.15%
Refunding Bonds Series 2013	81,073	172,700	113.02%	168,373	-2.51%
New Jail 302	44,461	0	-100.00%	0	0.00%
LE Renovations	5,390,551	2,000	-99.96%	78,335	3816.75%
CRTC Renovations	3,161,185	1,000	-99.97%	53,000	5200.00%
Employee Health Benefit	8,111,825	8,713,300	7.41%	9,912,300	13.76%
Workers Comp Fund	1,475,033	1,406,000	-4.68%	1,416,000	0.71%
Employee FSA Fund	0	0	0.00%	0	0.00%
Draw from Reserves	(8,110,248)	14,919,920	0.00%	18,482,965	0.00%
Total Revenues	\$ 124,386,271	\$ 149,906,943		\$ 157,889,048	

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. 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.

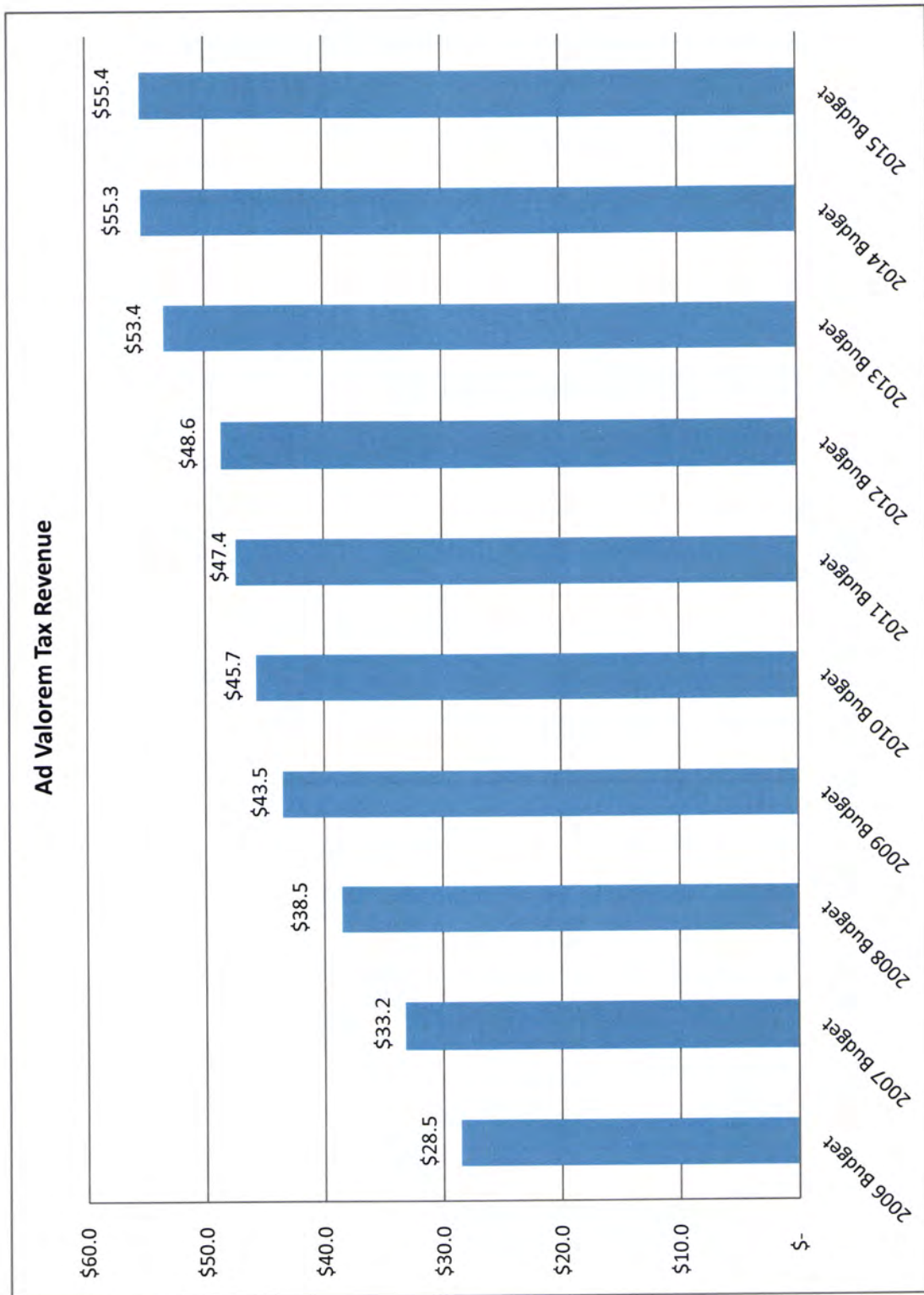
Ad Valorem Taxes

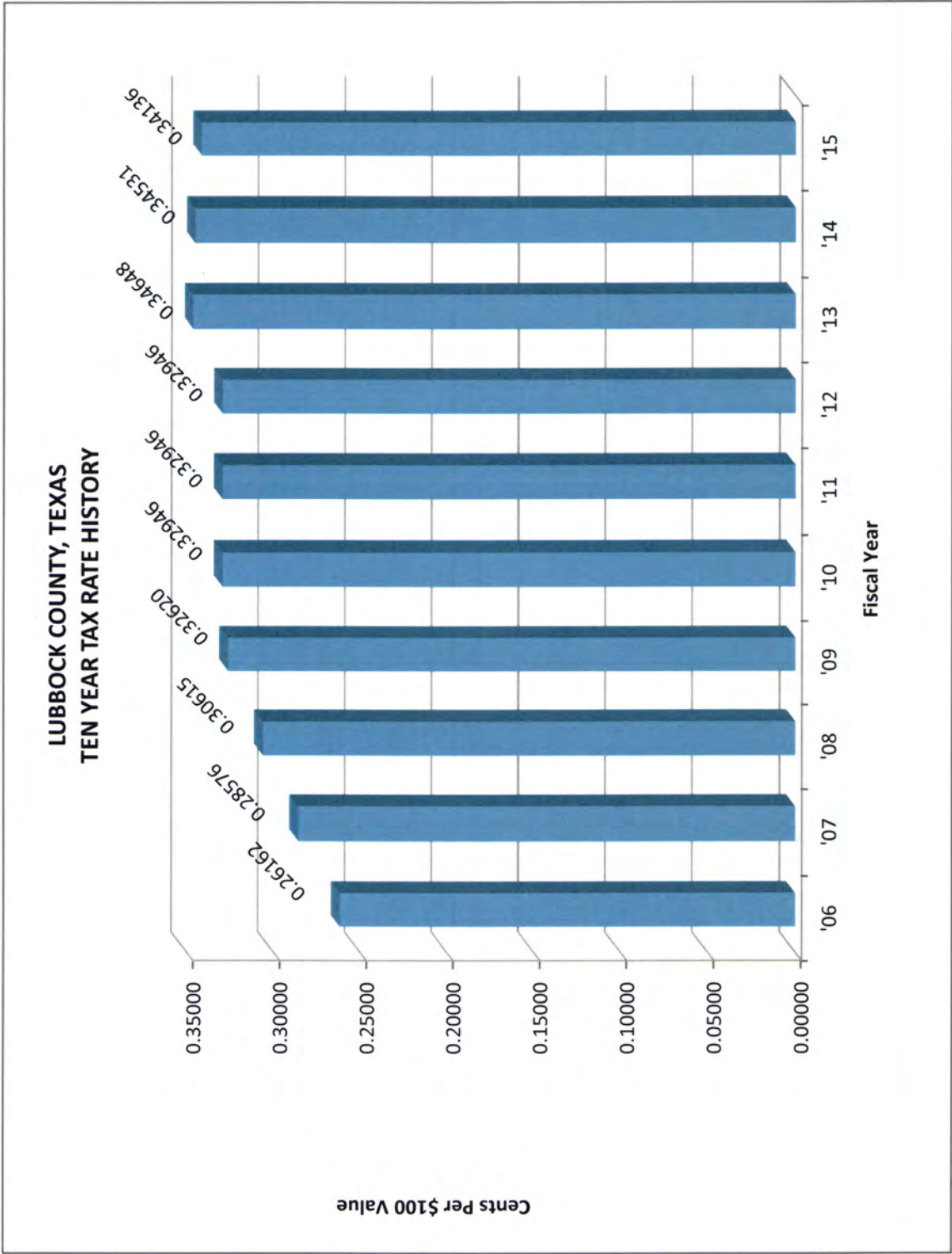
The 2015 budget includes current and delinquent ad valorem tax collections in the amount of \$55,395,874 or 39.74% of all revenue. The following factors are considered: (1) the tax base increased by an average of 4.5% or \$348,021,954 to a total net taxable valuation of \$14,591,860,000. The tax rate was \$0.345310 per \$100 valuation in 2014 and Commissioners' Court has adopted \$0.341358 per \$100 valuation in fiscal year 2015. The adopted rate is equal to the effective tax rate as calculated by the Lubbock Central Appraisal District. (2) New property added to the tax roll provides approximately \$633,758 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 shows a steady increase with a decline in the tax rate during the three most recent 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.





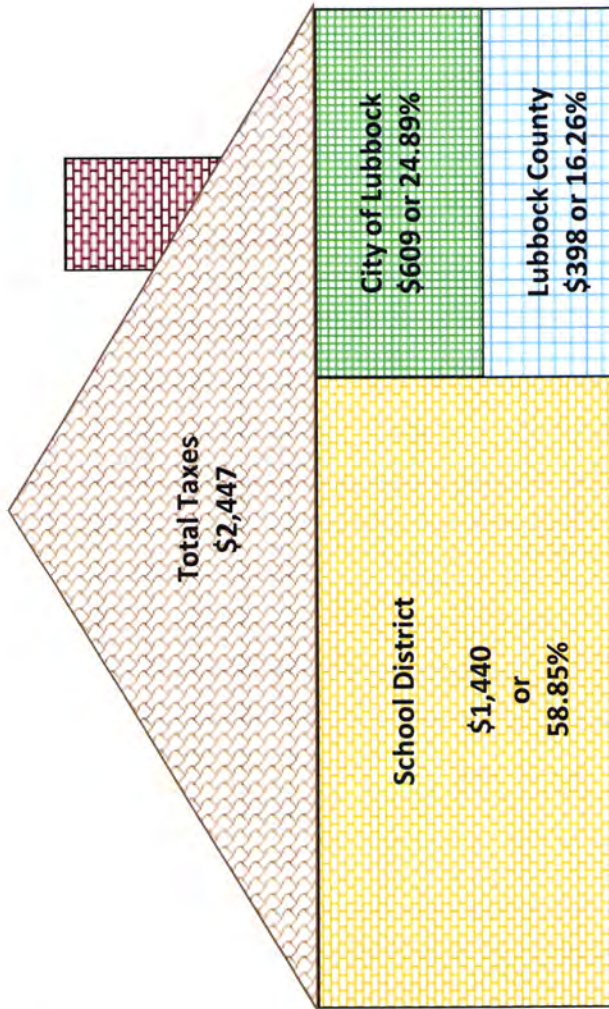
LUBBOCK COUNTY, TEXAS
ADOPTED BUDGET 2014-2015
TAX RATES BY FUND

Funds	Tax Rate 2005	Tax Rate 2006	Tax Rate 2007	Tax Rate 2008	Tax Rate 2009	Tax Rate 2010	Tax Rate 2011	Tax Rate 2012	Tax Rate 2013	
General Fund	0.158813	0.182953	0.205498	0.230675	0.238420	0.273680	0.274946	0.289123	0.286094	0.283969
Permanent Improvement Fund	0.010000	0.010000	0.010000	0.010000	0.005000	0.005000	0.005000	0.010000	0.010000	0.010000
Precinct 1 Park	0.000780	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500	0.000500
Slaton/Roosevelt Parks	0.000780	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500	0.000500
Idalou/New Deal Parks	0.000780	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500	0.000500
Shallowater Parks	0.000780	0.000780	0.000720	0.000680	0.000680	0.000500	0.000500	0.000500	0.000500	0.000500
Juvenile Detention Center	0.029250	0.029250	0.027002	0.025535	0.027500	0.000000	0.000000	0.000000	0.000000	0.000000
Debt Service	0.060440	0.060440	0.060768	0.057270	0.055818	0.048778	0.047512	0.045354	0.047216	0.045389
TOTAL	0.261623	0.285763	0.306148	0.326200	0.329458	0.329458	0.329458	0.346477	0.345310	0.341358

The following chart displays a summary of taxes paid by the average homeowner including city, school, and county taxes for FY 2014-2015. The chart shows that only 16.26% of taxes paid on the average home are for County taxes.

LUBBOCK COUNTY, TEXAS

PROPERTY TAX ANALYSIS FOR AVERAGE HOMEOWNER



County taxes for FY 2013-2014 on a \$111,547 home, which was the county average, were \$385.18 based on the adopted tax rate of .345310¢ per \$100 valuation. Valuations for the average home for 2014 increased by an estimated average of 4.5%. A home valued at \$111,547 would have, on an average, a current value of \$116,610.

County taxes for FY 2014-2015 on the same house would be \$398.06 based on the property tax rate of .341358¢ per \$100 valuation.

If the valuation on your home was \$111,547 in FY 2013-2014 and remained the same in 2014-2015, county taxes on your home would be \$380.77, which is a decrease of \$4.41 per year. If your appraisal increased by an estimated 4.5%, taxes will increase by \$17.28 per year or \$1.44 per month in 2014-2015. 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 2014 as provided by LCAD.

NET TAXABLE VALUATION M & O TAX RATE / \$100 VALUATION	\$ 0.295969	\$ 14,591,860,000.00	\$ 43,187,382.12		
I & S TAX RATE / \$100 VALUATION Certificates of Obligation TOTAL I & S	0.045389	\$ 14,591,860,000.00	\$ 6,623,099.34		
PROJECTED LEVY W/O OVER 65			\$ 49,810,481.46		
ESTIMATED LEVY OF OVER 65			\$ 4,810,000.00		
TOTAL GROSS LEVY	<u>0.341358</u>		<u>\$ 54,620,481.46</u>		
FUND NAME	TAX RATE	DISTRIBUTION FOR OVER 65 LEVY	REV BY FUND OVER 65	ESTIMATED REVENUE	TOTAL TAX REVENUE
GENERAL FUND	0.283969	83.1880%	\$ 4,001,344.31	\$ 41,436,358.92	\$ 45,437,703.23
PERMANENT IMPROVEMENT FUND	0.010000	2.9295%	\$ 140,907.79	\$ 1,459,186.00	\$ 1,600,093.79
PRECINCT 1 PARK	0.000500	0.1465%	\$ 7,045.39	\$ 72,959.30	\$ 80,004.69
SLATON/ROOSEVELT PARKS	0.000500	0.1465%	\$ 7,045.39	\$ 72,959.30	\$ 80,004.69
IDALOU/NEW DEAL PARKS	0.000500	0.1465%	\$ 7,045.39	\$ 72,959.30	\$ 80,004.69
SHALLOWATER PARKS	0.000500	0.1465%	\$ 7,045.39	\$ 72,959.30	\$ 80,004.69
JUVENILE DETENTION CENTER	-	0.0000%	\$ -	\$ -	\$ -
SUBTOTAL for M & O	0.295969	86.7034%	\$ 4,170,433.65	\$ 43,187,382.12	\$ 47,357,815.77
INTEREST & SINKING FUND	0.045389	13.2966%	\$ 639,566.35	\$ 6,623,099.34	\$ 7,262,665.69
ESTIMATED LEVY OF OVER 65		100.0000%	\$ 4,810,000.00	\$ 4,810,000.00	
TOTAL TAXES BUDGETED	<u>0.341358</u>			<u>\$ 54,620,481.46</u>	<u>\$ 54,620,481.46</u>

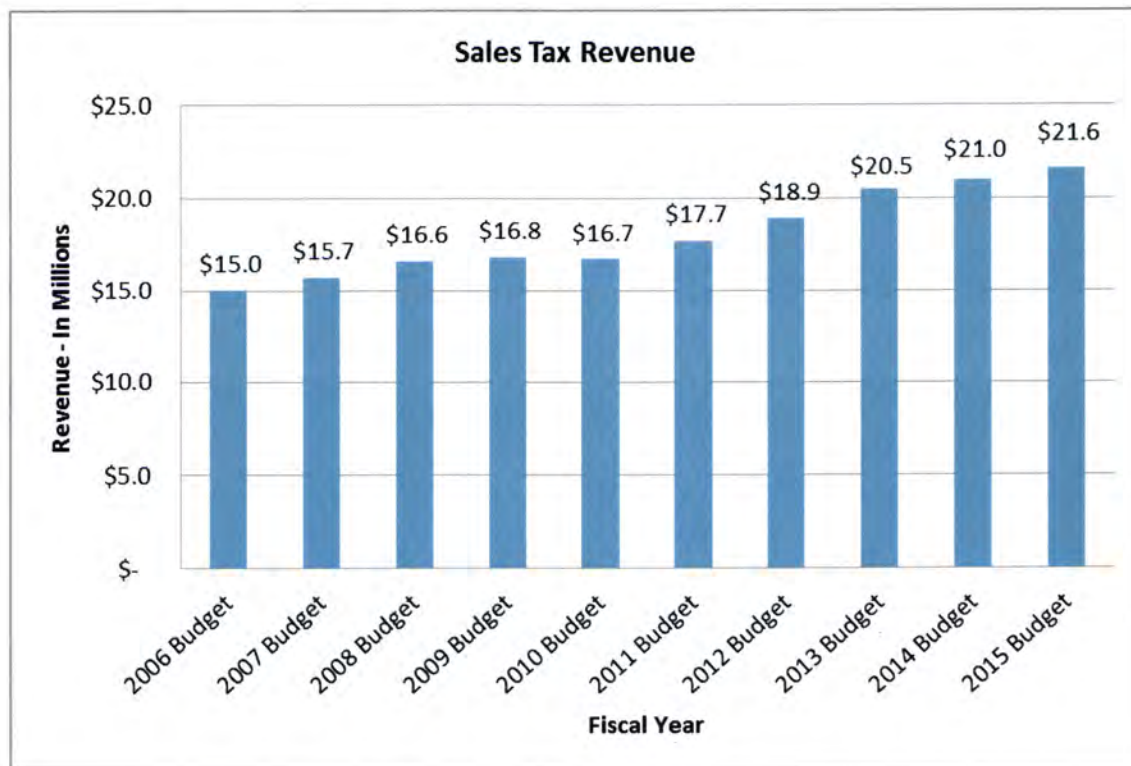
**LUBBOCK COUNTY, TEXAS
ADOPTED BUDGET 2014-2015
TAX DISTRIBUTION BY FUND**

Description of Fund		Total Gross Taxes	Tax Distribution
General Fund	0.283969	\$ 45,437,703.23	83.17%
Permanent Improvement Fund	0.010000	\$ 1,600,093.79	2.93%
Precinct 1 Park	0.000500	\$ 80,004.69	0.15%
Slaton/Roosevelt Parks	0.000500	\$ 80,004.69	0.15%
Idalou/New Deal Parks	0.000500	\$ 80,004.69	0.15%
Shallowater Parks	0.000500	\$ 80,004.69	0.15%
Juvenile Detention Center	0.000000	\$ -	0.00%
Debt Service	0.045389	\$ 7,262,665.69	13.30%
TOTAL TAX RATE/TAX LEVY	0.341358	\$ 54,620,481.47	100.00%

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 2013 was \$20,482,745. Budgeted county sales tax for the 2015 budget increased by \$650,000 from \$20,950,000 in the 2014 budget to \$21,600,000 in the 2015 budget. Sales and use tax revenue accounts for 15.51% 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 2015, Lubbock County anticipates that this revenue source will make up about 10% 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 2015 in this type of revenue.

Fees

Statutory fees are established by the legislature for most services provided by the County. Fees are expected to increase by \$46,409. Medical Examiner fees are expected to rise by over \$40,000.

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 2015 by \$825,000.

Charges for Services

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. Vehicle registration fees and election service fees are projected to increase above prior year amounts and account for the majority of the increase for this category.

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 1.50% 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 creep above prior levels.

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 2015 by 8.61% over FY 2014.

Draw from Reserves

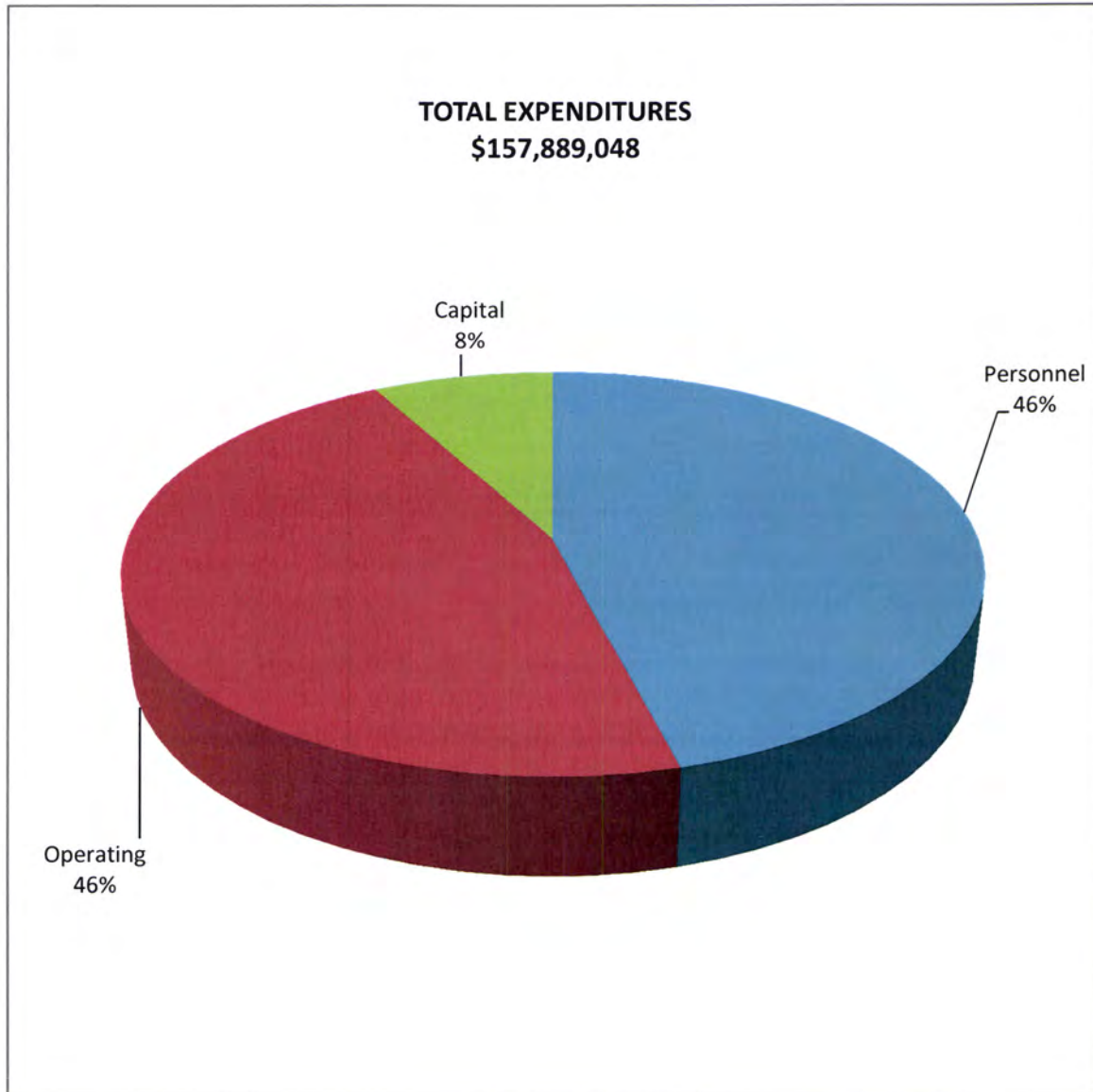
This category represents the amount that will be drawn down from fund balance if needed. Historically, the "Draw from Reserves" category is not fully utilized or required.

LUBBOCK COUNTY, TEXAS
FY 2015 BUDGET - TOTAL COMPARATIVE EXPENDITURES *
ALL FUNDS

Fund	% Change Act vs.				
	FY 2013 Actual	FY 2014 Estimates	Est	FY 2015 Budget	% Change Est vs Bgt
General Fund	\$ 74,313,990	\$ 86,120,254	15.89%	\$ 91,841,399	6.64%
Consolidated Road & Bridge	4,385,374	6,232,366	42.12%	5,951,077	-4.51%
Precinct 1 Park	109,352	140,827	28.78%	116,191	-17.49%
Slaton/Roosevelt Park	276,037	277,217	0.43%	366,514	32.21%
Idalou/New Deal Park	177,684	365,970	105.97%	481,902	31.68%
Shallowater Park	259,604	162,207	-37.52%	149,819	-7.64%
Permanent Improvement	2,167,554	3,020,634	39.36%	2,642,640	-12.51%
New Road Fund	1,864,252	1,267,000	-32.04%	850,000	-32.91%
Safe School Program/JJAEP	105,544	73,154	-30.69%	73,154	0.00%
TJPC C	300,062	329,896	9.94%	329,896	0.00%
TJPC S	50,990	61,458	20.53%	0	-100.00%
Star Program	406,077	511,934	26.07%	554,551	8.32%
Juvenile Probation Fund	4,328,889	6,051,864	39.80%	6,315,183	4.35%
TJPC Juv Probation Commission	1,561,317	1,716,273	9.92%	1,676,623	-2.31%
Juvenile Detention	2,500,779	3,732,049	49.24%	3,900,482	4.51%
Juvenile Food Service	262,229	305,261	16.41%	296,912	-2.74%
Title IV-E	257,540	264,317	2.63%	267,829	1.33%
CJD Re-Entry Drug Court	36,718	48,393	31.80%	157,224	224.89%
DWI Court	36,045	58,593	62.56%	115,097	96.43%
Family Recovery Court	29,285	48,398	65.27%	105,897	118.80%
Online Access	36,785	41,500	12.82%	21,598	-47.96%
Mental Health Private Defender	143,627	-	-100.00%	-	0.00%
Drug Court	33,912	78,154	130.46%	112,037	43.35%
Drug Court Court Cost	30,023	40,000	33.23%	41,400	3.50%
Dispute Resolution	369,138	313,815	-14.99%	293,205	-6.57%
USDA Ag Mediation	224,677	72,500	-67.73%	73,200	0.97%
Domestic Relations Office	191,348	201,168	5.13%	189,500	-5.80%
Truancy Mediation Program	59,237	19,791	-66.59%	0	-100.00%
Law Library	191,307	182,576	-4.56%	183,532	0.52%
Election Services	44,584	618,893	1288.15%	700,000	13.11%
Election Admin Fee	0	42,000	0.00%	42,000	0.00%
Election Equipment Fund	0	31,354	0.00%	31,707	1.13%
Hazzard Material EMG-LEPC	0	0	0.00%	0	0.00%
District Clerk Records Preservation	5,733	47,273	724.58%	33,273	-29.62%
County Clerk Records Preservation	155,077	1,103,865	611.82%	1,259,429	14.09%
Commissioners' Court Record Preservation	117,123	90,964	-22.33%	94,427	3.81%
Courthouse Security	128,170	123,914	-3.32%	122,184	-1.40%
Court Record Preservation	10,944	40,500	270.07%	21,800	-46.17%
Historic Preservation	0	4,200	0.00%	4,200	0.00%
Child Abuse Prevention	0	345	0.00%	345	0.00%
Justice Court Technology	19,298	128,000	563.28%	60,400	-52.81%
County and District Court Technology	0	8,850	0.00%	9,000	1.69%
District Court Record Technology	15,510	20,000	28.95%	35,600	78.00%
County Clerk Archive	40,586	963,195	2273.22%	740,000	-23.17%
Regional Public Defender	3,696,453	6,177,913	67.13%	6,154,983	-0.37%
Sheriff Contraband Fund	390,299	705,000	80.63%	705,000	0.00%
Inmate Supply Fund	398,985	552,000	38.35%	402,000	-27.17%
VINE	0	58,426	0.00%	27,716	-52.56%
Homeland Security	74,439	130,000	74.64%	130,000	0.00%
CDA Business Crimes	178,902	305,840	70.95%	228,464	-25.30%
CDA Contraband	247,531	280,600	13.36%	271,970	-3.08%
South Plains Auto Task Force	534,116	556,751	4.24%	568,689	2.14%
JAG	100,222	147,577	47.25%	96,373	-34.70%
Domestic Violence Prosecution	114,401	196,148	71.46%	137,688	-29.80%
Interest/Sinking Fund	755,541	0	-100.00%	0	0.00%
Interest/Sinking Fund 03 Bond Issue	3,799,500	0	-100.00%	0	0.00%
Interest/Sinking Fund 07 Bond Issue	2,520,088	6,319,688	150.77%	6,319,013	-0.01%
Tax Notes Series 2013	0	1,238,978	0.00%	1,245,325	0.51%
Refunding Bonds Series 2013	81,073	173,200	113.63%	174,700	0.87%
New Jail 302	5,769,553	0	-100.00%	0	0.00%
LE Renovations	857,016	3,360,000	292.06%	4,400,000	30.95%
CRTC Renovations	107,275	2,240,000	1988.09%	3,000,000	33.93%
Employee Health Benefit	8,414,981	8,713,300	3.55%	9,912,300	13.76%
Workers Comp Fund	1,099,496	3,790,600	244.76%	3,853,600	1.66%
Employee FSA Fund	0	0	0.00%	0	0.00%
Total Expenditures - All Lubbock County Funds	\$ 124,386,271	\$ 149,906,943	20.52%	\$ 157,889,048	5.32%

* Including interfund transfers

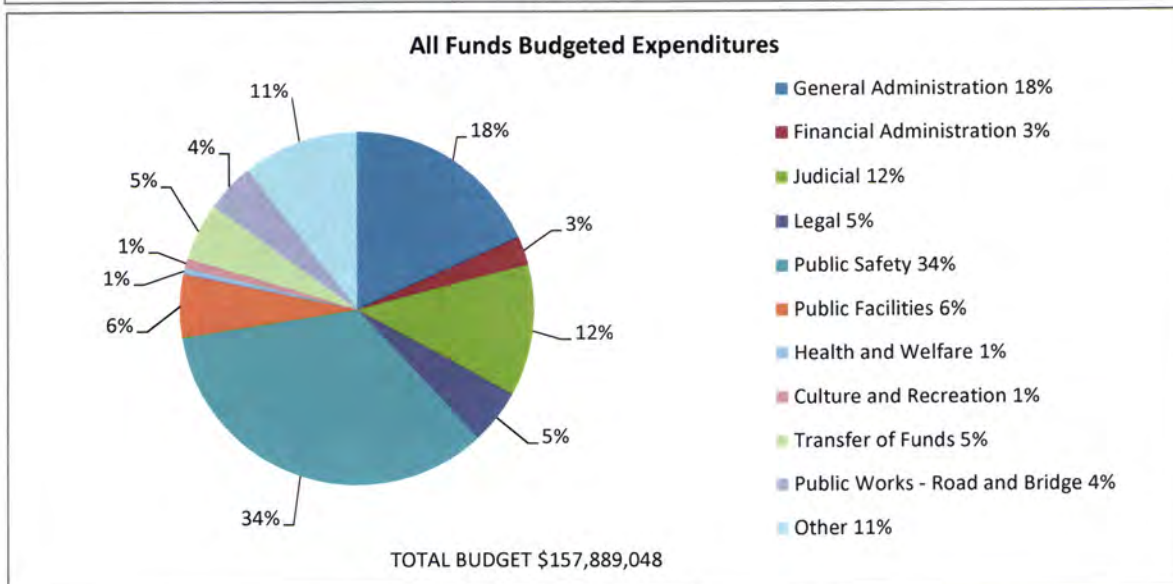
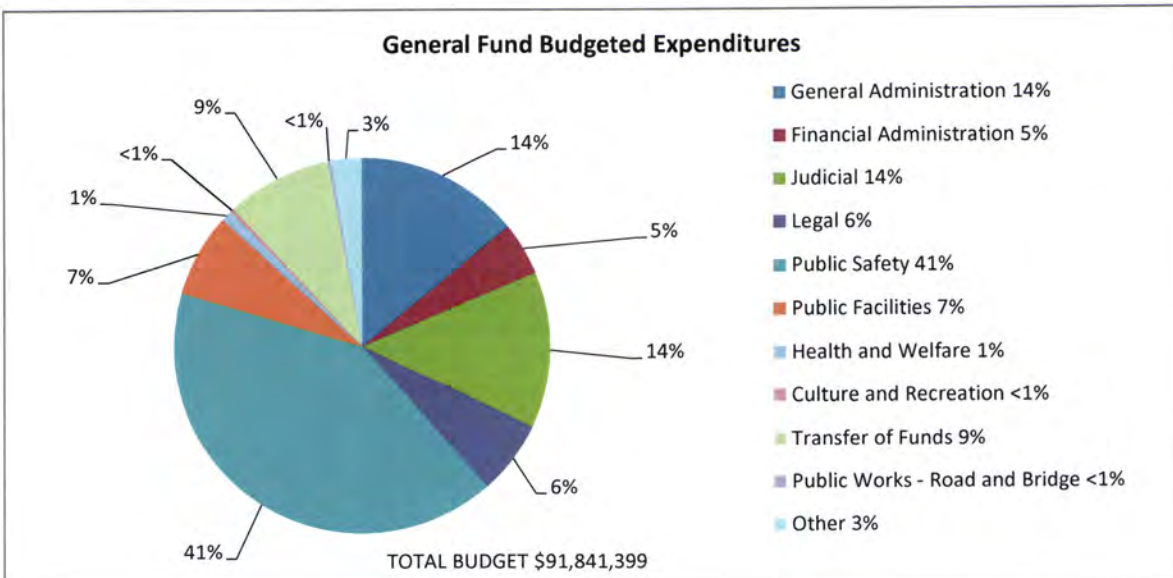
LUBBOCK COUNTY, TEXAS
EXPENDITURE SUMMARY BY CATEGORY
ALL FUNDS



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	\$ 12,964,251	\$ 28,859,007
Financial Administration	4,157,224	4,157,224
Judicial	12,289,778	19,127,632
Legal	5,907,907	7,950,528
Public Safety	37,788,611	54,286,833
Public Facilities	6,530,527	9,173,167
Health and Welfare	885,873	885,873
Culture and Recreation	288,928	1,403,354
Transfer of Funds	8,351,634	8,351,634
Public Works - Road and Bridge	208,129	7,009,206
Other	2,468,537	16,684,590
Total Expenditures	<u>\$ 91,841,399</u>	<u>\$ 157,889,048</u>



Uses of Funds

The 2015 budget includes expenditures of \$157,889,048 as compared to the 2014 adjusted budget of approximately \$149,906,943. This represents an increase of 5.35%.

General Fund

The FY 2015 general fund budget increased to \$91,841,399 from \$86,120,254 in fiscal year 2014 a difference of \$5,721,145 or 6.65%. This increase can be attributed to the additional funds granted to each department and in order to recruit and retain law enforcement 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 FY 2015 budget the overall general administration function increased by \$1,343,118. Of that increase the majority can be attributed to an increase in the Information Services budget. The Information Services budget increased by \$1,227,118, or 28%, due to an increase in capital outlay for telephone system replacement throughout the county.

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 increased in total by approximately \$186,962 with the increase attributed to COLA and merit increases.

Legal

The legal function is made up of the Criminal District Attorney's Office. The budget increased by \$280,780. 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 \$390,935 or 10.38%. This increase can be attributed to the addition of three full-time positions and payroll increases.

Public Facilities

Maintenance of County facilities is an essential service that must be provided. The department increased by \$325,946 or 5.26%. This majority of this increase can be attributed to payroll increases.

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 \$37,788,611 which is an increase of \$2,530,711 or 7.38% 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 FY 2015 by \$628,096 or 8%. The increase is largely due to a \$500,000 increase in the transfer to Juvenile Probation to fund operations.

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 2.59%. The Elections Department is responsible for overseeing all election related functions. This division decreased by \$17,144. The culture and recreation division is made up of Museum and Library Services. These divisions increased by \$5,760 in fiscal year 2015.

Special Revenue Funds

Road and Bridge Fund

Consolidated Road and Bridge includes expenditures for the operation, repair, maintenance and construction of approximately 1,191 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 FY 2015 consolidated road and bridge budget decreased by \$29,394. 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 \$24,636, this can be attributed to Non-Capital Equipment and Capital Outlay. Precinct #2 Park increased by \$89,297, this can be attributed to the increase in other improvements including a possible water well. Precinct #3 Park expenditures increased by \$115,932 and this can be attributed to plans for major renovations on Precinct #3 Park facilities and fleet purchase. Precinct #4 Park expenditures decreased by \$12,388, 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 decreased by \$377,994, or 12.5%, in FY 2015. This decrease can be attributed to reducing planned renovations to Lubbock County facilities.

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 decreased by \$417,000 in FY 2015. The main change in the New Road Fund comes from the decrease of capital outlay in the amount of \$422,000. The reconstruction of University Avenue/CR2200 was budgeted in the General Fund relieving the New Road Fund of this major road construction project.

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. The fee does not sufficiently operate the department. In FY 2015 transfer of funds from the General Fund was added in the amount of \$14,456.

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 FY 1995, which provides approximately \$118,000 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 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. This budget decreased from \$128,000 in FY 2014 to \$60,400 in FY 2015. 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 170 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 fifty-five 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 FY 2015 budget at \$705,000. 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.

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 \$77,376. The CDA also uses these funds for supplemental pay to the employees of his office.

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 2014 - 2015



General Fund
Revenue & Expenditure
Summaries



Lubbock County TX

Adopted Budget Revenues

For Fiscal: 2014 - 2015 Period Beginning 10/01/2014

Account Number	Account Name	2012-2013 Activity	2013-2014 Budget	2014-2015 Budget
011 - GENERAL FUND				
4 - Revenue				
Revenue				
GENERAL FUND				
011-4001000	CURRENT AD VALOREM TAXES	43,170,306.08	44,728,729.00	45,437,703.00
011-4004000	PEN & INT - CURRENT LEVY	217,302.69	254,954.00	258,994.00
011-4005000	DELIQ TAXES - PRIOR YEARS	525,267.73	675,404.00	646,837.00
011-4006000	PEN & INT - PRIOR YEARS	193,023.06	174,442.00	227,828.00
011-4007000	SPECIAL INVENTORY TAX	185.40	500.00	500.00
011-4010000	COUNTY SALES & USE TAX	20,482,745.08	20,950,000.00	21,600,000.00
	40 - TAX COLLECTIONS	64,588,830.04	66,784,029.00	68,171,862.00
011-4101000	COUNTY CLERK	61,635.60	60,350.00	62,593.00
011-4102000	BEER & LIQUOR PERMITS	84,040.00	110,000.00	100,000.00
	41 - LICENSES/PERMITS	145,675.60	170,350.00	162,593.00
011-4201200	BULLETPROOF VEST GRANT	0.00	0.00	0.00
011-4202100	STATE MIXED DRINK TAX	972,475.56	933,000.00	1,225,000.00
011-4203200	EMERGENCY MGT GRANT	26,591.94	24,700.00	24,700.00
011-4205000	BINGO TAX PROCEEDS	299,932.07	325,000.00	325,220.00
011-4209000	STATE - COUNTY COURTS	240,000.00	260,900.00	273,250.00
011-4212100	STRADUS A/G CHILD SUPPORT	4,207.05	2,500.00	4,129.00
011-4220200	INTER LOCAL AGREEMENT-CITY OF	276,357.36	260,600.00	300,000.00
011-4246000	REGIONAL PUBLIC DEFENDER ADMIN	421,477.00	410,000.00	352,695.00
011-4248000	GRANT ADMINISTRATION REVENUE	48,068.94	7,874.00	49,500.00
011-4250000	INDIGENT DEFENSE GRANT	254,391.00	121,130.00	282,628.00
011-4251000	MANAGED ASSIGNED COUNSEL	744,465.00	530,000.00	80,000.00
	42 - INTERGOVERNMENTAL	3,287,965.92	2,875,704.00	2,917,122.00
011-4302000	COUNTY JUDGE	10,471.01	12,000.00	12,000.00
011-4303000	COUNTY CLERK	1,358,751.50	1,324,000.00	1,317,160.00
011-4305200	J.E.P.J. FEES	6,217.04	5,900.00	6,020.00
011-4306000	VRED - TAPE	5,736.66	6,200.00	6,200.00
011-4307000	TRAFFIC	9,695.59	11,200.00	8,500.00
011-4308000	CHILD SAFETY - CS	12,194.69	12,650.00	12,484.00
011-4309000	COUNTY TREASURER FEE	0.00	0.00	0.00
011-4310000	TAX ASSESSOR/COLLECTOR	40,787.00	34,000.00	36,650.00
011-4313000	AG FILING FEE	-5,183.09	0.00	0.00
011-4315000	INDIGENT DEFENSE FEE	2,096.79	2,500.00	2,200.00
011-4322000	PASSPORT FEE - DIST CLERK	30,175.00	19,800.00	31,070.00
011-4323000	DISTRICT CLERK FEES	363,909.53	543,000.00	530,463.00
011-4331000	JP PRECINCT 1	30,189.94	32,500.00	34,030.00
011-4332000	JP PRECINCT 2	33,358.91	36,000.00	35,553.00
011-4333000	JP PRECINCT 3	35,526.04	33,000.00	36,901.00
011-4334000	JP PRECINCT 4	23,760.01	33,000.00	27,600.00
011-4340000	DISTRICT ATTORNEY	48,475.85	43,000.00	44,900.00
011-4345000	MEDICAL EXAMINER	380,580.85	350,000.00	398,248.00
011-4346000	SHERIFF	330,439.07	435,000.00	424,161.00
011-4348000	CONSTABLES	287,723.05	289,000.00	307,397.00
011-4350000	DEFENSIVE DRIVING FEE	6,769.03	7,500.00	7,138.00
011-4351000	SS FEE-INMATE	41,200.00	41,000.00	45,660.00
011-4352000	ISSUED WARRANT EXECUTION	121,232.44	146,000.00	138,000.00
011-4353000	ARREST FEE - COUNTY	11,547.71	14,400.00	13,580.00
011-4354100	FAMILY PROTECTION FEE	6,898.57	7,600.00	7,400.00
011-4360000	CMIT FINE COMMISSION	3,080.18	3,400.00	0.00
011-4361000	CMI FINE COMMISSION	3.10	0.00	0.00
011-4362000	BAT COMMISSIONS	8.45	0.00	0.00
011-4369000	ONLINE SERVICE FEE	3,411.00	3,500.00	10,000.00
011-4374000	CO CLERK VITAL RECORDS FEE	2,434.00	2,275.00	2,500.00
	43 - FEES	3,201,489.92	3,448,425.00	3,495,815.00

Adopted Budget Revenues

For Fiscal: 2014 - 2015 Period Beginning 10/01/2014

<u>Account Number</u>	<u>Account Name</u>	<u>2012-2013 Activity</u>	<u>2013-2014 Budget</u>	<u>2014-2015 Budget</u>
011-4401000	MOTOR VEHICLE SALES TAX COMM	1,817,061.37	1,500,000.00	2,325,000.00
011-4402000	CERTIFICATE OF TITLE COMM	382,308.00	350,000.00	364,800.00
011-4403000	MOTOR VEHICLE COMMISSION	1,452,916.34	1,300,000.00	1,271,400.00
011-4405000	(CVC) COMP TO VICTIMS OF CRIME	286.80	500.00	400.00
011-4406000	LEOA COMMISSION	1.39	0.00	0.00
011-4408000	BEER & LIQUOR COMMISSION	1,007.00	750.00	750.00
011-4411000	CJC COMMISSION	18.10	0.00	0.00
011-4412000	JCPT COMMISSION	25.07	0.00	0.00
011-4413000	OCLF COMM	0.96	0.00	0.00
011-4414000	JPD COMM	176.00	0.00	0.00
011-4415000	WARRANT STATE-COMM	5.43	0.00	0.00
011-4416000	ARREST FEES - COMM	22,917.34	28,500.00	27,500.00
011-4417000	LEMI COMMISSION	0.59	0.00	0.00
011-4418000	CRIMESTOPPERS-COMM	0.96	0.00	0.00
011-4419000	COMPRE REHAB COMM (CR)	0.50	0.00	0.00
011-4420000	GENERAL REVENUE COMM GR	1.77	0.00	0.00
011-4421000	LEOE COMM	0.80	0.00	0.00
011-4422000	DNA TESTING FEE	49.97	0.00	0.00
011-4424000	SEPTIC INSPECTION	55,250.00	52,250.00	54,300.00
011-4425000	FLSI COMM	3,735.33	3,800.00	3,775.00
011-4426000	FA COMM	83.80	200.00	150.00
011-4427000	CCC COMM	1,435.36	1,300.00	1,300.00
011-4428000	JCD COMM	4.88	0.00	0.00
011-4429000	TP COMM (40%)	35,804.13	42,000.00	37,500.00
011-4430000	JE COMM (10%)	8,951.02	10,000.00	9,300.00
011-4433000	CREDIT CARD COMMISSIONS	31,473.08	11,000.00	33,000.00
011-4435000	NEW CCC COMM	53,308.54	62,000.00	58,000.00
011-4436000	EMS TRAUMA FUND COMM	6,173.19	6,000.00	6,000.00
011-4440000	STF COMM	4,710.56	6,000.00	5,500.00
011-4442000	DNA (CS)	23.80	0.00	0.00
011-4443000	CIVIL DATA JUSTICE FEE	49.94	0.00	50.00
011-4445000	BAIL BOND FEE COMM	7,489.50	7,500.00	7,500.00
011-4446000	COMM DC JUDICIAL FUND	6,074.43	7,000.00	6,700.00
011-4447000	JURY REIMBURSEMENT FEE COMM	4,092.65	4,800.00	4,800.00
	44 - COMMISSIONS	3,895,438.60	3,393,600.00	4,217,725.00
011-4501000	POSTAGE - MOTOR VEHICLE	46,779.32	45,000.00	48,800.00
011-4502000	JURY FEES	12,647.86	12,000.00	13,600.00
011-4503000	BAIL BOND LICENSE RENEWAL FEES	1,000.00	2,000.00	2,500.00
011-4504000	BOARD BILLS - INMATE	2,406,446.00	2,372,500.00	2,400,000.00
011-4521000	COURT REPORTER FEES	57,728.00	61,000.00	60,000.00
011-4550000	SCAAP- JAIL	43,437.00	0.00	0.00
011-4552000	IV-E LEGAL SERVICES	37,299.97	42,000.00	39,000.00
	45 - CHARGES FOR SERVICES	2,605,338.15	2,534,500.00	2,563,900.00
011-4601000	JP PRECINCT 1	191,192.73	220,000.00	215,800.00
011-4602000	JP PRECINCT 2	279,826.29	350,000.00	300,000.00
011-4603000	JP PRECINCT 3	161,874.59	165,000.00	160,000.00
011-4604000	JP PRECINCT 4	310,810.86	437,000.00	350,000.00
011-4608000	COUNTY COURT AT LAW 1	77,572.96	100,000.00	86,300.00
011-4609000	COUNTY COURT AT LAW 2	67,602.64	97,000.00	67,800.00
011-4611000	DISTRICT CLERK FINES	20,470.55	25,000.00	23,000.00
011-4612100	FORFEITURES	200,363.67	125,000.00	200,000.00
	46 - FINES/FORF	1,309,714.29	1,519,000.00	1,402,900.00
011-4700000	INTEREST INCOME	708,493.91	1,000,000.00	1,000,000.00
	47 - INTEREST	708,493.91	1,000,000.00	1,000,000.00

Adopted Budget Revenues

For Fiscal: 2014 - 2015 Period Beginning 10/01/2014

<u>Account Number</u>	<u>Account Name</u>	<u>2012-2013 Activity</u>	<u>2013-2014 Budget</u>	<u>2014-2015 Budget</u>
011-4802000	RENTALS-BUILDINGS	213,217.83	217,500.00	217,500.00
011-4803000	PARKING LOTS	83,609.00	83,000.00	83,000.00
011-4805100	DISPOSAL OF PROPERTY	50,337.85	50,000.00	50,000.00
011-4806000	INSURANCE REIMBURSEMENTS	0.00	25,000.00	25,000.00
011-4807000	JURY REIMBURSEMENTS FROM STATE	122,534.00	100,000.00	122,000.00
011-4811000	REIMBURSEMENTS-TELETYPE	1,358.00	1,400.00	1,400.00
011-4813000	REFUND - ATTORNEY FEES	209,342.91	200,000.00	210,000.00
011-4815000	OTHER REFUNDS/REIMBURSE	0.00	50,000.00	50,000.00
011-4817100	PAY PHONE COMMISSION	389,570.93	363,000.00	372,000.00
011-4826000	ELECTION REVENUES	164.97	150.00	200.00
011-4830000	INTEREST-LCAD	1,053.38	2,000.00	1,000.00
011-4836000	SALE OF BOND FORMS	0.00	0.00	0.00
011-4842000	REIMB-INMATE TRANSPORTATION	66,183.94	67,500.00	65,000.00
011-4850000	GAIN/LOSS SALE OF INVESTMENTS	-313,453.23	0.00	500,000.00
011-4899000	OTHER REVENUE	111,432.23	100,000.00	300,000.00
	48 - OTHER REVENUE	935,351.81	1,259,550.00	1,997,100.00
011-8011403	XFER FROM WORKERS COMP	0.00	2,000,000.00	2,000,000.00
	80 - TRANSFERS	0.00	2,000,000.00	2,000,000.00
	011 - GENERAL FUND Totals	80,678,298.24	84,985,158.00	87,929,017.00
	4 -Revenue Totals	80,678,298.24	84,985,158.00	87,929,017.00
Revenue Totals:		80,678,298.24	84,985,158.00	87,929,017.00
011 - GENERAL FUND Totals:		80,678,298.24	84,985,158.00	87,929,017.00

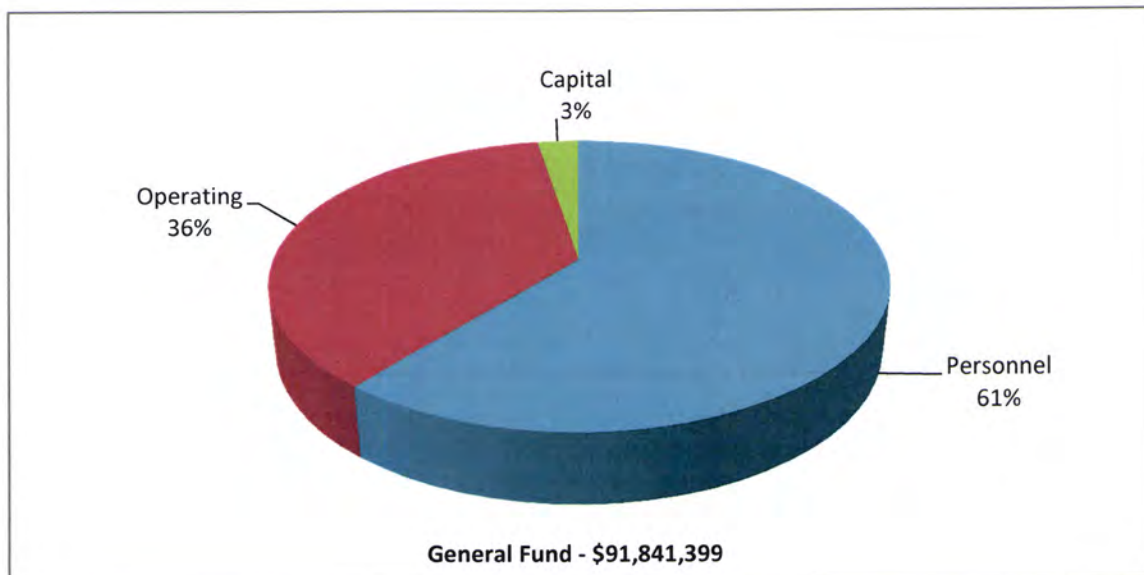
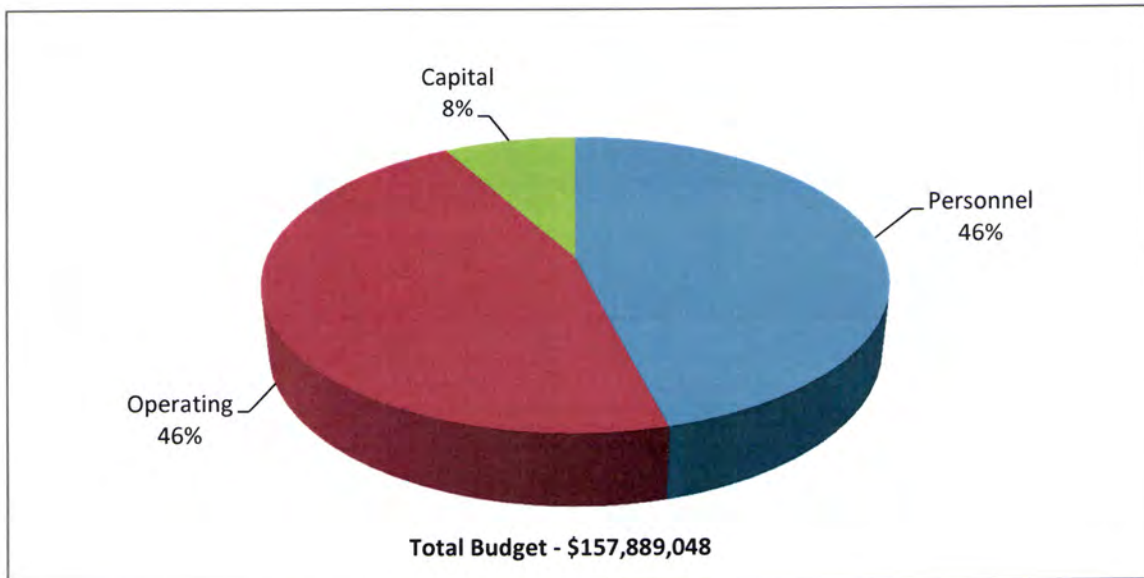
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
GENERAL FUND

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ 64,588,830	\$ 66,784,029	\$ 68,171,862
Intergovernmental	3,287,966	2,875,704	2,917,122
Fees	3,201,490	3,448,425	3,495,815
Commissions	3,895,439	3,393,600	4,217,725
Charges for Service	2,605,338	2,534,500	2,563,900
Fines/Forfeitures	1,309,714	1,519,000	1,402,900
Interest	708,494	1,000,000	1,000,000
Other Revenue	935,352	1,259,550	1,997,100
Licenses/Permits	145,676	170,350	162,593
OTHER REVENUE SOURCES			
Transfers In	-	2,000,000	2,000,000
TOTAL REVENUE	\$ 80,678,298	\$ 84,985,158	\$ 87,929,017
EXPENDITURES			
Personnel	45,915,538	51,747,999	55,915,691
Operating	18,931,706	25,533,579	25,243,260
Capital	1,528,565	1,115,138	2,330,814
OTHER SOURCES (USES)			
Transfers out	7,938,181	7,723,538	8,351,634
NET REVENUE (EXPENDITURES)	\$ 6,364,309	\$ (1,135,096)	\$ (3,912,382)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	29,906,250	36,270,558	35,135,462
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 36,270,558	\$ 35,135,462	\$ 31,223,080

LUBBOCK COUNTY, TEXAS

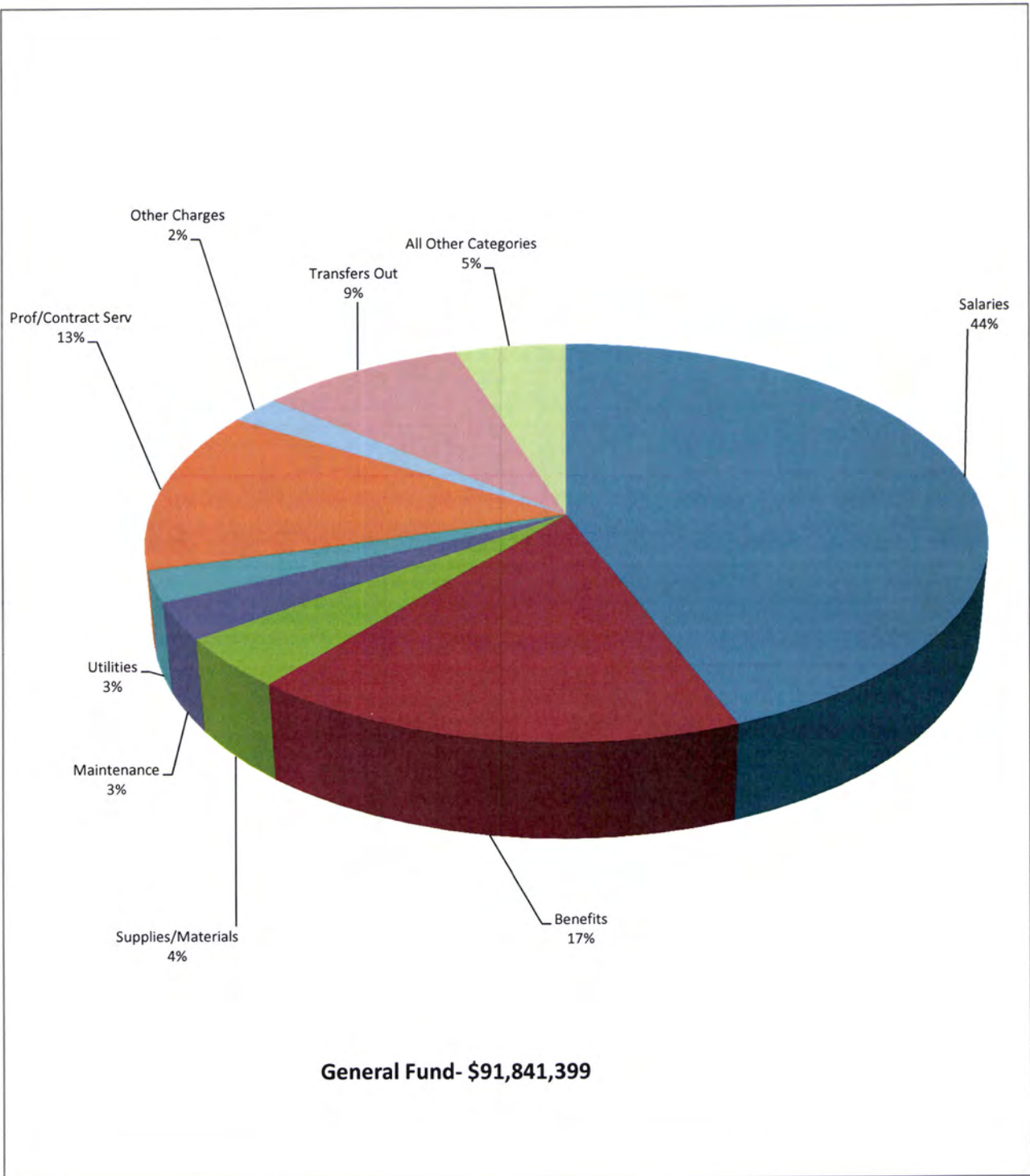
TOTAL BUDGET ALL FUNDS vs. GENERAL FUND

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.

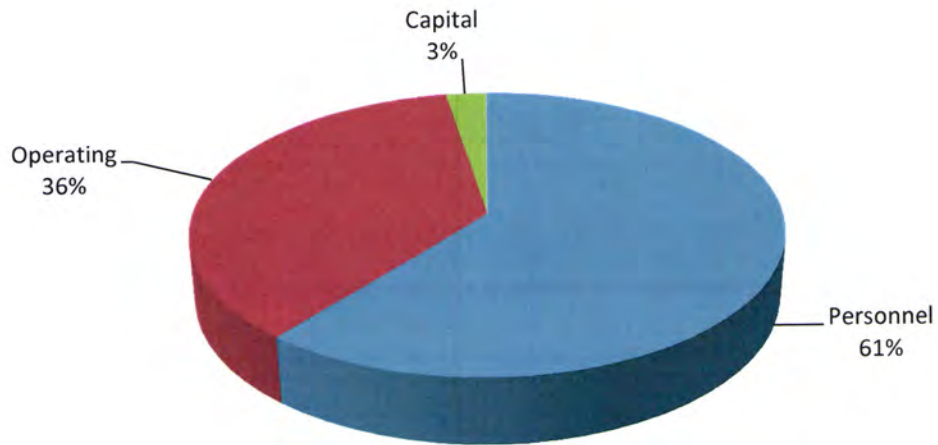


LUBBOCK COUNTY, TEXAS

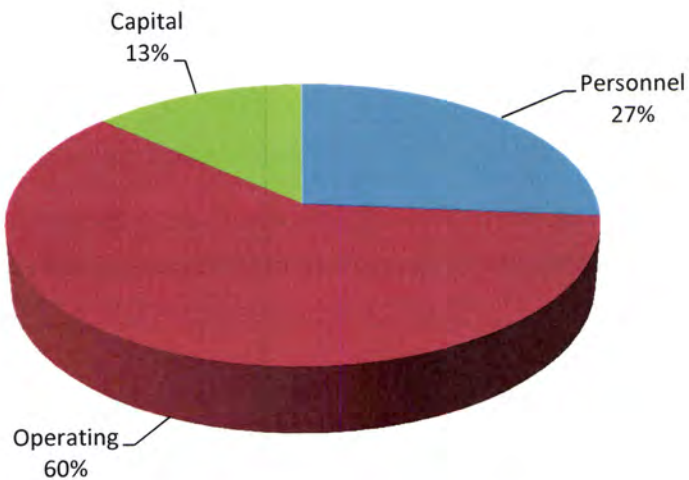
GENERAL FUND EXPENDITURE SUMMARY

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 - \$91,841,399



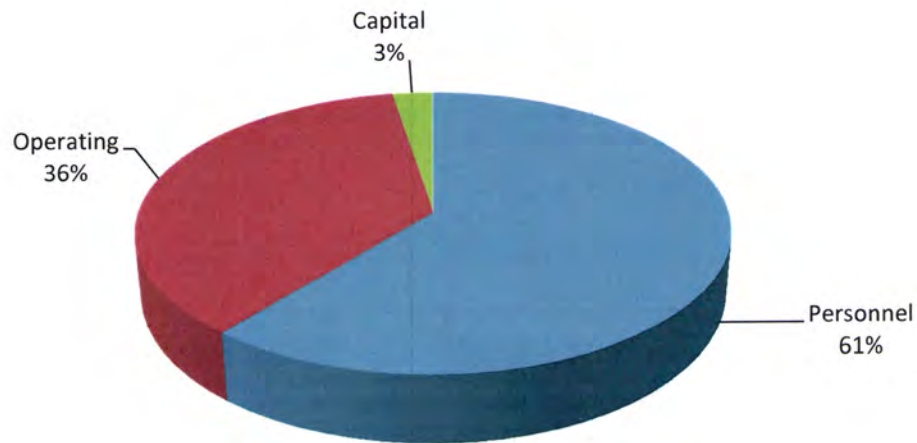
General Administration - \$12,964,251

LUBBOCK COUNTY, TEXAS

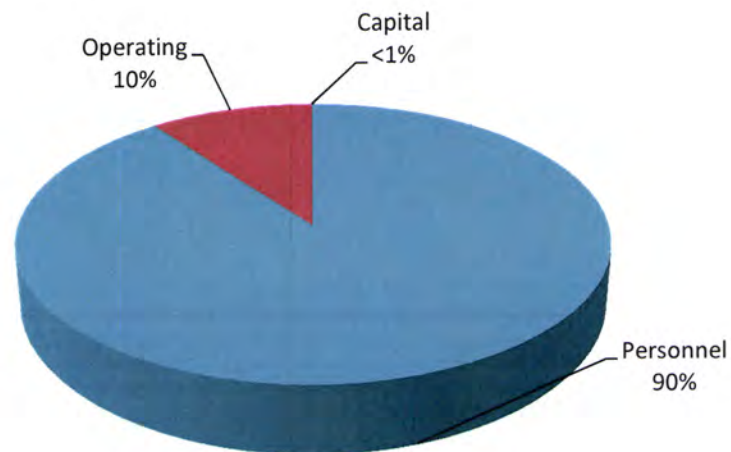
GENERAL FUND EXPENDITURE SUMMARY

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.



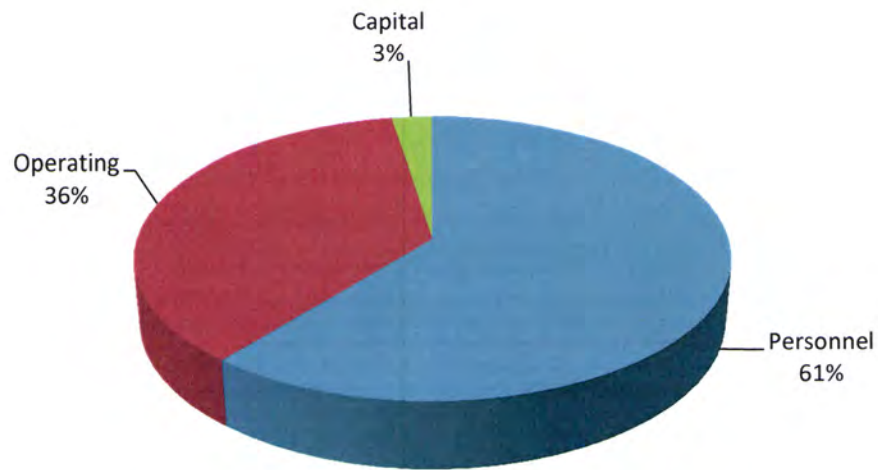
General Fund Budget - \$91,841,399



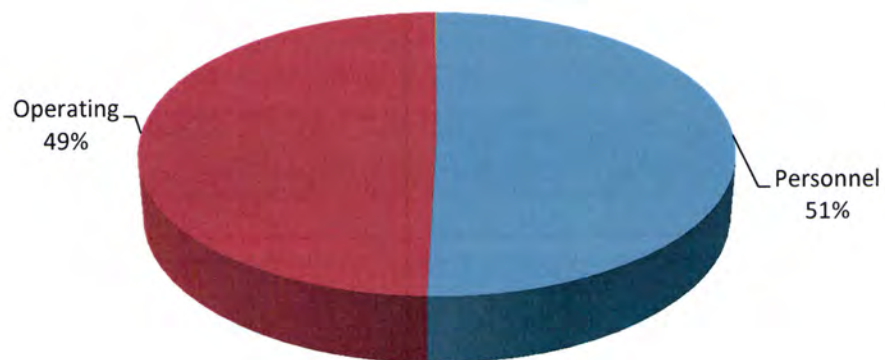
Financial Administration - \$4,157,224

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 - \$91,841,399

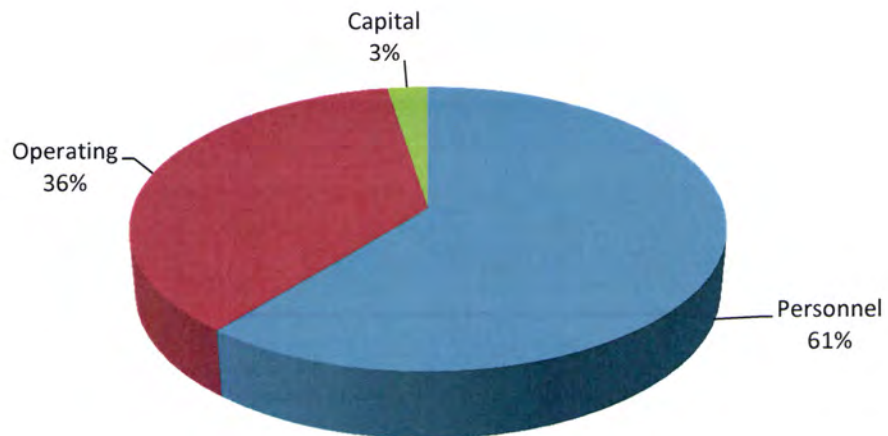


Judicial - \$12,289,778

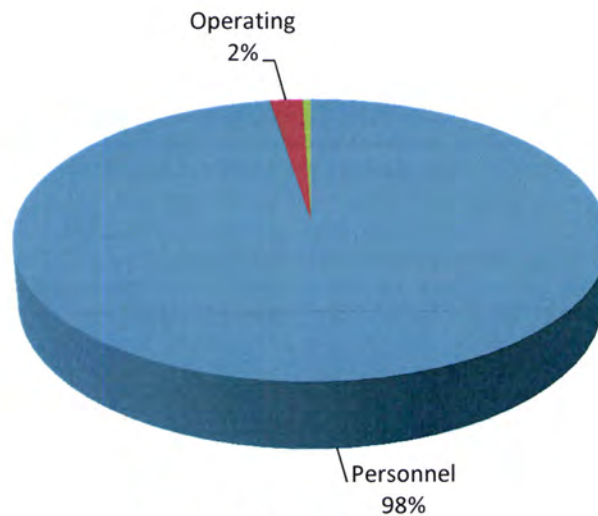
LUBBOCK COUNTY, TEXAS
GENERAL FUND EXPENDITURE SUMMARY

LEGAL

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



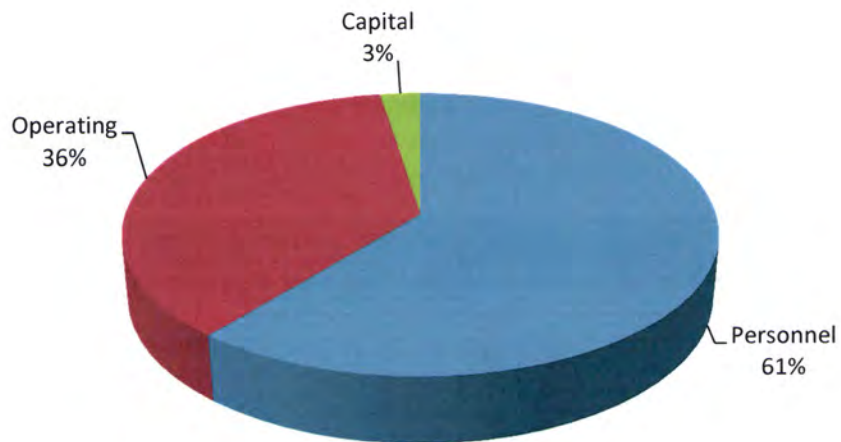
General Fund Budget - \$91,841,399



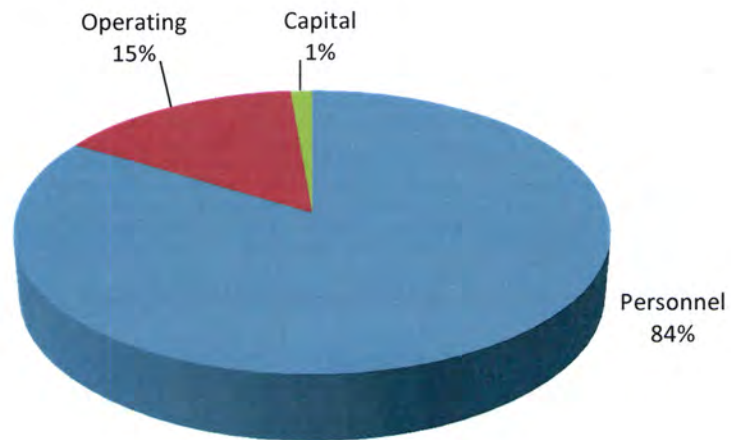
Legal- \$5,907,907

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.



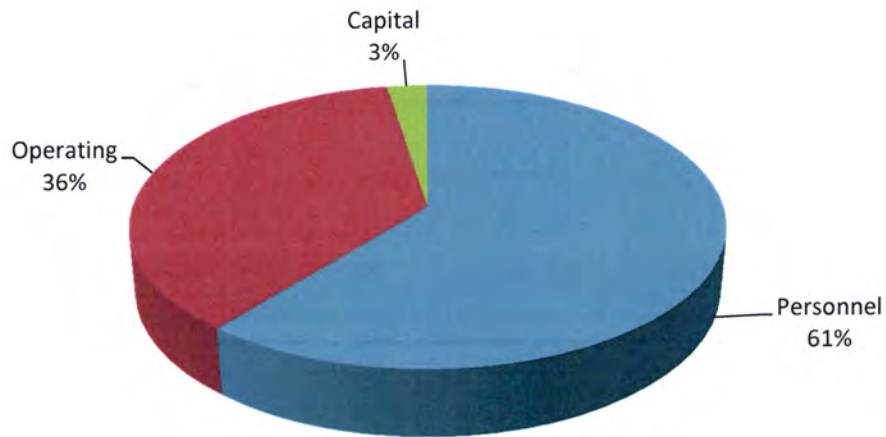
General Fund Budget - \$91,841,399



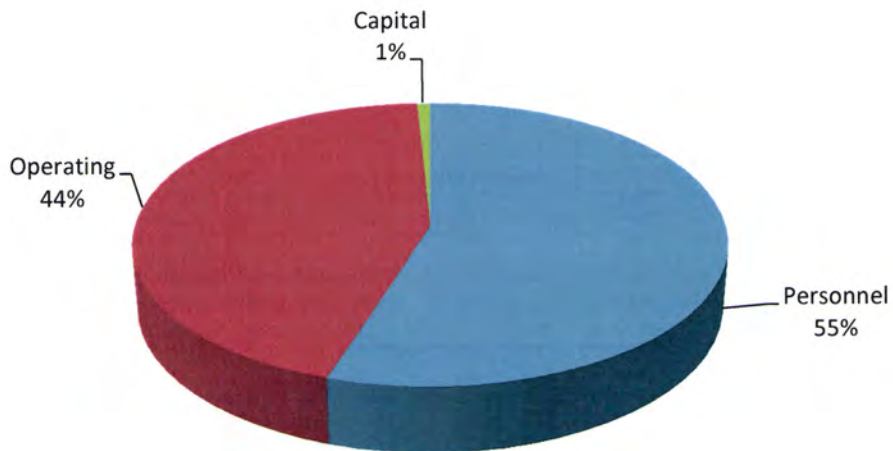
Public Safety - \$37,788,611

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 - \$91,841,399



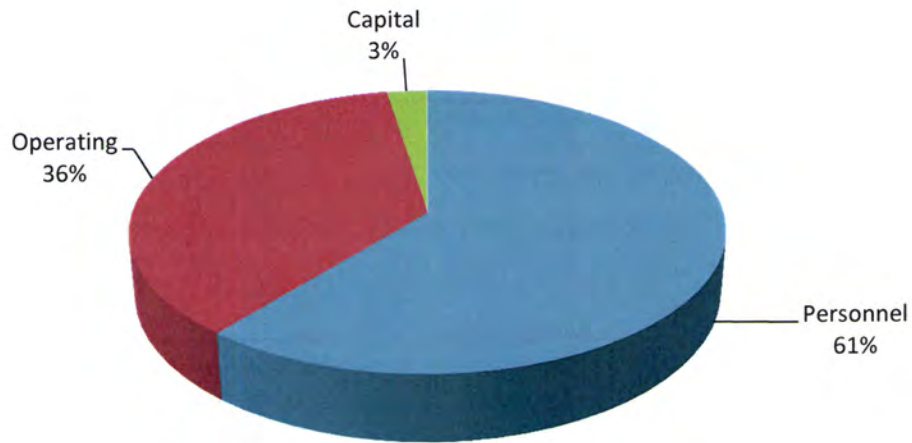
Public Facilities - \$6,530,527

LUBBOCK COUNTY, TEXAS

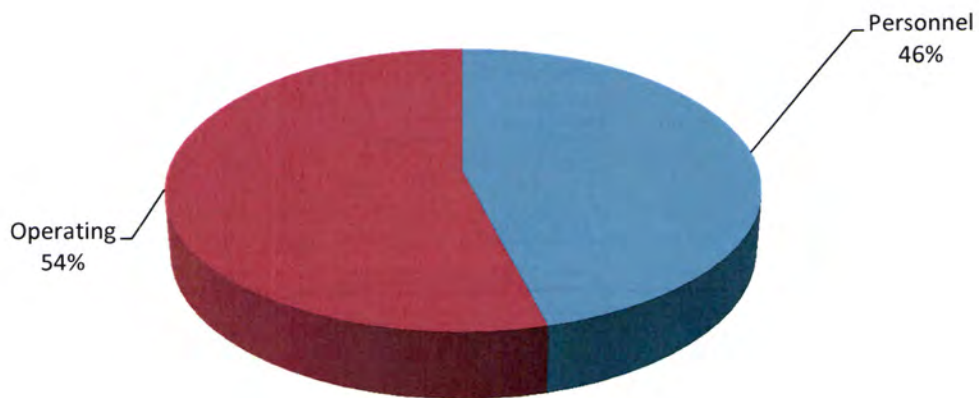
GENERAL FUND EXPENDITURE SUMMARY

HEALTH AND WELFARE

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



General Fund Budget - \$91,841,399



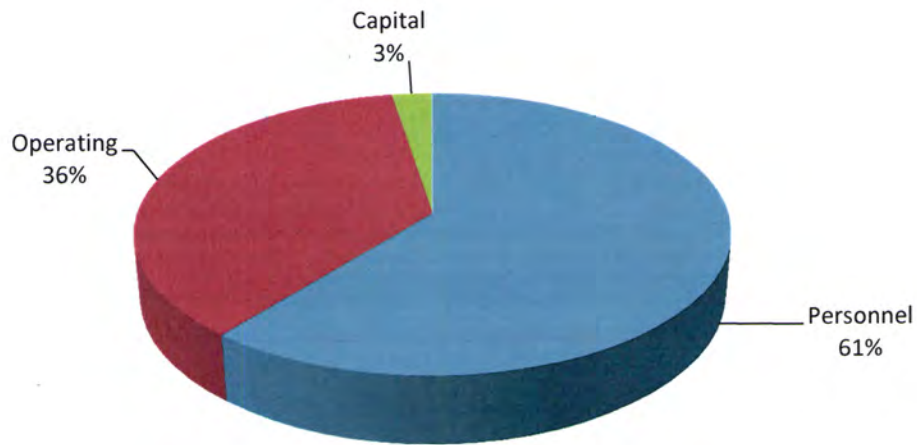
Health and Welfare - \$885,873

LUBBOCK COUNTY, TEXAS

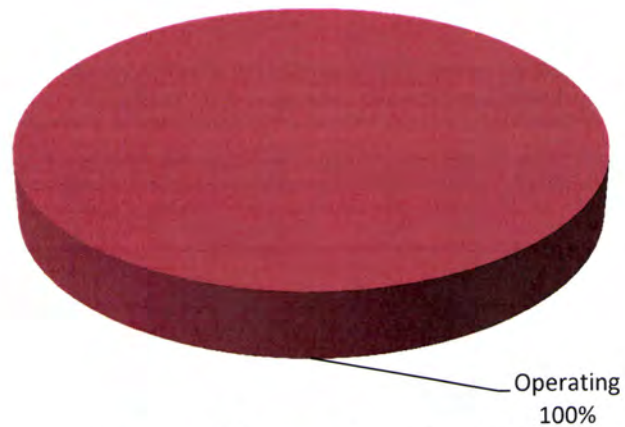
GENERAL FUND EXPENDITURE SUMMARY

CULTURE AND RECREATION

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



General Fund Budget - \$91,841,399



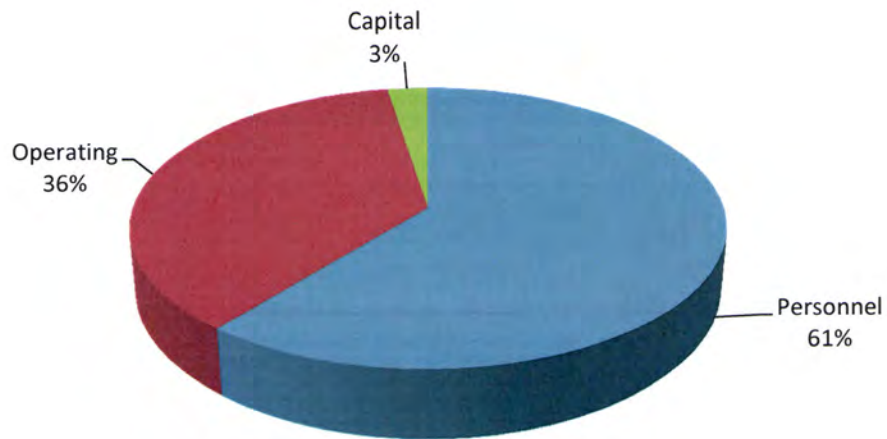
Culture and Recreation - \$288,928

LUBBOCK COUNTY, TEXAS

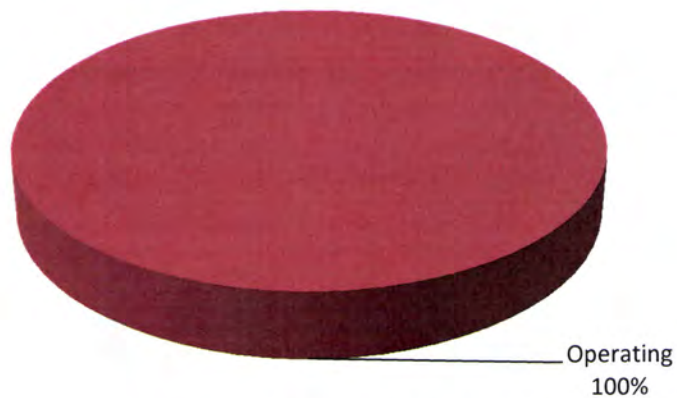
GENERAL FUND EXPENDITURE SUMMARY

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 - \$91,841,399



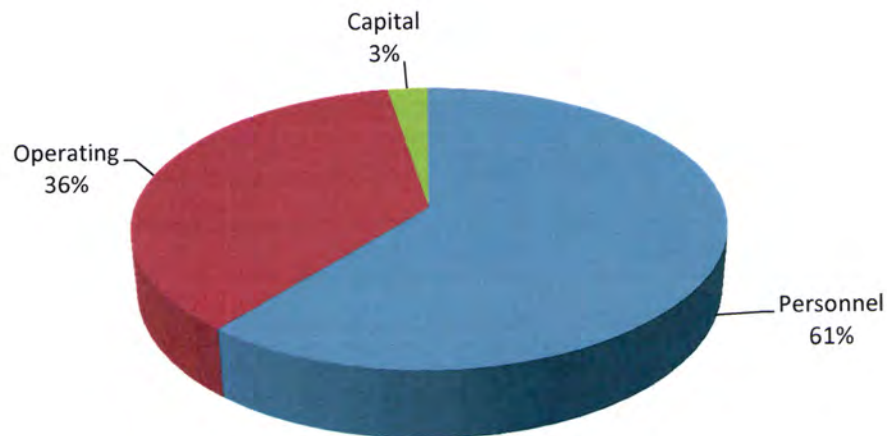
Transfer of Funds - \$8,351,634

LUBBOCK COUNTY, TEXAS

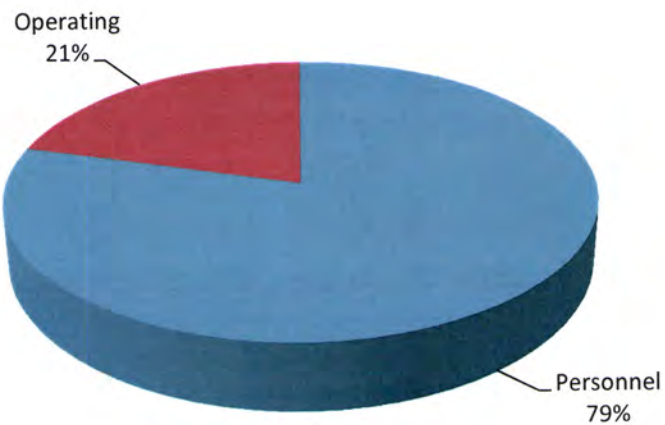
GENERAL FUND EXPENDITURE SUMMARY

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.



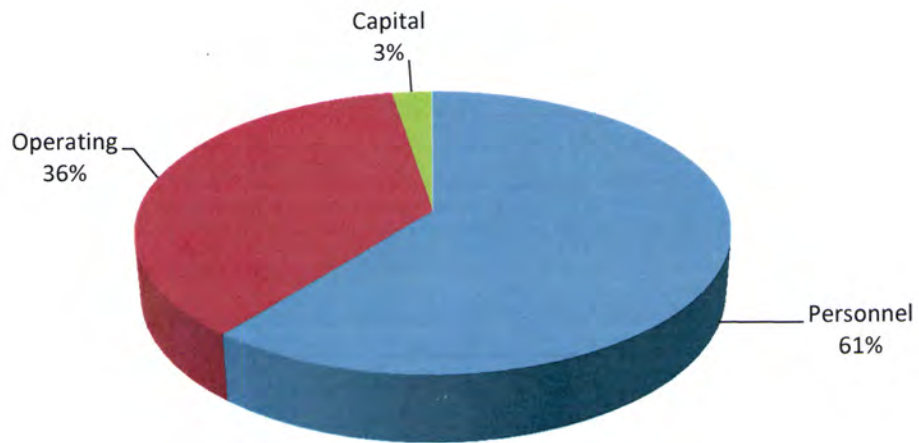
General Fund Budget - \$91,841,399



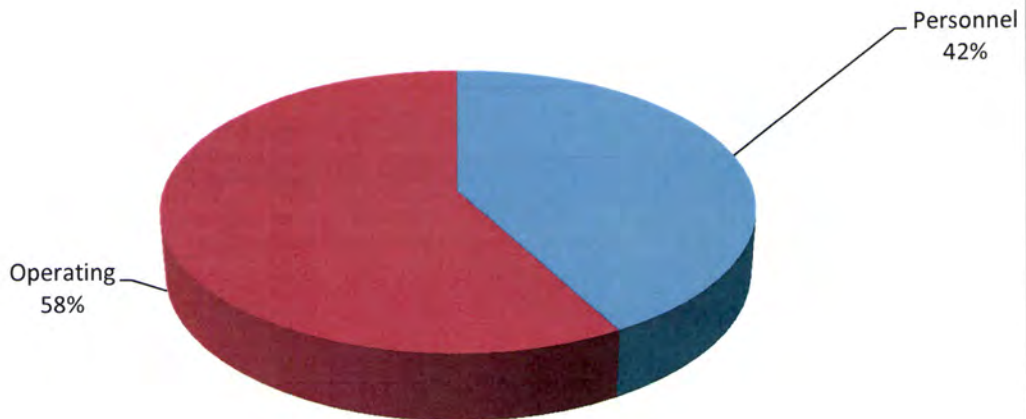
Public Works - \$208,129

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 - \$91,841,399



Other - \$2,468,537

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

Commissioner - Precinct #1

Mark Heinrich

Commissioner - Precinct #2

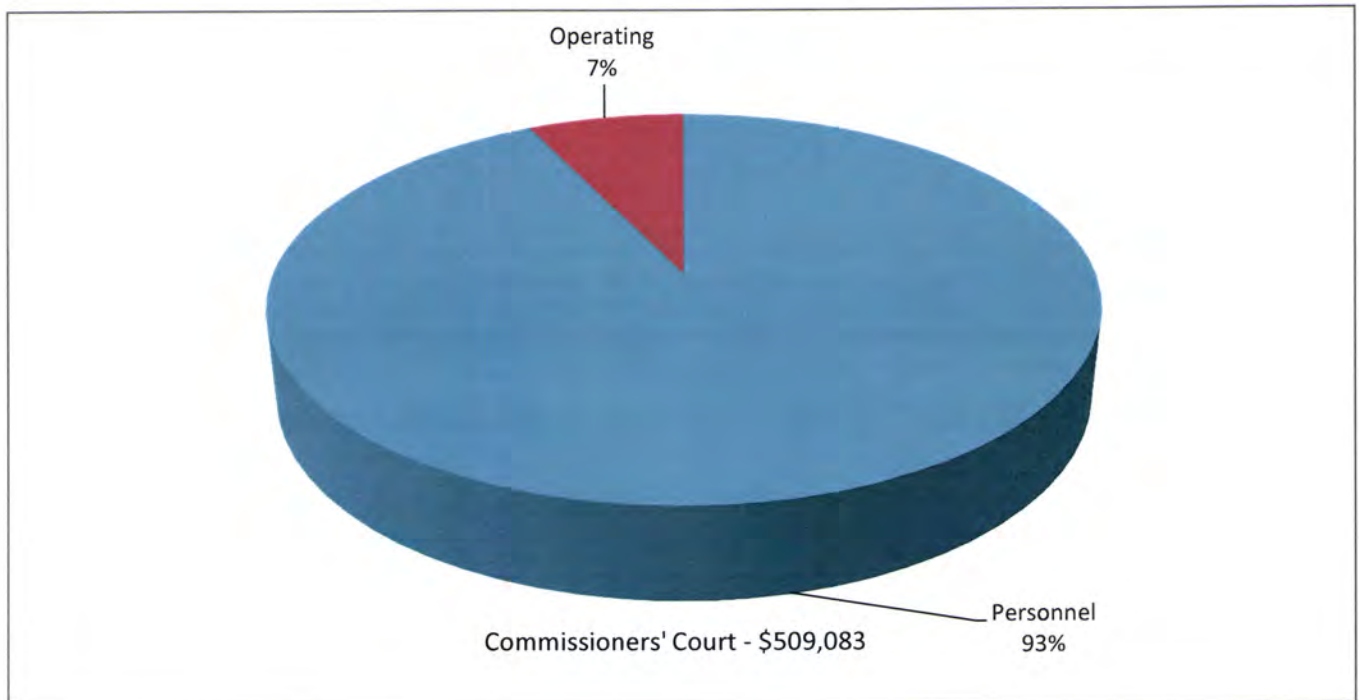
Lorenzo "Bubba" Sedeño

Commissioner - Precinct #3

Patti Jones

Commissioner - Precinct #4

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 347,482	\$ 358,115	\$ 472,583
Operating	29,977	32,890	36,500
Capital	-	-	-
Total Budget	\$ 377,459	\$ 391,005	\$ 509,083



Major Accomplishments in 2014:

- Implemented online jury access.
- Evaluated and planned for efficient use of all County land and property.

Goals for 2015:

- Downtown re-vitalization.
- Conservative and efficient use of resources.
- Promote a safe and secure environment for the citizens of Lubbock County.
- Support permanent improvements to preserve, maintain and upgrade life safety issues throughout the County buildings.

LUBBOCK COUNTY, TEXAS
COMMISSIONERS' COURT

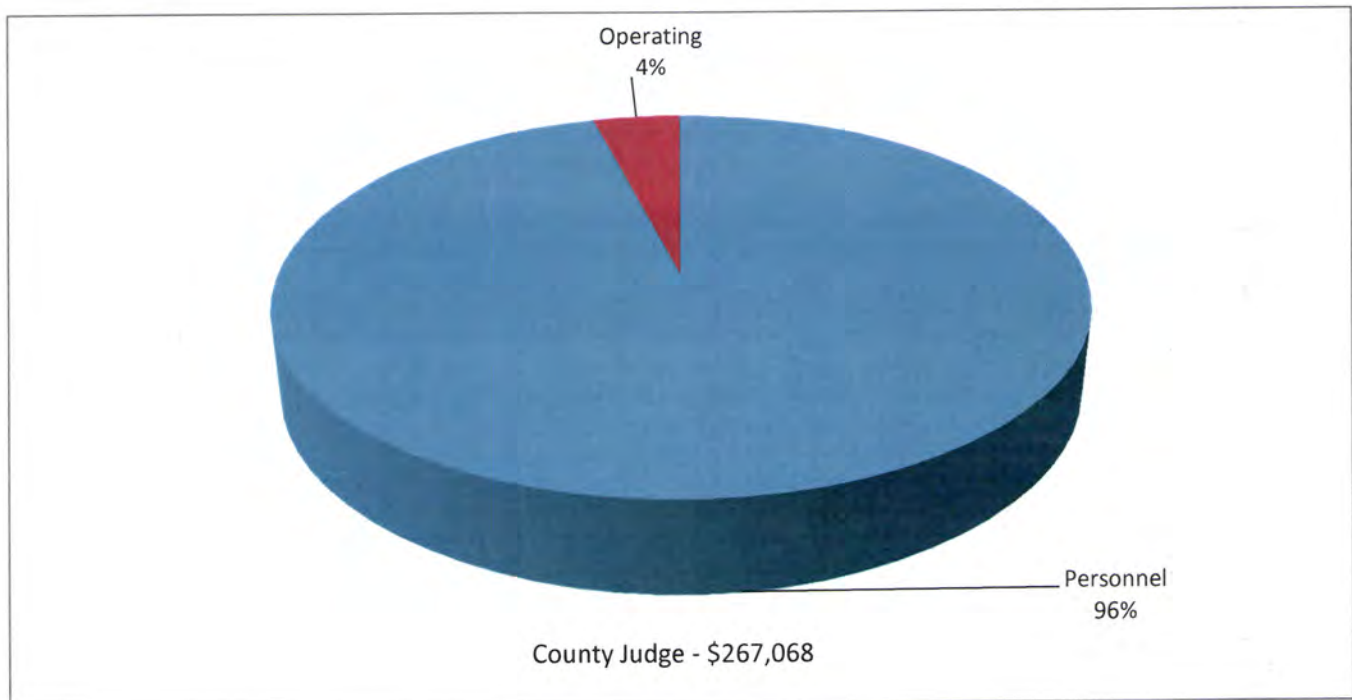
G/L 011-001

Performance Measures	FY 12	FY 13	FY 14
Number of Courts Held	24	24	24
Number of Additional Meetings Held	30	28	19
Staff by Classification	FY 13	FY 14	FY 15
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 153,179	\$ 203,961	\$ 256,168
Operating	7,079	7,810	10,900
Capital	-	-	-
Total Budget	\$ 160,258	\$ 211,771	\$ 267,068



Major Accomplishments in 2014:

- Established an animal issues committee with Dr. Tiffany Brooks as chair.
- Made available training for county employees who needed ICS/NIMS training.
- Updated COOP (Continuity of Operations Plan) plans.

Goals for 2015:

- To hit our Workers' Compensation goal.
- To work on obtaining another distinguished service award from the Texas Historical Commission.
- Work with Clinton Thetford towards a true county wide emergency management plan.

LUBBOCK COUNTY, TEXAS
COUNTY JUDGE

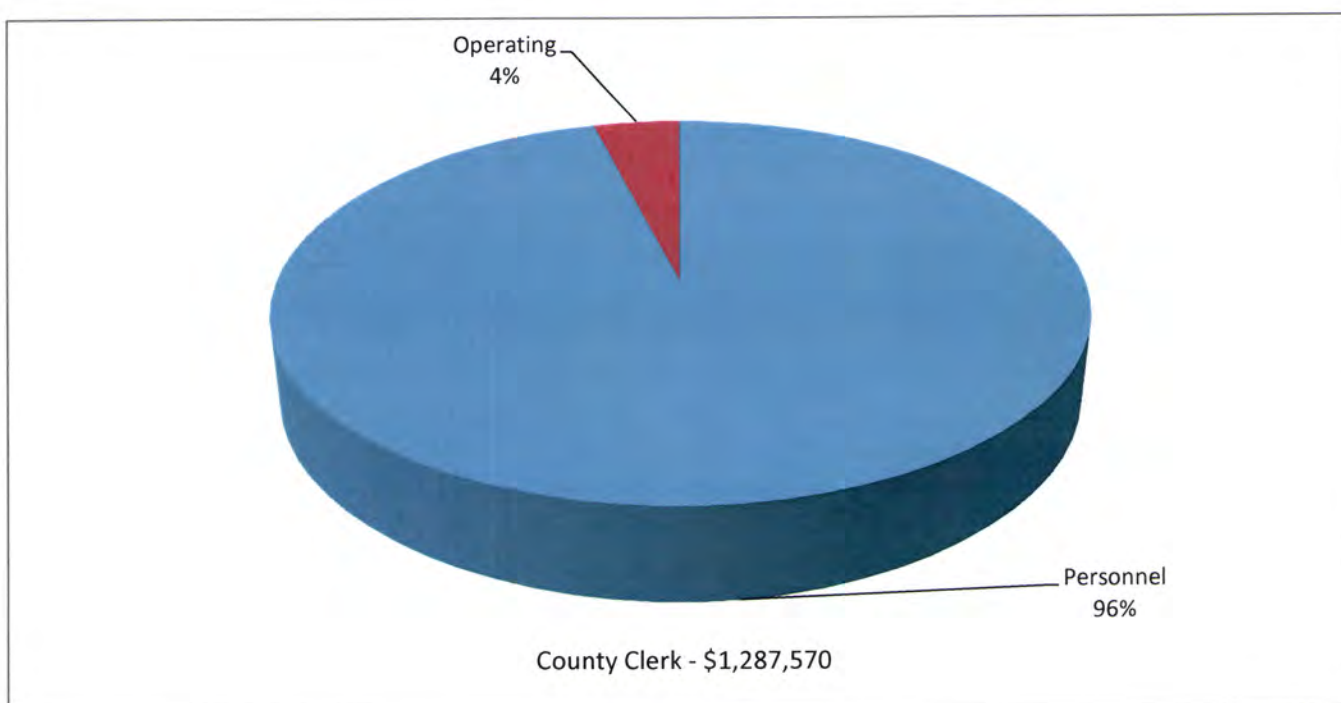
G/L 011-002

Performance Measures	FY 12	FY 13	FY 14
Probate Cases Filed	804	869	745
Mental Health Cases Filed	416	548	587
Guardianship Cases Filed	133	119	95
Hearings Filed	555	900	790
Staff by Classification	FY 13	FY 14	FY 15
Elected Official	1	1	1
Clerical	1	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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 910,319	\$ 1,167,014	\$ 1,235,732
Operating	42,210	49,974	51,838
Capital	-	-	-
Total Budget	\$ 952,529	\$ 1,216,988	\$ 1,287,570



Major Accomplishments in 2014:

- Increased online access through digitalization and records preservation projects.
- Implementation of credit card payment system.
- Implementation of State Court mandate for E-Filing for civil courts.

Goals for 2015:

- Implement e-recording system for property recordings.
- Evaluate Property Records Management filing systems and get a new system in place.
- Implement credit card payment system on the county website.

LUBBOCK COUNTY, TEXAS
COUNTY CLERK

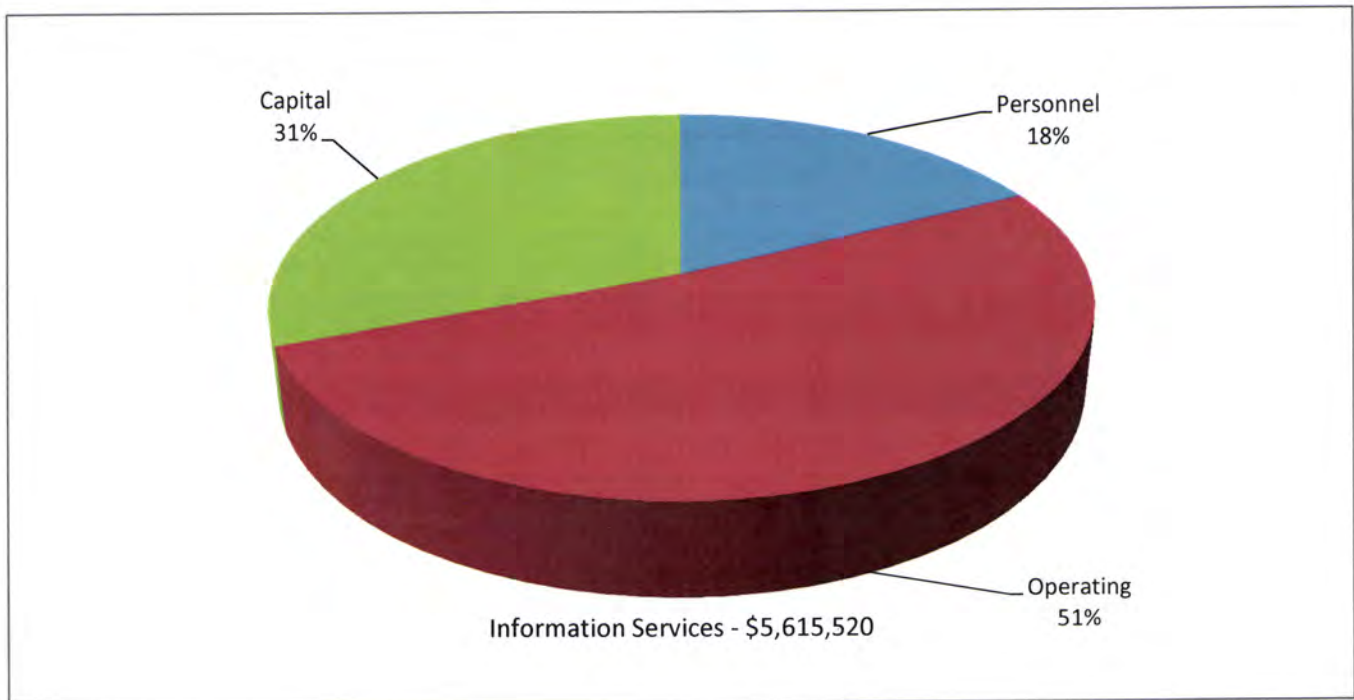
G/L 011-003

Performance Measures	FY 12	FY 13	FY 14
Criminal Cases Filed	4,351	4,305	4,324
Civil Cases Filed	1,090	968	1,049
Formal Marriage License Filed	1,754	1,904	1,831
Informal Marriage License Filed	94	114	117
Probate Cases	1,148	876	745
Staff by Classification	FY 13	FY 14	FY 15
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 993,288	\$ 949,692	\$ 999,794
Operating	2,586,026	3,064,466	2,885,607
Capital	572,325	374,244	1,730,119
Total Budget	\$ 4,151,639	\$ 4,388,402	\$ 5,615,520



Major Accomplishments in 2014:

- Relocated downtown Data Center to basement of building.
- Connected redundant underground fiber connections between relocated Data Center and Courthouse.
- Upgraded VMWare environment to 5.1
- Installation and implementation of Mobile Device Management software (MobileIron).
- Upgraded existing Windows XP workstations to Windows 7.
- Redesigned and completely reworked Lubbock County Intranet web portal.
- Established physical lab in new office area to conduct on-site testing and staging for upgrades.

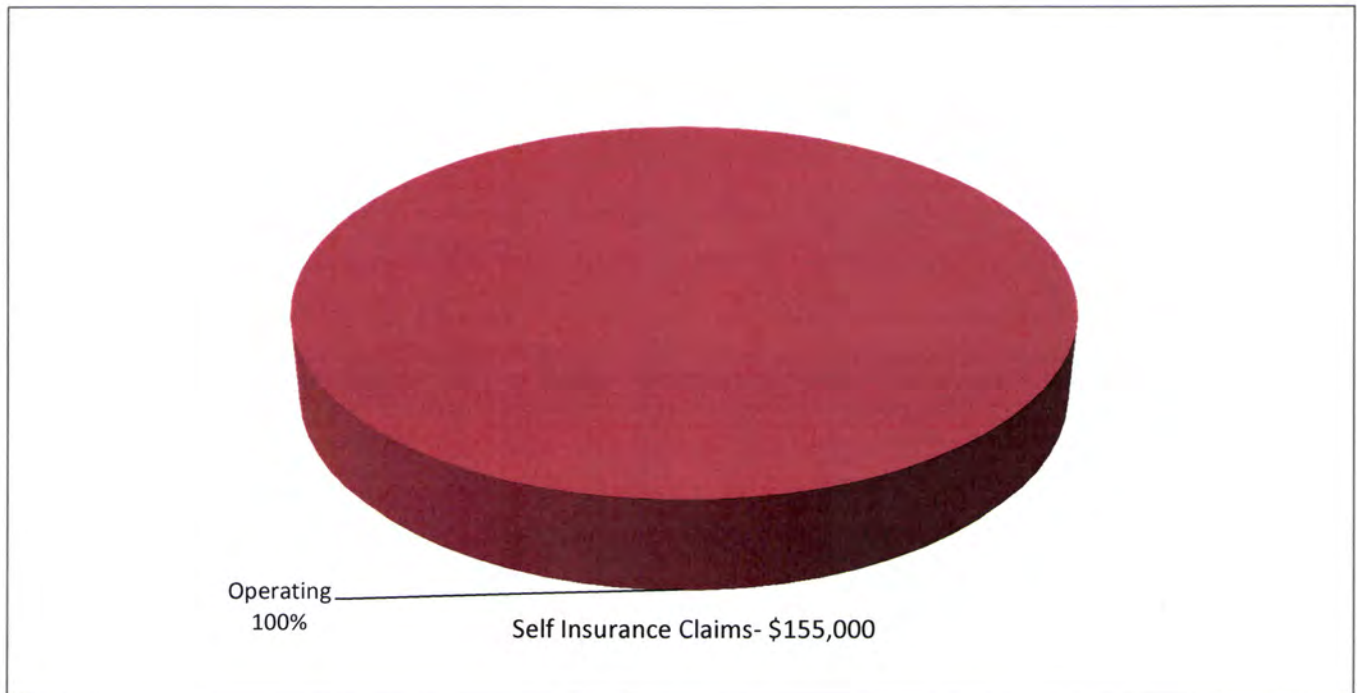
Goals for 2015:

- Complete datacenter replication for all virtual/physical servers and data at LCDC.
- Establish off-site data backup and archiving location.
- Implement VOIP infrastructure and start phase 1 of phone replacement.
- Implement Solid State Drive (SSD)/Flash storage for use in Virtual Desktop Infrastructure (VDI)
- Change internet providers in order to increase speed while lowering cost.
- Continue to increase Department Scanning with goal of going paperless.
- Have penetration test to protect LCIT and Lubbock County Assets.

Performance Measures	FY 12	FY 13	FY 14
Work Orders Completed	7,305	8,194	7,109
Staff by Classification	FY 13	FY 14	FY 15
Trades and Technical	14	13	13
Clerical	2	2	2

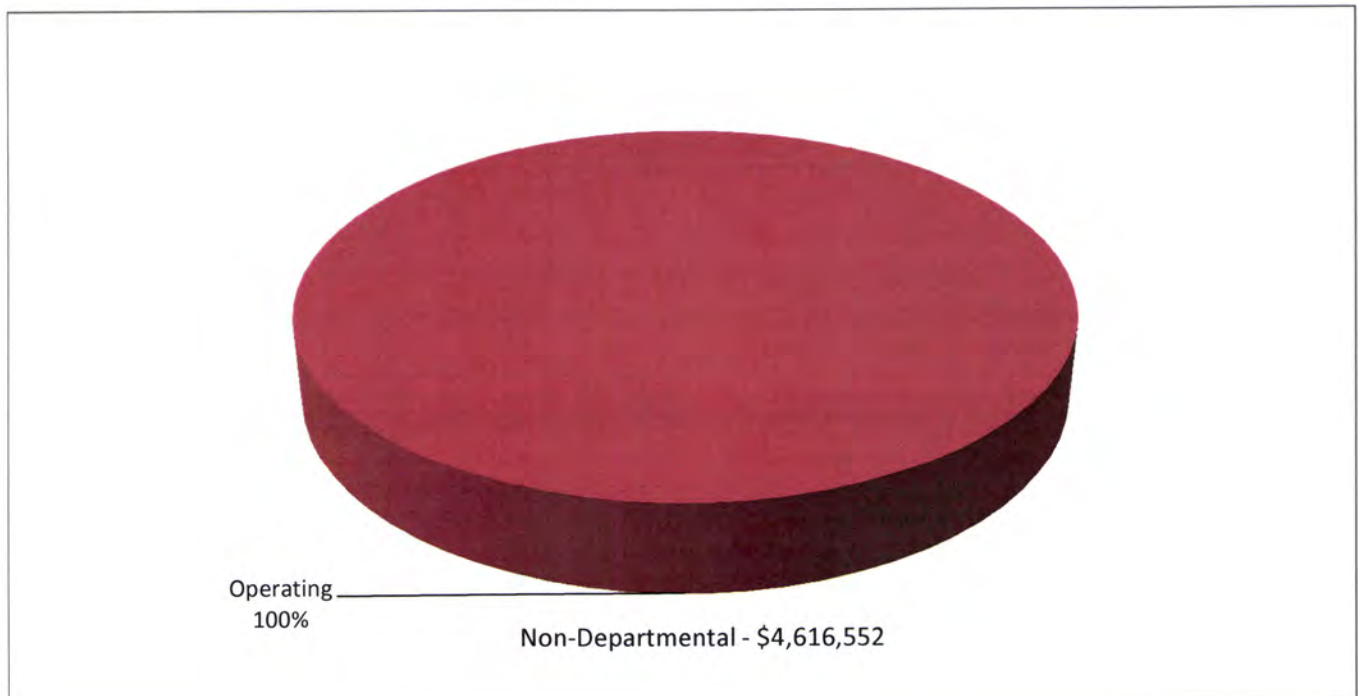
Self Insurance Claims serves as a mechanism to budget for large deductibles for umbrella insurance coverage due to a catastrophic event.

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	27,023	265,000	155,000
Capital	-	-	-
Total Budget	\$ 27,023	\$ 265,000	\$ 155,000



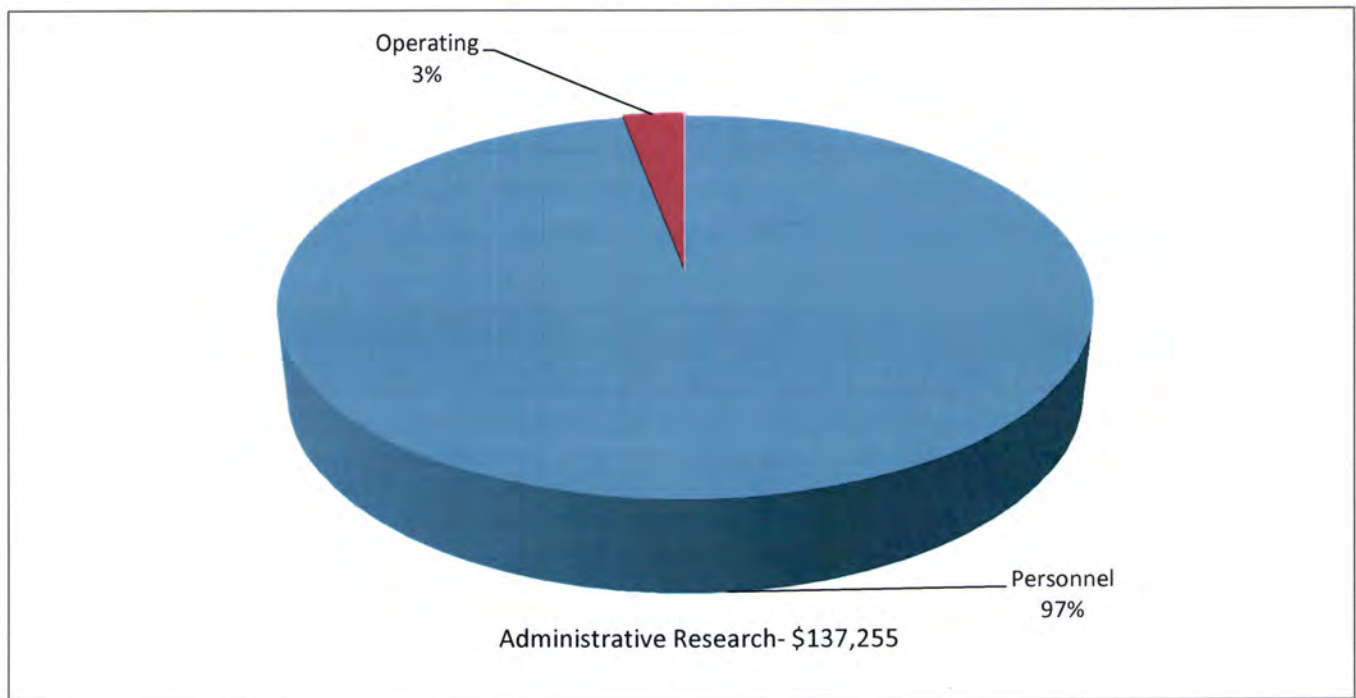
The Non-Departmental is used to handle overall general administrative expenses not attributable to any one department. To list a few expenses: utilities, county-wide association dues, independent audit, and an inter-local agreement with the Appraisal District.

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	2,039,201	4,539,734	4,616,552
Capital	-	-	-
Total Budget	\$ 2,039,201	\$ 4,539,734	\$ 4,616,552



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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 128,114	\$ 126,588	\$ 133,255
Operating	3,239	4,000	4,000
Capital	-	-	-
Total Budget	\$ 131,353	\$ 130,588	\$ 137,255



Major Accomplishments in 2014:

- Lubbock County Historical Commission has held two marker dedications.
- KiCorp designed a new agenda program that allows the court members to use their iPad in Commissioners' Court. This allows the members to access the agenda and attachments and has cut down on purchase of paper.

Goals for 2015:

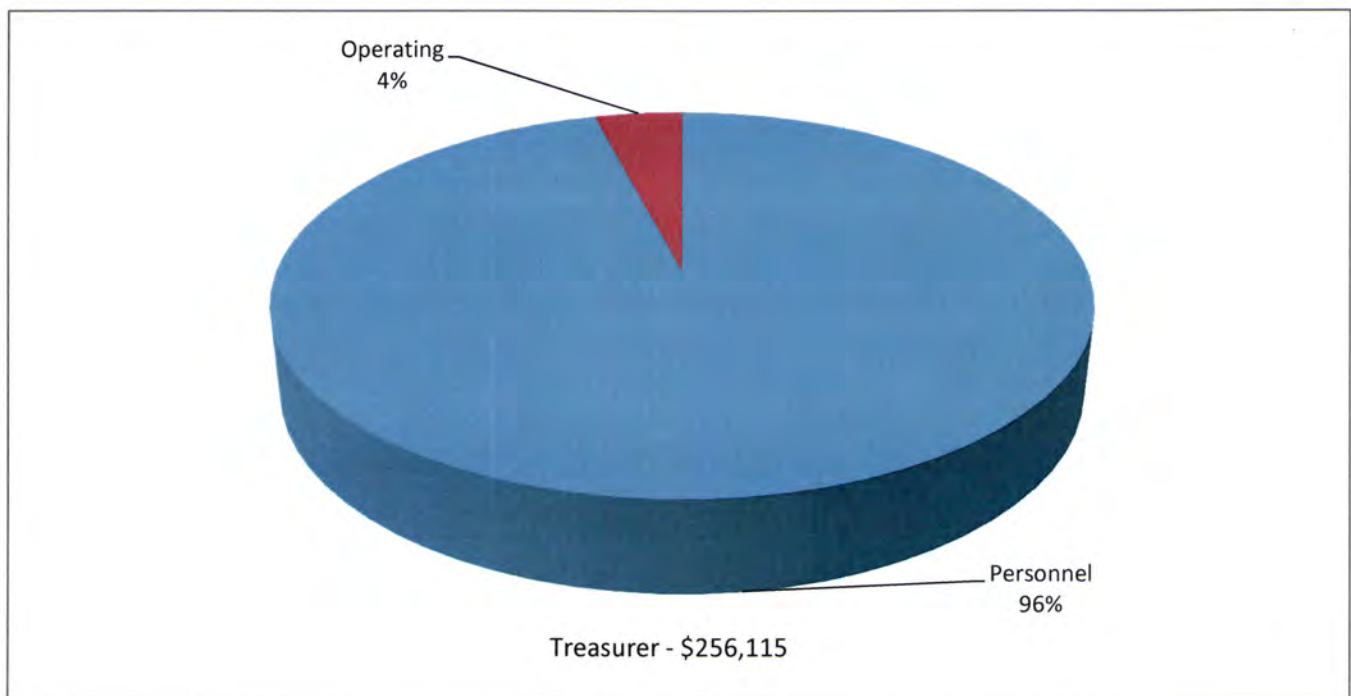
- To receive the Distinguished Service Award for the Historical Commission.
- Continue with cross training of all staff.

Staff by Classification	FY 13	FY 14	FY 15
Administration	1	1	1
Clerical	2	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 finance. Basic duties include receiving, keeping, paying, and disbursing as the Commissioners' Court allows, all monies belonging to the county.

Elected Official: Sharon Gossett

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 201,983	\$ 218,140	\$ 245,664
Operating	7,880	14,676	10,451
Capital	-	-	-
Total Budget	\$ 209,863	\$ 232,816	\$ 256,115



Major Accomplishments in 2014:

- Took over processing of CSCD deposits.
- Reconciling of CSCD Operating and Credit Card Accounts.

Goals for 2015:

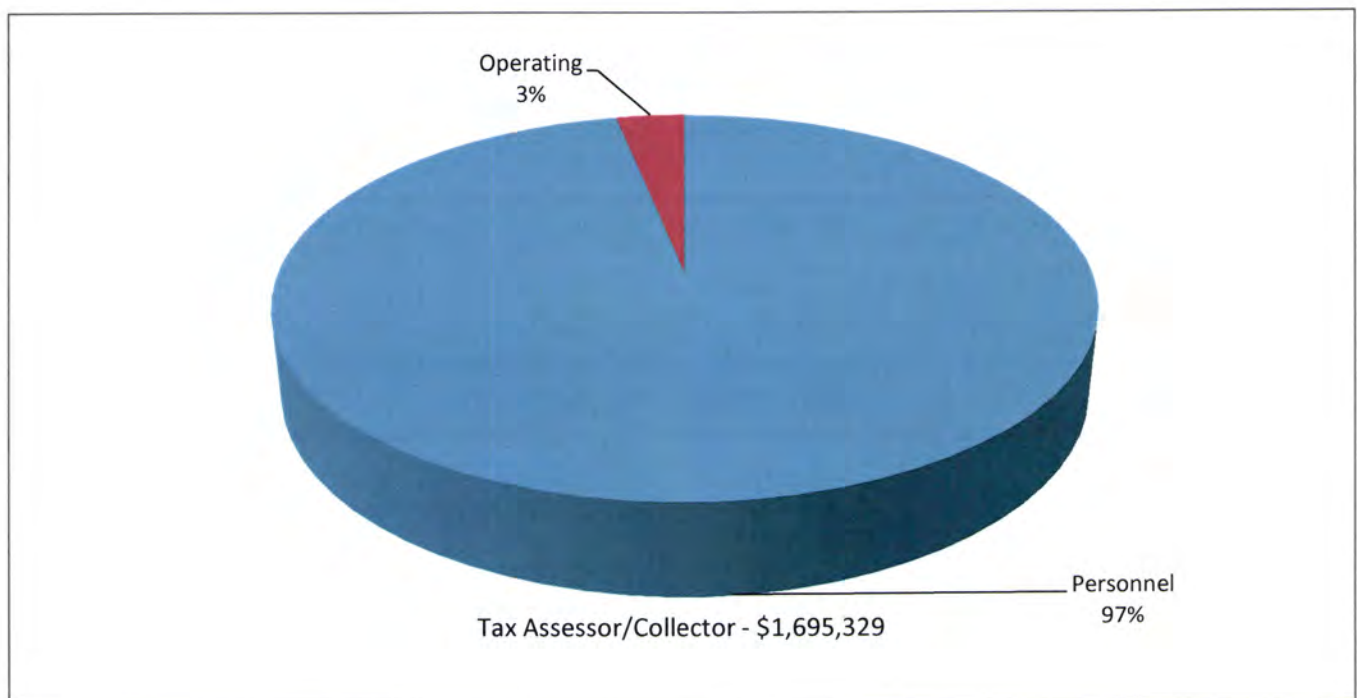
- Taking over processing of CRTC daily deposits and reconciling of bank accounts.

Performance Measures	FY 12	FY 13	FY 14
Cash Receipts Processed	6,939	6,124	5,524
Jury Checks Issued	14,380	4,246	2,375
Staff by Classification	FY 13	FY 14	FY 15
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 1,270,960	\$ 1,468,398	\$ 1,641,387
Operating	38,139	60,648	53,942
Capital	-	10,000	-
Total Budget	\$ 1,309,099	\$ 1,539,046	\$ 1,695,329



Major Accomplishments in 2014:

-Titled and registered more vehicles than 2013.

Goals for 2015:

-To obtain another branch office and to hire more employees.

Performance Measures	FY 12	FY 13	FY 14
Automobile Registrations	N/A	N/A	N/A
Beer and Liquor Permits	243	252	233
Staff by Classification	FY 13	FY 14	FY 15
Elected Official	1	1	1
Administrative	1	1	2
Clerical	28	28	29

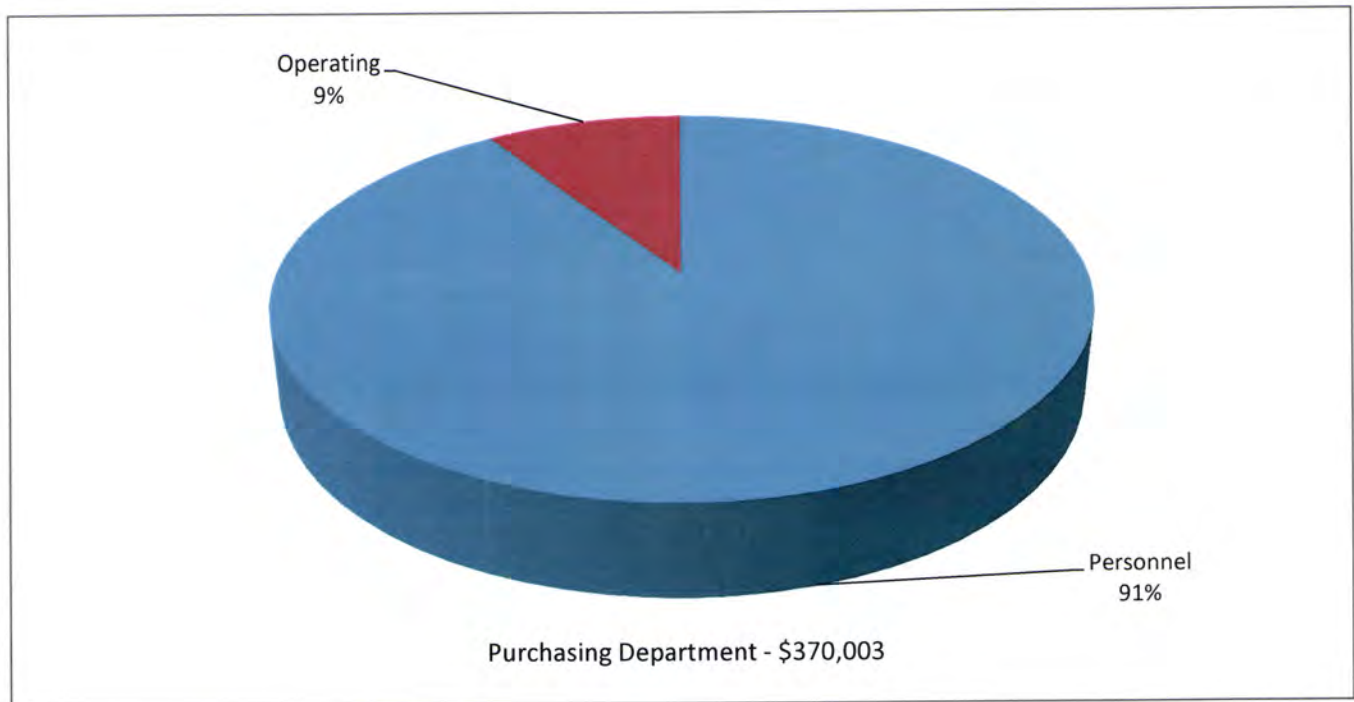
In Accordance with Texas State Law and county policies and subject to the supervision of the County Commissioners' Court, the Purchasing Department shall:

- 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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 294,313	\$ 321,976	\$ 336,328
Operating	28,939	34,375	33,675
Capital	-	24,000	
Total Budget	\$ 323,252	\$ 380,351	\$ 370,003



Major Accomplishments in 2014:

- Trained all departments in the use of electronic requisitions.

Goals for 2015:

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

LUBBOCK COUNTY, TEXAS
PURCHASING DEPARTMENT

G/L 011-011

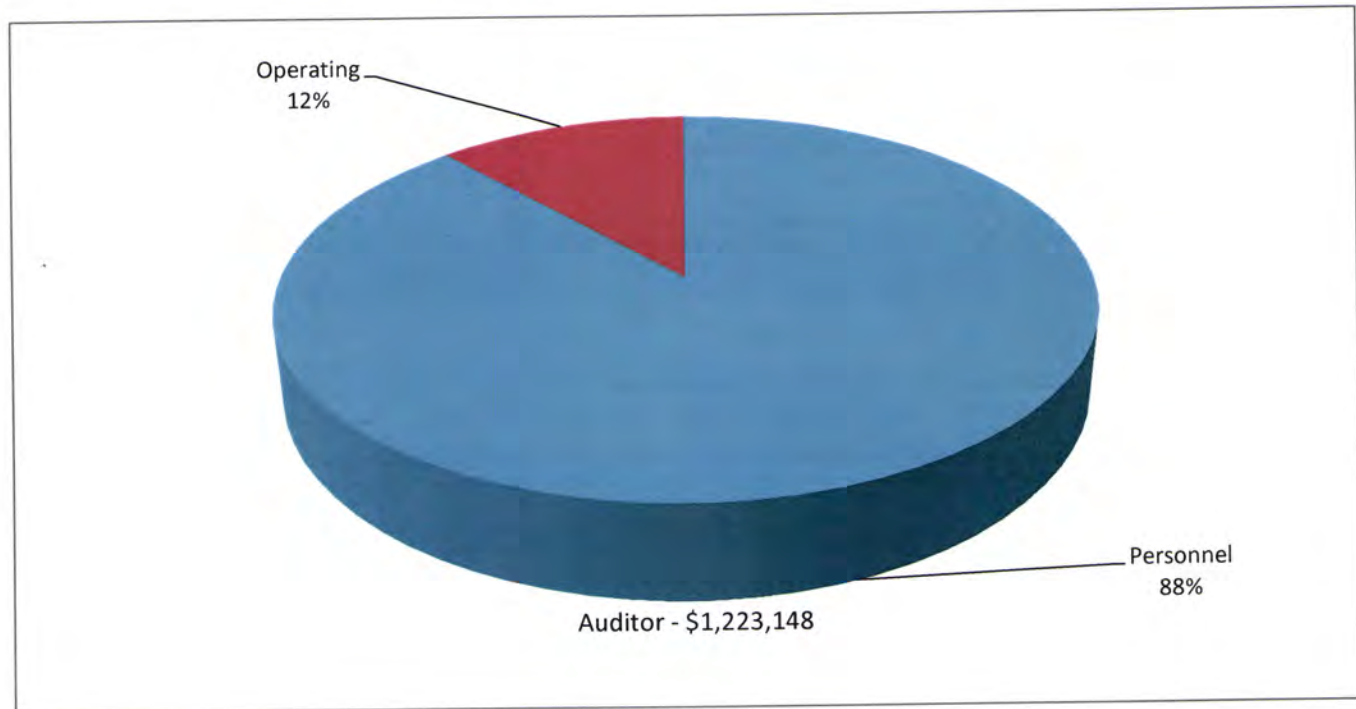
Performance Measures	FY 12	FY 13	FY 14
Purchase Orders	2,606	2,397	2,309
Formal RFPs/Bids	36	28	14
Informal Bids/Quotes	139	123	141
New Contracts	5	104*	74
Contract Renewals	24	118*	133
Staff	FY 13	FY 14	FY 15
Administrative	1	1	1
Professional	1	1	1
Clerical	3	3	3

* - The drastic increase in contracts is because all County contracts, regardless of department, are now handled by the Contracts Manager in the Purchasing Department.

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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 825,507	\$ 951,950	\$ 1,081,539
Operating	99,918	130,139	141,609
Capital	-	-	-
Total Budget	\$ 925,425	\$ 1,082,089	\$ 1,223,148



Major Accomplishments in 2014:

- 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.
- Assisted IT in the implementation of QuickBooks financial software; to provide stronger internal controls and accountability of County funds.

Goals for 2015:

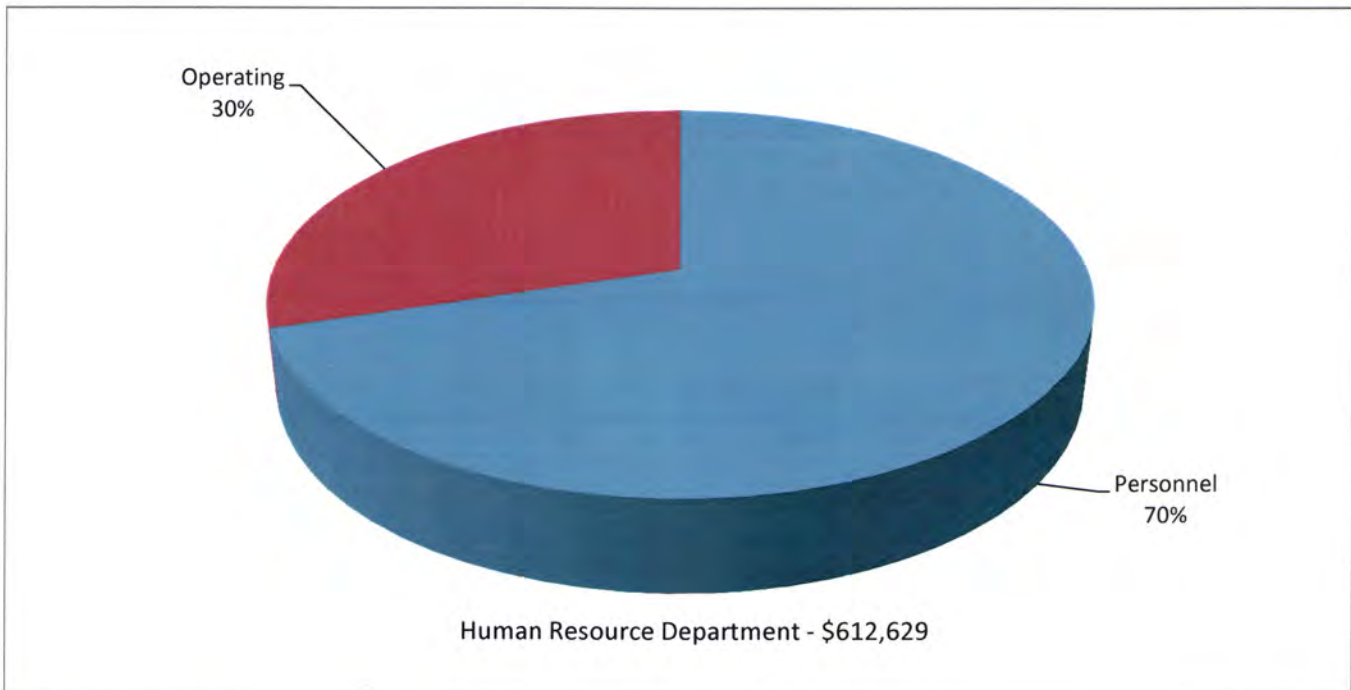
- Maintain Certificate of Achievement for Excellence in Financial Reporting awarded by Government Finance Officers Association.
- Maintain Distinguished Budget Presentation awarded by Government Finance Officers Association.
- Maintain the Platinum Leadership Award from the Texas State Comptroller.
- 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.

Performance Measures	FY 12	FY 13	FY 14
Accounts Payable Payments Issued	8,914	8,720	8,450
Payroll EFT/Checks Issued	31,398	32,096	32,423
Grants Processed	69	63	64
Bank Reconciliations Completed	845	821	790
Cash Counts Done	262	279	286
Budget Adjustments Processed	212	249	177
Quarterly Reviews performed	55	57	76
Audits Performed	3	9	5
Staff	FY 13	FY 14	FY 15
Appointed	1	1	1
Administrative	1	1	1
Professional	6	7	7
Clerical	4	4	5
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 270,258	\$ 408,749	\$ 429,454
Operating	101,177	128,595	183,175
Capital	-	-	-
Total Budget	\$ 371,435	\$ 537,344	\$ 612,629



Major Accomplishments in 2014:

- In-house training programs including core training systems and create new delivery capabilities.
- Created new employee communications methods that are fresh and interesting.
- Out-sourced Retiree Benefits Program
- Implemented new safety training and review processes.
- Worker's Compensation program new TPA and Safety Committee re-boot.
- Compliance with Affordable Care Act.

Goals for 2015:

- Design and implement next phase of Wellness Program.
- Affordable Care Act Compliance.
- Achieve the last step in benefits data exchange which would allow data exchange from InfinityHR and Lubbock County's payroll system.

LUBBOCK COUNTY, TEXAS
HUMAN RESOURCE DEPARTMENT

G/L 011-013

Goals for 2015 (cont.):

-Increase training programs to foster workplace culture and retention.

Performance Measures	FY 12	FY 13	FY 14
Applications Accepted	5,328	4,875	3,192
New Hires Processed	235	273	226
Separations Processed	205	237	174
Staff	FY 13	FY 14	FY 15
Administrative	1	1	1
Professional	3	3	2
Clerical	0	1	1
Trades and Technical	0	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.

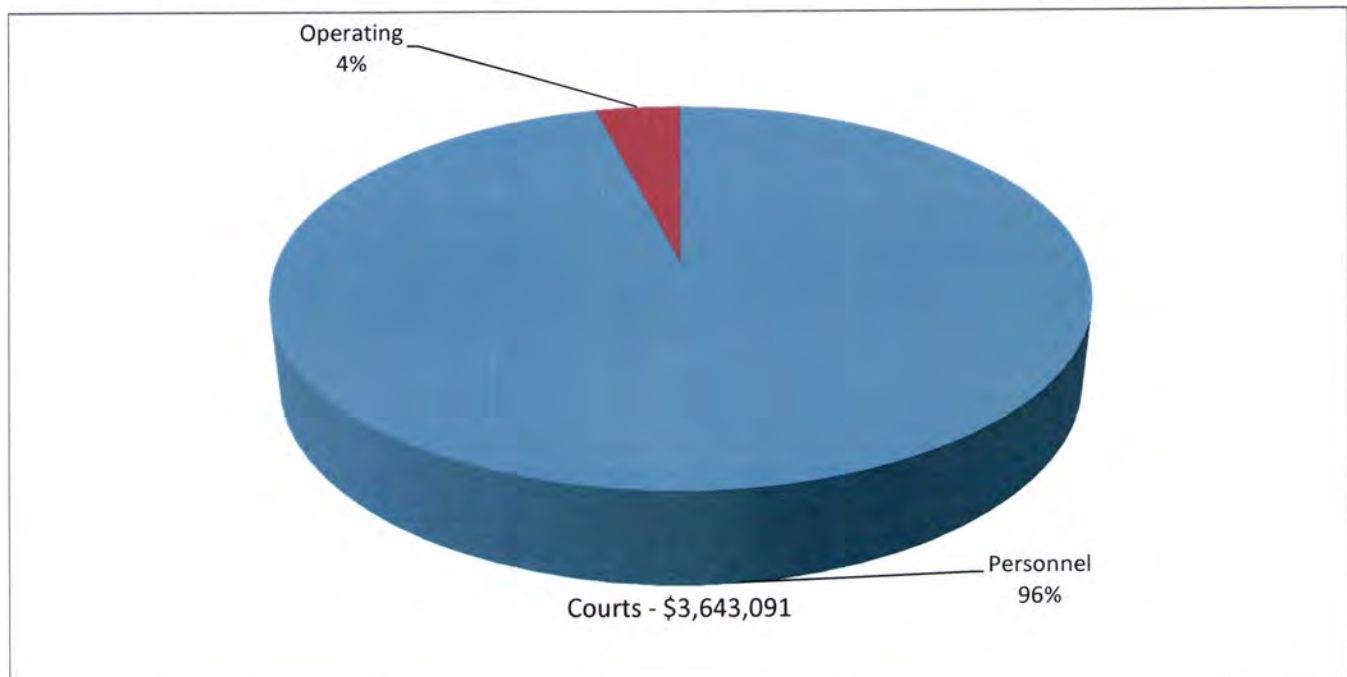
DISTRICT JUDGES:

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 Bradley Underwood

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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 3,032,925	\$ 3,295,974	\$ 3,498,688
Operating	93,925	142,103	144,403
Capital	-	-	-
Total Budget	\$ 3,126,850	\$ 3,438,077	\$ 3,643,091



Major Accomplishments in 2014:

- Court Administration was integral in the implementation of eFile Texas. Mr. Stanzione served as the point person between Lubbock County and Tyler Technologies to ensure Lubbock County was ready for mandatory e-filing. This involved coordinating with the District Clerk, County Clerk, KiCorp, the Courts, Texas Office of Court Administration, and Tyler Technologies. Court Administration provided a desktop scanner to each coordinator to expedite the e-filing process.
- Court Administration aided in developing an online check-in-system for jurors. This system should decrease the wait time currently experienced by jurors who report in-person for service. The system is user-friendly, complies with all applicable law, and used cutting edge technology.
- Court Administration, with the help of the District and County Clerks, KiCorp, and the Justices of the Peace, revised the event code list and OCA reporting. The event code list is what clerks and courts use to track cases in our case management system. The clerks and courts deactivated about sixty percent of the current event codes. Court Administration had concerns that the OCA reports were not accurate. In addition to the accuracy issue, the Justices of the Peace each formulated their own report; meaning that instead of one cumulative OCA report, there were four. Through a cooperative effort and spirit, the Justices of the Peace OCA reports are now identical.

Goals for 2015:

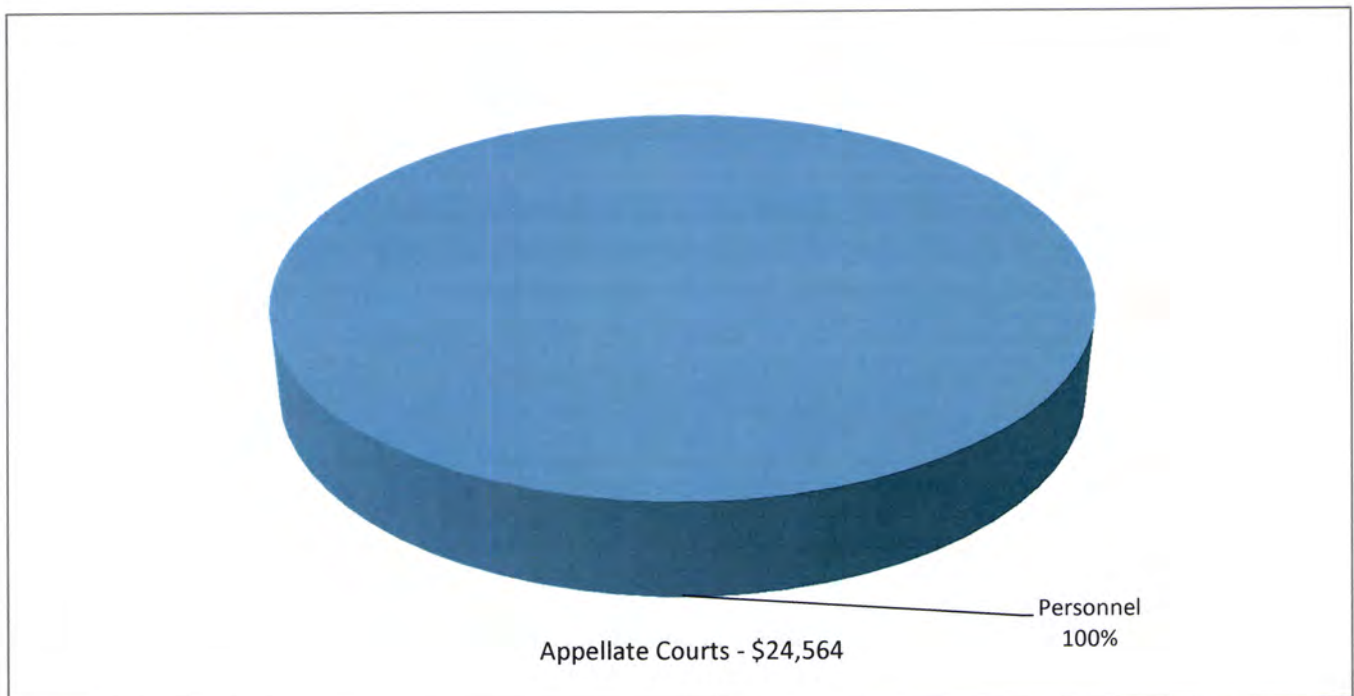
- Court Administration will continue to secure grant funding for court programs and initiatives.
- Court Administration will work with Information Technology to automate systems and processes to provide more efficient courts. In doing so, Court Administration will increase the utilization of technology. This effort includes stabilizing the video visitation system and the online access system.
- An on-going goal for Court Administration is improving courtroom technology. More attorneys are relying on iPads and tablets when trying cases and upgrades are needed to keep pace with an ever-changing market.

Performance Measures	FY 12	FY 13	FY 14
Criminal Cases Disposed	8,693	8,366	9,175
Staff	FY 13	FY 14	FY 15
Elected Official	9	9	9
Appointed	25	24	24
Administrative	1	1	1
Professional	0	1	1
Clerical	2	4	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 2014-2015				
	FY 13 Actual	FY 14 Estimates	FY 15 Budget	
Personnel	\$ 15,752	\$ 23,922	\$ 24,564	
Operating	-	-	-	
Capital	-	-	-	
Total Budget	\$ 15,752	\$ 23,922	\$ 24,564	

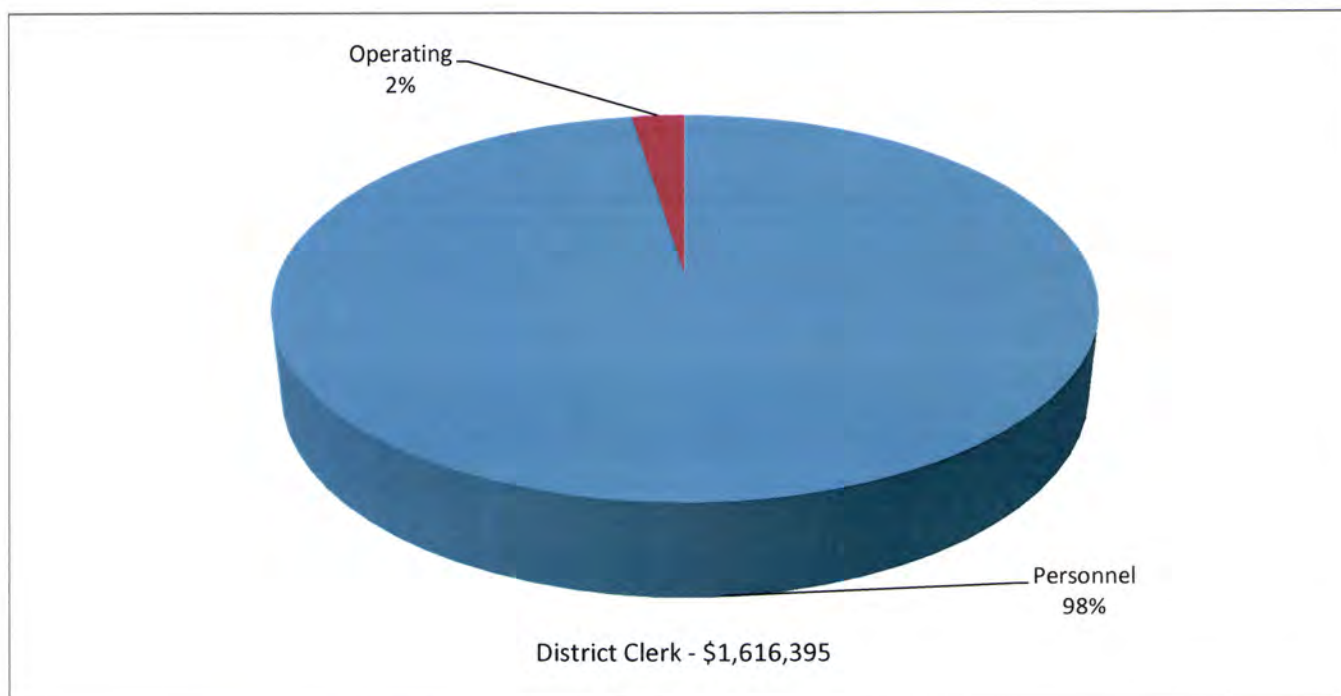


Staff	FY 13	FY 14	FY 15
Elected Official	4	4	4

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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 1,328,422	\$ 1,501,708	\$ 1,576,440
Operating	39,103	48,007	39,955
Capital	-	-	-
Total Budget	\$ 1,367,525	\$ 1,549,715	\$ 1,616,395



Major Accomplishments in 2014:

- Continued escheating process to remove funds from outstanding liability category for this office.
- Moved thousands of files from archives area to the warehouse to alleviate shortage of storage problems in basement archival area.
- Completion of viewing room for records in archives area to allow public access to records online and to print their own copies, thereby reducing personnel time used to make copies, retrieve and put files up as requested.
- Continued collections of court costs and fines through the Texas Department of Criminal Justice, including the revision of automated bill of costs, approval of orders through the Lubbock County Board of Judges, use of orders at time of disposition of criminal cases with sentencing to confinement at TDCJ, and mailing of copies of orders to the inmates.
- Continued to accept exhibits on a date-forward basis (April 2013) from court reporters, and accepted some exhibits from court reporters that were tendered prior to April 2013.

Major Accomplishments in 2014 (cont.):

-Began the conversion process to mandatory efilng (effective July 1, 2014), with permissive efilng commencing on October 2013. Extensive work was done to streamline event codes in our case management system to facilitate full integration. We also hosted or spoke at multiple educational meetings for the legal community to prepare them for mandatory efilng. Sammy Smith began duties as an efilng supervisor June 7, 2014.

Goals for 2015:

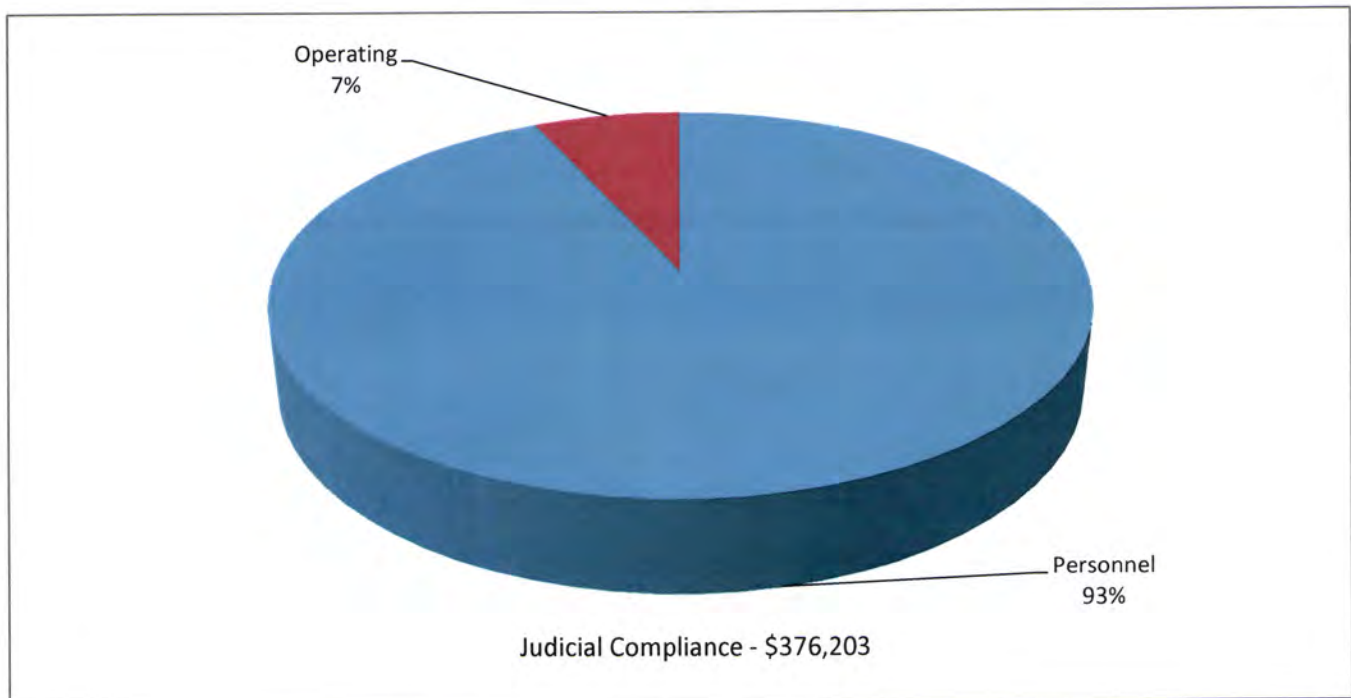
- Complete all testing and education of the media and public on the online reporting for jury duty.
- Improve mandatory efilng policies and procedures within the office and with the vendor and Office of Court Administration to improve the statewide system.
- Continue to educate the legal community on efilng policies and procedures.
- Complete record retention plan for magistrate clerk records and destroy records as allowed by applicable State Library guidelines.
- Continue collection of fines and court costs from inmates convicted in Lubbock County and sentenced to the Texas Department of Criminal Justice.
- Assist Court Reporters with the destruction of exhibits, notes and tapes as allowed by law and within the guidelines of the State Library.
- If practical, begin the transition of delivering drugs, weapons, and contraband to the Lubbock County Sheriff's Office, rather than storing them in court reporter's closets.
- Continue to escheat funds on a regular basis to reduce the outstanding liability of assets on deposit with the District Clerk's Office.

Performance Measures	FY 12	FY 13	FY 14
Civil Law Cases Filed	1,634	1,602	1,663
Family Law Cases Filed	2,868	2,779	3,419
Tax Law Cases Filed	288	292	483
Child Support Garnishments Filed	584	585	466
Juvenile Cases	309	272	296
Passports	785	1,185	1,143
Jury Summons			48,549
Staff	FY 13	FY 14	FY 15
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 231,767	\$ 333,550	\$ 350,603
Operating	20,585	25,356	25,600
Capital	-	-	-
Total Budget	\$ 252,352	\$ 358,906	\$ 376,203



Major Accomplishments in 2014:

- Approximately 13% of all capias profines in Compliance have been restored due to a successful 2nd Chance program.
- Achieved a 100% accuracy rating on the Collection Improvement Programs Pre-Audit (Under rule 175.5(c)(2)).
- Finalizing details for scanner installation that is estimated to reduce over 50% of the paper within the office.

Goals for 2015:

- Re-initiate research of actively participating in the scoff law to deny offenders the ability to renew their vehicle registration if they have an active capias profine(s).
- Seeking to add a dedicated warrant officer to pursue the approximate \$1 million in outstanding warrants through Compliance.
- Continue dialogue in regards to creating a centralized collections center for the county that will encompass criminal and civil cases.

LUBBOCK COUNTY, TEXAS
JUDICIAL COMPLIANCE

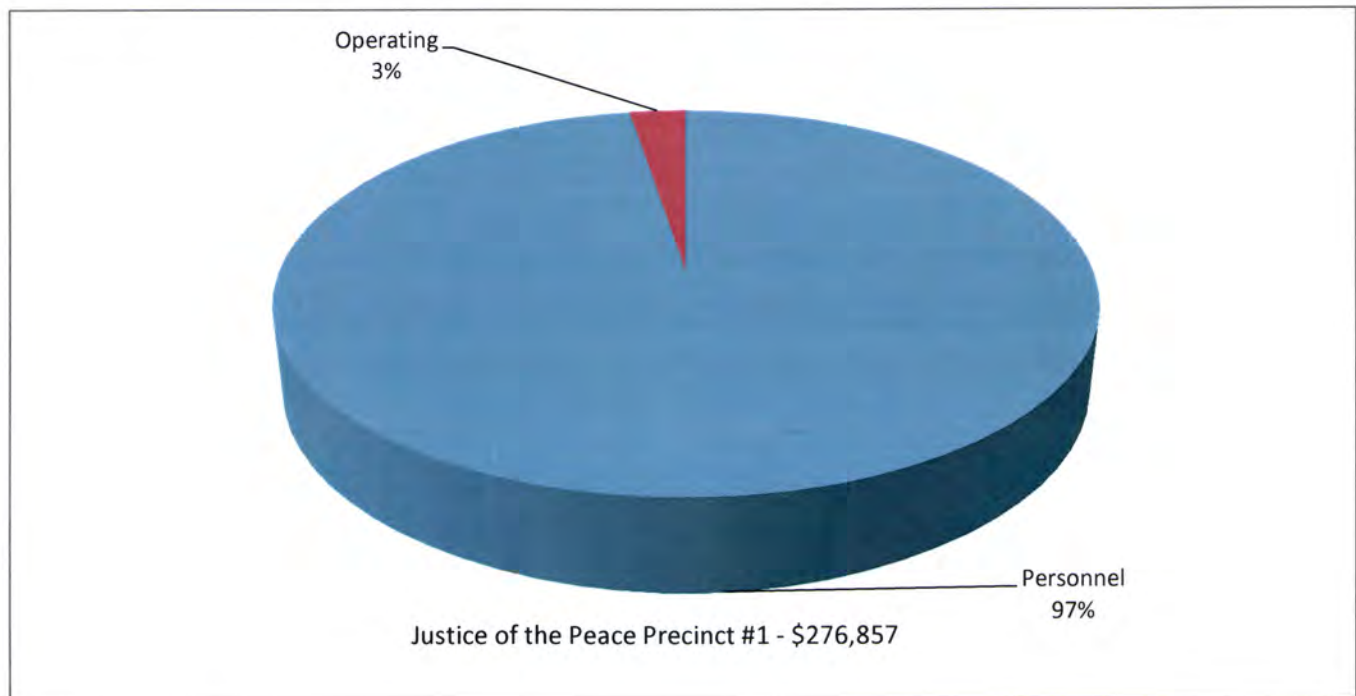
G/L 011-030

Performance Measures	FY 12	FY 13	FY 14
Total Number of Cases	8,880	7,343	6,639
Total Dollars Collected	\$ 2,372,645	\$ 2,108,489	\$ 1,920,682
Staff	FY 13	FY 14	FY 15
Administrative	2	2	2
Clerical	4	4	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 Hansen

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 236,640	\$ 244,083	\$ 269,607
Operating	2,504	7,750	7,250
Capital	-	-	-
Total Budget	\$ 239,144	\$ 251,833	\$ 276,857



Major Accomplishments in 2014:

- Scanned several thousand records on to the computer, allowing us to shred the original paper documents and save space.
- Implemented new credit card vendor system, allowing lower payer rates and increasing usage of credit cards for tickets and filing fees.
- Completed laborious task of programming new OCA report.
- Improved delivery time of D.P.S. tickets to our office and began talks on computerizing said process.

Goals for 2015:

- Looking forward to welcoming and training a new face in the Precinct 4 Judge position.
- Re-writing Local Rules for the J.P. Courts, implementing new standards provided for by new Supreme Court Civil Rules for the Justice of the Peace courts.

LUBBOCK COUNTY, TEXAS
JUSTICE OF THE PEACE PRECINCT #1

G/L 011-031

Goals for 2015 (cont.):

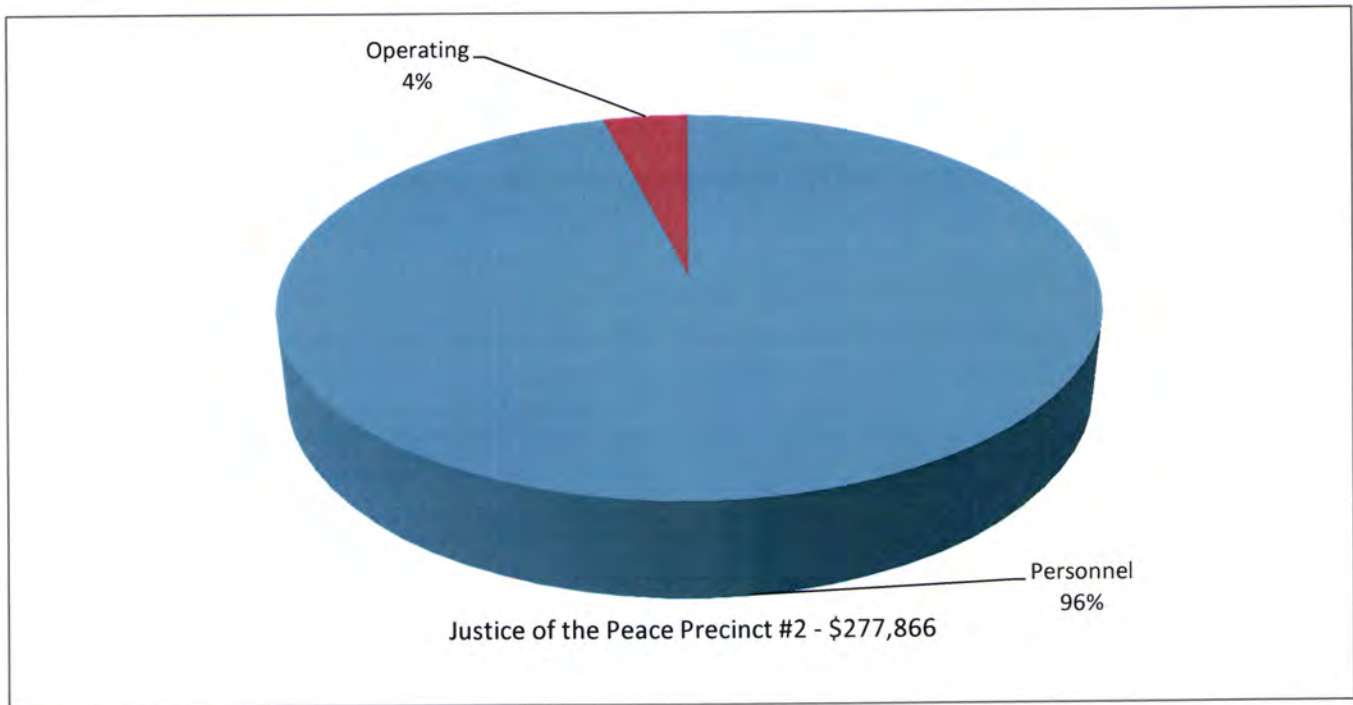
- Moving forward with Efilng once the bugs get worked out for the District and County Clerks.
- Implementing automated download of D.P.S. tickets.

Performance Measures	FY 12	FY 13	FY 14
Civil Cases Filed	1,366	1,273	1,317
Criminal Cases Filed	3,566	3,113	3,144
Staff	FY 13	FY 14	FY 15
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: Jim Dulin

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 217,013	\$ 233,760	\$ 266,911
Operating	5,639	8,455	10,955
Capital	-	-	-
Total Budget	\$ 222,653	\$ 242,215	\$ 277,866



Major Accomplishments in 2014:

- The court improved customer wait time.
- The forms and information provided by the court were updated.
- All forms and information were made more available.
- The organization of the office has been streamlinde.

Goals for 2015:

- Improve customer service to the Public.
- Ensure the quality of justice provided by the Court.
- Improve the infrastructure of the Court.

LUBBOCK COUNTY, TEXAS
JUSTICE OF THE PEACE PRECINCT #2

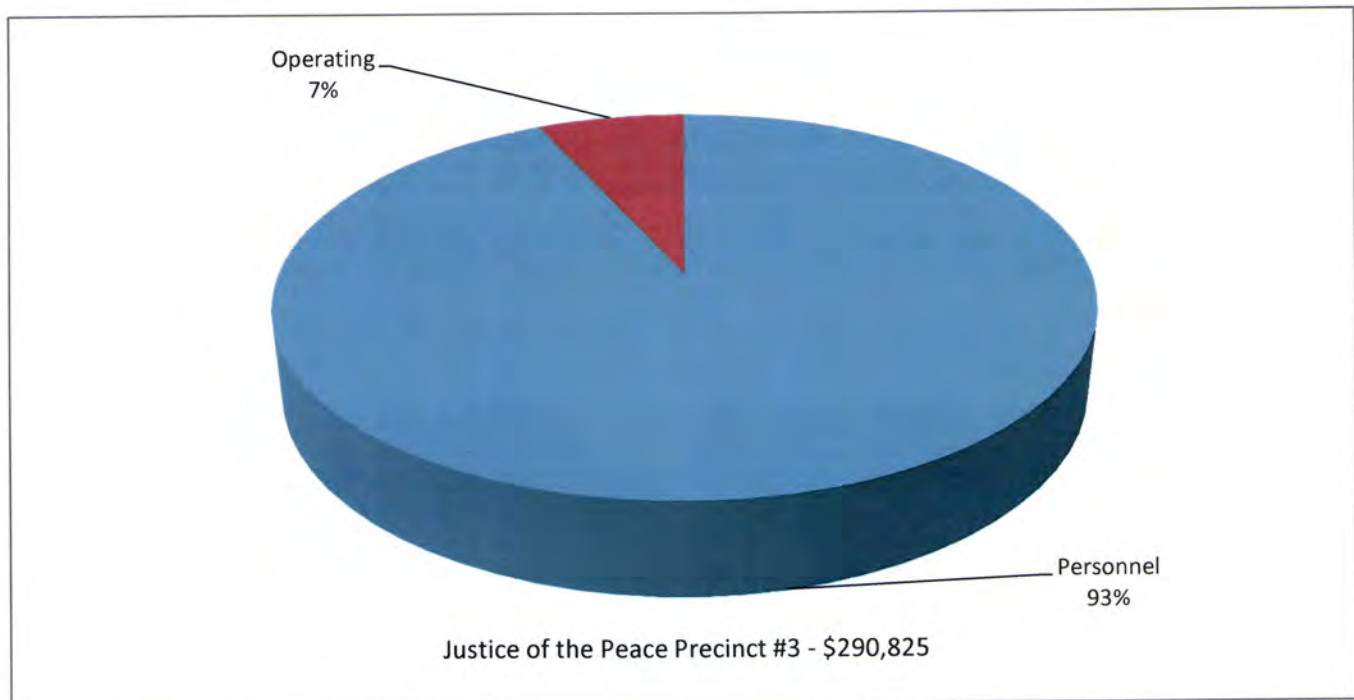
G/L 011-032

Performance Measures	FY 12	FY 13	FY 14
Civil Cases Filed	1,204	1,066	1,129
Criminal Cases Filed	4,198	2,992	2,266
Staff	FY 13	FY 14	FY 15
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 204,778	\$ 256,992	\$ 271,040
Operating	10,530	17,769	19,785
Capital	-	-	-
Total Budget	\$ 215,308	\$ 274,761	\$ 290,825



Major Accomplishments in 2014:

- Fair and impartial administration of justice.
- Collecting, receipting and reporting fines and fees.
- Implementation of Office Court Administration reporting.
- Safety environment for staff and public.

Goals for 2015:

- Fair and impartial administration of justice.
- Implementation of new and mandated civil rules by the Texas Supreme Court.
- Collecting, receipting and reporting fines and fees.
- Safety environment for staff and public.

LUBBOCK COUNTY, TEXAS
JUSTICE OF THE PEACE PRECINCT #3

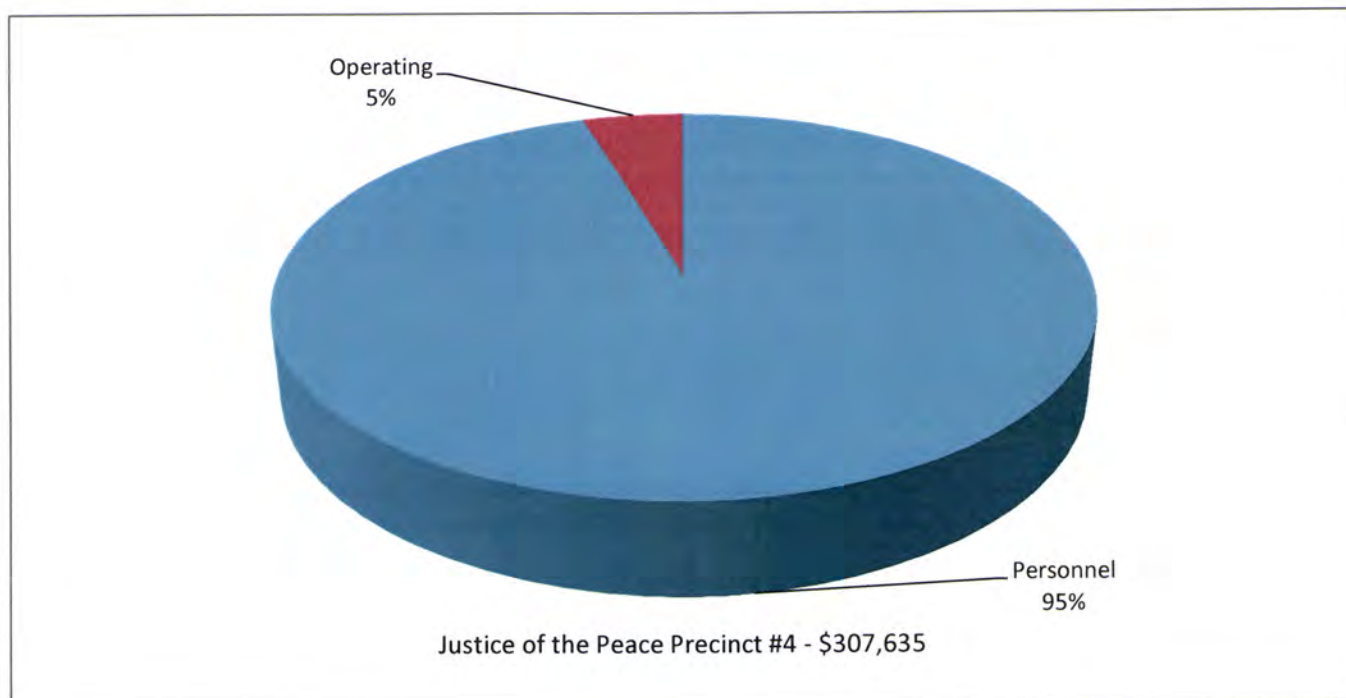
G/L 011-033

Performance Measures	FY 12	FY 13	FY 14
Civil Cases Filed	5,095	1,304	1,092
Criminal Cases Filed	1,860	1,345	976
Staff	FY 13	FY 14	FY 15
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: Jean Anne Stratton

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 256,323	\$ 271,856	\$ 293,268
Operating	6,843	11,127	14,367
Capital	-	5,000	-
Total Budget	\$ 263,166	\$ 287,983	\$ 307,635



Major Accomplishments in 2014:

- Print and mail postcards instead of letters when appropriate.
- Clerks obtained training from the Texas Justice Court Training Center.
- Improved records management with document scanning and destruction.
- Implemented new civil court rules.
- Updated web page to reflect new civil court rules.

Goals for 2015:

- Receive Texas Department of Public Safety citation information electronically.
- Receive Texas Tech citation information electronically.

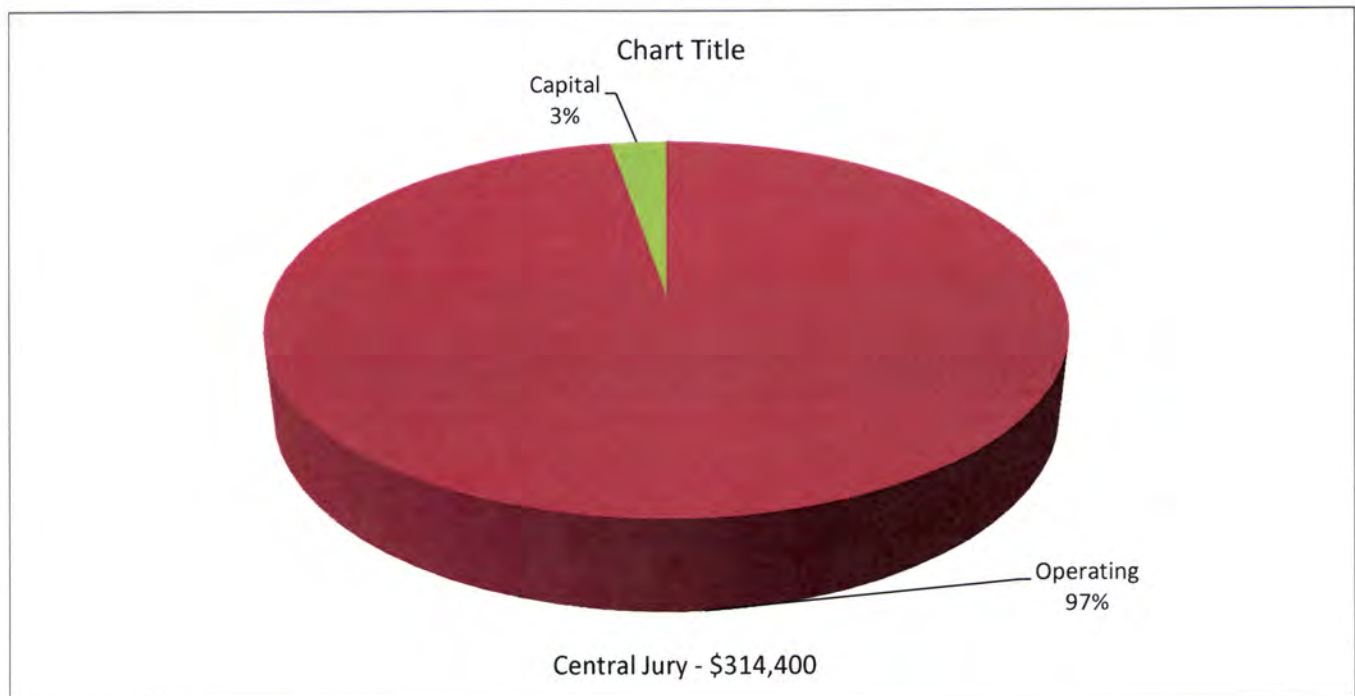
LUBBOCK COUNTY, TEXAS
JUSTICE OF THE PEACE PRECINCT #4

G/L 011-034

Performance Measures	FY 12	FY 13	FY 14
Civil Cases Filed	830	838	855
Criminal Cases Filed	5,275	4,136	3,808
Civil Cases Disposed	796	702	911
Criminal Cases Disposed	4,784	3,343	2,530
Staff	FY 13	FY 14	FY 15
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	233,307	354,600	306,000
Capital	-	-	8,400
Total Budget	\$ 233,307	\$ 354,600	\$ 314,400



Major Accomplishments in 2014:

- Continued to work with KiCorp and Court Administration for the final development of process of prospective jurors to report online for the initial jury selection process.
- Investigated the increased number of jury summons and the variables under which the National Change of Address updates are received and implemented.

Goals for 2015:

- Work with Courts to formulate plan and agree as to terms of requesting jurors for each court.
- Finish the electronically reporting for jury process with KiCorp.
- Beta test the system to work out insufficiencies in system prior to implementation.
- Publicize the ability to report electronically for jury duty to major employers in Lubbock County.
- Begin the process of allowing citizens to report electronically for jury duty, including court assignments and cancellations.

Goals for 2015 (cont.):

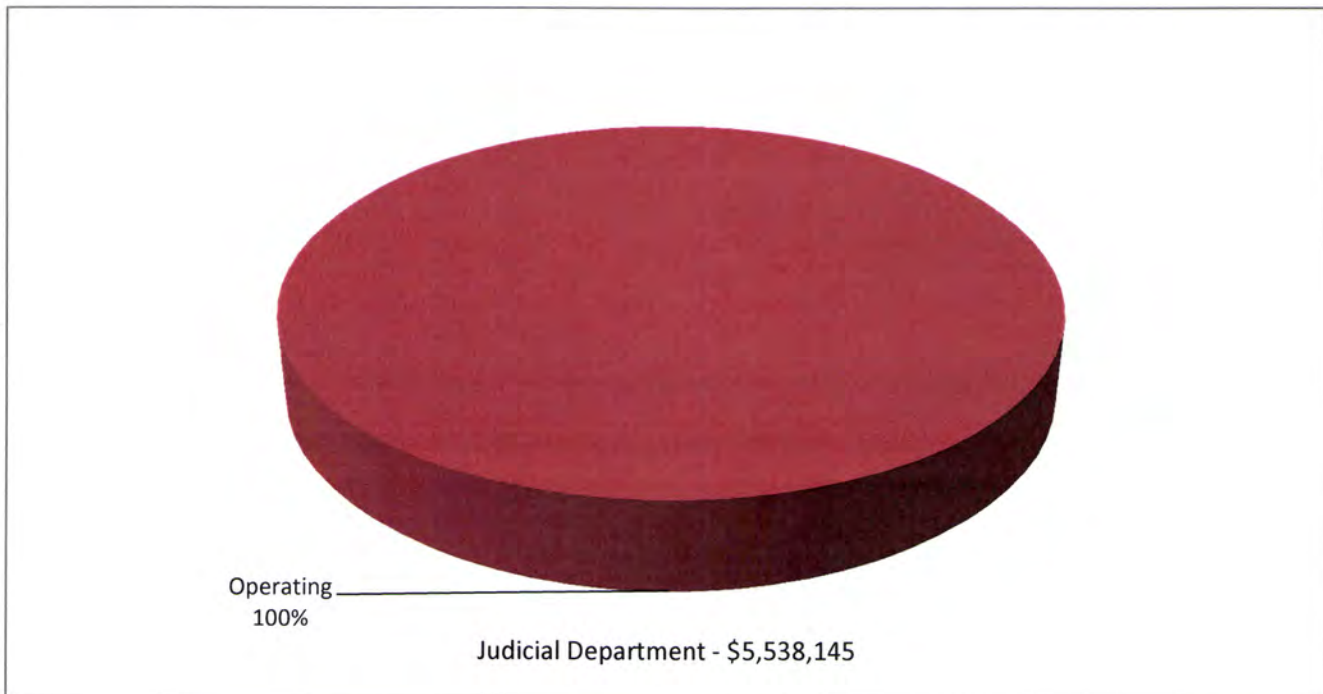
- Evaluate the online reporting to determine if its continued use is feasible and practical for the citizens of Lubbock County, is economically effective use of employees of Central Jury, is effectively providing enough jurors for the courts, and is actually reducing the cost of the jury selection process.
- Continue to simplify through use of technology the daily procedures of the Central Jury Office.

LUBBOCK COUNTY, TEXAS
JUDICIAL DEPARTMENT

G/L 011-039

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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	4,666,729	5,875,609	5,538,145
Capital	-	-	-
Total Budget	\$ 4,666,729	\$ 5,875,609	\$ 5,538,145

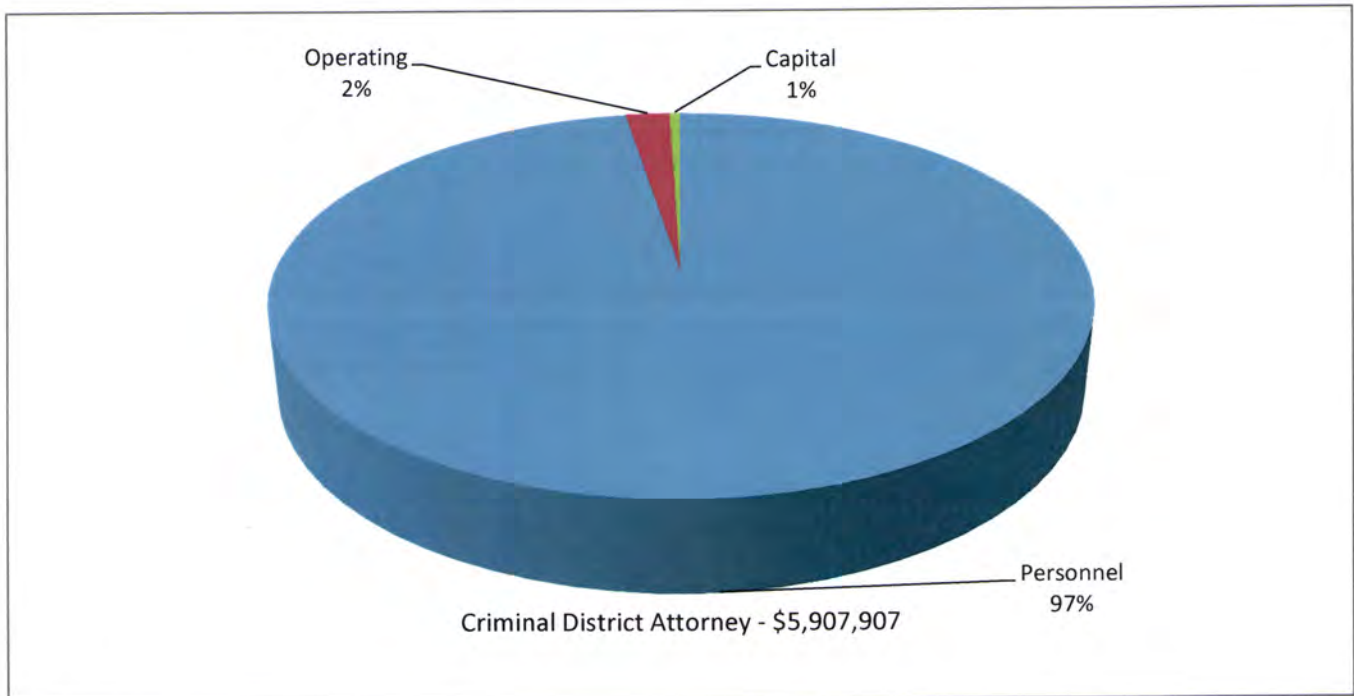


The Criminal District Attorney's Office functions to prosecute all criminal offenses presented to the office by law enforcement. The Criminal District Attorney's office is also responsible for representing Lubbock County in all legal proceedings.

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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 4,904,515	\$ 5,464,609	\$ 5,757,857
Operating	78,649	119,020	120,050
Capital	51,066	44,000	30,000
Total Budget	\$ 5,034,229	\$ 5,627,629	\$ 5,907,907



Major Accomplishments in 2014:

- Continued EDR compliance.
- Improved cooperation with Law Enforcement agencies for more efficient case intake process.
- Changes to personnel and strategies for hot check collections.

Goals for 2015:

- Implementation of electronic signatures to allow paperless submissions.
- Develop system for better archival management.
- Retention of experienced prosecutors.

LUBBOCK COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY

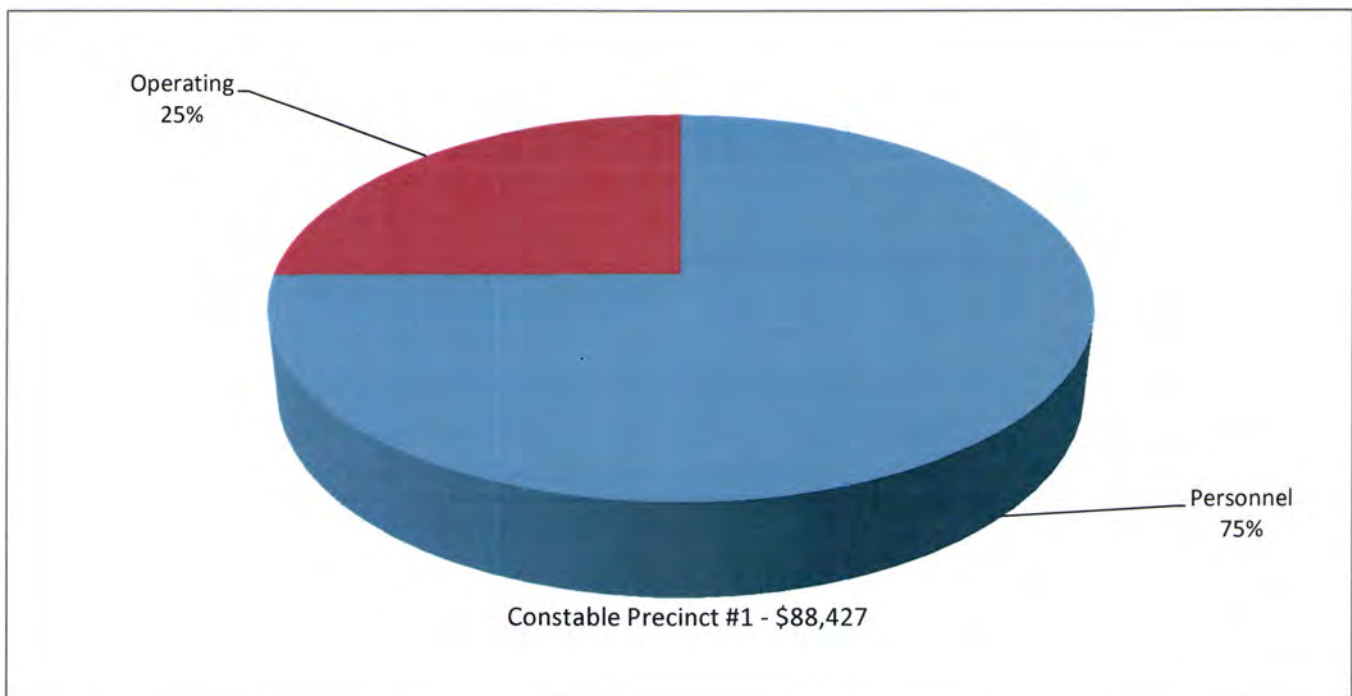
G/L 011-040

Performance Measures	FY 12	FY 13	FY 14
Cases Received	13,262	14,130	13,296
Felony Cases Under Indictment	3,754	3,747	3,649
Misdemeanor Cases Under Indictment	4,353	4,303	4,322
Cases Filed	8,267	8,239	8,271
Felony Cases Filed	6,995	N/A	N/A
Felony Cases Closed	N/A	4,196	4,759
Misdemeanor Cases Closed	9,177	5,239	5,467
Total Jury Trials	74	92	N/A
Staff	FY 13	FY 14	FY 15
Elected Official	1	1	1
Appointed	2	2	2
Administrative	1	1	1
Professional	31	31	32
Public Safety	14	14	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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 50,248	\$ 57,623	\$ 66,223
Operating	11,772	14,749	22,204
Capital	-	-	-
Total Budget	\$ 62,020	\$ 72,372	\$ 88,427



Major Accomplishments in 2014:

- Service of civil process in a timely manner issued by the courts.
- Maintain proper schedule with the JP Office to bailiff court and provide security during court proceedings.
- Assisting of other Law Enforcement agencies when extra officers are needed.
- Maintain proper continuing education through TCOLE.
- Lubbock County Constable's office PCT-1 was awarded Constable of the year by WJOCA.

Goals for 2015:

- Properly service papers from respective courts within associated time line 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 office's to ensure availability to handle all court hearings scheduled by respective JP courts.
- Maintain proper training continuing education through TCOLE.
- Continue to promote excellence and hard work for Lubbock Constable Office PCT-1.

LUBBOCK COUNTY, TEXAS
CONSTABLE PRECINCT #1

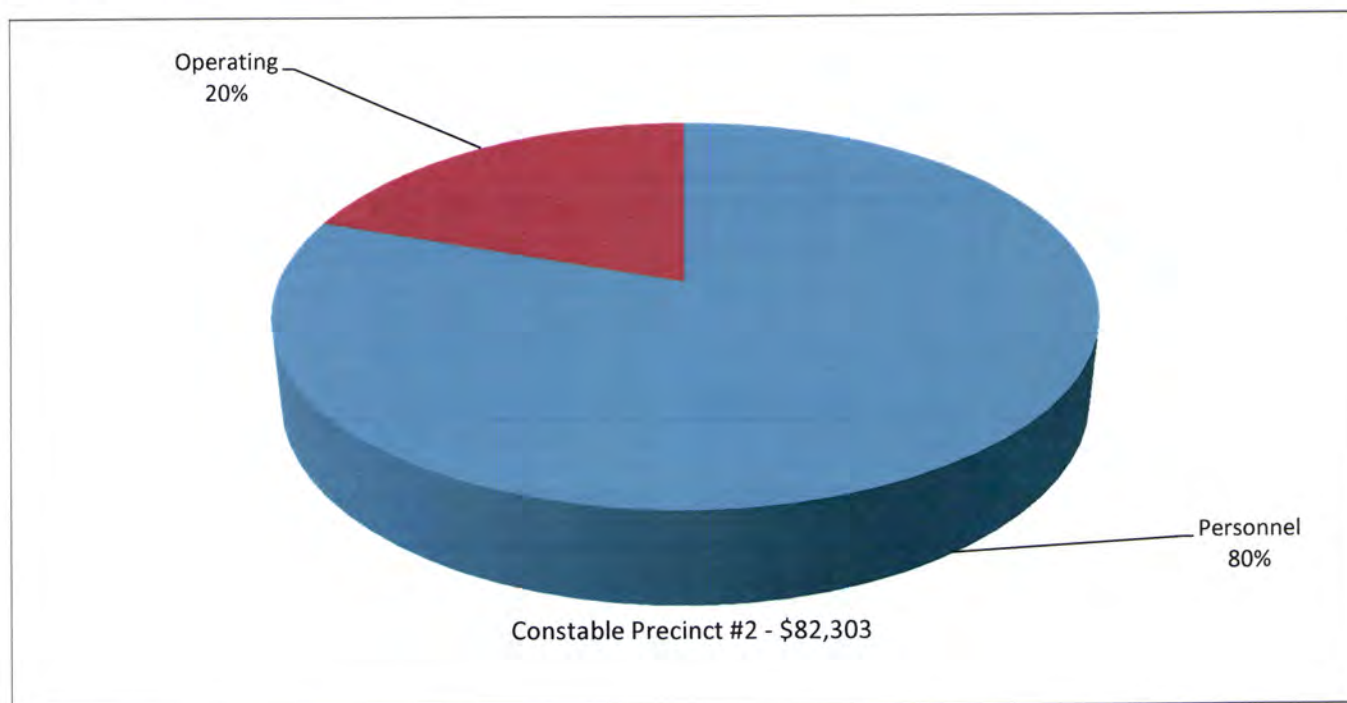
G/L 011-041

Performance Measures	FY 12	FY 13	FY 14
Civils Processed	1,513	1,091	1,051
Staff	FY 13	FY 14	FY 15
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 55,962	\$ 57,623	\$ 66,223
Operating	11,201	13,818	16,080
Capital	-	-	-
Total Budget	\$ 67,163	\$ 71,441	\$ 82,303



Major Accomplishments in 2014:

- Service of civil process in a timely manner issued by the courts.
- Service of civil process in a timely manner for JP3 when loss of Constable.
- Maintain proper schedule with the JP Office to bailiff court and provide security during court proceedings.
- Assisting of other Law Enforcement agencies when extra officers are needed.

Goals for 2015:

- Properly service papers from respective courts within time line 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 availability to handle all court hearings scheduled by respective JP courts.
- Provide two Deputy Constables for serving JP warrants and assisting Judicial Compliance in warrant service and collections.

LUBBOCK COUNTY, TEXAS
CONSTABLE PRECINCT #2

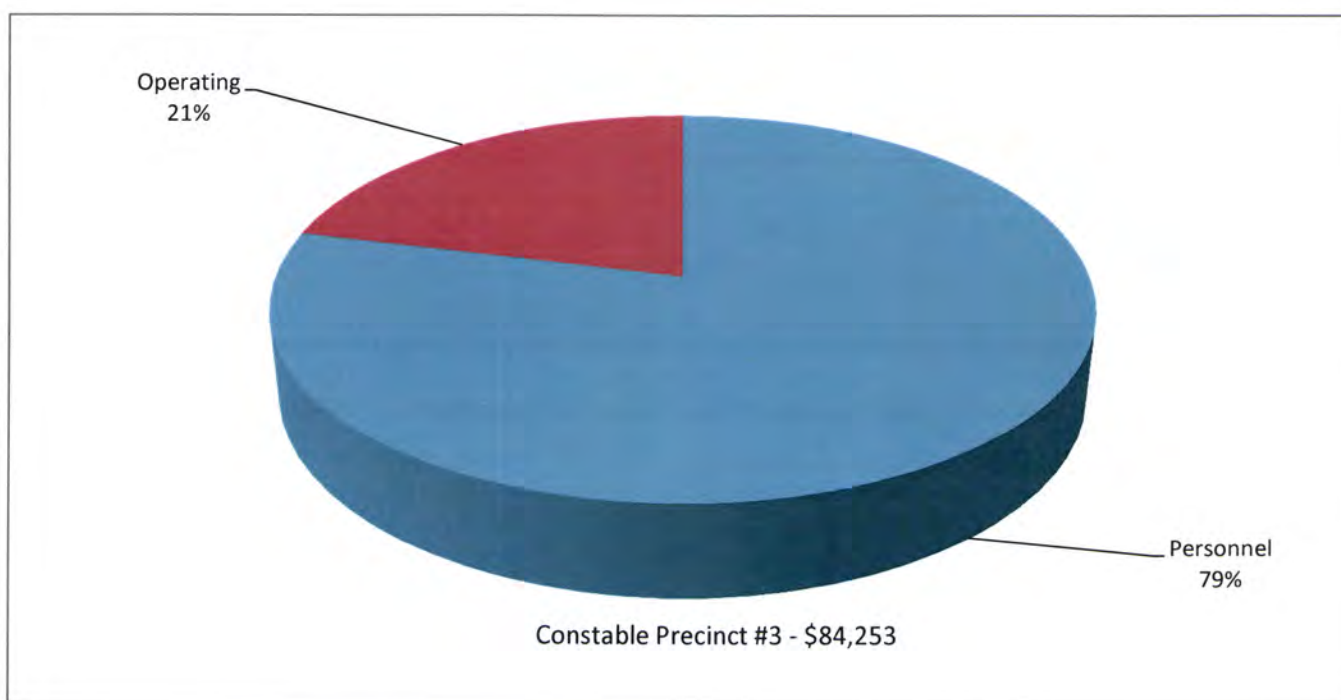
G/L 011-042

Performance Measures	FY 12	FY 13	FY 14
Civils Processed	873	913	1,025
Staff	FY 13	FY 14	FY 15
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 41,803	\$ 57,623	\$ 66,223
Operating	5,895	14,649	18,030
Capital	-	-	-
Total Budget	\$ 47,698	\$ 72,272	\$ 84,253



Major Accomplishments in 2014:

- Service of civil process in a timely manner issued by the courts.
- Maintain proper schedule with the JP Office to bailiff court and provide security during court proceedings.
- Assisting of other Law Enforcement agencies when extra officers are needed.
- Maintain proper continuing education through TCOLE.
- Providing the public with a spanish speaking officer.

Goals for 2015:

- Properly service papers from respective courts within time line 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 office's to ensure availability to handle all court hearings scheduled by respective JP courts.
- Maintain proper continuing education training through TCOLE.
- Continue to promote excellence and hard work for Lubbock County.

Goals for 2015 (cont.):

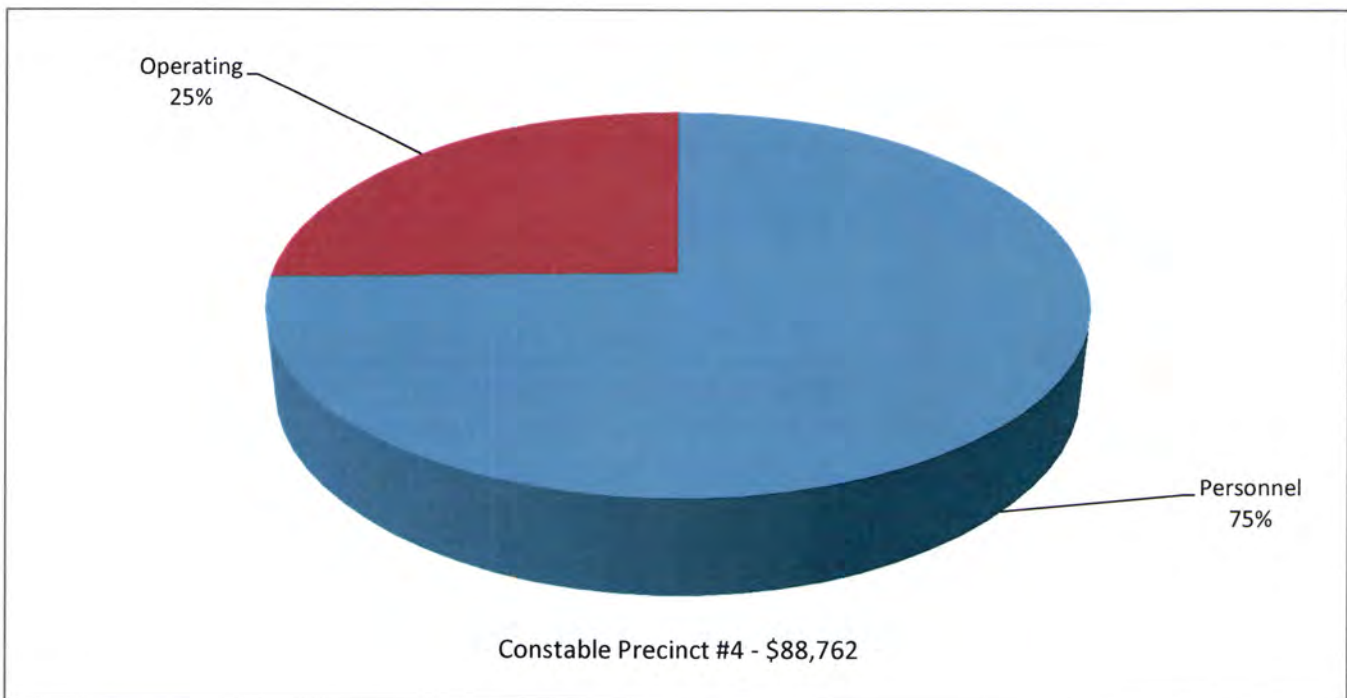
Providing the public with Spanish Speaking officer.

Performance Measures	FY 12	FY 13	FY 14
Civils Processed	N/A	N/A	2,699
Staff	FY 13	FY 14	FY 15
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 54,762	\$ 57,673	\$ 66,223
Operating	8,573	15,418	22,539
Capital	-	-	-
Total Budget	\$ 63,335	\$ 73,091	\$ 88,762



Major Accomplishments in 2014:

- Service of civil process in a timely manner issued by the courts.
- Maintain proper schedule with the JP Office to bailiff court and provide security during court proceedings.
- Assisting of other Law Enforcement agencies when extra officers are needed.

Goals for 2015:

- Properly service papers from respective courts within time line 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 office's to ensure availability to handle all court hearings scheduled by respective JP courts.

LUBBOCK COUNTY, TEXAS
CONSTABLE PRECINCT #4

G/L 011-044

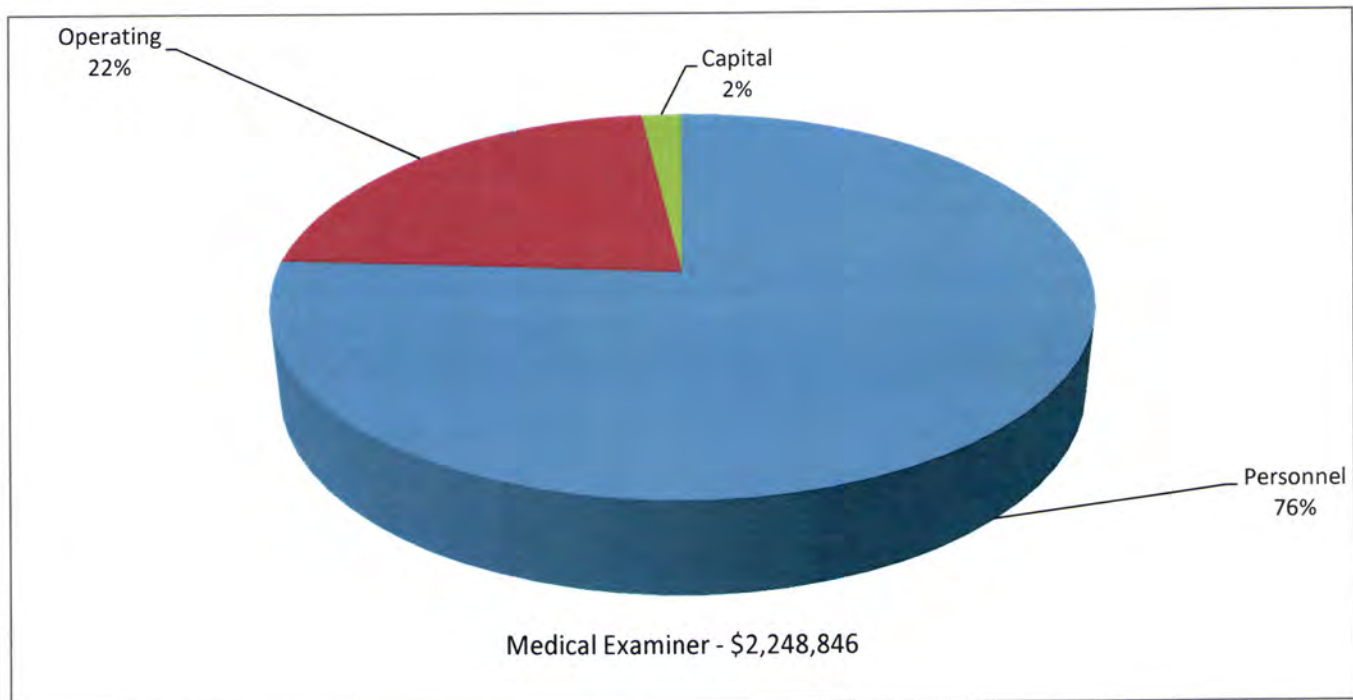
Performance Measures	FY 12	FY 13	FY 14
Civils Processed	1,657	673	412
Staff	FY 13	FY 14	FY 15
Elected Official	1	1	1

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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 1,323,413	\$ 1,673,716	\$ 1,709,760
Operating	356,549	484,275	497,086
Capital	-	12,000	42,000
Total Budget	\$ 1,679,962	\$ 2,169,991	\$ 2,248,846



Major Accomplishments in 2014:

- Successful and continued contracting with multiple surrounding counties.
- Trained additional in house investigator for finger print identification.
- Increased private and out of county case load.
- All eligible full time investigators are board certified by the ABMDI (American Board of Medicolegal Death Investigations).

Goals for 2015:

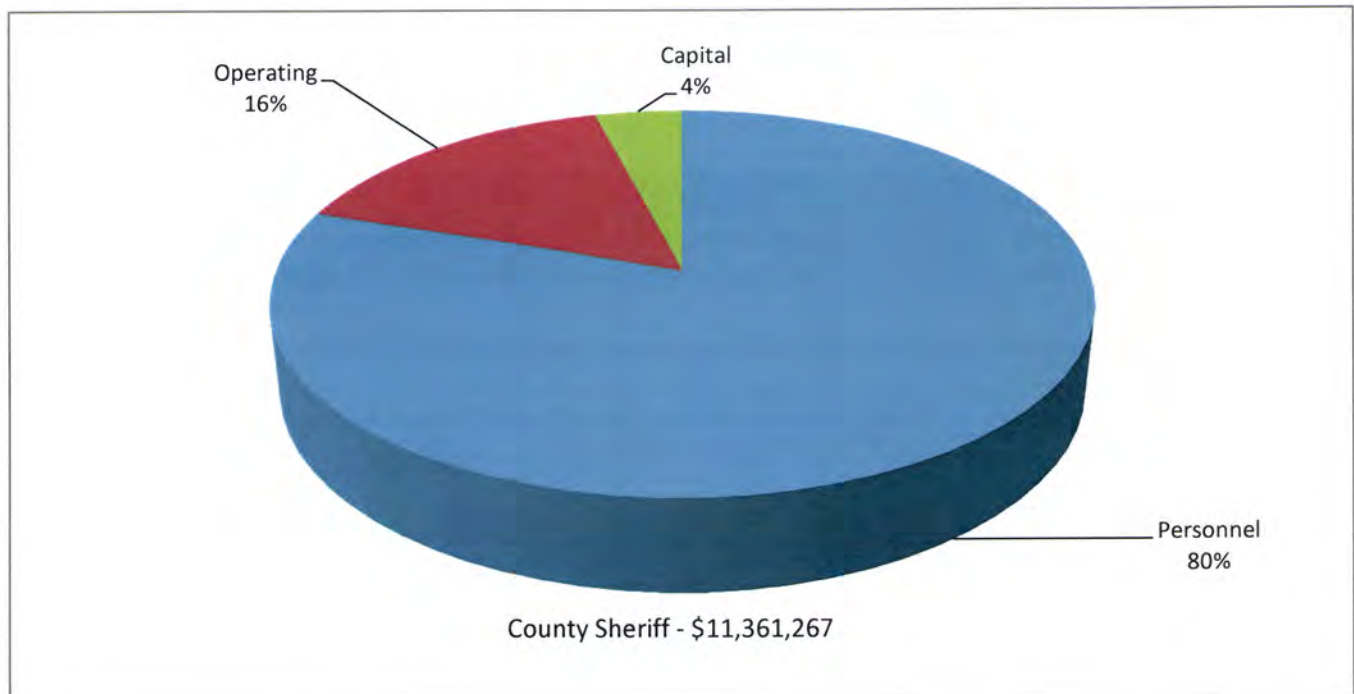
- Continue process for National Association of Medical Examiners Inspection and Accreditation.
- Continue to expand medical examiner services for areas of West Texas.
- Create a designated scientific identification fingerprint lab.

Performance Measures	FY 12	FY 13	FY 14
Cases	544	517	520
Investigation	2,135	2,369	2,313
Life Gift Cases	29	27	5
Autopsy Report Requests	516	286	217
Allied Health Student Education	158	270	226
Cremation	803	640	781
Staff	FY 13	FY 14	FY 15
Appointed	2	2	2
Administrative	0	1	1
Professional	2	1	1
Trades & Technical	5	5	5
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 7,213,182	\$ 8,389,383	\$ 9,101,181
Operating	1,462,351	1,713,415	1,798,591
Capital	831,779	566,894	461,495
Total Budget	\$ 9,507,312	\$ 10,669,692	\$ 11,361,267



Major Accomplishments in 2014:

- Initiation of the new step pay system has begun to help stabilize and retain the current staff.
- In the two years since the development of the cyber-crimes section in criminal investigations; this has become a leading investigatory division whose expertise and state of the art equipment is sought after regionally and beyond for computer and cell phone data recovery.
- Conducted numerous multi agency operations to include, high risk narcotics operations, sex offenders round ups, and a high volume of medium and low risk warrant round-ups.
- Second animal control officer has enabled this division to meet the communities increased calls for service and the resulting increase in investigations; while the third narcotics canine resulted in increased productivity while saving wear and tear on the existing teams.

Goals for 2015:

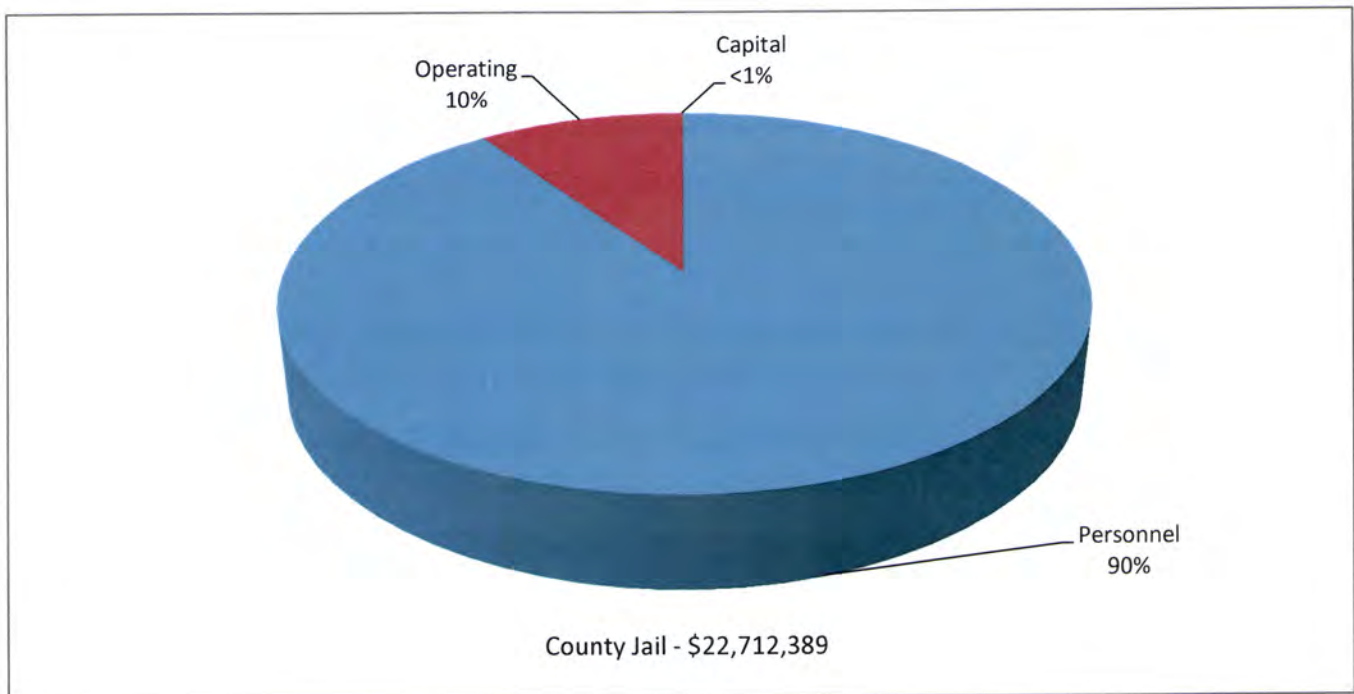
- Continue implementation of the new step pay system; this is critical to maintaining competitive salaries.
- Start construction of the new Law Enforcement facility which will consolidate most law enforcement operations into one facility including court holding and evidence/property room. In addition this will enable the fleet garage expansion utilizing existing space.
- Continue concerted effort towards inter-agency cooperation; maximizing results for the greatest impact in public safety for the community.
- Complete transition of the radio system to P-25 phase 2.

Performance Measures	FY 12	FY 13	FY 14
Active Warrants	22,783	21,912	22,178
Calls for Service - Patrol	13,187	17,544	11,586
Calls received by Communications	163,004	168,938	201,097
Staff	FY 13	FY 14	FY 15
Elected Official	1	1	1
Administrative	2	2	2
Trades & Technical	2	2	2
Public Safety	98	99	103
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 17,268,462	\$ 19,468,834	\$ 20,500,343
Operating	2,125,451	2,067,373	2,204,846
Capital	-	13,000	7,200
Total Budget	\$ 19,393,912	\$ 21,549,207	\$ 22,712,389



Major Accomplishments in 2014:

- Collaborated with courts and StarCare to affect in-jail restoration of special needs inmates.
- Created and implemented physical assessment for new hires.
- Implemented direct receiving of inmates from Lubbock Police Department.
- Granted approval from Texas Education Association for LCDC to be a GED testing site.

Goals for 2015:

- Create a leadership development program.
- Install cashless intake/release Kiosk.
- Implement Fit for Duty training.
- Implement new programs for inmate re-entry.

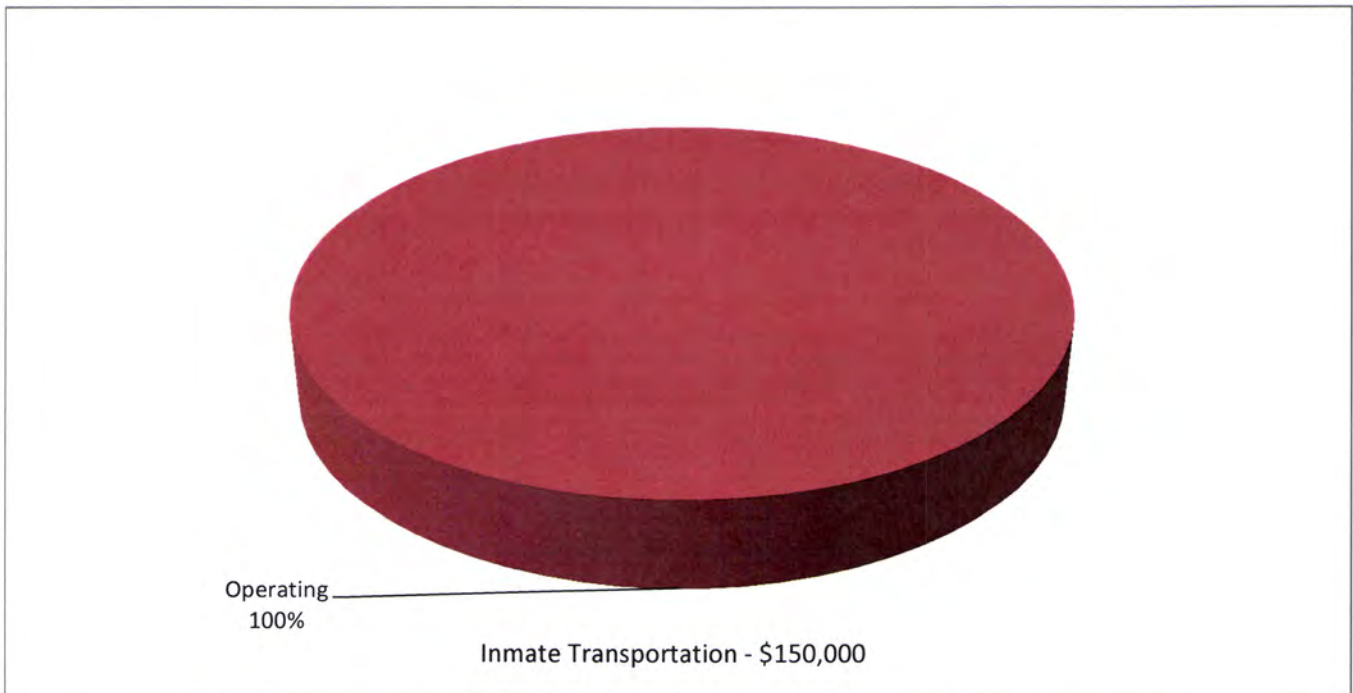
LUBBOCK COUNTY, TEXAS
COUNTY JAIL

G/L 011-047

Performance Measures	FY 12	FY 13	FY 14
Average Daily Jail Population	1,070	1,186	1,228
Average Daily Number of Federal Inmates	64	90	83
Staff	FY 13	FY 14	FY 15
Administrative	4	4	3
Professional	0	0	3
Public Safety	284	284	286
Clerical	61	61	62

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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	81,056	150,000	150,000
Capital	-	-	-
Total Budget	\$ 81,056	\$ 150,000	\$ 150,000

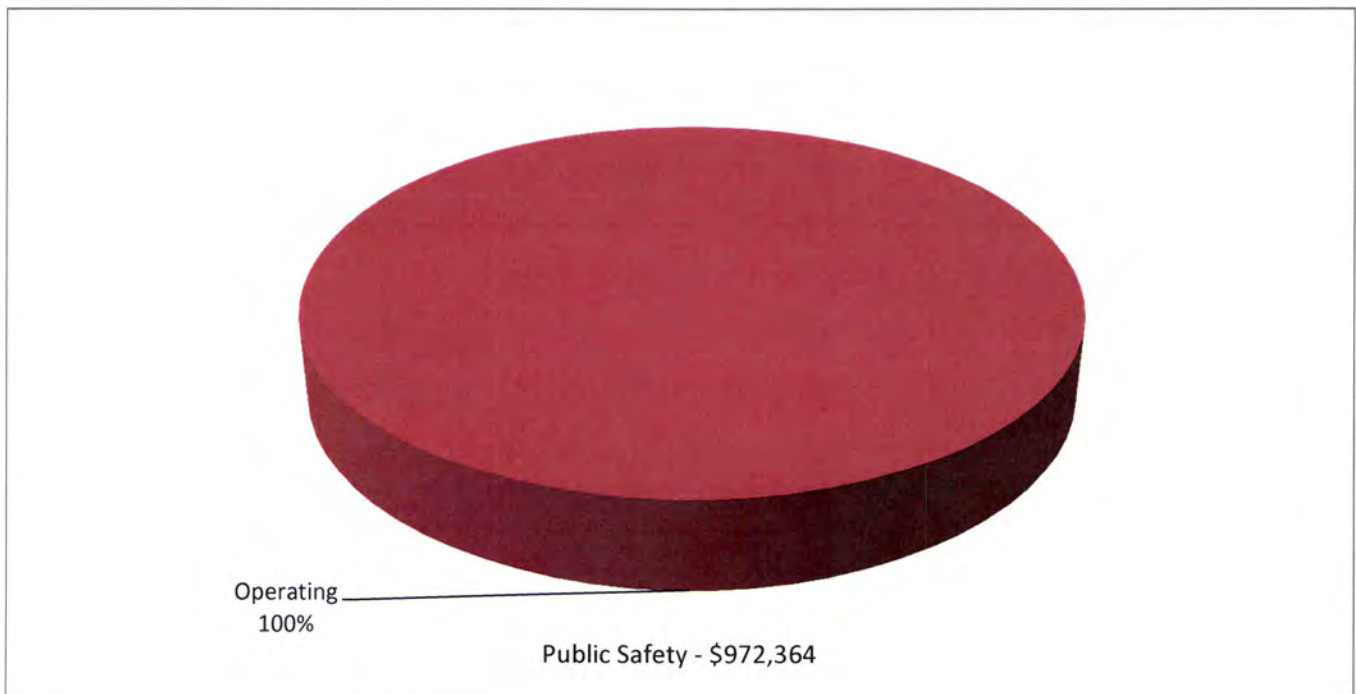


LUBBOCK COUNTY, TEXAS
PUBLIC SAFETY

G/L 011-049

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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	867,509	1,012,199	972,364
Capital	-	-	-
Total Budget	\$ 867,509	\$ 1,012,199	\$ 972,364



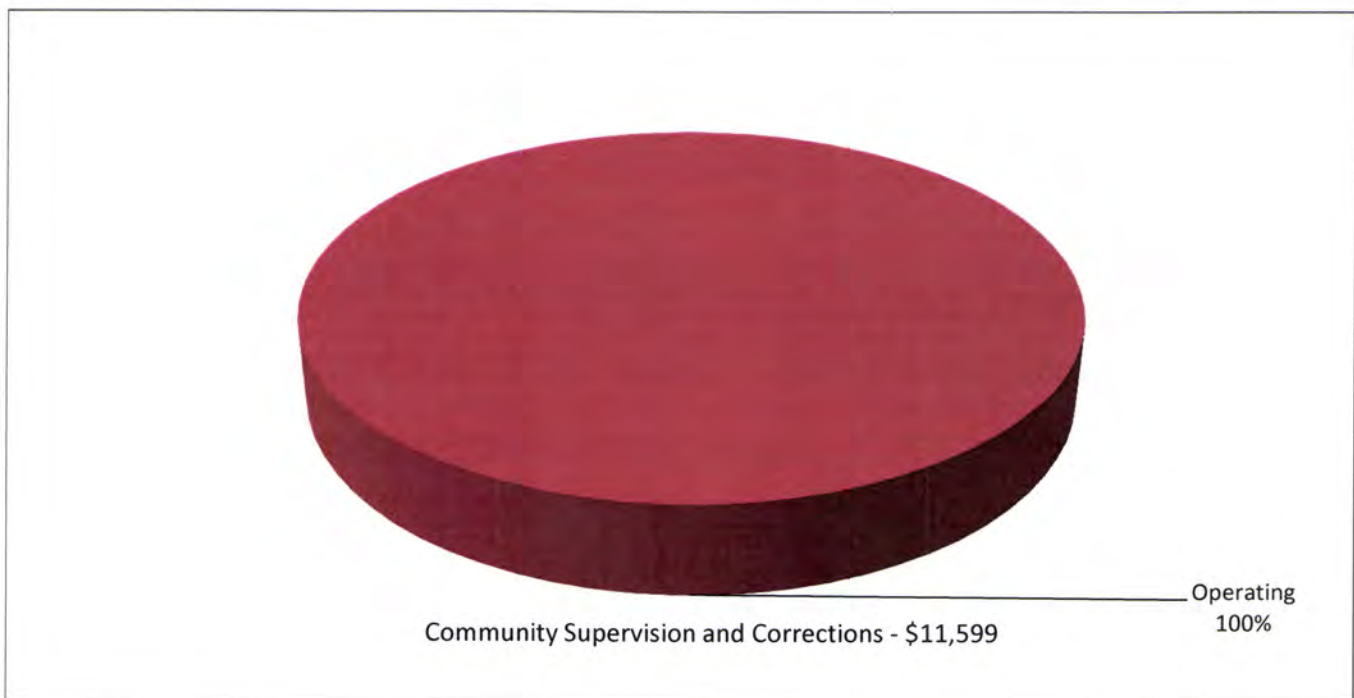
LUBBOCK COUNTY, TEXAS
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

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: Steve Henderson

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	8,309	11,970	11,599
Capital	-	-	-
Total Budget	\$ 8,309	\$ 11,970	\$ 11,599



Major Accomplishments in 2014:

- Secured grant from Texas Department of Criminal Justice to create a new specialized caseload for veterans on community supervision. The grant included funds for counselor with specialization in Post Traumatic Stress Disorder.
- Of the 15 largest CSCD's (adult probation departments) in Texas, the Lubbock CSCD had the lowest felony revocation rate for technical violations.
- Worked cooperatively with Lubbock County Building and Maintenance to develop plans for renovation of the Court Residential Treatment Center on Holly Road.

Goals for 2015:

- Work cooperatively with the Lubbock County Office of Court Administration to complete changes in pre-trial bond program to increase numbers of low-risk non-violent defendants released from Lubbock County Detention Center.

LUBBOCK COUNTY, TEXAS
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

G/L 011-057

Goals for 2015: (cont.):

- Transition from use of 30 year old interviewing instrument that assesses the risk of reoffending by probationers to new assessment, and conduct regional training for West Texas adult probation departments as well as training for judges, district attorneys and defense attorneys.
- Complete follow up study on effectiveness of specialty courts for Drug Court, DWI Court, and Freedom (Re-Entry)

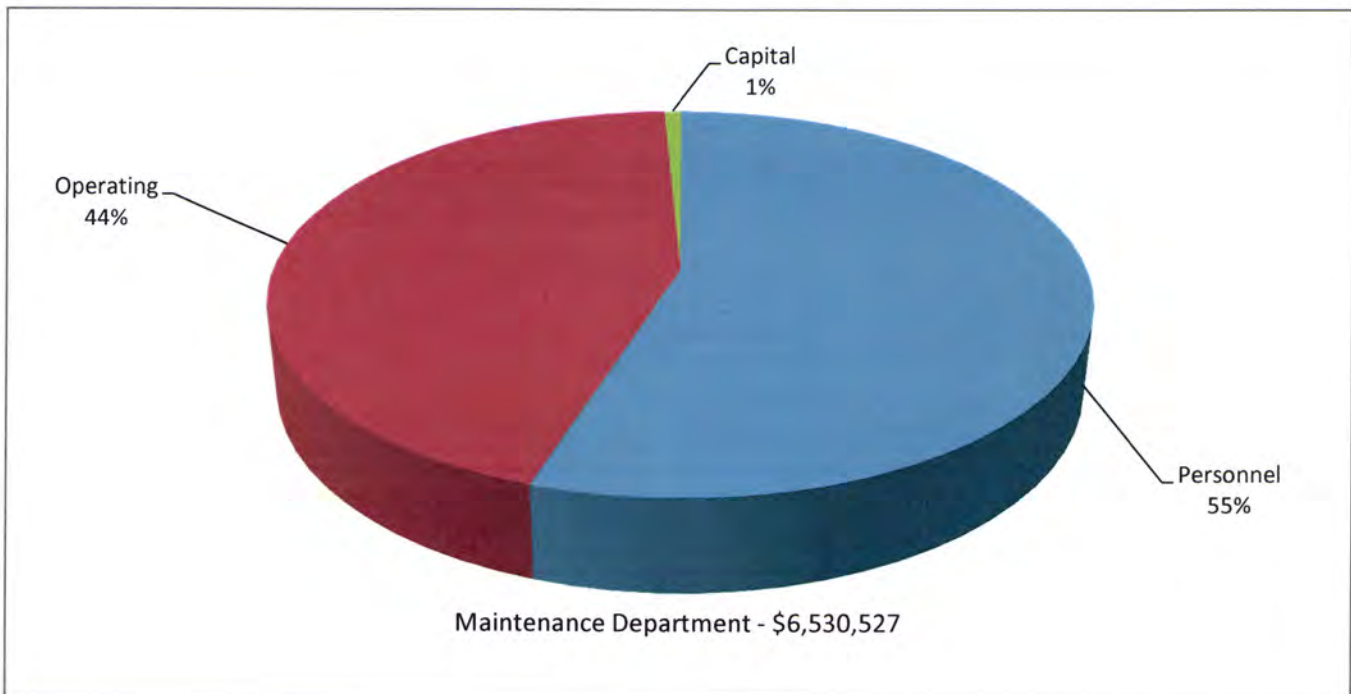
Performance Measures	FY 12	FY 13	FY 14
Average Supervised Monthly	4,400	3,968	3,822
Average Probationers Added Monthly	160	141	136
Average Revocations Monthly	37	37	46

The Maintenance Department is responsible for maintaining fifty-seven facilities covering over 880,000 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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 2,931,620	\$ 3,309,691	\$ 3,587,475
Operating	2,451,062	2,804,890	2,891,452
Capital	48,094	90,000	51,600
Total Budget	\$ 5,430,777	\$ 6,204,581	\$ 6,530,527



Major Accomplishments in 2014:

- Completed the electrical upgrades for the 916 Main Office Building which included the replacement of the original main distribution panel.
- The 916 Main Office Building 5th Floor renovation project will be completed in August, providing new offices for the Lubbock County Purchasing Department, Public Works, Lubbock Metropolitan Planning Organization, and the 7th Court of Appeals of Texas.
- The Slaton Community Center had an extensive in-house remodel to include new floors, ceilings, walls, energy efficient lighting, interior insulation and the addition of a handicap accessible restroom.

Goals for 2015:

- Renovation of the old 2 story jail into a modern facility to house the Sheriff's Offices, Law Enforcement, and 911 Emergency Dispatch Center.
- Renovation of the Lubbock County Court Residential Treatment Center. This renovation will provide a vastly improved facility that meets the needs of the staff and residents, improving the overall program of the facility.
- Installation of a new fire alarm system in the Lubbock County Courthouse.
- Completion of the automated water conservation project for the Detention Center.
- Complete renovation of the 4th floor 916 Main Office Building.

Performance Measures	FY 12	FY 13	FY 14
Work Orders Completed	14,900	16,413	17,700
Oversaw Permanent Improvements	\$ 1,230,000	\$ 2,750,000	\$ 2,996,000
Electrical Consumption Reduced	5%	4%	N/A
Staff	FY 13	FY 14	FY 15
Administrative	2	2	2
Trades and Technical	51	56	57
Clerical	2	2	2
Part-Time	4	4	4

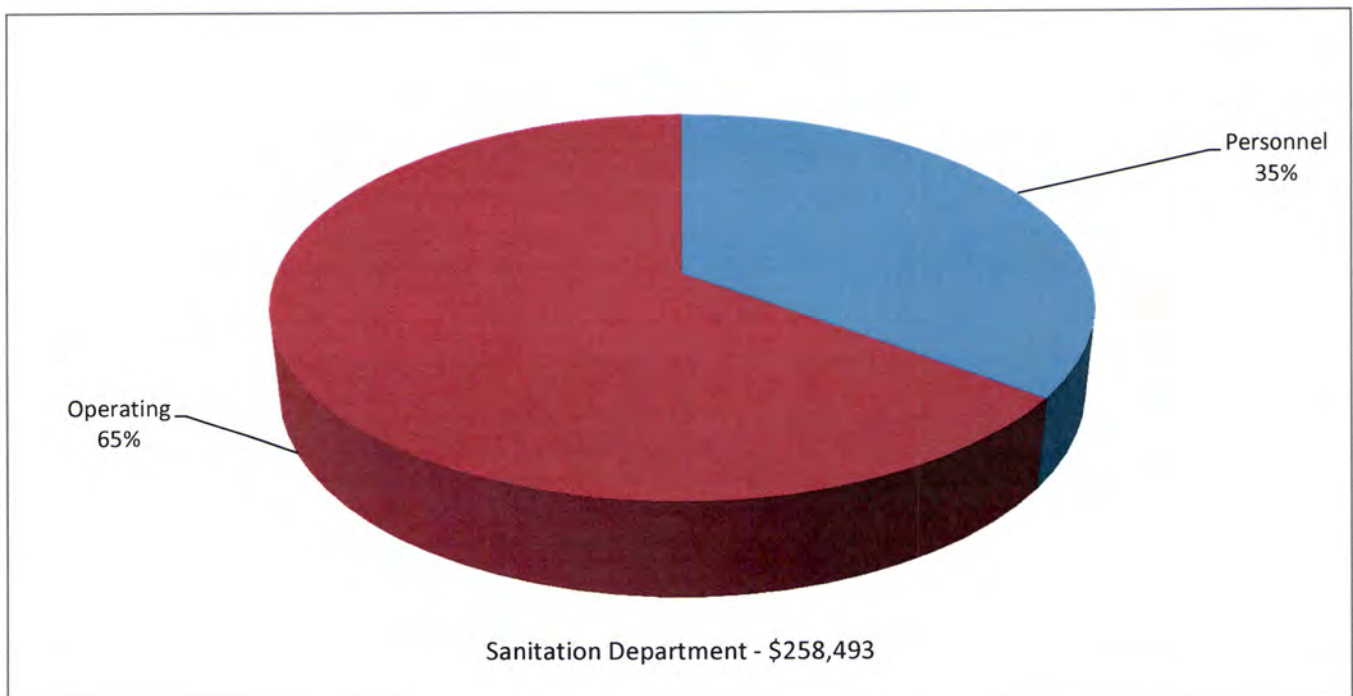
LUBBOCK COUNTY, TEXAS
SANITATION DEPARTMENT

G/L 011-067

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 2014-2015				
	FY 13 Actual	FY 14 Estimates	FY 15 Budget	
Personnel	\$ 68,843	\$ 87,236	\$ 91,175	
Operating	168,963	163,155	167,318	
Capital	-	-	-	
Total Budget	\$ 237,806	\$ 250,391	\$ 258,493	

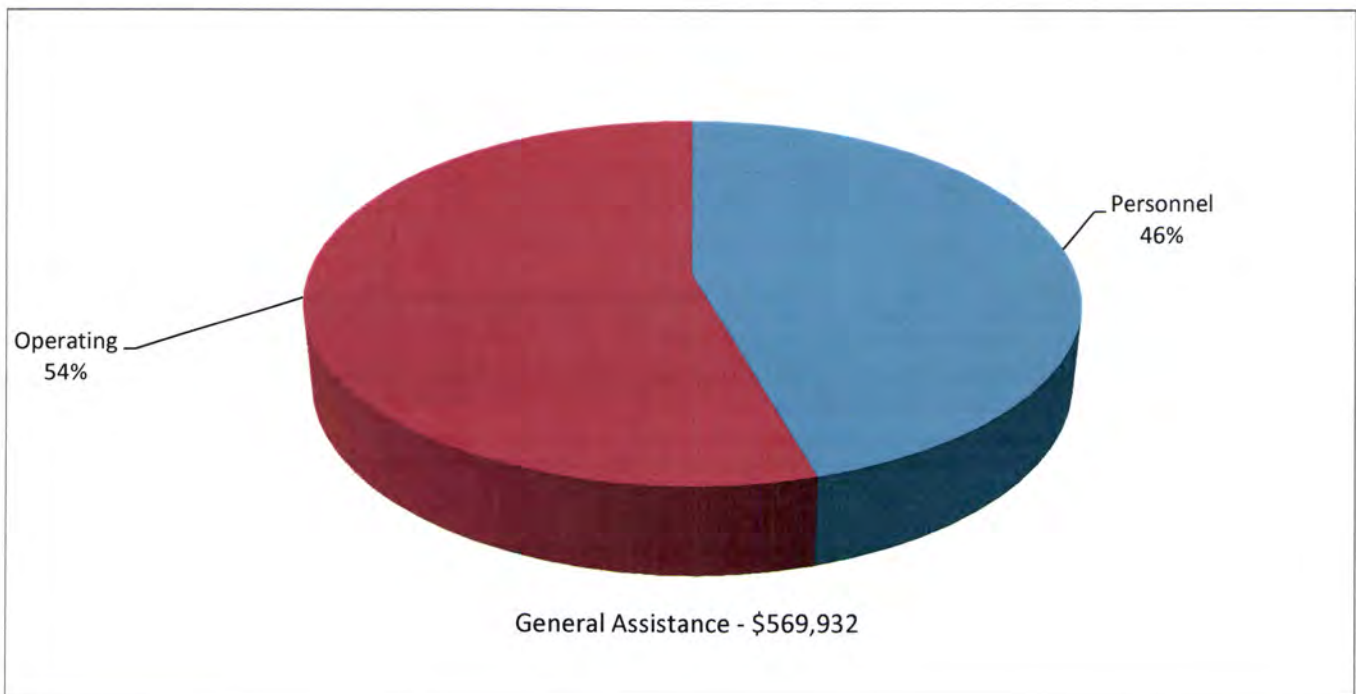


Performance Measures	FY 12	FY 13	FY 14
Number of Properties Inspected	381	366	360
Number of New Properties Inspected	133	152	175
Staff	FY 13	FY 14	FY 15
Administrative	1	1	1

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 2014-2015				
	FY 13 Actual	FY 14 Estimates	FY 15 Budget	
Personnel	\$ 208,468	\$ 248,323	\$ 259,637	
Operating	213,223	310,615	310,295	
Capital	-	-	-	
Total Budget	\$ 421,691	\$ 558,938	\$ 569,932	



Major Accomplishments in 2014:

- Upon approval of the County Personnel Committee in October 2013, the department changed the full-time secretarial position to a part-time clerical position as a cost saving measure to the departmental budget. With the current 3 full-time and 1 part-time employees, the agency continues to be able to provide the same efficient, quality services to the population we serve.
- Completed our 11th year without injuries and our 8th year without any accident reports.

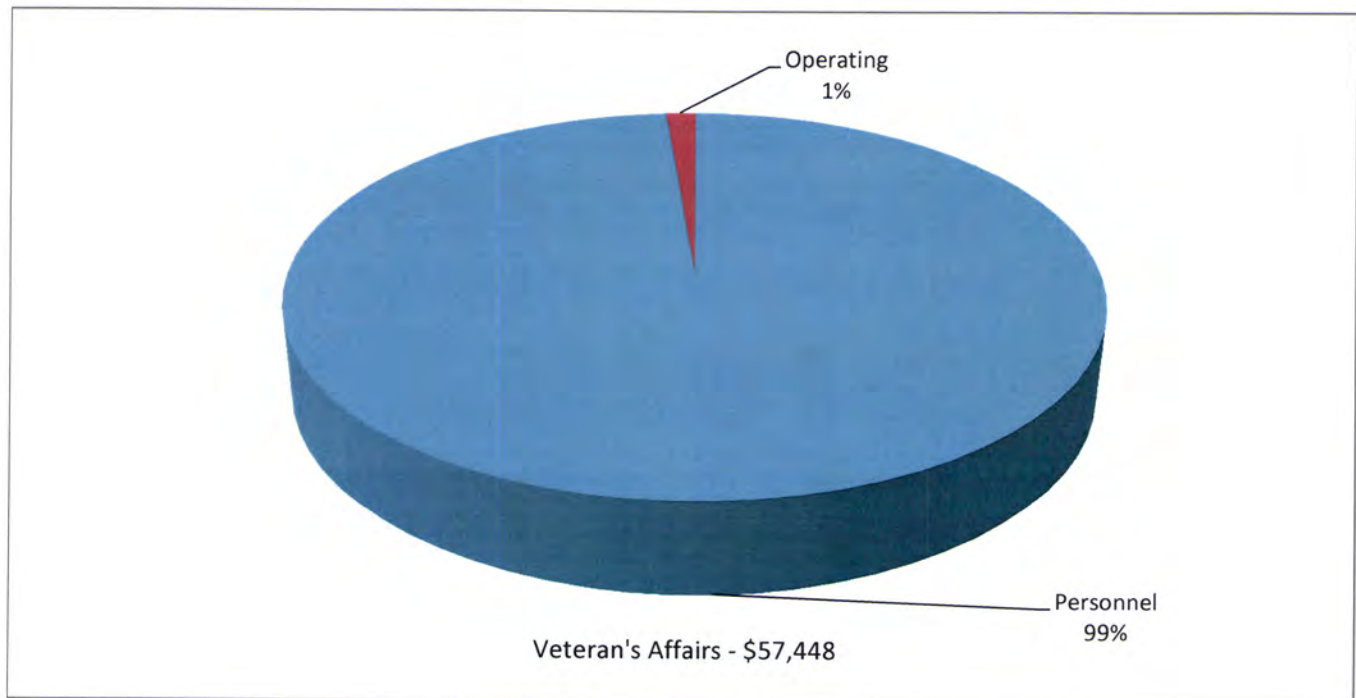
Goals for 2015:

- 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. The number of calls to our office has increased due to the absence of a live County Courthouse operator and most everyone who enters the County Office building stops in our office for questions.
- Complete another year without any accident reports or injuries.

Performance Measures	FY 12	FY 13	FY 14
Residents Assisted	1,190	969	831
Pauper Funerals	74	88	90
Staff	FY 13	FY 14	FY 15
Administrative	1	1	1
Professional	2	2	2
Clerical	1	1	0
Part-Time	0	0	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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 51,471	\$ 63,662	\$ 56,648
Operating	-	800	800
Capital	-	-	-
Total Budget	\$ 51,471	\$ 64,462	\$ 57,448



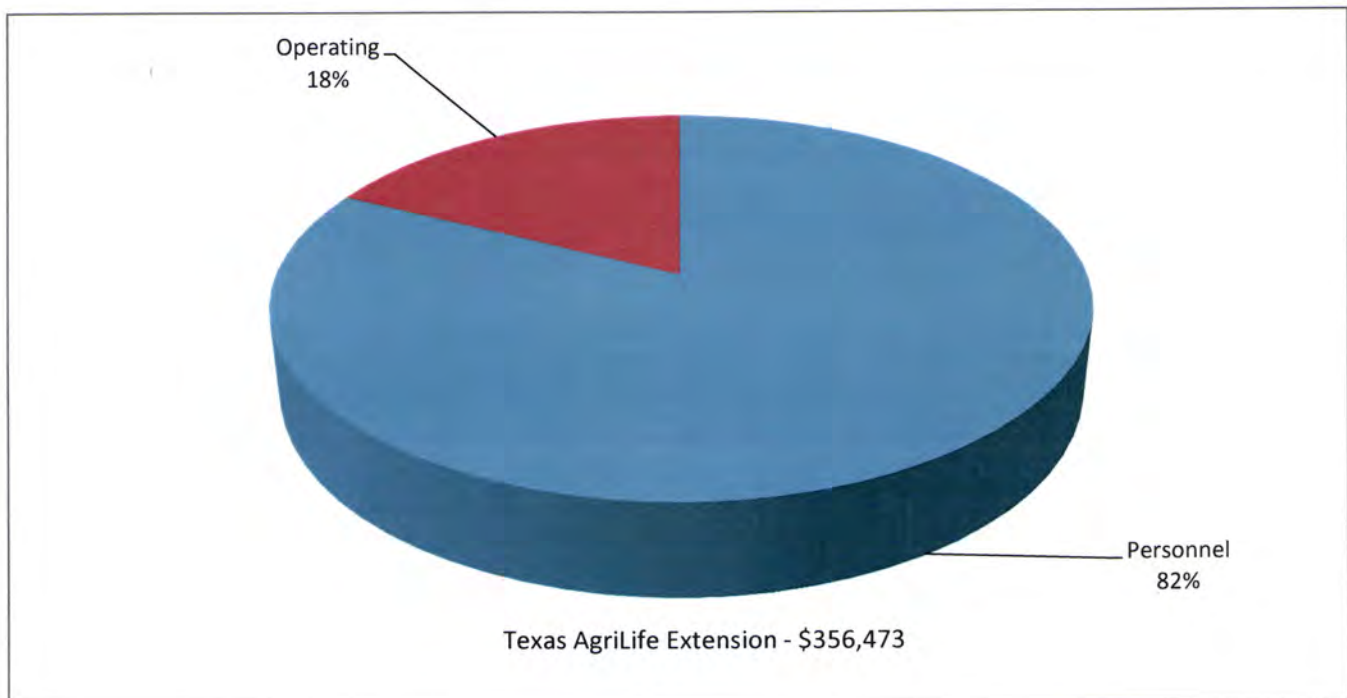
Staff	FY 13	FY 14	FY 15
Clerical	1	1	1

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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 175,154	\$ 232,853	\$ 293,939
Operating	47,872	58,243	62,534
Capital	-	-	-
Total Budget	\$ 223,025	\$ 291,096	\$ 356,473



Major Accomplishments in 2014:

- In-depth educational programs with measurable results were conducted in the areas of: Ag profitability with alternative crops, Water education, Financial management for youth, Diabetes education, Nutrition for families, and Parenting issues.
- Our department was successful in securing funding for, and hiring a County Extension Agent-Horticulture (with a program emphasis in Water Conservation) in Jan, 2014.
- The following critical issues were addressed in FY 2013-14: 1) Public Awareness about Agriculture, 2) Water Conservation, 3) Nutrition & Health, 4) Family Financial Management, 5) Parenting Issues, 6) Youth Character Education, 7) Youth Financial Education, 8) Community Service by 4-H Youth.

Goals for 2015:

- We will develop a series of educational programs to address the list of critical issues in Lubbock County that were recently revised by key leaders.
- Our department plans to continue to collaborate with other agencies and organizations to discuss and study the need/feasibility of a multi-purpose facility for Lubbock.
- Our department is anticipating the retirement of our Receptionist/Secretary in FY 2014-15, and we plan to work through the Human Resources Department to fill that position with the time comes.

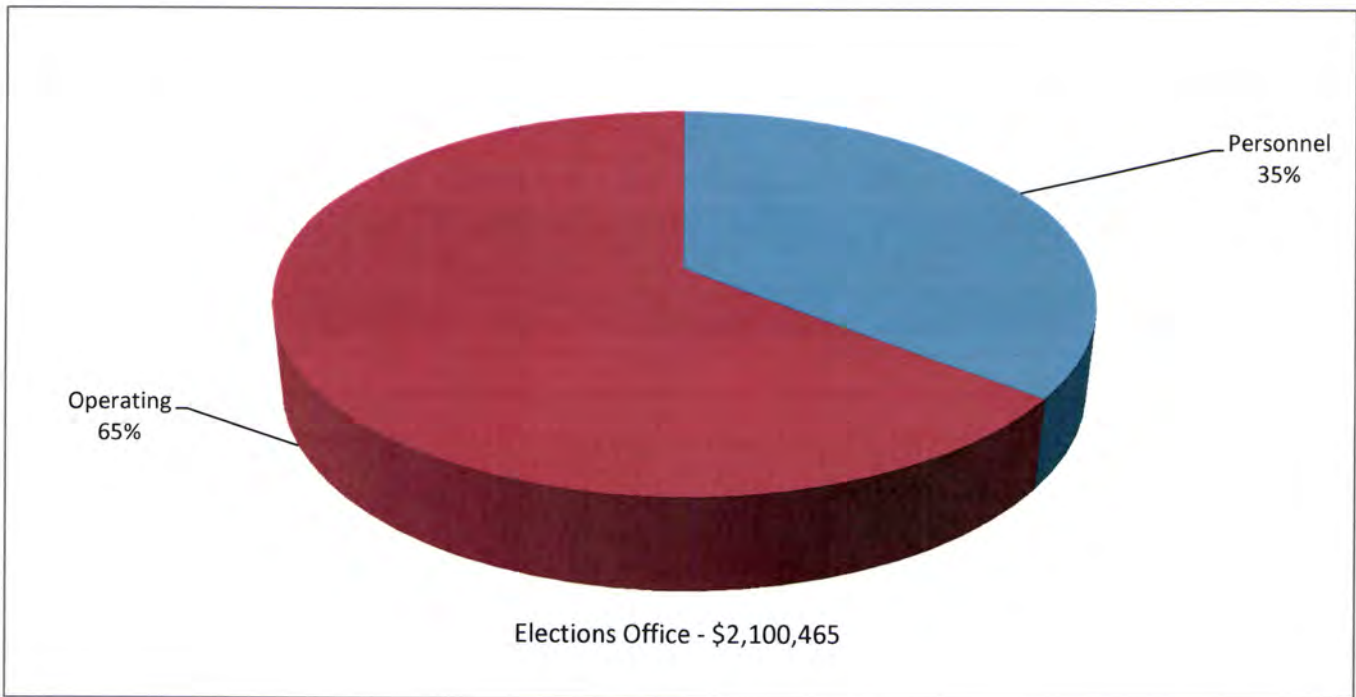
Performance Measures	FY 12	FY 13	FY 14
Educational Group Meetings	767	944	937
Total Attendance at Group Meetings	19,975	33,133	25,882
Contact Hours	45,409	103,555	76,661
Total 4-H Enrollment - Lubbock County	4,957	3,914	3,193
Number of Traditional 4-H Club Members	272	299	328
Staff	FY 13	FY 14	FY 15
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 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 549,289	\$ 710,325	\$ 744,385
Operating	690,833	1,392,284	1,356,080
Capital	25,300	15,000	
Total Budget	\$ 1,265,422	\$ 2,117,609	\$ 2,100,465



Major Accomplishments in 2014:

- Participated in the 2013 Legislative session and wrote and passed legislation allowing Vote Centers to be used in Primary Elections.
- Implemented new "Photo I.D." legislation requiring voters to present acceptable forms of identification in order to vote (including training poll workers in implementing the new law).
- Successfully conducted a Constitutional Amendment Election, Primary Elections, and Primary Runoff Elections for the Democratic and Republican parties, City and School Elections for several entities within the county, City of Lubbock District 1 Recount and City of Lubbock District 3 Runoff Election.

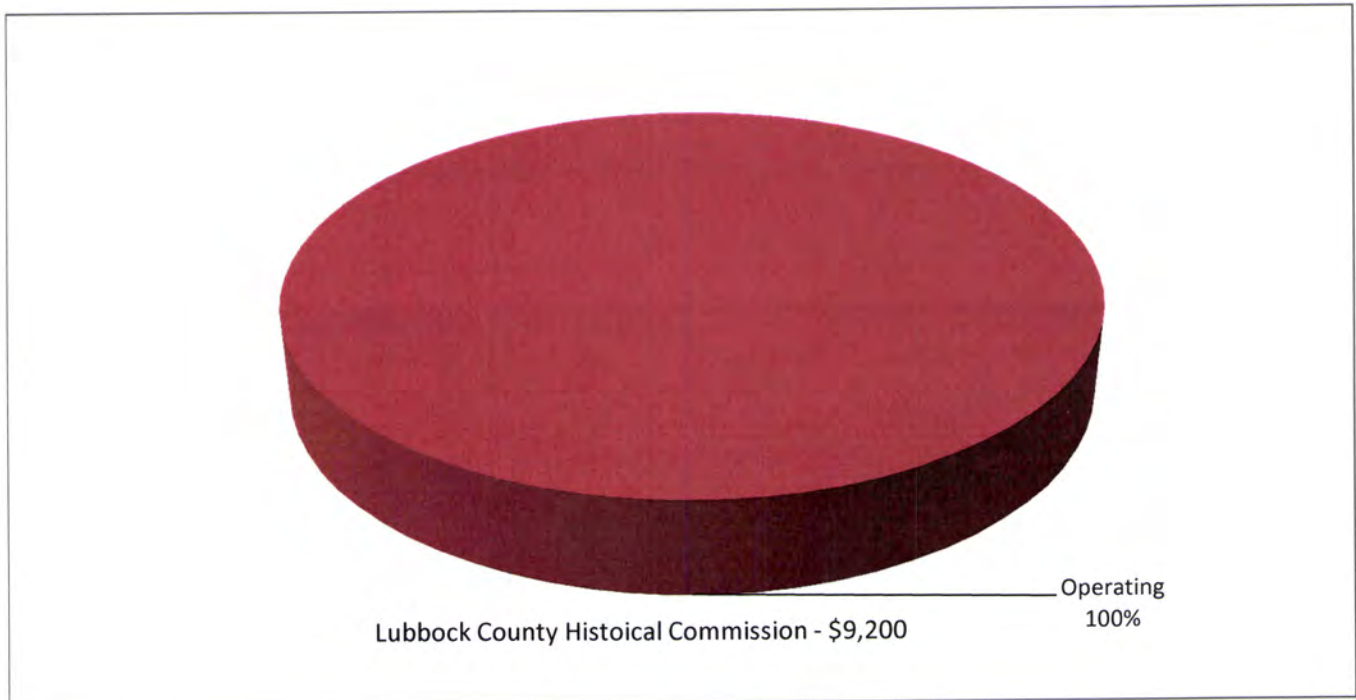
Goals for 2015:

- Procure a secure off-site location to store back-up software and equipment in case of emergency or natural disaster.
- Conduct out of County election (Hockley County) for High Plains Water District.
- 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.

Performance Measures	FY 12	FY 13	FY 14
Total Mail Handled	25,227	75,333	69,162
Total Mail Ballot Requests	2,242	4,091	9,351
Election Workers Trained	701	365	659
Staff	FY 13	FY 14	FY 15
Appointed	1	1	1
Administrative	1	1	1
Professional	1	1	1
Trades and Technical	2	2	2
Clerical	4	4	4

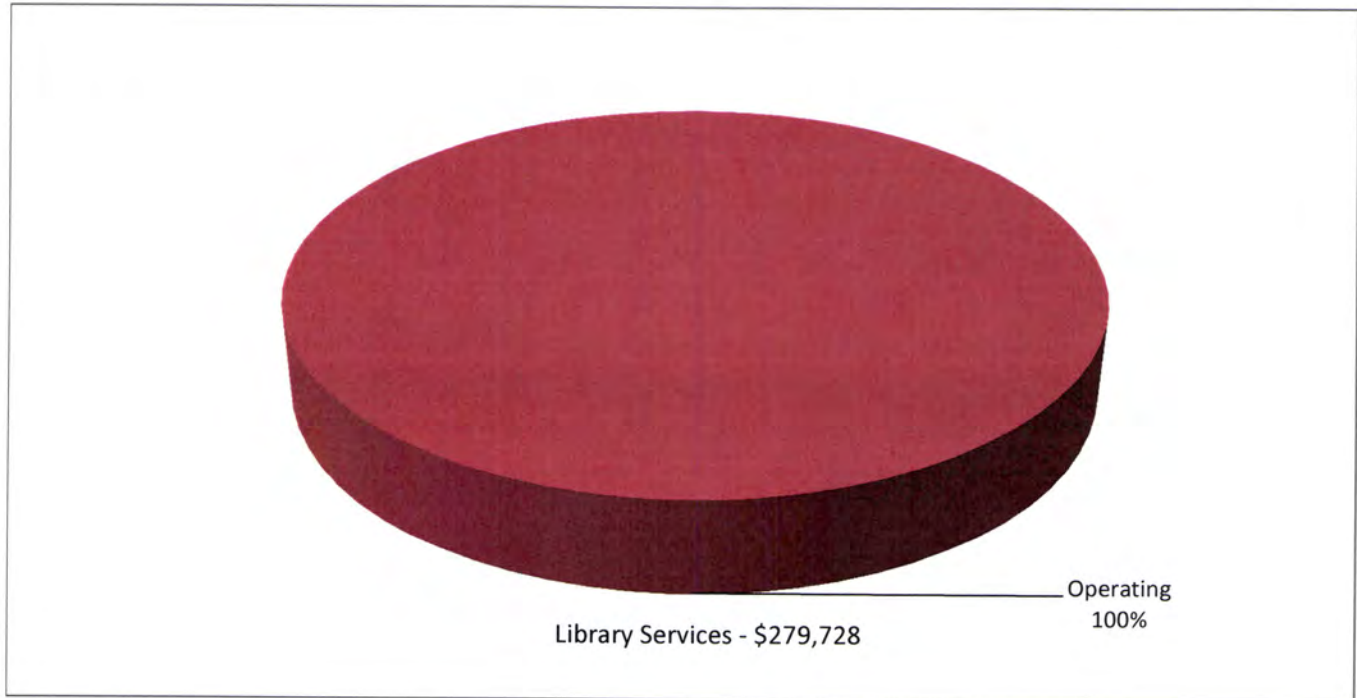
The purpose of the Lubbock County Historical Commission is to identify, protect and interpret the history of Lubbock County.

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	6,128	7,900	9,200
Capital	-	-	-
Total Budget	\$ 6,128	\$ 7,900	\$ 9,200



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

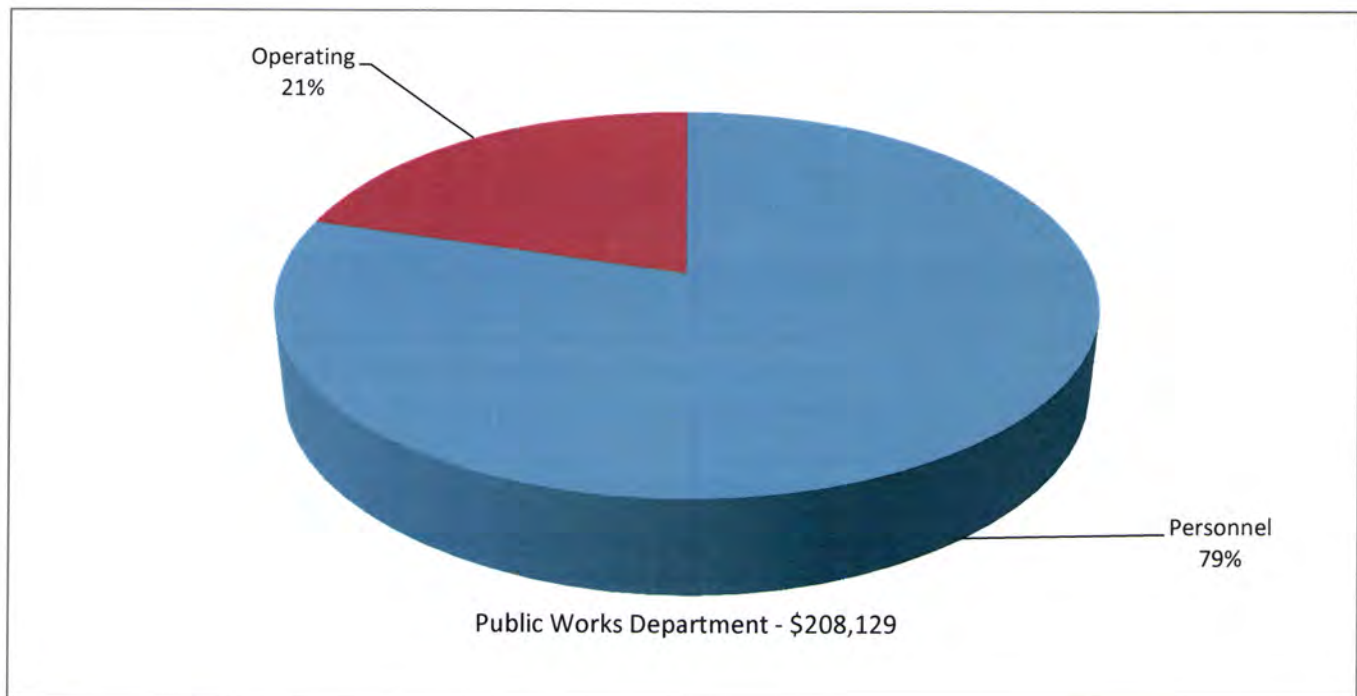
Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	223,968	273,968	279,728
Capital	-	-	-
Total Budget	\$ 223,968	\$ 273,968	\$ 279,728



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: Nick Olenik

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ 99,323	\$ 158,932	\$ 165,374
Operating	22,368	42,755	42,755
Capital	-	-	-
Total Budget	\$ 121,692	\$ 201,687	\$ 208,129



Major Accomplishments in 2014:

- Achieved 80% completion of the N CR 1700 rehabilitation and widening project which is 3.5 miles long.
- Achieved 90% completion of the CR 1440 and CR7700 paving project including right-of-way clearance and drainage structure.
- Completed contracted project at Horseshoe Bend - CR 3600 which included a drainage structure.
- Consolidated Road Maintenance received a Safety Award in Commissioners Court.

Goals for 2015:

- Continue to develop Safety Program.
- Rehabilitate recycled asphalt pavement roads.
- Build and pave 1st Place East of Olive Avenue for 1000 feet.
- Achieve fog seal and or seal coat on paved county maintained roads to help to preserve vital infrastructure.

LUBBOCK COUNTY, TEXAS
PUBLIC WORKS DEPARTMENT

G/L 011-090

Staff	FY 13	FY 14	FY 15
Administrative	1	1	1
Professional	1	1	1

Lubbock County, Texas

Adopted Budget

FY 2014 - 2015

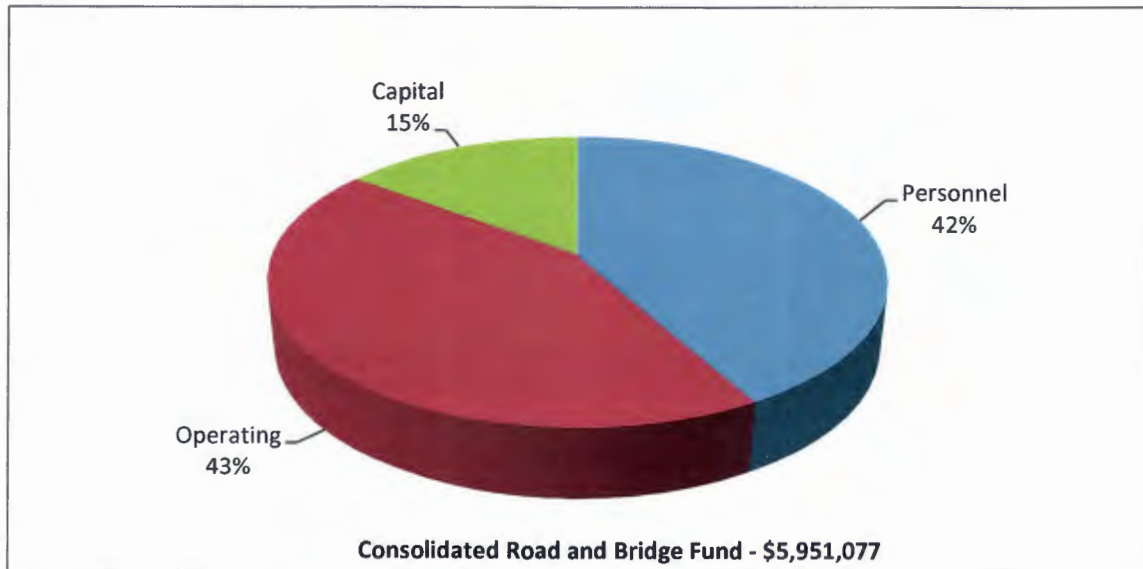
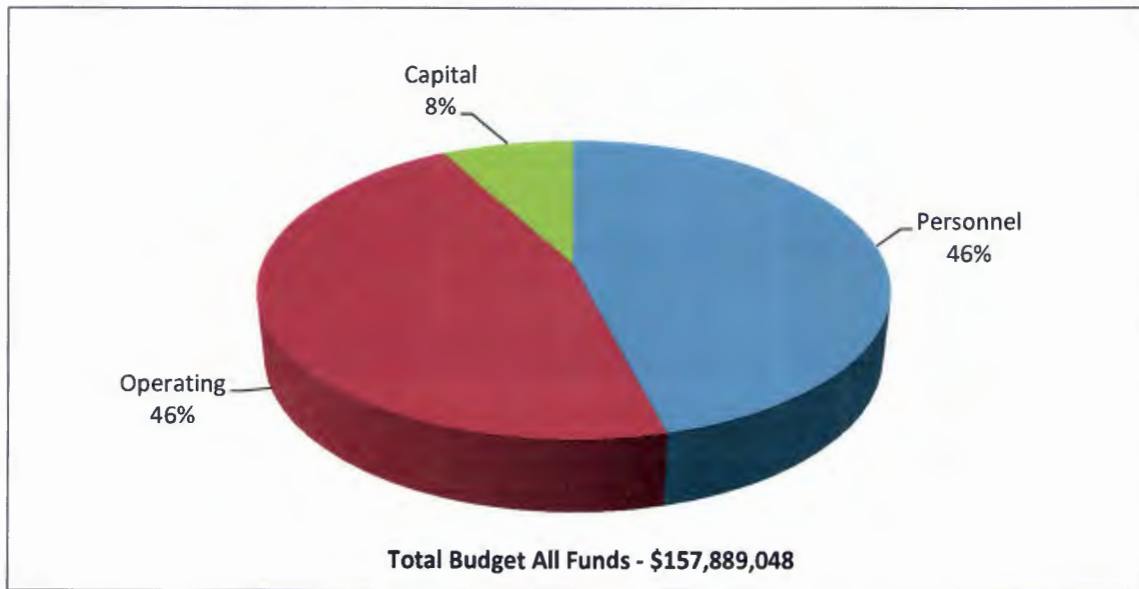


Special Revenue Funds
Revenue & Expenditure
Summaries

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

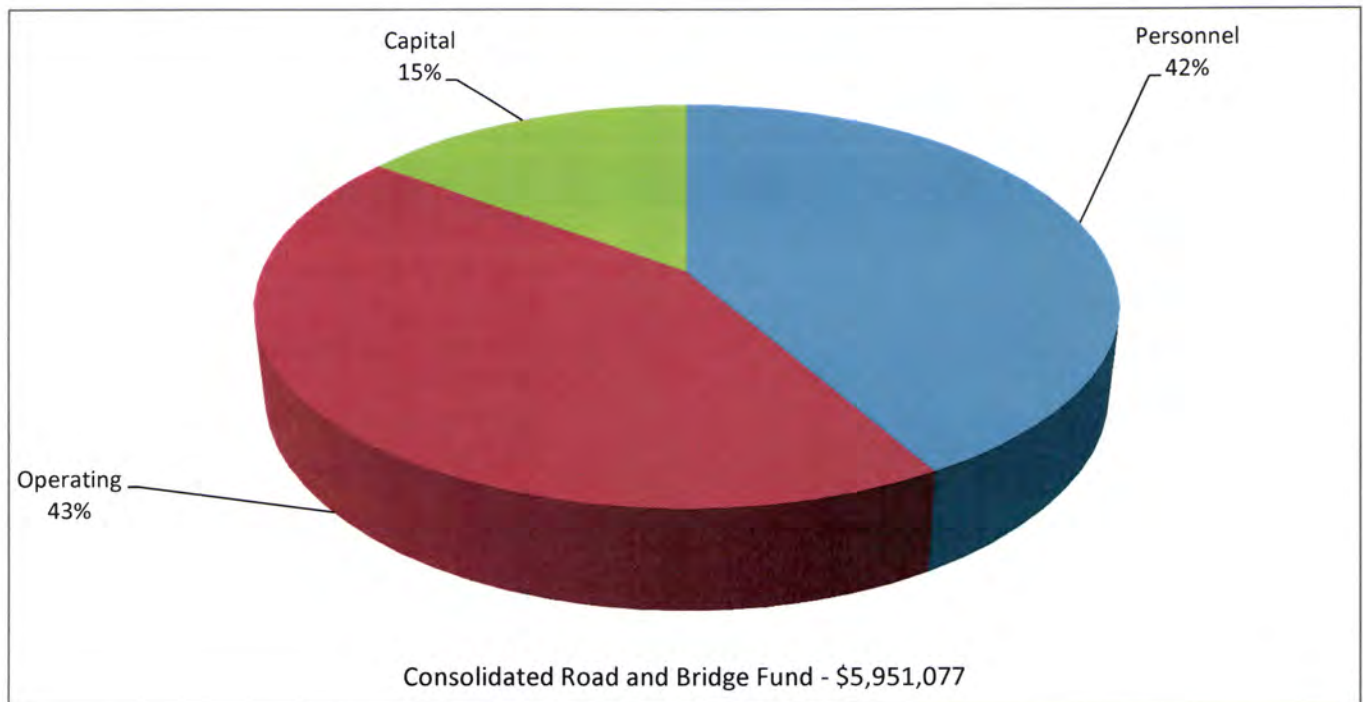
G/L 020

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	52,522	815,455	415,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	1,908,578	1,875,000	1,920,000
Fines/Forfeitures	-	-	-
Interest	77,403	85,000	78,600
Other Revenue	312,401	200,500	231,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	2,278,558	2,417,447	2,849,183
TOTAL REVENUE	\$ 4,629,461	\$ 5,393,402	\$ 5,493,783
EXPENDITURES			
Personnel	2,103,330	2,278,558	2,489,183
Operating	1,395,793	2,777,565	2,574,588
Capital	886,251	1,176,243	887,306
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 244,087	\$ (838,964)	\$ (457,294)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	4,239,710	4,483,797	3,644,833
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 4,483,797	\$ 3,644,833	\$ 3,187,539

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: **Nick Olenik**

Adopted Budget for the Fiscal Year 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 2,103,330	\$ 2,278,558	\$ 2,489,183
Operating	1,395,793	2,777,565	2,574,588
Capital	886,251	1,176,243	887,306
			-
Total Budget	\$ 4,385,374	\$ 6,232,366	\$ 5,951,077



Performance Measures	FY 12	FY 13	FY 14
Work Orders Completed	674	2415	1110
Miles of Road Overlayed	37	45	5
County Road Maintained - Miles	1191	1191	1187
Staff by Classification	FY 13	FY 14	FY 15
Appointed	1	0	0
Trades & Technical	42	42	42

Major Accomplishments in 2014:

-Several employees attended safety and technical training.

Major Accomplishments in 2014 (con't.):

- Embraced and utilized new technology in issuing Ipads to supervisors and utilized comprehensive construction technology systems to set control points for road improvement projects (SITECH).
- Initiated widening project on NCR 1700 (North Milwaukee Avenue).

Goals for 2015:

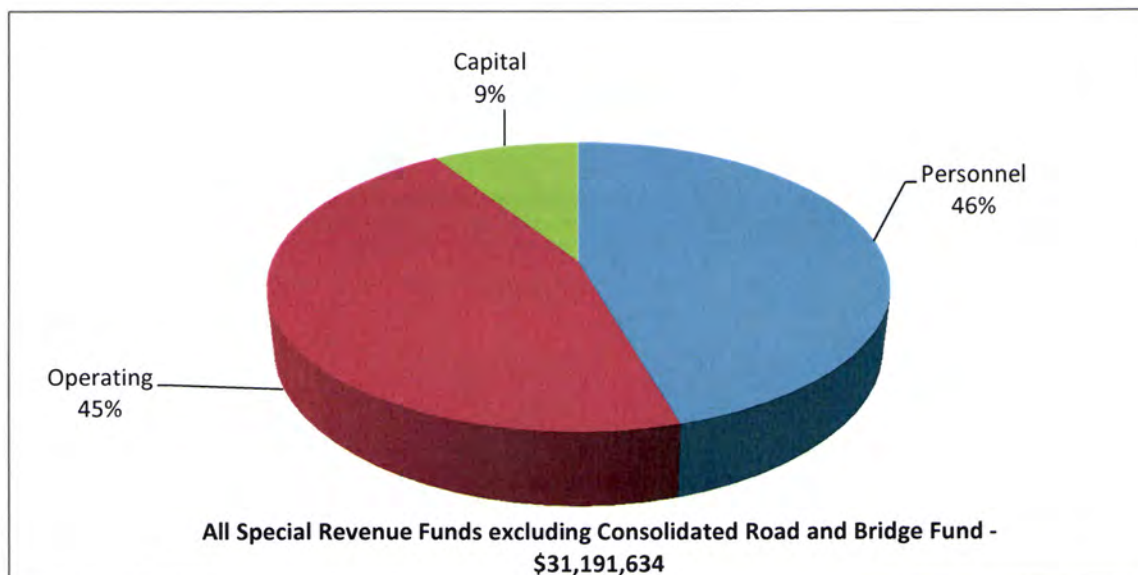
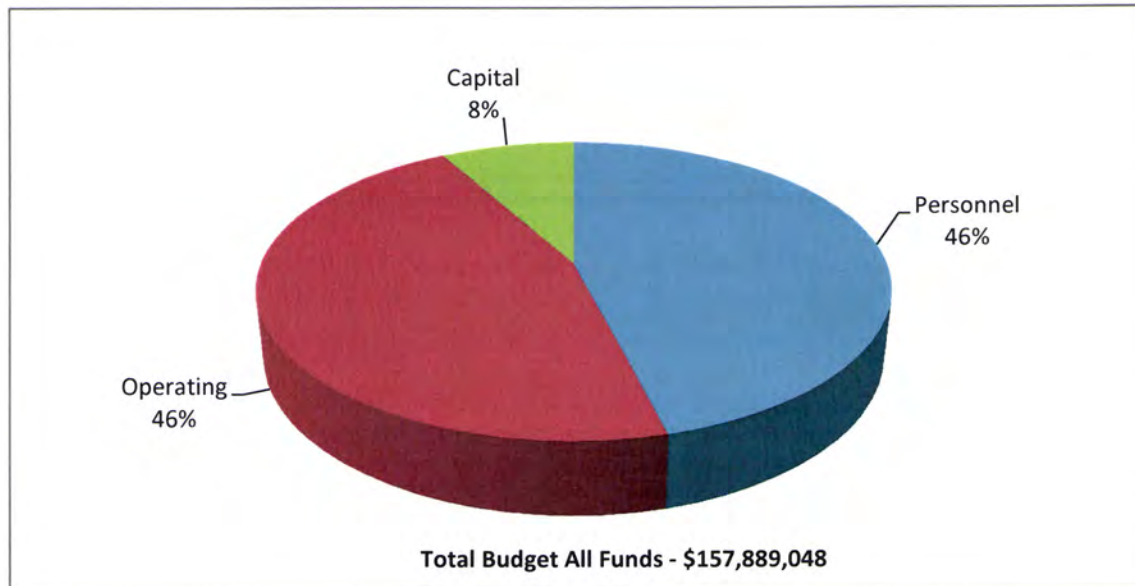
- Continue to refine use of work order system; retrieval of necessary information and time taken to close work
- Establish open communication between Public Works Director, Road Supervisor, Consolidated Road and Bridge
- Develop a system to maintain control over inventory.

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.



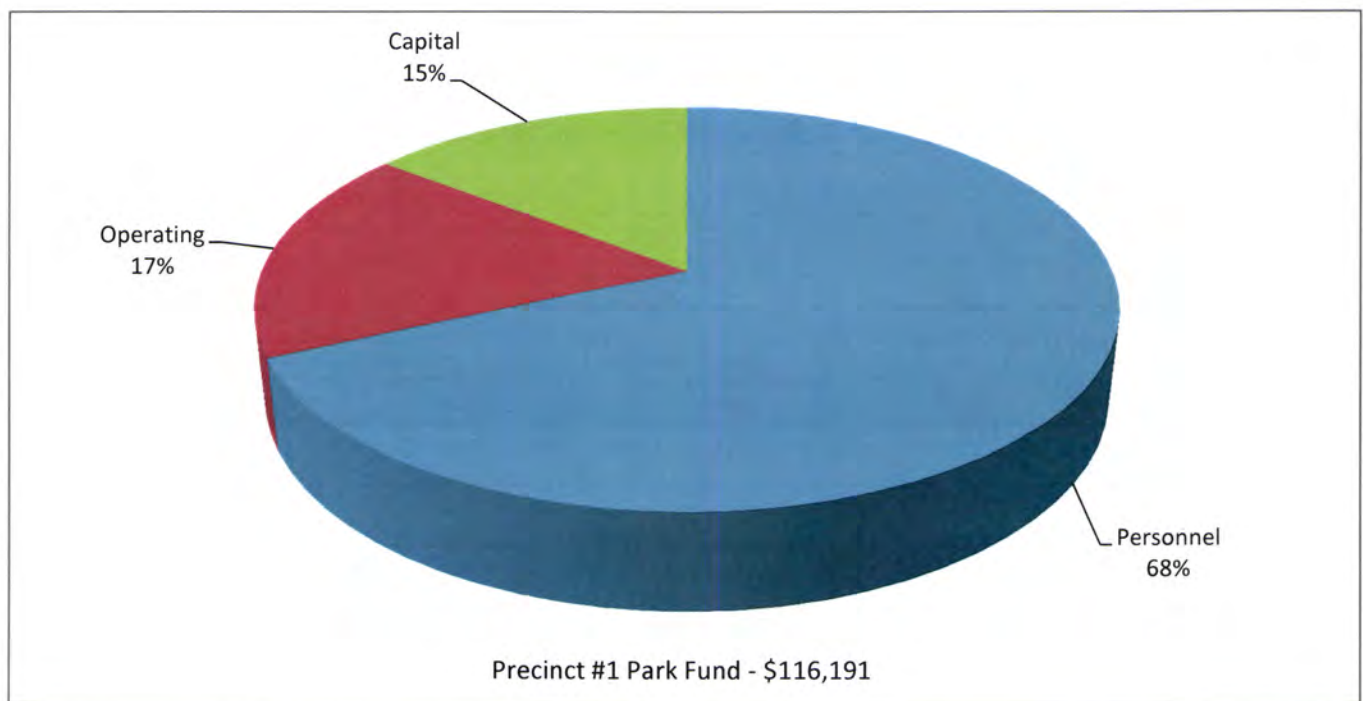
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
PRECINCT #1 PARK FUND

G/L 031

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ 76,347	\$ 80,102	\$ 81,972
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	9,924	15,000	9,500
Other Revenue	8,912	9,000	9,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 95,183	\$ 104,102	\$ 100,472
EXPENDITURES			
Personnel	58,992	73,850	79,291
Operating	11,698	37,000	20,000
Capital	38,662	29,977	16,900
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (14,169)	\$ (36,725)	\$ (15,719)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	539,828	525,659	488,934
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 525,659	\$ 488,934	\$ 473,215

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 58,992	\$ 73,850	\$ 79,291
Operating	11,698	37,000	20,000
Capital	38,662	29,977	16,900
Transfers Out	-	-	-
Total Budget	\$ 109,352	\$ 140,827	\$ 116,191



Staff by Classification	FY 13	FY 14	FY 15
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

Major Accomplishments in 2014:

- Adopted a Lubbock County Clubhouse Policy and Building Use Guideline.
- Adopted a Lubbock County Clubhouse Rental Agreement Form and Procedures.

Goals for 2015:

- Change from manual key to an electronic keyless locking system.
- Get Clubhouse availability calendar on City of Wolfforth and Lubbock County websites.

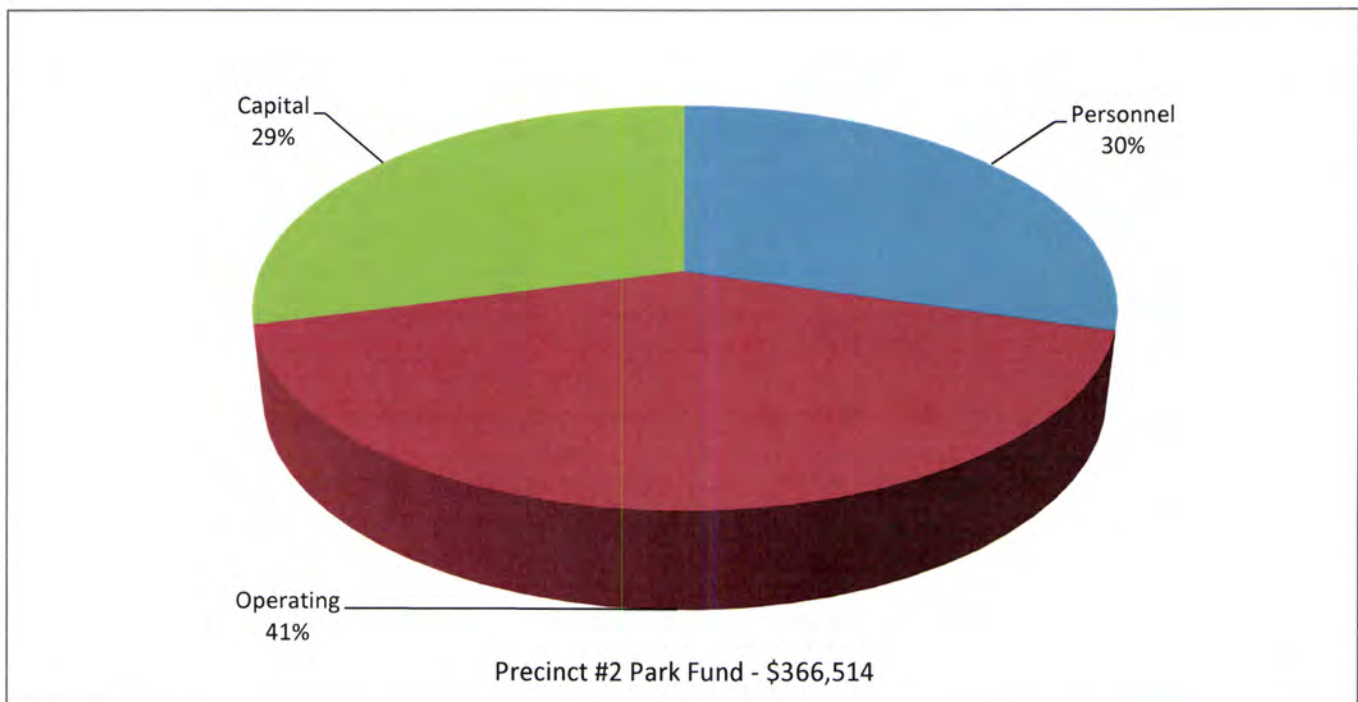
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
PRECINCT #2 PARK FUND

G/L 032

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ 76,347	\$ 80,102	\$ 81,972
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	7,571	61,830	5,000
Other Revenue	8,844	8,150	8,150
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 92,761	\$ 150,082	\$ 95,122
EXPENDITURES			
Personnel	85,338	68,266	108,514
Operating	12,373	66,649	151,100
Capital	178,326	23,550	106,900
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (183,275)	\$ (8,383)	\$ (271,392)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	463,050	279,775	271,392
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 279,775	\$ 271,392	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 85,338	\$ 68,266	\$ 108,514
Operating	12,373	66,649	151,100
Capital	178,326	23,550	106,900
Transfers Out	-	-	-
Total Budget	\$ 276,037	\$ 158,465	\$ 366,514



Staff by Classification	FY 13	FY 14	FY 15
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

Major Accomplishments in 2014:

-Finished Phase 3 of Community Center remodel.

Goals for 2015:

-Community Center remodel Phase 4.

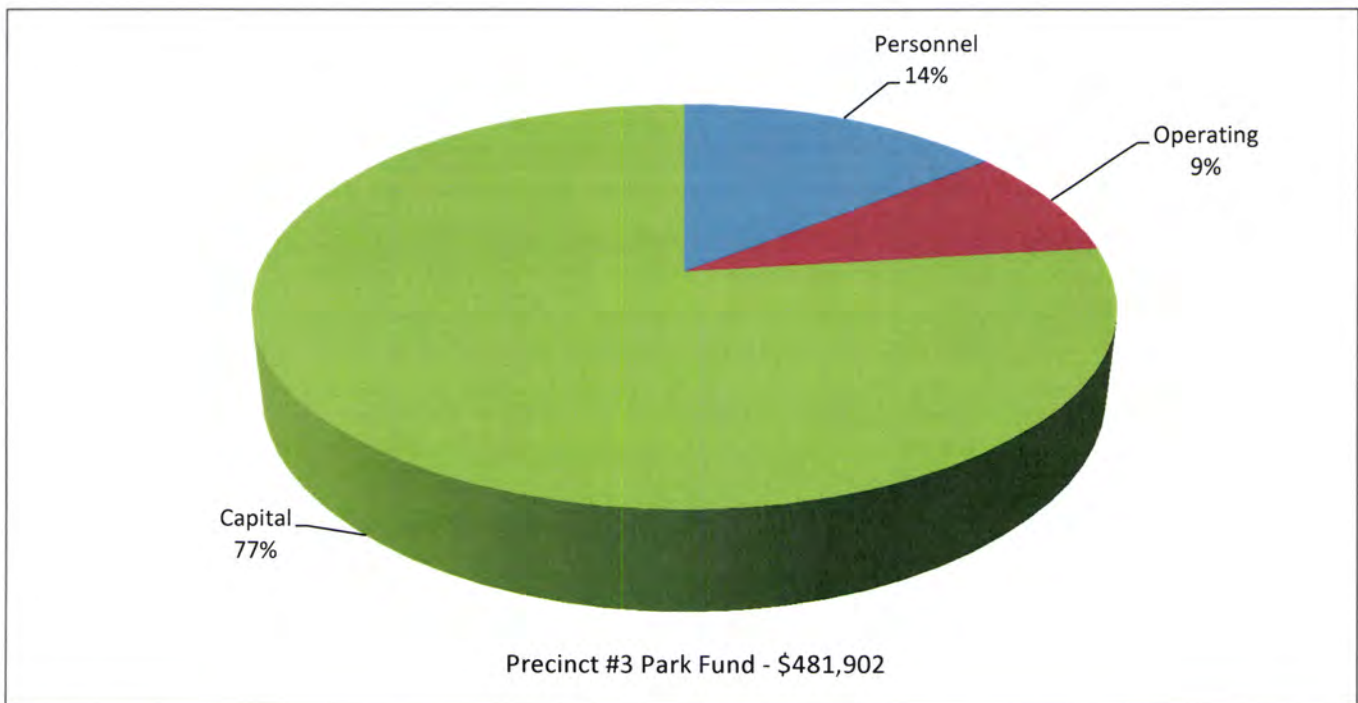
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
PRECINCT #3 PARK FUND

G/L 033

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ 76,340	\$ 80,102	\$ 81,972
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	6,187	9,000	5,000
Other Revenue	3,745	60,928	6,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 86,272	\$ 150,030	\$ 92,972
EXPENDITURES			
Personnel	48,566	66,220	69,808
Operating	64,711	10,523	41,400
Capital	64,406	-	370,694
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (91,412)	\$ 73,287	\$ (388,930)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	354,120	262,709	335,996
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 262,709	\$ 335,996	\$ (52,934)

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 48,566	\$ 66,220	\$ 69,808
Operating	64,711	10,523	41,400
Capital	64,406	0	370,694
Transfers Out	-	-	-
Total Budget	\$ 177,684	\$ 76,743	\$ 481,902



Staff by Classification	FY 13	FY 14	FY 15
Trades & Technical	0	0	0
Regular Part-Time	1	1	1

Major Accomplishments in 2014:

-Demolished Idalou Senior Citizens Center.

Goals for 2015:

-Re-do New Deal Community Center.

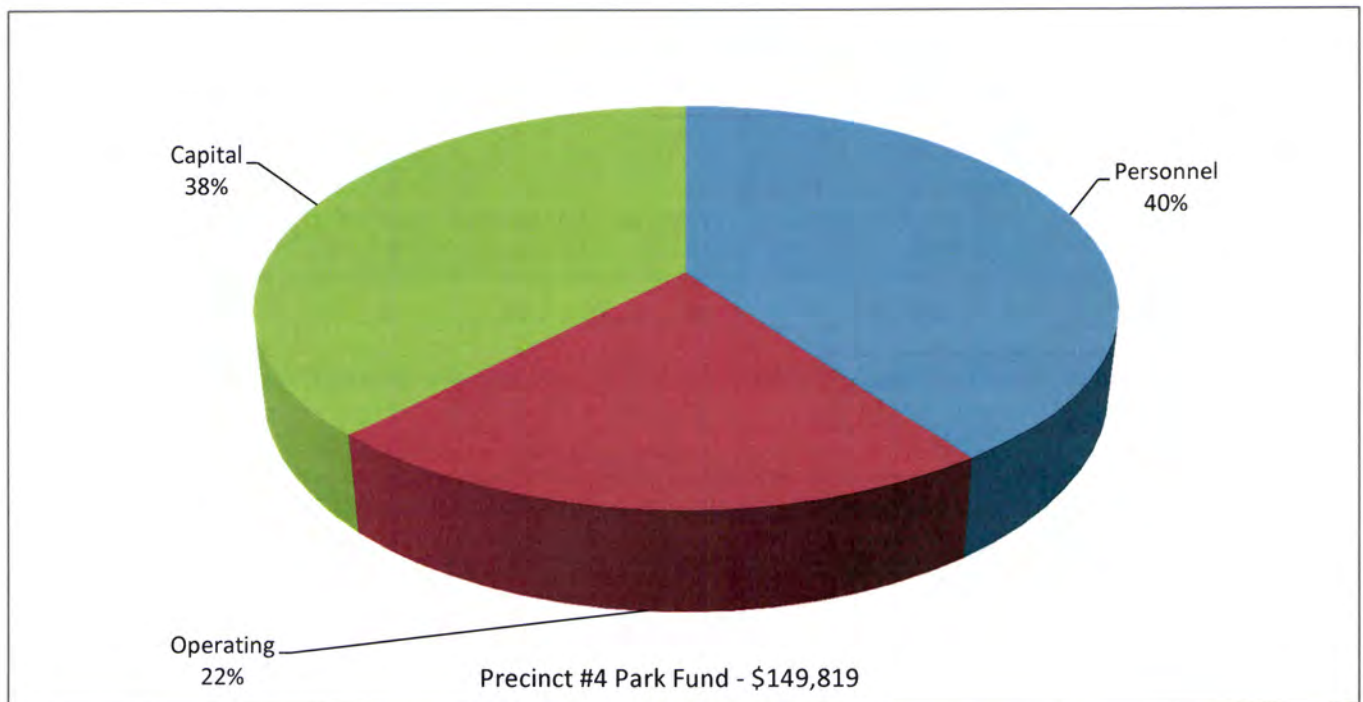
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
PRECINCT #4 PARK FUND

G/L 034

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ 76,353	\$ 80,102	\$ 81,972
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	9,748	15,000	7,500
Other Revenue	3,005	2,400	2,400
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 89,105	\$ 97,502	\$ 91,872
EXPENDITURES			
Personnel	53,551	57,057	60,419
Operating	28,148	31,000	32,500
Capital	177,904	74,150	56,900
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (170,498)	\$ (64,705)	\$ (57,947)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	577,179	406,681	341,976
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 406,681	\$ 341,976	\$ 284,029

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 53,551	57,057	\$ 60,419
Operating	28,148	31,000	32,500
Capital	177,904	74,150	56,900
Transfers Out	-	-	-
Total Budget	\$ 259,604	\$ 162,207	\$ 149,819



Staff by Classification	FY 13	FY 14	FY 15
Trades & Technical	1	1	1
Regular Part-Time	1	1	1

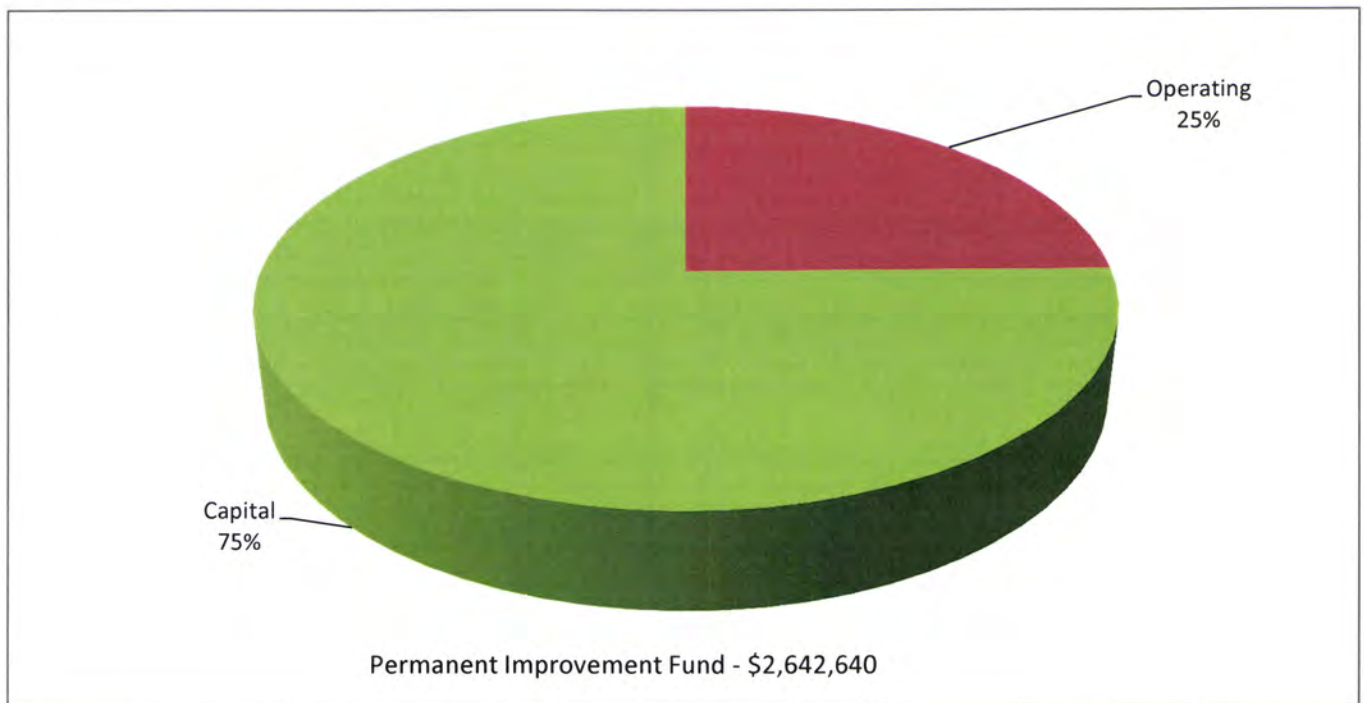
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
PERMANENT IMPROVEMENT FUND

G/L 041

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ 1,513,795	\$ 1,602,044	\$ 1,638,815
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	27,442	30,000	31,500
Other Revenue	485,232	483,732	483,732
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	327,034	-
TOTAL REVENUE	\$ 2,026,469	\$ 2,442,810	\$ 2,154,047
EXPENDITURES			
Personnel	-	-	-
Operating	509,644	693,600	654,640
Capital	1,657,910	1,145,843	1,988,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (141,085)	\$ 603,367	\$ (488,593)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	1,100,433	959,348	1,562,715
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 959,348	\$ 1,562,715	\$ 1,074,122

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	509,644	693,600	654,640
Capital	1,657,910	1,145,843	1,988,000
Transfers Out	-	-	-
Total Budget	\$ 2,167,554	\$ 1,839,443	\$ 2,642,640



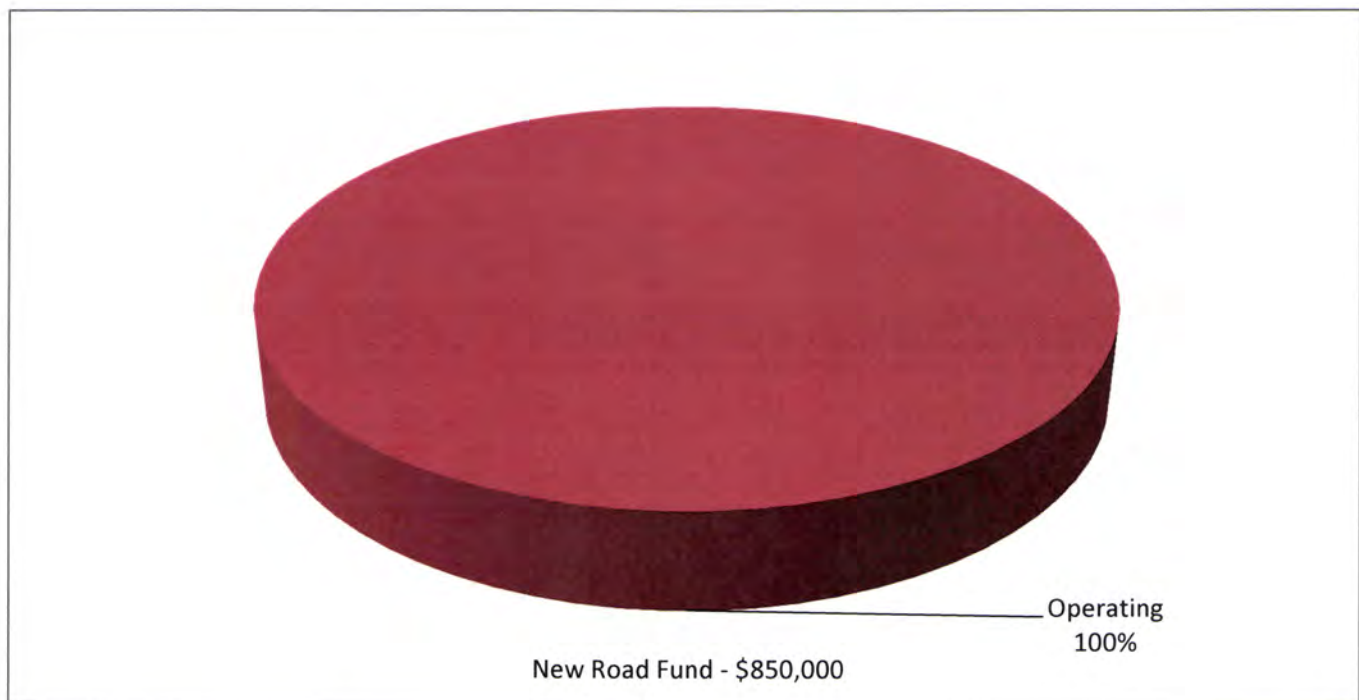
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
NEW ROAD FUND

G/L 042

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	549,588	472,000	570,000
Fines/Forfeitures	-	-	-
Interest	32,756	65,000	8,600
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 582,344	\$ 537,000	\$ 578,600
EXPENDITURES			
Personnel	-	-	-
Operating	867,383	127,373	850,000
Capital	996,870	314,801	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (1,281,909)	\$ 94,826	\$ (271,400)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	1,841,058	559,149	653,975
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 559,149	\$ 653,975	\$ 382,575

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	867,383	127,373	850,000
Capital	996,870	314,801	-
Transfers Out	-	-	-
Total Budget	\$ 1,864,252	\$ 442,174	\$ 850,000



Major Accomplishments in 2014:

- Completed NCR 1700 3.5 miles - Rehab and Widening Project. Completed CR1440 - CR7700 2.2 Paving Project with R.O.W. and Drainage Structure.
- Completed HS Bend CR3600 - Rehab largest capital project in Lubbock County history.
- Safety Program Award in Commissioners Court.

Goals for 2015:

- Safety Program - continue development.
- RAP Roads - rehab.
- Build: East Colonial Heights - 1000' on East First Place. A-Frame NCR 1630; CR2300 south of CR7500; CR2200 north of FM1585.

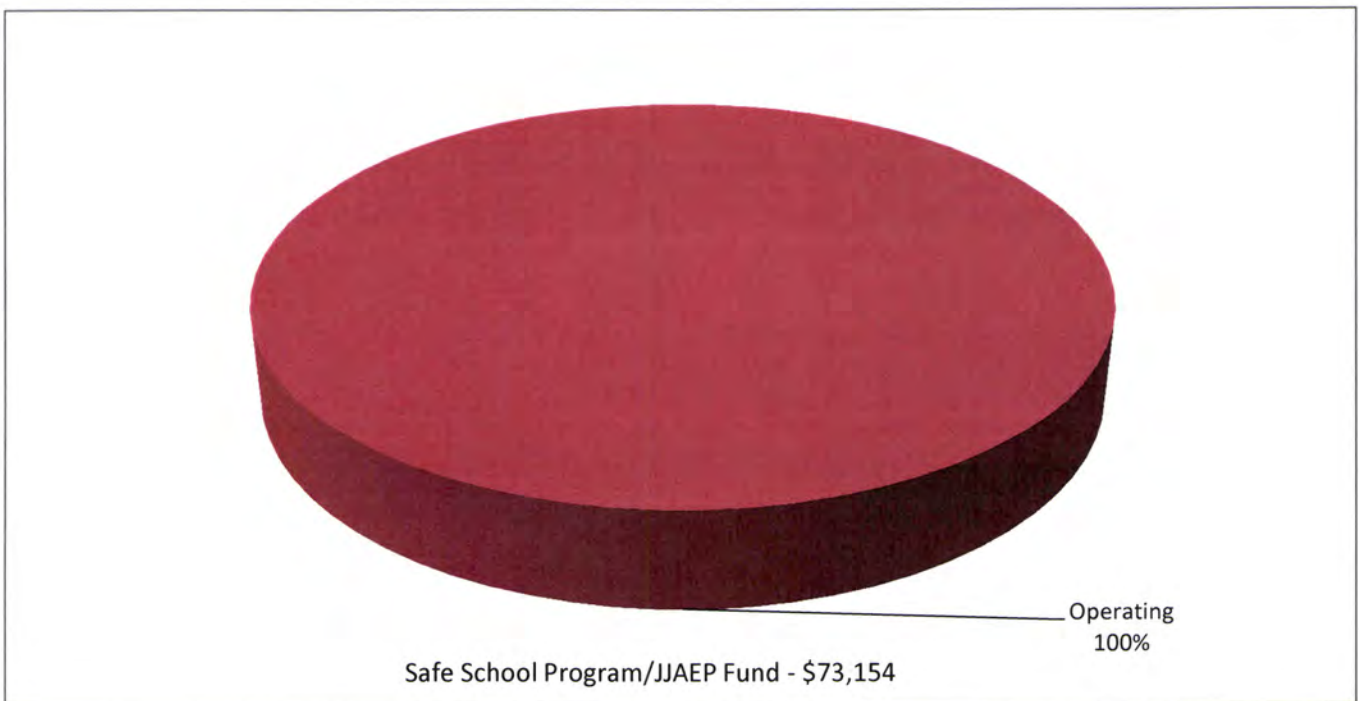
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
SAFE SCHOOL PROGRAM/JJAEP FUND

G/L 046

	2012-2013 Actuals		2013-2014 Estimates		2014-2015 Budget	
REVENUES						
Tax Collections	\$	-	\$	-	\$	-
Intergovernmental		105,544		73,154		73,154
Fees		-		-		-
Commissions		-		-		-
Charges for Service		-		-		-
Fines/Forfeitures		-		-		-
Interest		-		-		-
Other Revenue		-		-		-
Licenses/Permits		-		-		-
OTHER REVENUE SOURCES						
Transfers In		-		-		-
TOTAL REVENUE	\$	105,544	\$	73,154	\$	73,154
EXPENDITURES						
Personnel		-		-		-
Operating		105,544		73,154		73,154
Capital		-		-		-
OTHER SOURCES (USES)						
Transfers out		-		-		-
NET REVENUE (EXPENDITURES)	\$	-	\$	-	\$	-
TRANSFERS TO (FROM) FUND BALANCE						
Beginning Fund Balance		-		-		-
Unrealized Gain		-		-		-
Prior Period Adjustment		-		-		-
Ending Fund Balance	\$	-	\$	-	\$	-

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	105,544	73,154	73,154
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 105,544	\$ 73,154	\$ 73,154



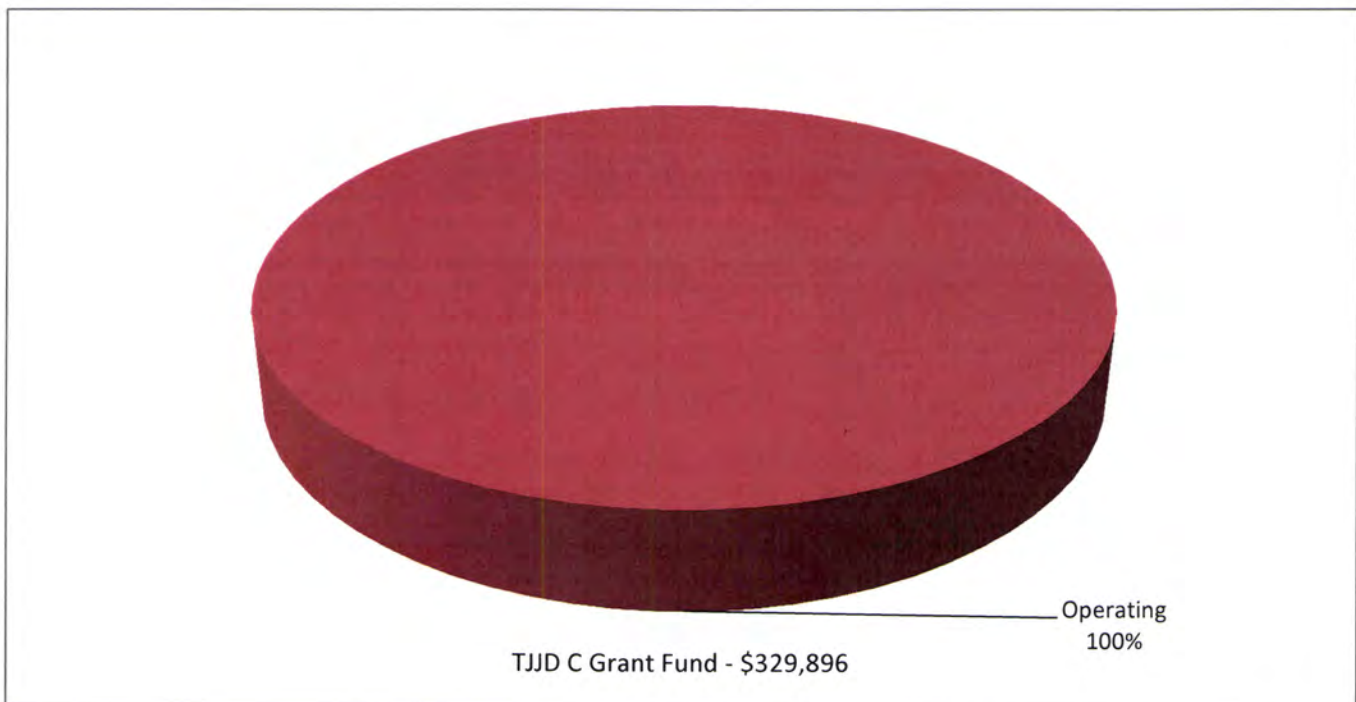
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
TJJD C GRANT FUND

G/L 047

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	300,062	329,896	329,896
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 300,062	\$ 329,896	\$ 329,896
EXPENDITURES			
Personnel	-	-	-
Operating	300,062	329,896	329,896
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	300,062	329,896	329,896
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 300,062	\$ 329,896	\$ 329,896



LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
TJJD S GRANT FUND

G/L 049

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	50,990	60,000	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	1,458	-
TOTAL REVENUE	\$ 50,990	\$ 61,458	\$ -
EXPENDITURES			
Personnel	43,822	49,148	-
Operating	7,168	12,310	-
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 43,822	\$ 49,148	\$ -
Operating	7,168	12,310	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 50,990	\$ 61,458	\$ -

Staff by Classification	FY 13	FY 14	FY 15
Clerical	0	1	0

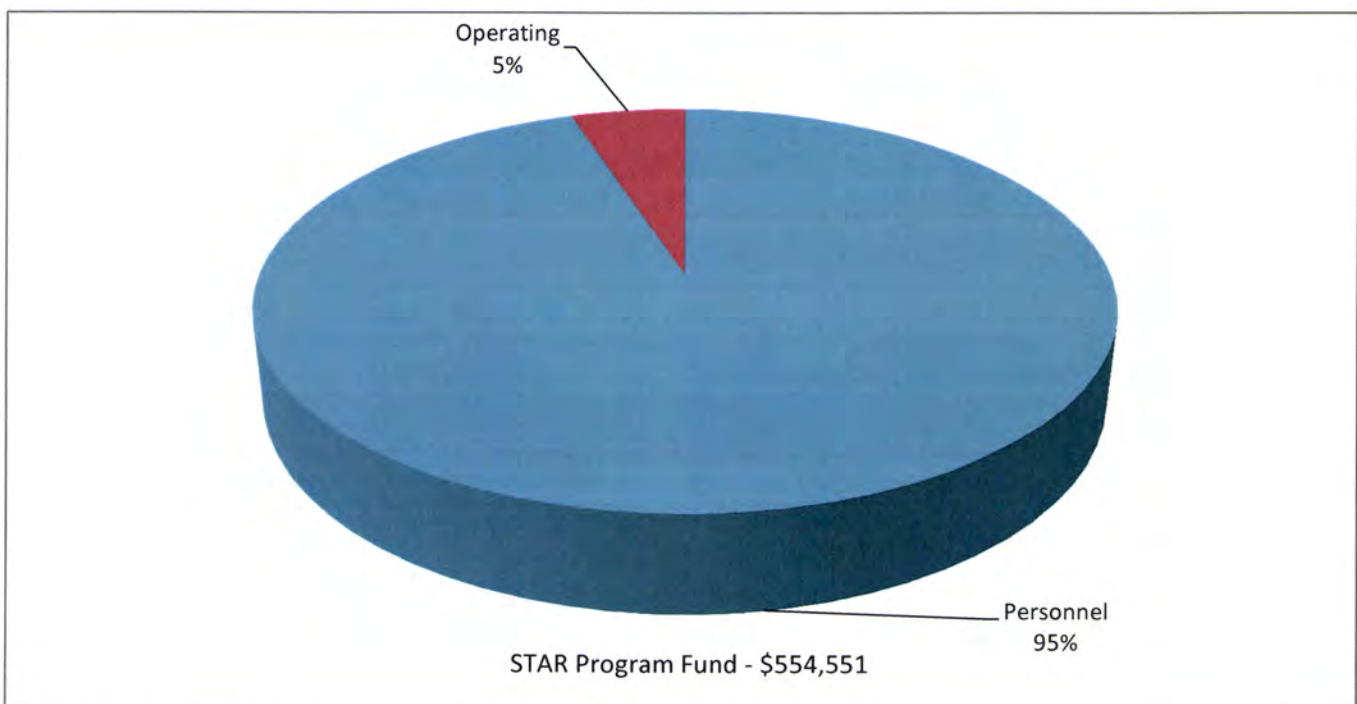
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
STAR PROGRAM FUND

G/L 050

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	270,718	341,290	369,700
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	135,359	170,644	184,851
TOTAL REVENUE	\$ 406,077	\$ 511,934	\$ 554,551
EXPENDITURES			
Personnel	387,698	483,534	526,151
Operating	18,379	28,400	28,400
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 387,698	\$ 483,534	\$ 526,151
Operating	18,379	28,400	28,400
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 406,077	\$ 511,934	\$ 554,551



Staff by Classification	FY 13	FY 14	FY 15
Professional	1	1	1
Public Safety	8	8	8

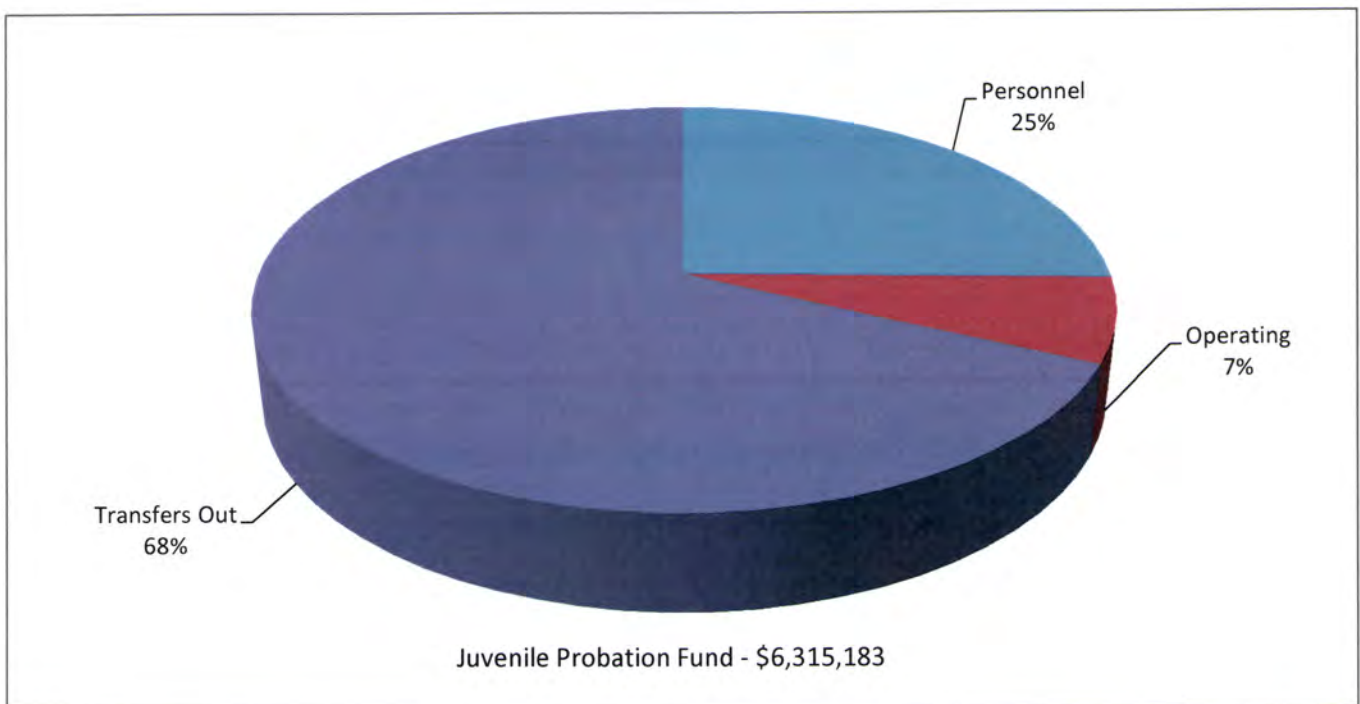
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
JUVENILE PROBATION FUND

G/L 051

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	10,951	13,000	10,000
Fines/Forfeitures	-	-	-
Interest	25,623	29,500	29,500
Other Revenue	3,058	3,800	3,800
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	4,500,000	4,500,000	5,000,000
TOTAL REVENUE	\$ 4,539,632	\$ 4,546,300	\$ 5,043,300
EXPENDITURES			
Personnel	1,350,814	1,091,894	1,606,954
Operating	340,165	169,889	423,075
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	2,637,909	2,879,940	4,285,154
NET REVENUE (EXPENDITURES)	\$ 210,744	\$ 404,577	\$ (1,271,883)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	715,584	926,328	1,330,905
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 926,328	\$ 1,330,905	\$ 59,022

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 1,350,814	\$ 1,091,894	\$ 1,606,954
Operating	340,166	169,889	423,075
Capital	-	-	-
Transfers Out	2,637,909	2,879,940	4,285,154
Total Budget	\$ 4,328,889	\$ 4,141,723	\$ 6,315,183



Performance Measures	FY 12	FY 13	FY 14
Juveniles Served	NA	NA	22,527
Community Service Hours Performed	NA	NA	10,258
Staff by Classification	FY 13	FY 14	FY 15
Appointed	1	1	1
Administrative	1	1	2
Professional	15	15	14
Trades & Technical	1	1	1
Public Safety	3	3	3
Clerical	4	4	4

Major Accomplishments in 2014:

-Completed a full year with the revised long term program within the detention center. LCJJC served 69 at-risk youth utilizing the revised behavior modification counseling program and can brag on a 93.7% success rate.

Major Accomplishments in 2014 (con't.):

- Implemented a successful drug abuse counseling program within the facility by hiring a Licensed Chemical Dependency Counselor.
- Developed and began an in-house sex offender treatment program utilizing a previously mothballed 12 person cluster. This program provides even better sex offender specific services than out-of-county residential treatment providers. Lubbock County juveniles are kept in the community where they and their families can participate in family group therapy.

Goals for 2015:

- Research and develop a working relationship with an outside source to provide the educational component within the facility that will stress credit recovery and literacy.
- Complement the current prevention and intervention program with services aimed at reducing truancy and subsequently delinquent behavior.
- Develop and implement a literacy program for youth and their parents served within the facility.

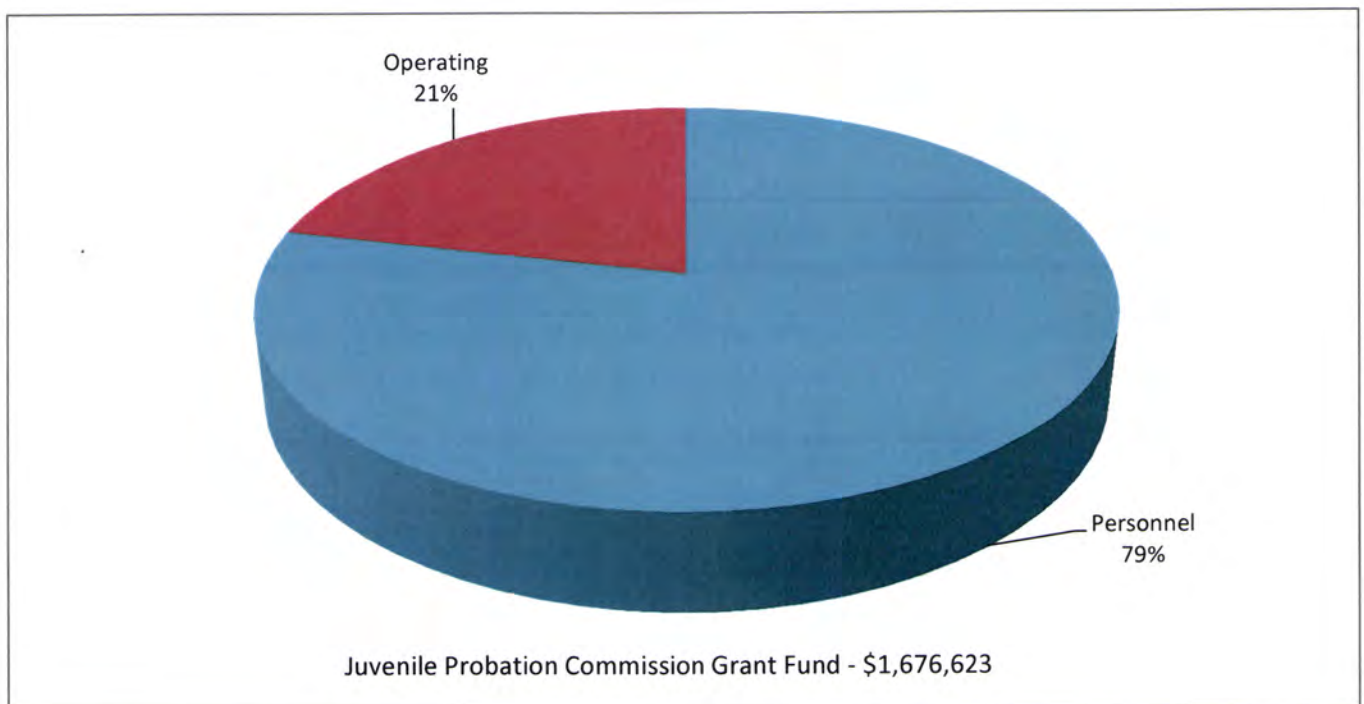
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
JUVENILE PROBATION COMMISSION GRANT FUND

G/L 054

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	1,517,816	1,404,673	1,344,548
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	43,501	311,600	332,075
TOTAL REVENUE	\$ 1,561,317	\$ 1,716,273	\$ 1,676,623
EXPENDITURES			
Personnel	1,129,594	1,316,192	1,316,192
Operating	431,723	400,081	360,431
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 1,129,594	\$ 1,316,192	\$ 1,316,192
Operating	356,723	375,081	360,431
Capital	75,000	25,000	-
Transfers Out	-	-	-
Total Budget	\$ 1,561,317	\$ 1,716,273	\$ 1,676,623



Staff by Classification	FY 13	FY 14	FY 15
Professional	8	8	7
Public Safety	12	12	12

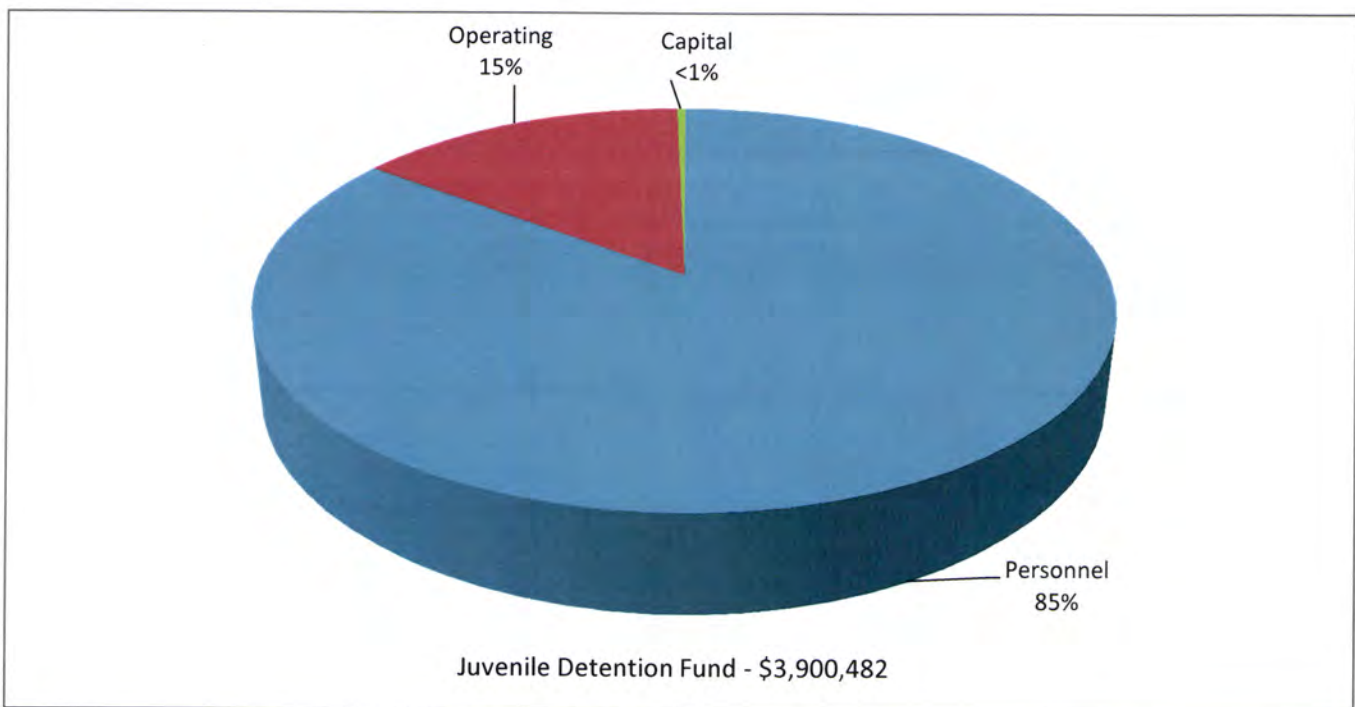
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
JUVENILE DETENTION FUND

G/L 055

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	313,363	467,916	467,916
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	2,187,416	3,264,133	3,432,566
TOTAL REVENUE	\$ 2,500,779	\$ 3,732,049	\$ 3,900,482
EXPENDITURES			
Personnel	2,325,780	3,136,561	3,311,994
Operating	151,665	573,488	573,488
Capital	23,333	22,000	15,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 2,325,780	\$ 3,136,561	\$ 3,311,994
Operating	151,665	573,488	573,488
Capital	23,333	22,000	15,000
Transfers Out	-	-	-
Total Budget	\$ 2,500,779	\$ 3,732,049	\$ 3,900,482



Staff by Classification	FY 13	FY 14	FY 15
Administrative	1	1	1
Professional	5	5	5
Public Safety	42	42	47
Clerical	1	1	1
Regular Part-Time	3	3	3

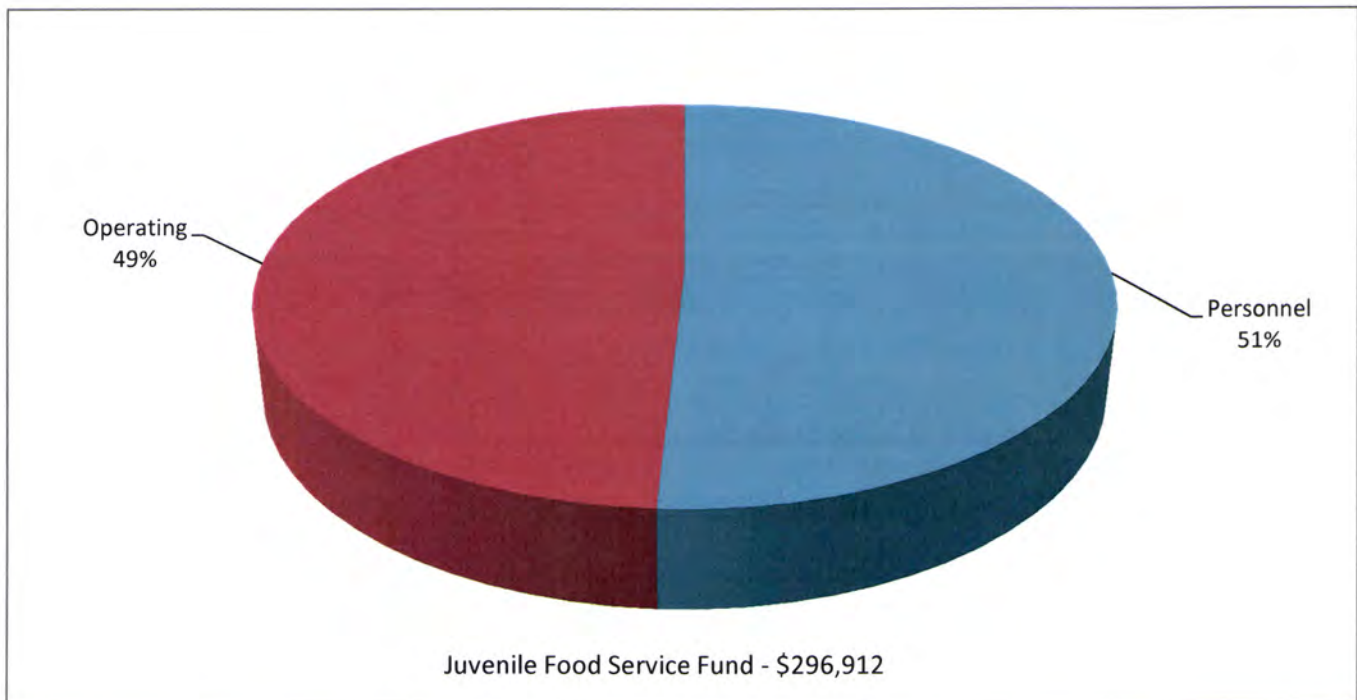
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
JUVENILE FOOD SERVICE FUND

G/L 057

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	133,362	115,168	115,873
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	128,867	190,093	181,039
TOTAL REVENUE	\$ 262,229	\$ 305,261	\$ 296,912
EXPENDITURES			
Personnel	112,460	143,811	150,962
Operating	149,769	161,450	145,950
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 112,460	\$ 143,811	\$ 150,962
Operating	149,769	161,450	145,950
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 262,229	\$ 305,261	\$ 296,912



Staff by Classification	FY 13	FY 14	FY 15
Trades & Technical	3	3	3

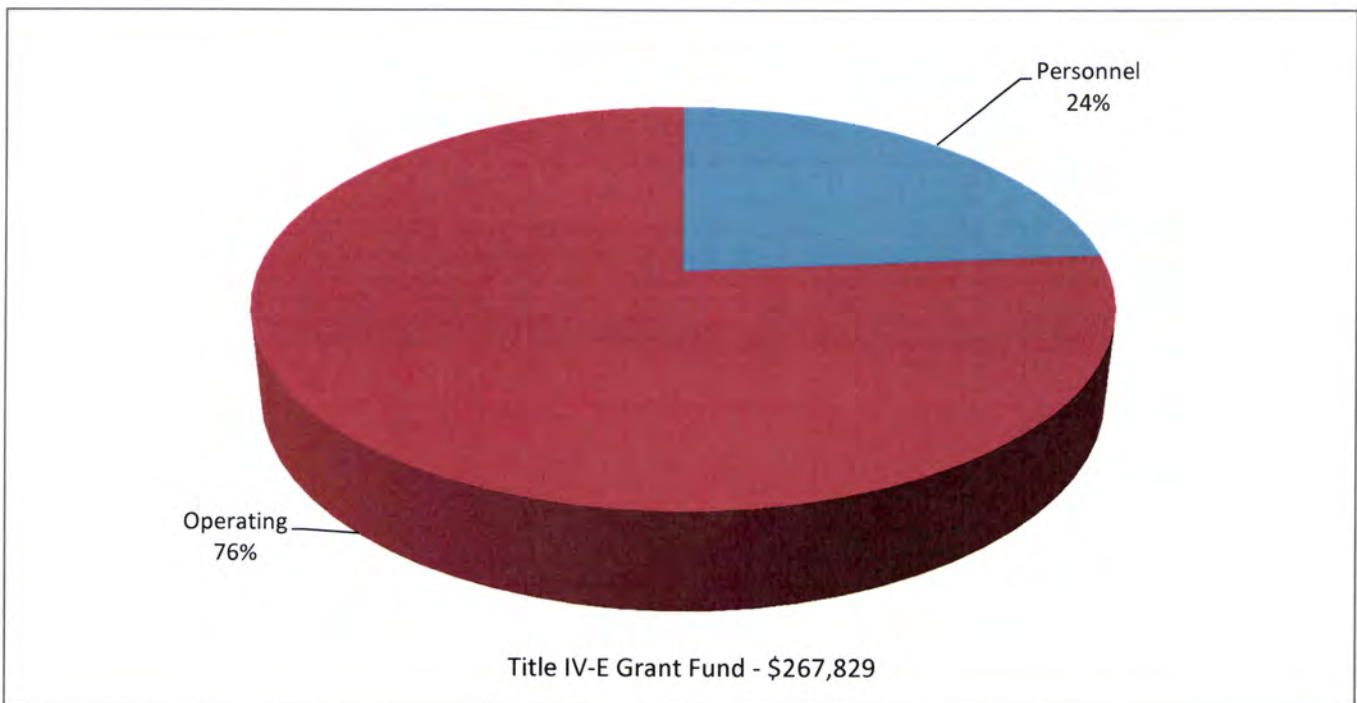
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
TITLE IV-E GRANT FUND

G/L 064

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	105,240	99,000	99,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	152,299	165,317	168,829
TOTAL REVENUE	\$ 257,540	\$ 264,317	\$ 267,829
EXPENDITURES			
Personnel	55,556	59,917	63,429
Operating	201,983	204,400	204,400
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 55,556	\$ 59,917	\$ 63,429
Operating	201,983	204,400	204,400
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 257,540	\$ 264,317	\$ 267,829



Staff by Classification	FY 13	FY 14	FY 15
Professional	1	1	1

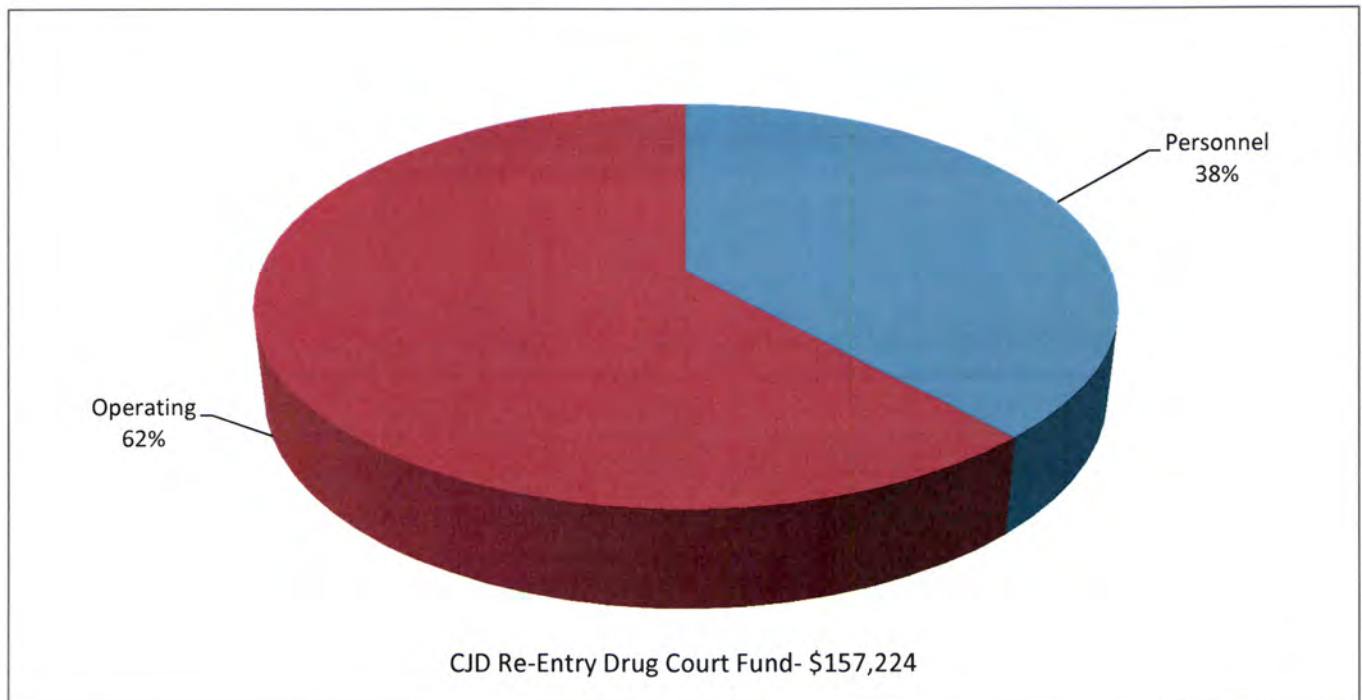
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
CJD RE-ENTRY DRUG COURT FUND

G/L 066

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	36,718	48,393	157,224
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 36,718	\$ 48,393	\$ 157,224
EXPENDITURES			
Personnel	12,307	17,889	60,311
Operating	24,410	30,504	96,913
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 12,307	\$ 17,889	\$ 60,311
Operating	24,410	30,504	96,913
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 36,718	\$ 48,393	\$ 157,224



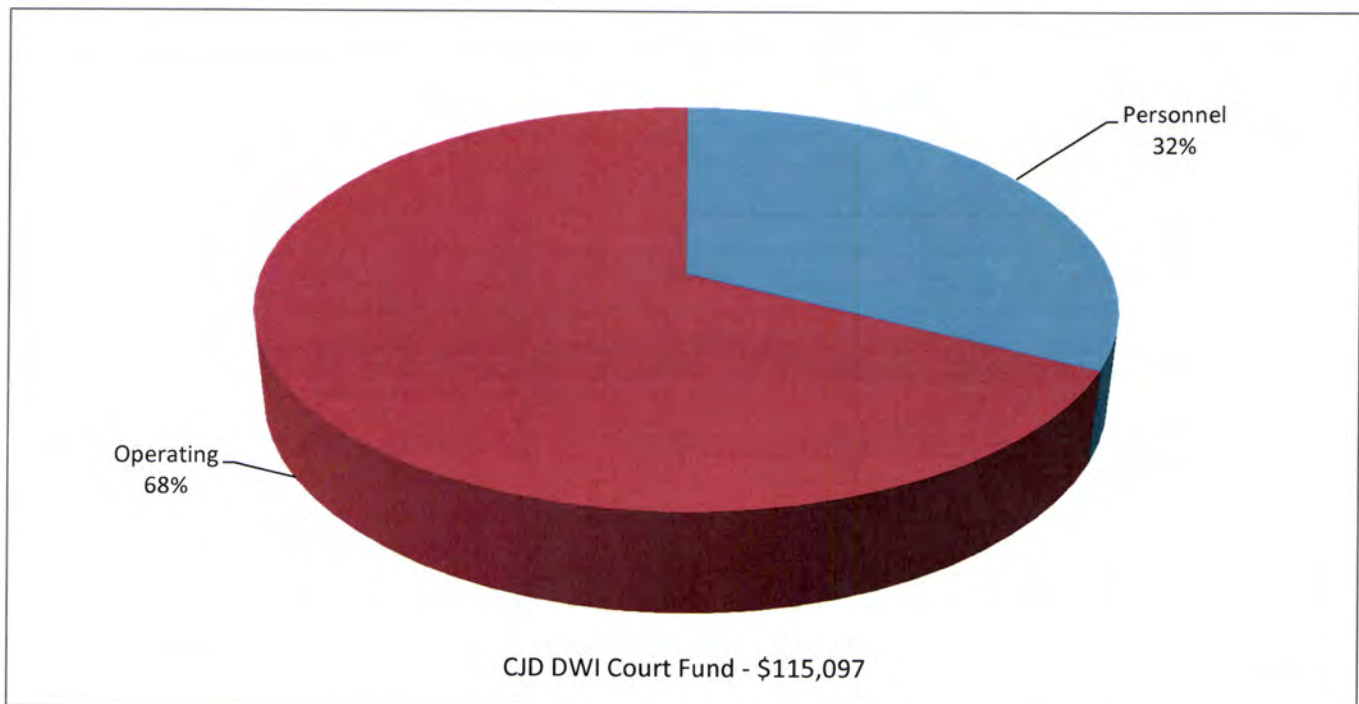
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
CJD DWI COURT FUND

G/L 067

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	36,045	58,593	115,097
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 36,045	\$ 58,593	\$ 115,097
EXPENDITURES			
Personnel	12,311	17,889	37,311
Operating	23,734	40,704	77,786
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 12,311	\$ 17,889	\$ 37,311
Operating	23,734	40,704	77,786
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 36,045	\$ 58,593	\$ 115,097



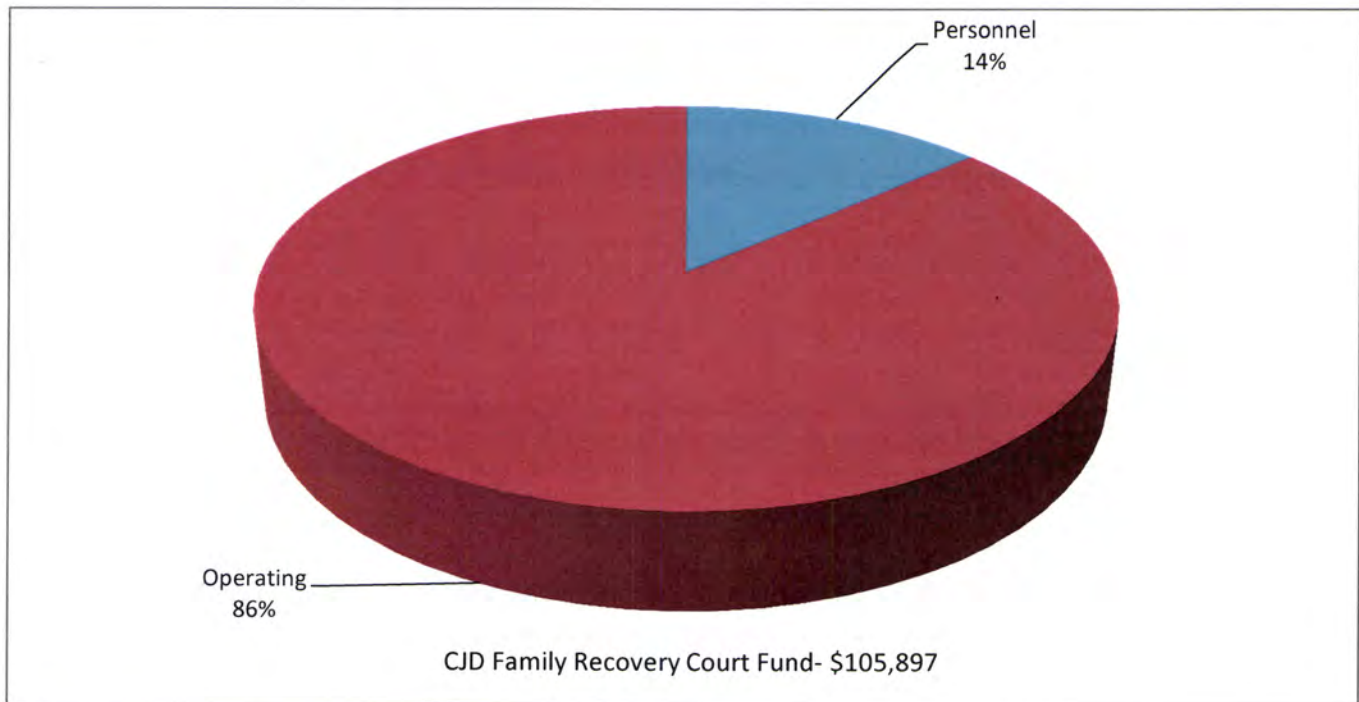
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
CJD FAMILY RECOVERY COURT FUND

G/L 068

	2012-2013 Actuals		2013-2014 Estimates		2014-2015 Budget	
REVENUES						
Tax Collections	\$	-	\$	-	\$	-
Intergovernmental		29,285		48,398		105,897
Fees		-		-		-
Commissions		-		-		-
Charges for Service		-		-		-
Fines/Forfeitures		-		-		-
Interest		-		-		-
Other Revenue		-		-		-
Licenses/Permits		-		-		-
OTHER REVENUE SOURCES						
Transfers In		-		-		-
TOTAL REVENUE	\$	29,285	\$	48,398	\$	105,897
EXPENDITURES						
Personnel		12,313		17,889		14,311
Operating		16,972		30,509		91,586
Capital		-		-		-
OTHER SOURCES (USES)						
Transfers out		-		-		-
NET REVENUE (EXPENDITURES)	\$	-	\$	-	\$	-
TRANSFERS TO (FROM) FUND BALANCE						
Beginning Fund Balance		-		-		-
Unrealized Gain		-		-		-
Prior Period Adjustment		-		-		-
Ending Fund Balance	\$	-	\$	-	\$	-

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 12,313	\$ 17,889	\$ 14,311
Operating	16,972	30,509	91,586
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 29,285	\$ 48,398	\$ 105,897



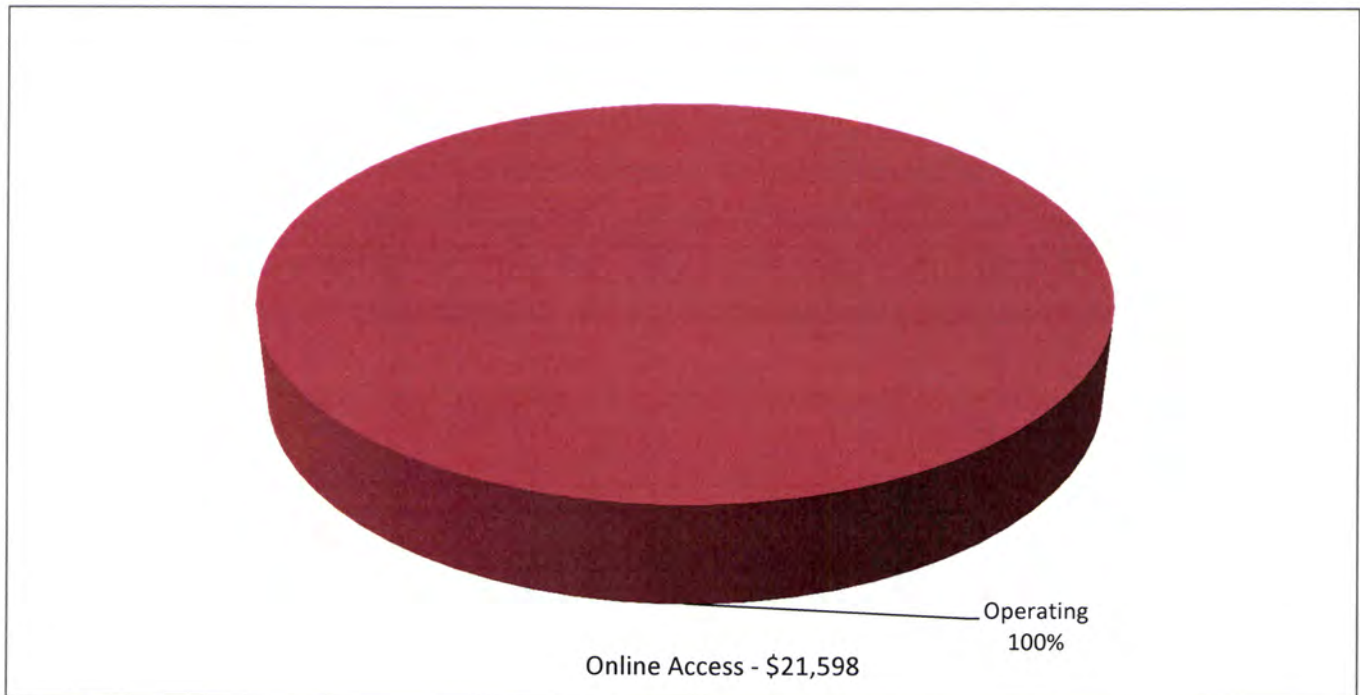
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
ONLINE ACCESS

G/L 070

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	54,438	40,500	20,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,109	1,000	1,598
Other Revenue	262	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 55,808	\$ 41,500	\$ 21,598
EXPENDITURES			
Personnel	-	-	-
Operating	36,785	41,500	21,598
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 19,023	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	61,879	80,902	80,902
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 80,902	\$ 80,902	\$ 80,902

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	36,785	41,500	21,598
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 36,785	\$ 41,500	\$ 21,598



LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
MENTAL HEALTH PRIVATE DEFENDER

G/L 071

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	14,507	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES		-	
Transfers In	129,120	-	-
TOTAL REVENUE	\$ 143,627	\$ -	\$ -
EXPENDITURES			
Personnel	-	-	-
Operating	143,627	-	-
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

LUBBOCK COUNTY, TEXAS
MENTAL HEALTH PRIVATE DEFENDER

G/L 071

The Mental Health Private Defenders' Office seeks to improve the quality of representation to indigent defendants with serious mental illness by providing indigent defendants with qualified attorneys and case workers to represent clients in their criminal cases and connect them to available services. While previously funded in part by a grant, the Mental Health Private Defenders' Office is now part of the Managed Assigned Counsel program for Lubbock County.

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	143,627	-	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 143,627	\$ -	\$ -

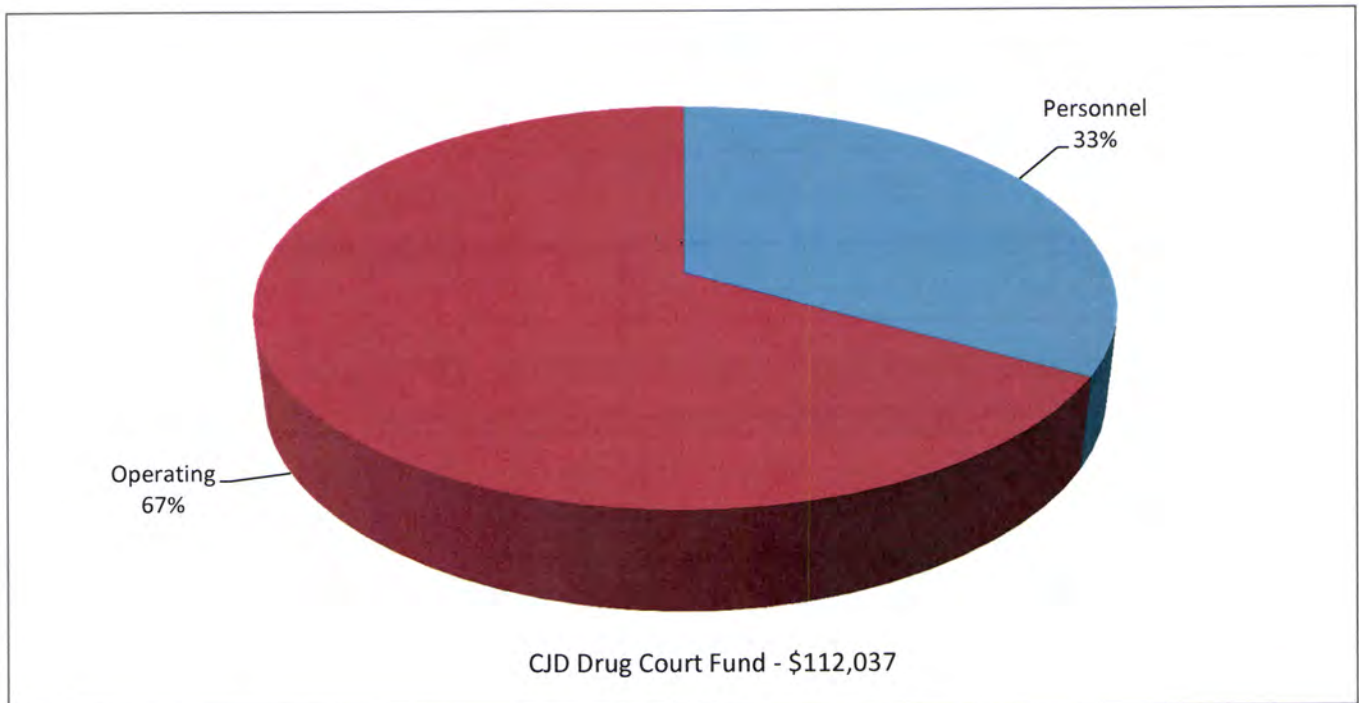
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
CJD DRUG COURT FUND

G/L 072

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	33,912	78,154	112,037
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 33,912	\$ 78,154	\$ 112,037
EXPENDITURES			
Personnel	12,086	36,098	37,311
Operating	21,826	42,056	74,726
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 12,086	\$ 36,098	\$ 37,311
Operating	21,826	42,056	74,726
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 33,912	\$ 78,154	\$ 112,037



Staff by Classification	FY 13	FY 14	FY 15
Clerical	1	1	1

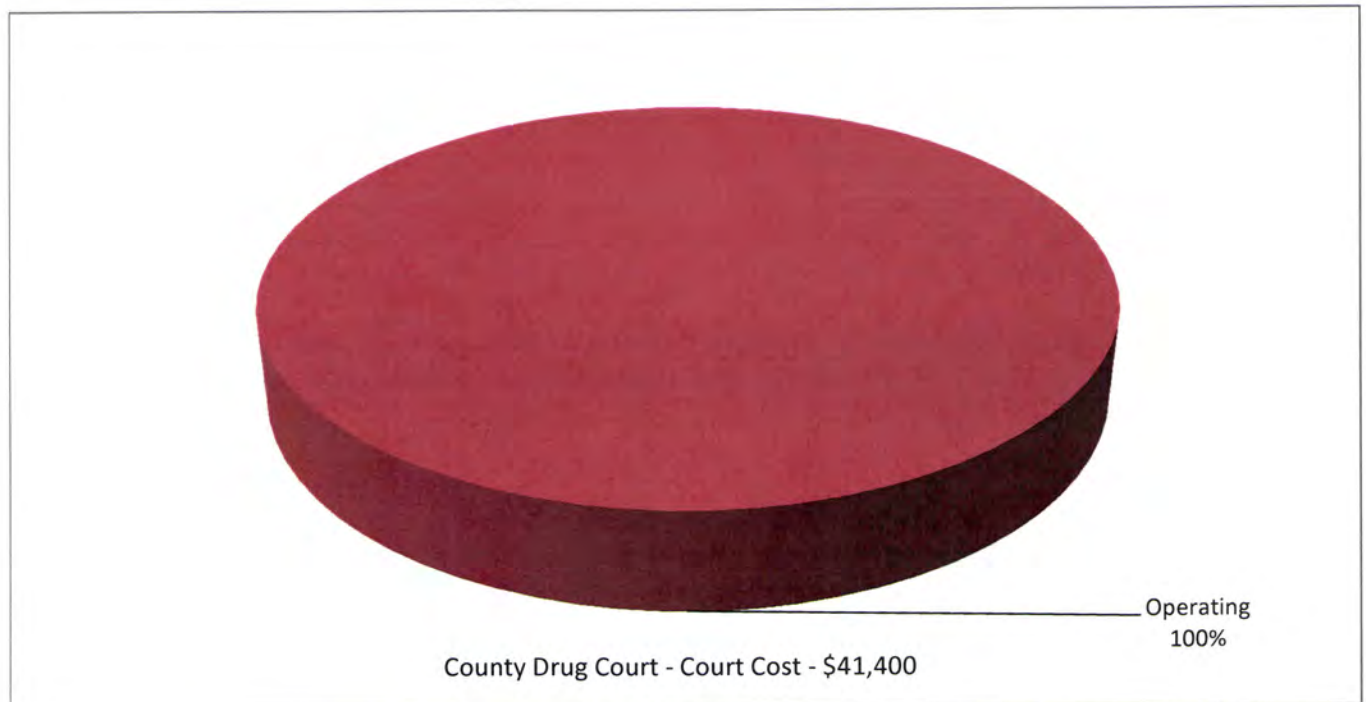
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
COUNTY DRUG COURT - COURT COST

G/L 074

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	52,731	40,000	41,400
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,285	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 54,016	\$ 40,000	\$ 41,400
EXPENDITURES			
Personnel	-	-	-
Operating	30,023	40,000	41,400
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 23,992	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	58,137	82,130	82,130
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 82,130	\$ 82,130	\$ 82,130

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	30,023	40,000	41,400
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 30,023	\$ 40,000	\$ 41,400



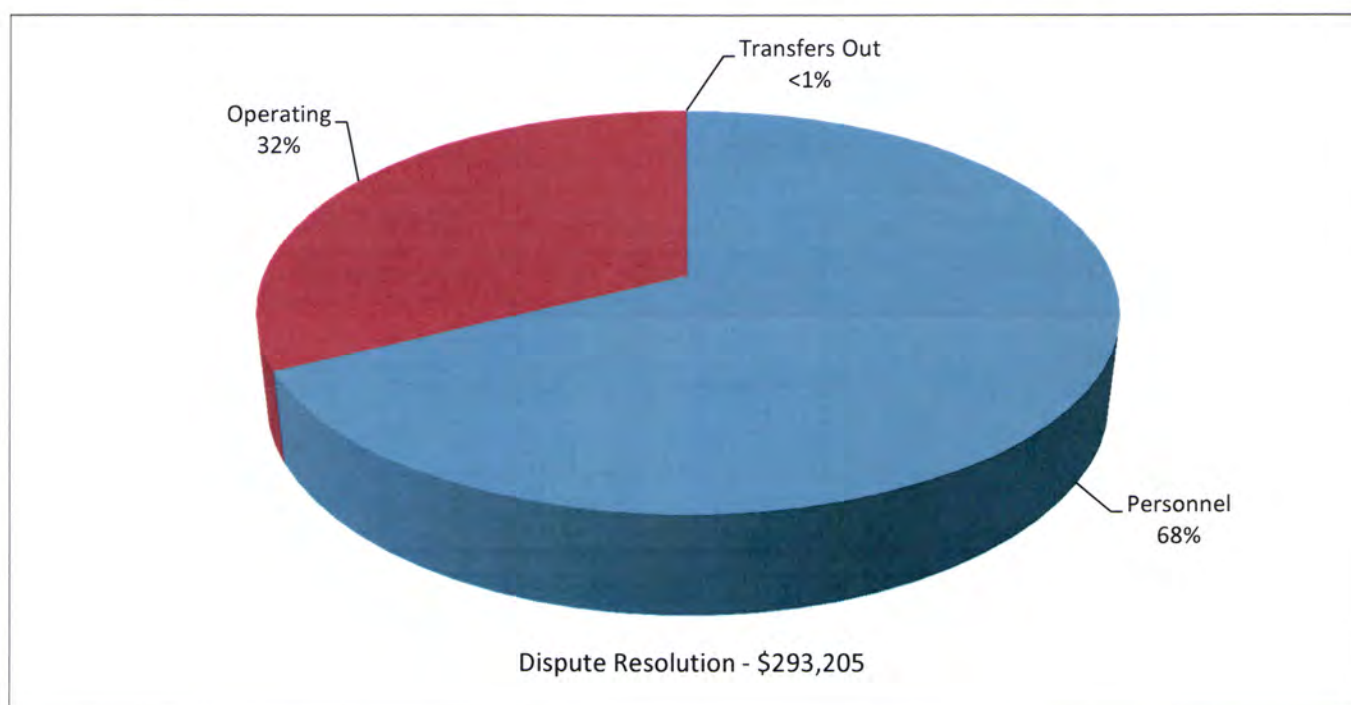
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
DISPUTE RESOLUTION

G/L 075

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	340,460	312,782	293,205
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	7	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 340,467	\$ 312,782	\$ 293,205
EXPENDITURES			
Personnel	234,181	137,799	198,275
Operating	129,163	152,139	94,730
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	5,795	2,179	200
NET REVENUE (EXPENDITURES)	\$ (28,671)	\$ 20,665	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	\$ 8,006	\$ (20,665)	\$ -
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ (20,665)	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 234,181	\$ 137,798	\$ 198,275
Operating	129,163	152,138	94,730
Capital	-	-	-
Transfers Out	5,795	2,179	200
Total Budget	\$ 369,138	\$ 292,115	\$ 293,205



Performance Measures	FY 12	FY 13	FY 14
Inquiries and referrals	NA	NA	3144
Number Assisted	NA	NA	6042
Average Monthly Collections	NA	NA	\$116,515
Training Participants	NA	NA	393
Number of Training Sessions	NA	NA	15
Training Hours Provided	NA	NA	225
Staff by Classification	FY 13	FY 14	FY 15
Appointed	1	1	1
Professional	3	2	1
Clerical	1	1	1
Regular Part-Time	1	1	0

Major Accomplishments in 2014:

- Effectively worked with the Legislature to institutionalize criminal mediation.
- Managed departmental dependence on USDA revenue and established benchmarks for cost per case.
- 0% staff turnover.

Goals for 2015:

- Revive Guardianship Court Visitor services and establish an effective Guardianship Mediation process.
- Establish Juvenile Case Manager with cooperation of various departments and entities.
- Prepare for Legislative Session.
- Prepare for Legislative Session.
- Perfect 2014 changes in operation and delivery of services.
- Secure one or two new ADR Contract Counties.
- Explore reviving VISTA and reforming subsequent match.

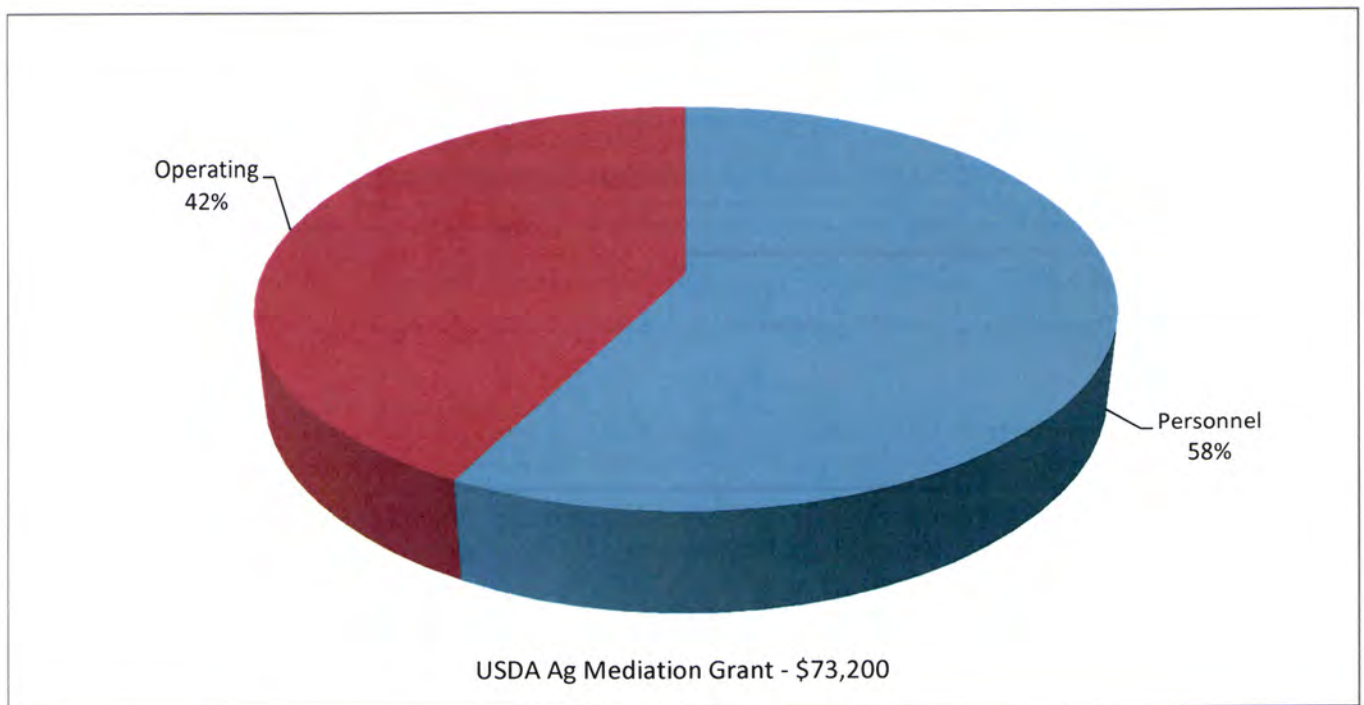
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
USDA AG MEDIATION GRANT

G/L 076

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	157,273	52,500	51,000
Fees	575	1,250	500
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	66,644	18,550	21,500
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	185	200	200
TOTAL REVENUE	\$ 224,677	\$ 72,500	\$ 73,200
EXPENDITURES			
Personnel	112,338	45,752	42,115
Operating	112,339	26,748	31,085
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 112,338	\$ 45,752	\$ 42,115
Operating	112,339	26,748	31,085
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 224,677	\$ 72,500	\$ 73,200



Staff by Classification	FY 13	FY 14	FY 15
Professional	1	1	0
Clerical	3	1	0

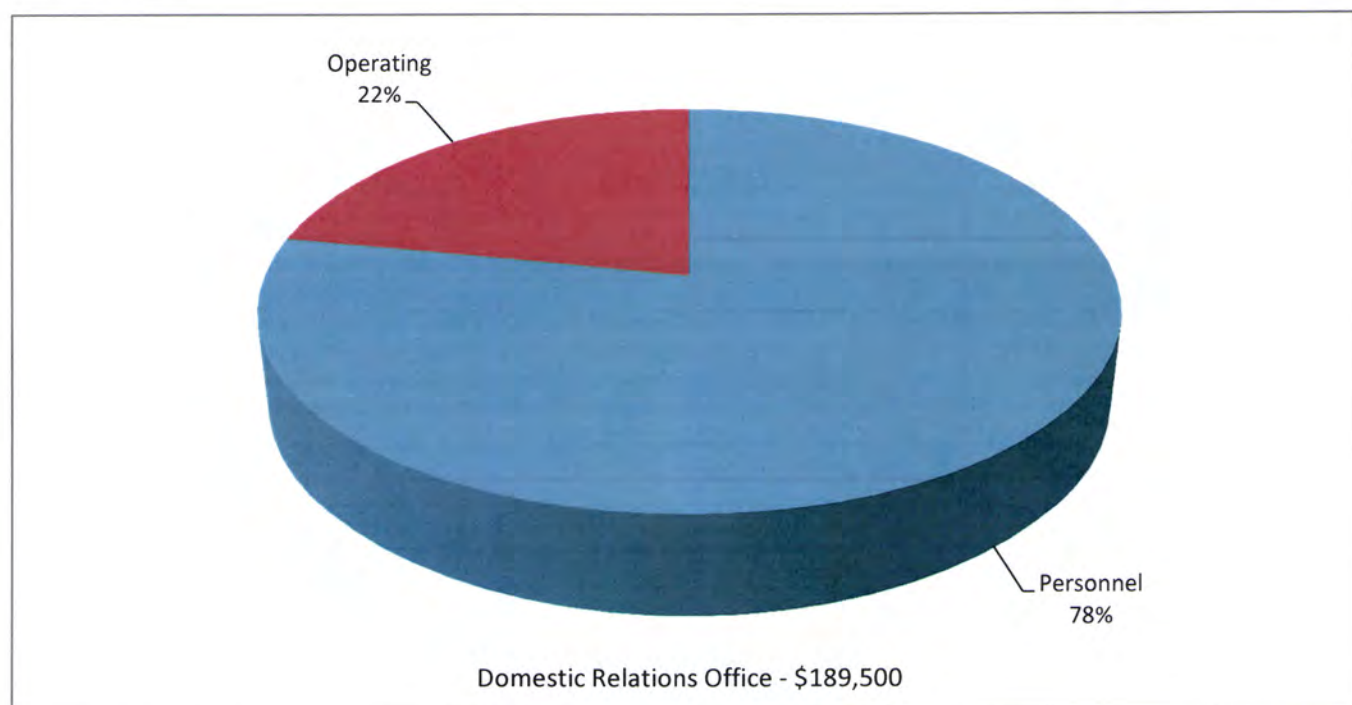
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
DOMESTIC RELATIONS OFFICE

G/L 077

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	192,504	201,168	189,500
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	2	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 192,507	\$ 201,168	\$ 189,500
EXPENDITURES			
Personnel	116,964	142,236	147,970
Operating	74,384	58,932	41,530
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 1,159	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	6,823	7,982	7,982
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 7,982	\$ 7,982	\$ 7,982

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 116,964	\$ 142,236	\$ 147,970
Operating	74,384	58,932	41,530
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 191,348	\$ 201,168	\$ 189,500



Staff by Classification	FY 13	FY 14	FY 15
Clerical	2	2	3
Regular Part-Time	1	0	0

LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
TRUANCY MEDIATION PROGRAM

G/L 079

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	53,313	17,812	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	5,924	1,979	-
TOTAL REVENUE	\$ 59,237	\$ 19,791	\$ -
EXPENDITURES			
Personnel	39,269	8,500	-
Operating	19,968	11,291	-
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 39,269	\$ 8,500	\$ -
Operating	19,968	11,291	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 59,237	\$ 19,791	\$ -

Staff by Classification	FY 13	FY 14	FY 15
Regular Part-Time	1	0	0

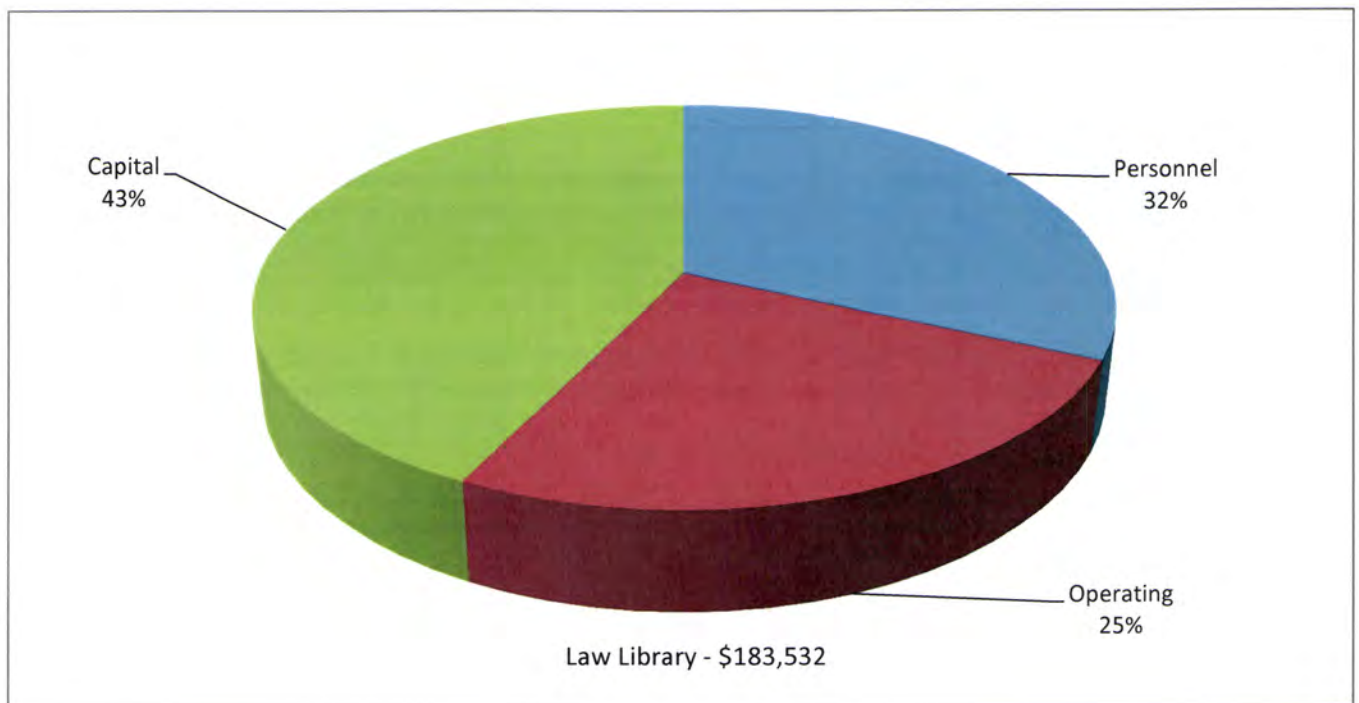
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
LAW LIBRARY

G/L 081

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	177,372	165,644	177,000
Fines/Forfeitures	-	-	-
Interest	261	500	50
Other Revenue	639	600	896
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	14,456
TOTAL REVENUE	\$ 178,272	\$ 166,744	\$ 192,402
EXPENDITURES			
Personnel	52,126	55,242	58,502
Operating	41,868	38,990	46,363
Capital	97,313	85,562	78,667
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (13,035)	\$ (13,050)	\$ 8,870
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	17,215	4,180	(8,870)
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 4,180	\$ (8,870)	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 52,126	\$ 55,242	\$ 58,502
Operating	41,868	38,990	46,363
Capital	97,313	85,562	78,667
Transfers Out	-	-	-
Total Budget	\$ 191,307	\$ 179,794	\$ 183,532



Performance Measures	FY 12	FY 13	FY 14
Library Patrons	5322	5356	4950
Library Volumes	13,563	13,913	14,027
Staff by Classification	FY 13	FY 14	FY 15
Professional	1	1	1

Major Accomplishments in 2014:

- Completed collection-shifting project, making all library materials more visible and accessible.
- Removed outdated titles that had no research or historical value.
- Made significant progress on the development of a comprehensive Library Policy.

Goals for 2015:

- Create database directories to provide patrons with lists of legal materials accessible on legal databases in the Law Library.
- Create subject cards to provide patrons with lists of practice materials available in a variety of subject areas.
- Organize superseded practice materials in the book room.

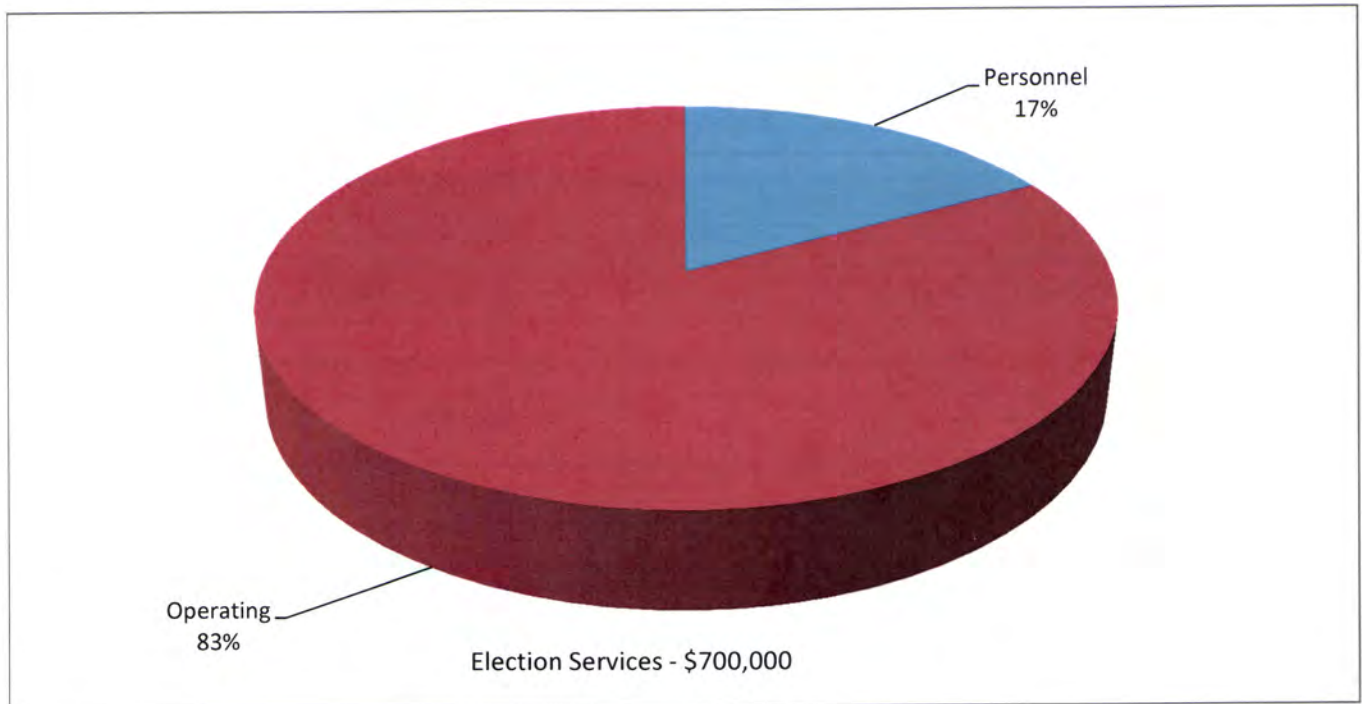
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
ELECTION SERVICES

G/L 083

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	44,584	618,893	700,000
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 44,584	\$ 618,893	\$ 700,000
EXPENDITURES			
Personnel	4,042	118,802	121,861
Operating	40,542	500,091	578,139
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	119,333	119,333	119,333
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 4,042	\$ 118,802	\$ 121,861
Operating	40,542	500,091	578,139
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 44,584	\$ 618,893	\$ 700,000



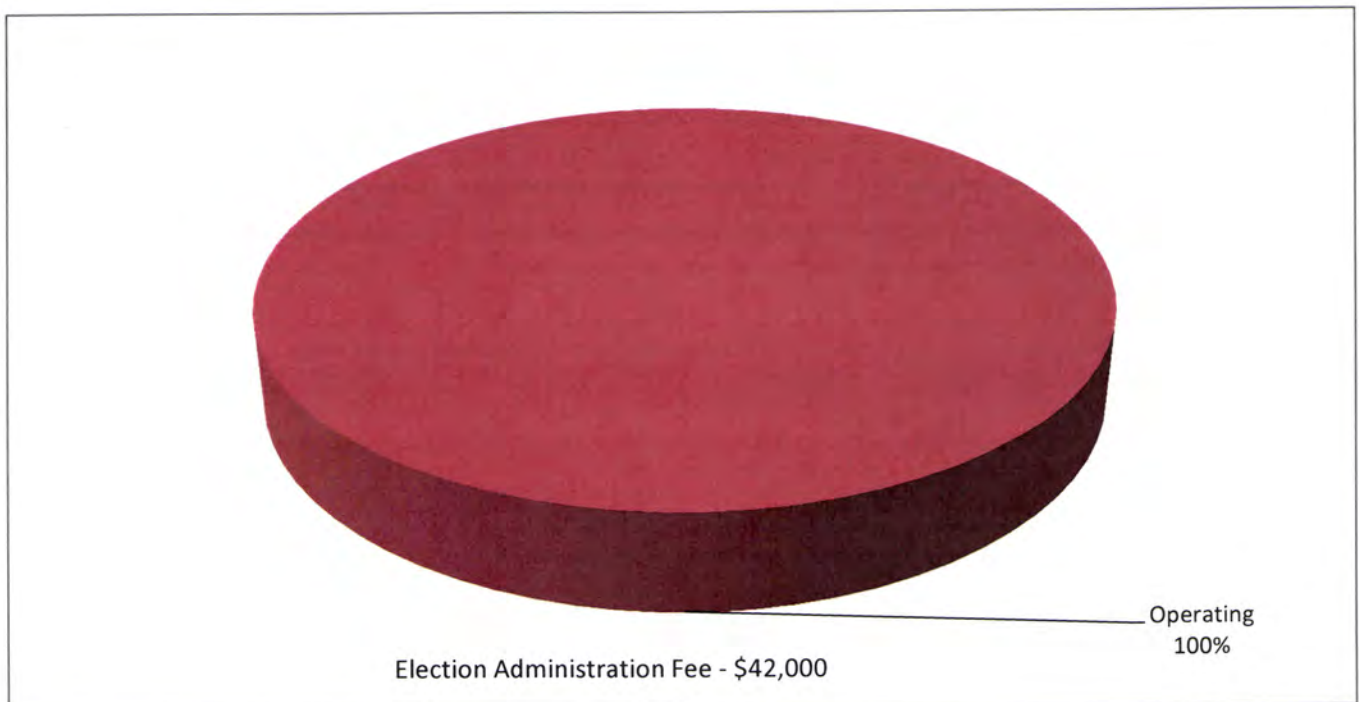
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
ELECTION ADMINISTRATION FEE

G/L 085

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	4,975	42,000	42,000
Fines/Forfeitures	-	-	-
Interest	1,060	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 6,035	\$ 42,000	\$ 42,000
EXPENDITURES			
Personnel	-	-	-
Operating	-	27,000	42,000
Capital	-	15,000	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 6,035	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	67,136	73,171	73,171
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 73,171	\$ 73,171	\$ 73,171

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	27,000	42,000
Capital	-	15,000	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 42,000	\$ 42,000



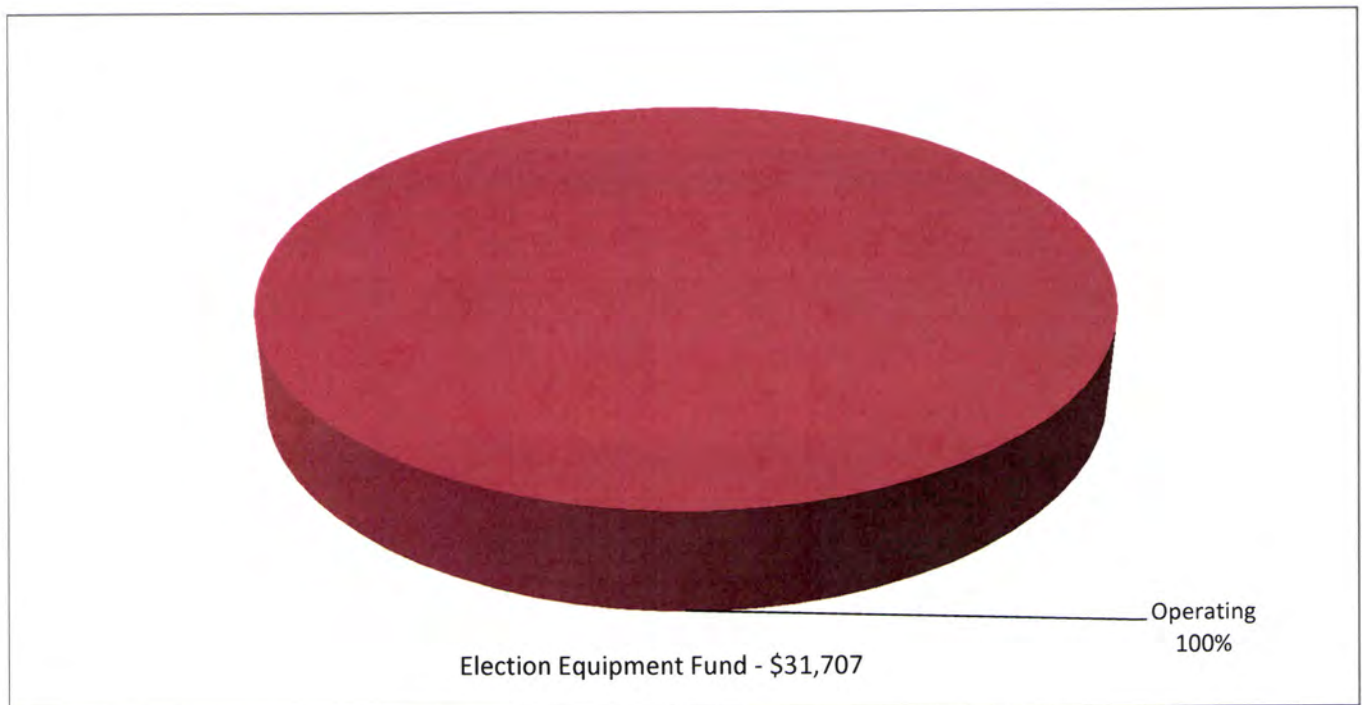
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
ELECTION EQUIPMENT FUND

G/L 086

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	6,025	30,000	30,000
Fines/Forfeitures	-	-	-
Interest	4,480	1,354	1,707
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 10,505	\$ 31,354	\$ 31,707
EXPENDITURES			
Personnel	-	-	-
Operating	-	31,354	31,707
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 10,505	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	242,306	252,811	252,811
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 252,811	\$ 252,811	\$ 252,811

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	31,354	31,707
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 31,354	\$ 31,707



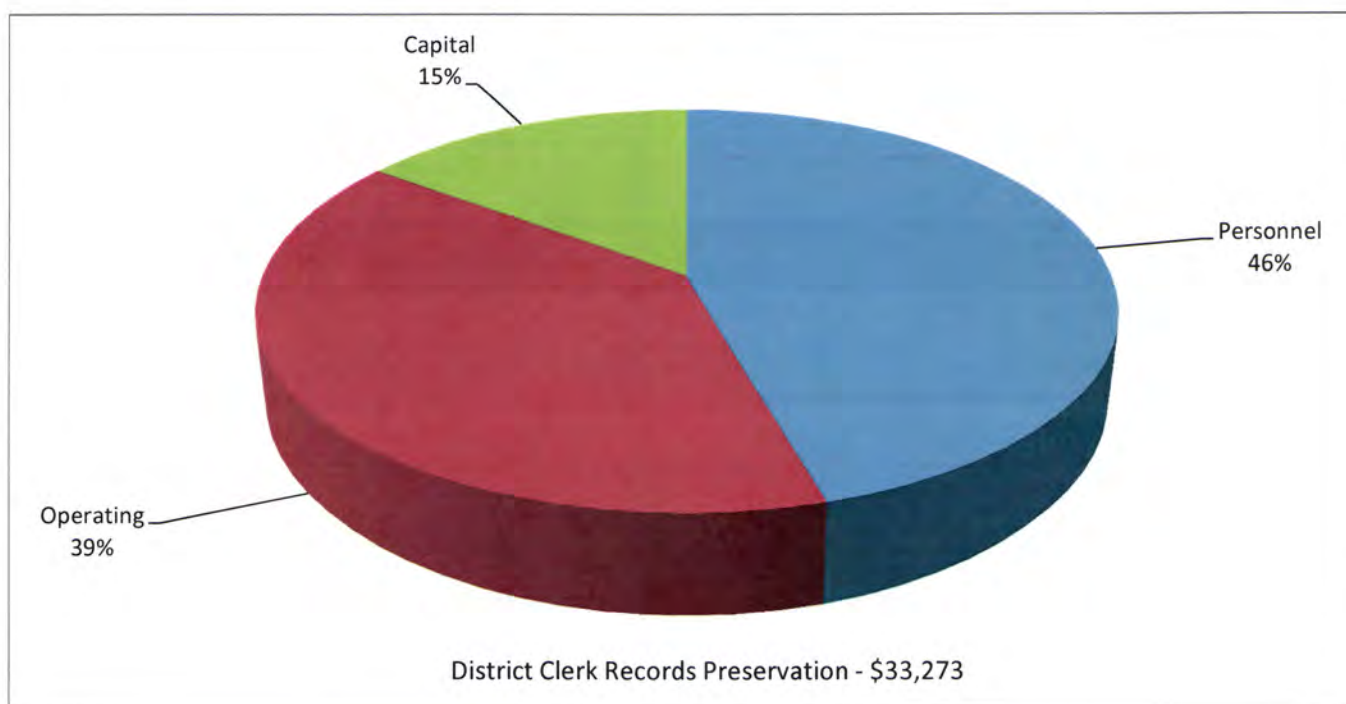
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
DISTRICT CLERK RECORDS PRESERVATION

G/L 090

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	18,695	19,000	16,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	954	1,000	900
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 19,649	\$ 20,000	\$ 16,900
EXPENDITURES			
Personnel	-	15,173	15,173
Operating	5,733	26,600	13,100
Capital	-	5,500	5,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 13,916	\$ (27,273)	\$ (16,373)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	45,275	59,192	31,919
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 59,192	\$ 31,919	\$ 15,546

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ 15,173	\$ 15,173
Operating	5,733	26,600	13,100
Capital	-	5,500	5,000
Transfers Out	-	-	-
Total Budget	\$ 5,733	\$ 47,273	\$ 33,273



Major Accomplishments in 2014:

- Purchased court shucks.
- Began accepting exhibits from court reporters and have scanned and filed those exhibits.
- Reviewed State Library guidelines on retention of capital case and permanent exhibits.
- Ordered supplies necessary to properly store and preserve physical evidence.
- Visited the new DPS laboratory to further develop system of retention of physical evidence.

Goals for 2015:

- Work with Courts to receive exhibits, notes and tapes from various court reporter closets, destroy those exhibits, notes and tapes subject to Texas State Library retention schedules.
- Organize items to be destroyed for shredding by Goodwill Industries.
- Employ a competent deputy clerk to learn the Texas State Library retention schedules and follow procedures for identifying exhibits, notes and tapes which can be destroyed.

Goals for 2015 (cont'd):

- Accurately label, organize and store all exhibits, notes and tapes which are not subject to the Texas State Library retention schedules.
- Scan all exhibits which are permanent records.

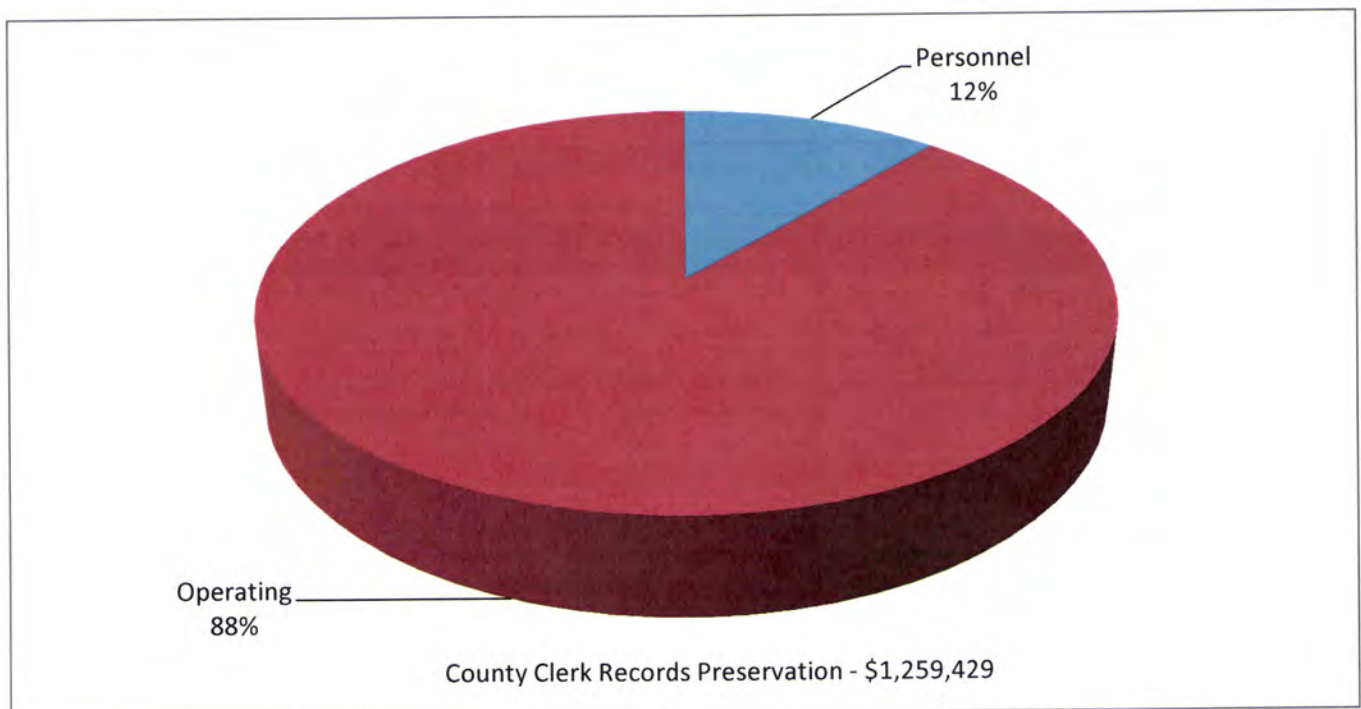
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
COUNTY CLERK RECORDS PRESERVATION

G/L 091

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	273,040	275,000	250,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	39,996	40,000	32,500
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 313,036	\$ 315,000	\$ 282,500
EXPENDITURES			
Personnel	47,449	139,779	144,850
Operating	107,627	964,086	1,114,579
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 157,960	\$ (788,865)	\$ (976,929)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	2,108,375	2,266,335	1,477,470
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 2,266,335	\$ 1,477,470	\$ 500,541

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 47,449	\$ 139,779	\$ 144,850
Operating	107,627	964,086	1,114,579
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 155,077	\$ 1,103,865	\$ 1,259,429



Staff by Classification	FY 13	FY 14	FY 15
Clerical	2	2	2
Regular Part-Time	1	1	1

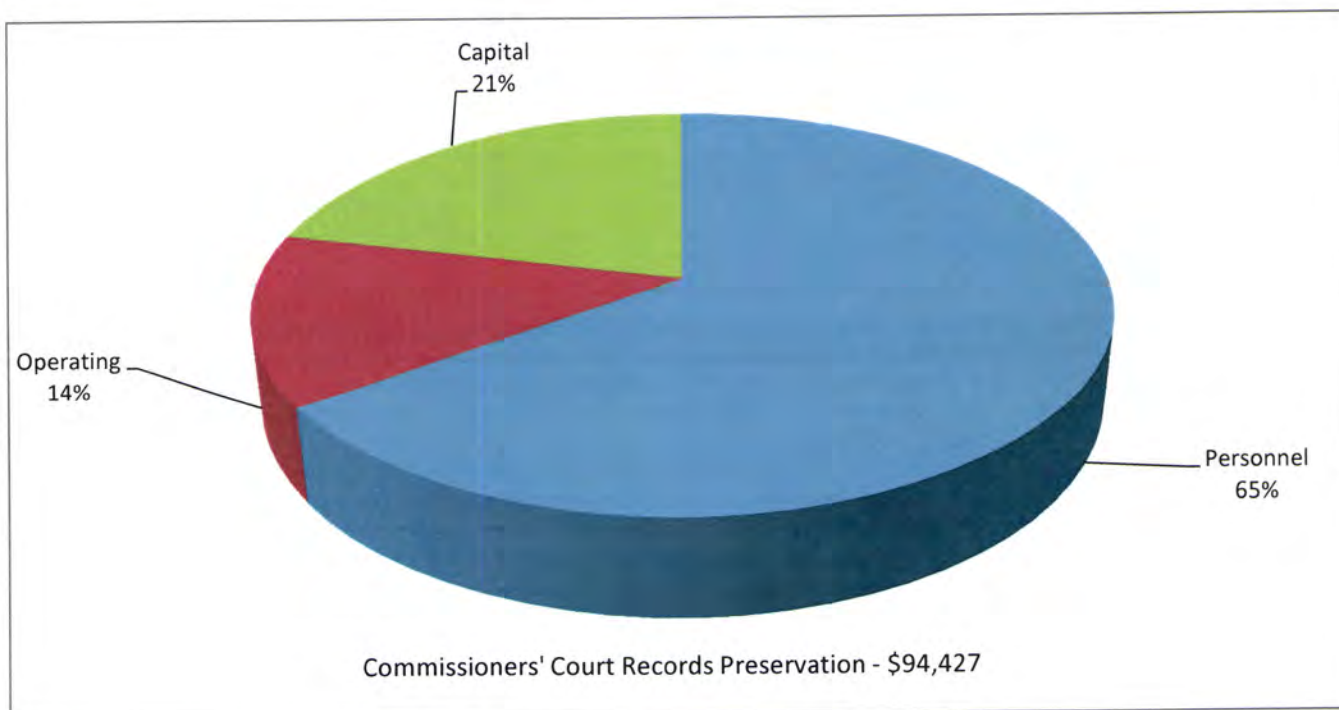
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
COMMISSIONERS' COURT RECORDS PRESERVATION

G/L 092

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	88,214	89,468	79,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	9,047	(13,000)	7,100
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 97,261	\$ 76,468	\$ 86,100
EXPENDITURES			
Personnel	49,910	57,964	61,427
Operating	6,555	13,000	13,000
Capital	60,659	20,000	20,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (19,862)	\$ (14,496)	\$ (8,327)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	503,929	484,067	469,571
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 484,067	\$ 469,571	\$ 461,244

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 49,910	\$ 57,964	\$ 61,427
Operating	6,555	13,000	13,000
Capital	60,659	20,000	20,000
Transfers Out	-	-	-
Total Budget	\$ 117,123	\$ 90,964	\$ 94,427



Performance Measures	FY 12	FY 13	FY 14
Records Requests	158	176	130
Number of boxes of records	2776	3921	4281
Cubic feet of physical records destroyed	450	1146	1035
Pounds of Microforms destroyed/recycled	NA	NA	2450
Staff by Classification	FY 13	FY 14	FY 15
Professional	1	1	1

Major Accomplishments in 2014:

- Completed the secure destruction of backlogged records for three departments.
- Moved long-term retention period records to Records Center to improve records storage at 916 Main.
- Completed rearrangement of 480 file transfer boxes (768 ft³) and 140 file cabinets of records to clear space for TAB open shelf filing system, adding 1680 linear ft. of record storage.

Major Accomplishments in 2014 (con't.):

-Started transfer of records series from file transfer boxes and file cabinets to TAB filing system.

Goals for 2015:

- Continue appraisal and secure destruction of physical records, focusing on backlogs.
- Continue transfer of records series from file transfer boxes and file cabinets to TAB filing system.
- Continue working with individual departments on specific records management issues.
- Work with IT and departments to integrate the management of the record's life cycle (creation, use, inactive storage, final disposition-secure destruction or permanent storage) and the TSLAC retention schedules into electronic records systems.

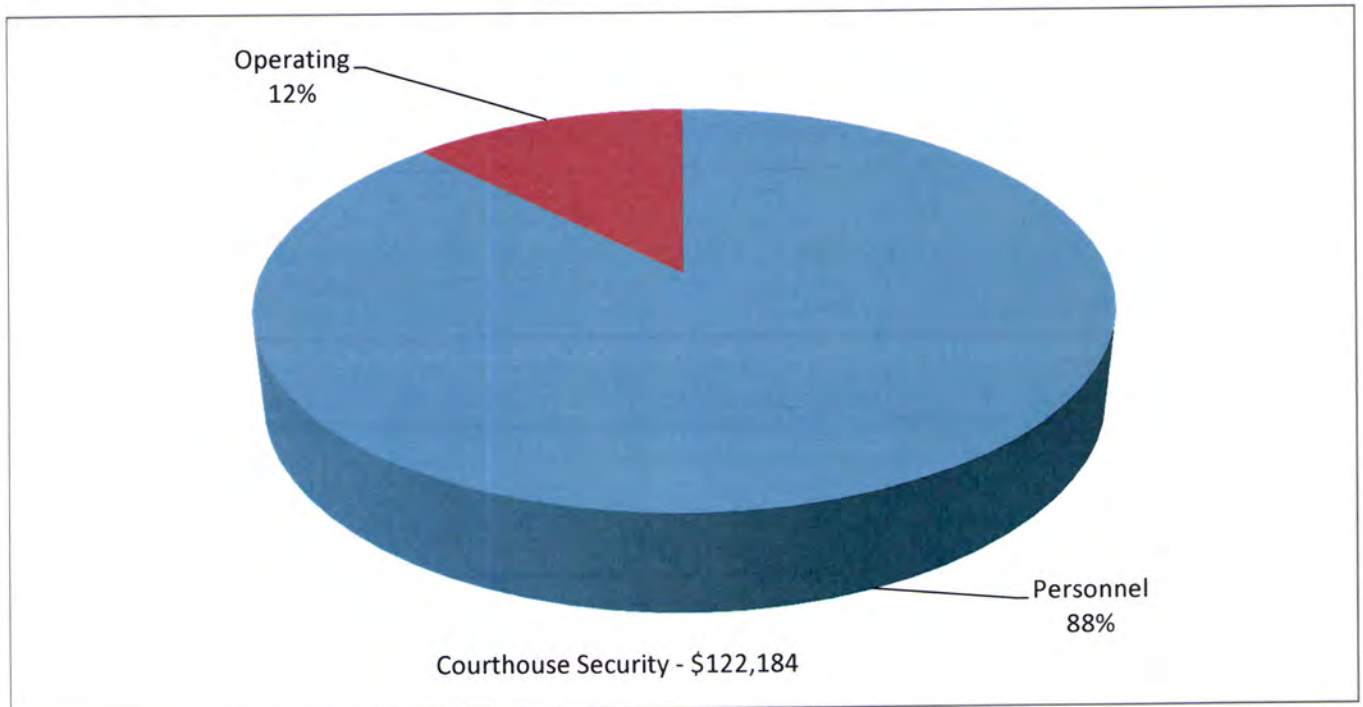
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
COURTHOUSE SECURITY

G/L 093

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	118,526	103,951	118,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	94	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 118,620	\$ 103,951	\$ 118,000
EXPENDITURES			
Personnel	118,628	82,247	107,140
Operating	9,543	15,044	15,044
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (9,550)	\$ 6,660	\$ (4,184)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	7,074	(2,476)	4,184
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ (2,476)	\$ 4,184	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 118,628	\$ 82,247	\$ 107,140
Operating	9,543	15,044	15,044
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 128,170	\$ 97,291	\$ 122,184



Staff by Classification	FY 13	FY 14	FY 15
Public Safety	3	3	3

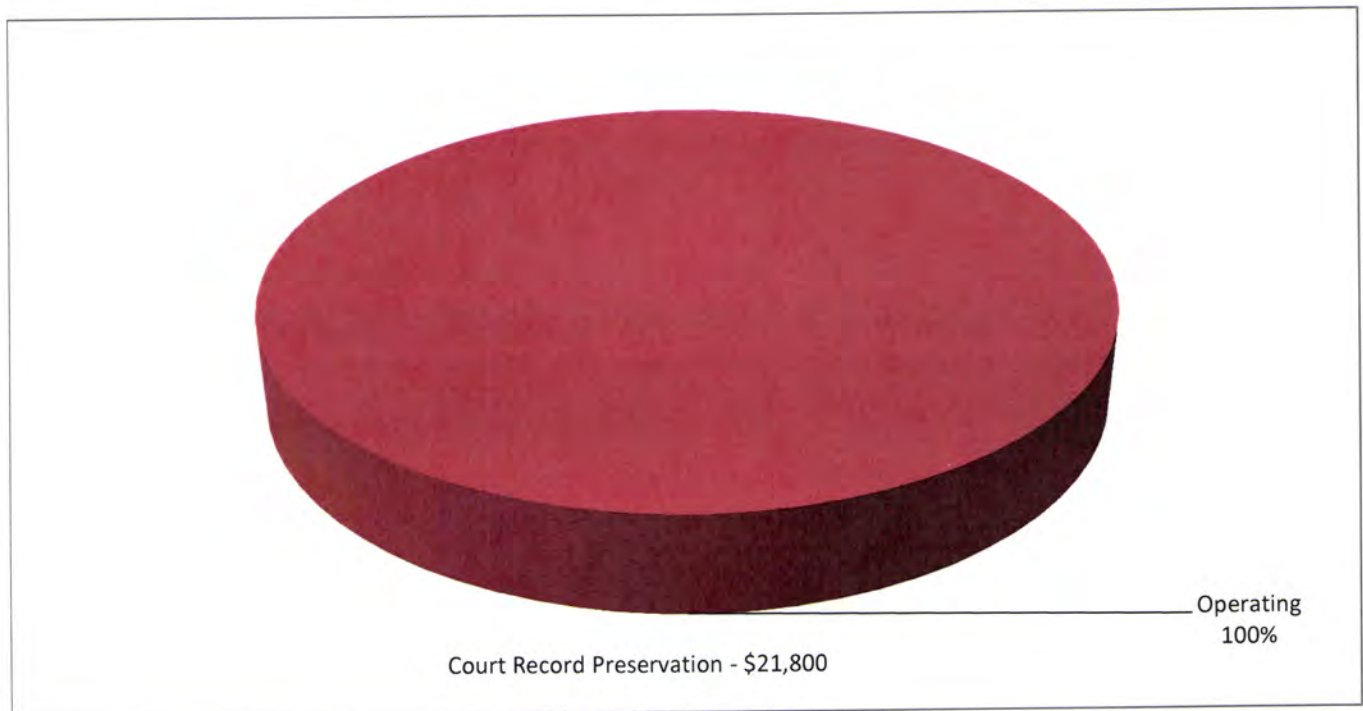
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
COURT RECORD PRESERVATION

G/L 094

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	38,547	38,500	47,200
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	1,669	2,000	1,550
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 40,216	\$ 40,500	\$ 48,750
EXPENDITURES			
Personnel	-	-	-
Operating	-	40,500	21,800
Capital	10,944	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 29,272	\$ -	\$ 26,950
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	73,981	103,253	103,253
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 103,253	\$ 103,253	\$ 130,203

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	40,500	21,800
Capital	10,944	-	-
Transfers Out	-	-	-
Total Budget	\$ 10,944	\$ 40,500	\$ 21,800



Major Accomplishments in 2014:

-At a cost of \$30,000, sixteen 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.

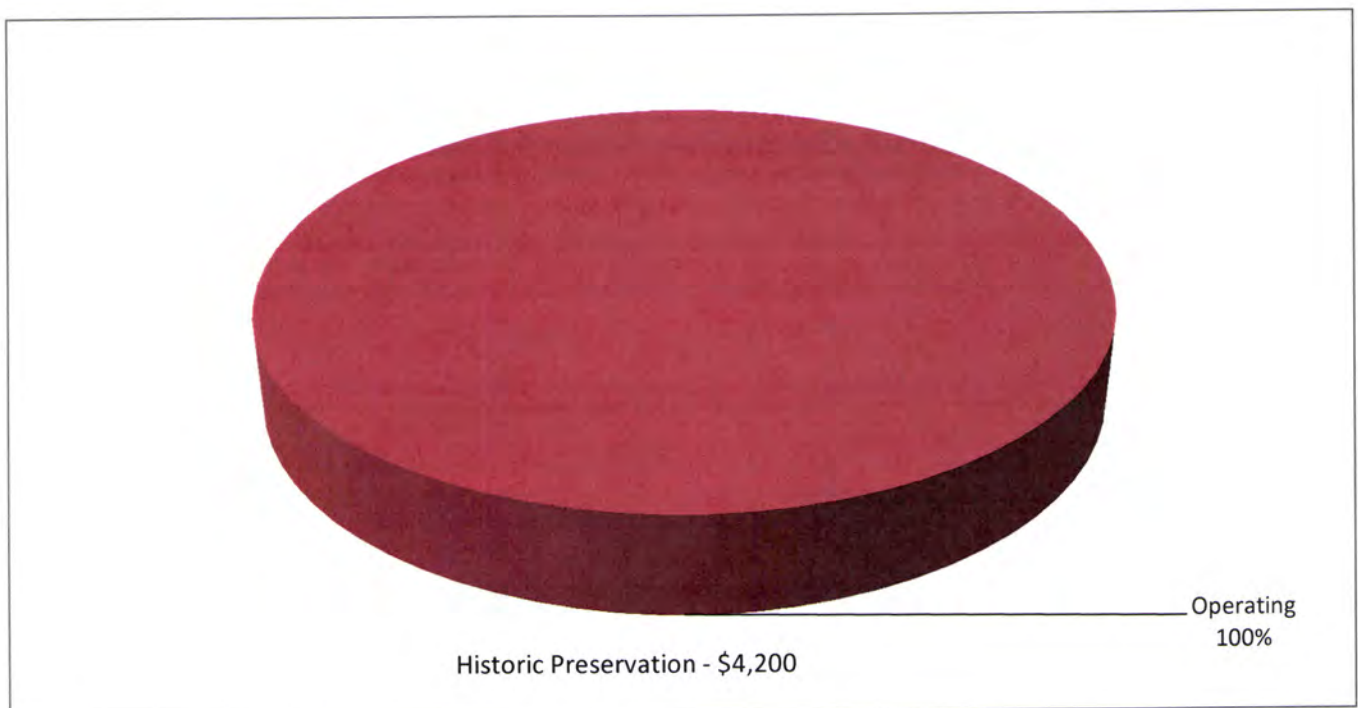
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
HISTORIC PRESERVATION

G/L 096

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	478	1,250	700
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 478	\$ 1,250	\$ 700
EXPENDITURES			
Personnel	-	-	-
Operating	-	4,200	4,200
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 478	\$ (2,950)	\$ (3,500)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	11,810	12,288	9,338
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 12,288	\$ 9,338	\$ 5,838

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	4,200	4,200
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 4,200	\$ 4,200



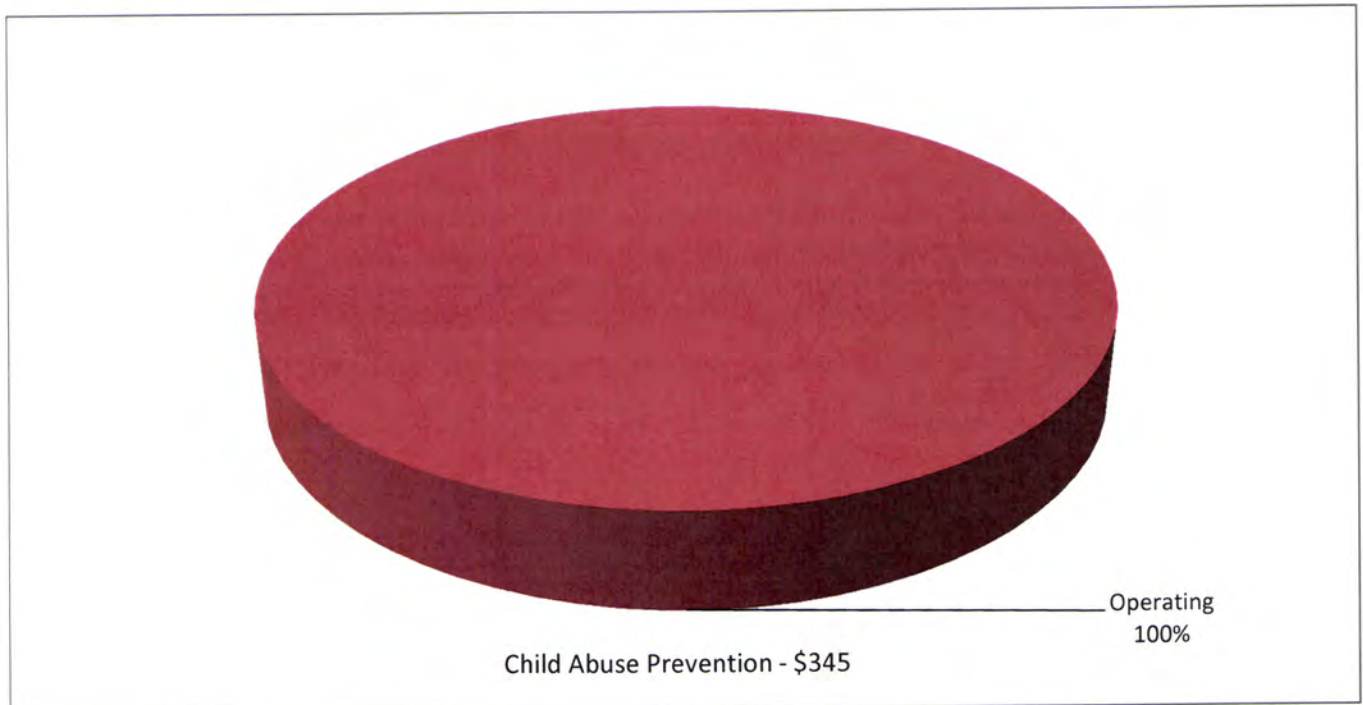
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
CHILD ABUSE PREVENTION

G/L 097

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	130	320	320
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	17	25	25
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 147	\$ 345	\$ 345
EXPENDITURES			
Personnel	-	-	-
Operating	-	345	345
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 147	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	1,106	1,253	1,253
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 1,253	\$ 1,253	\$ 1,253

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	345	345
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 345	\$ 345



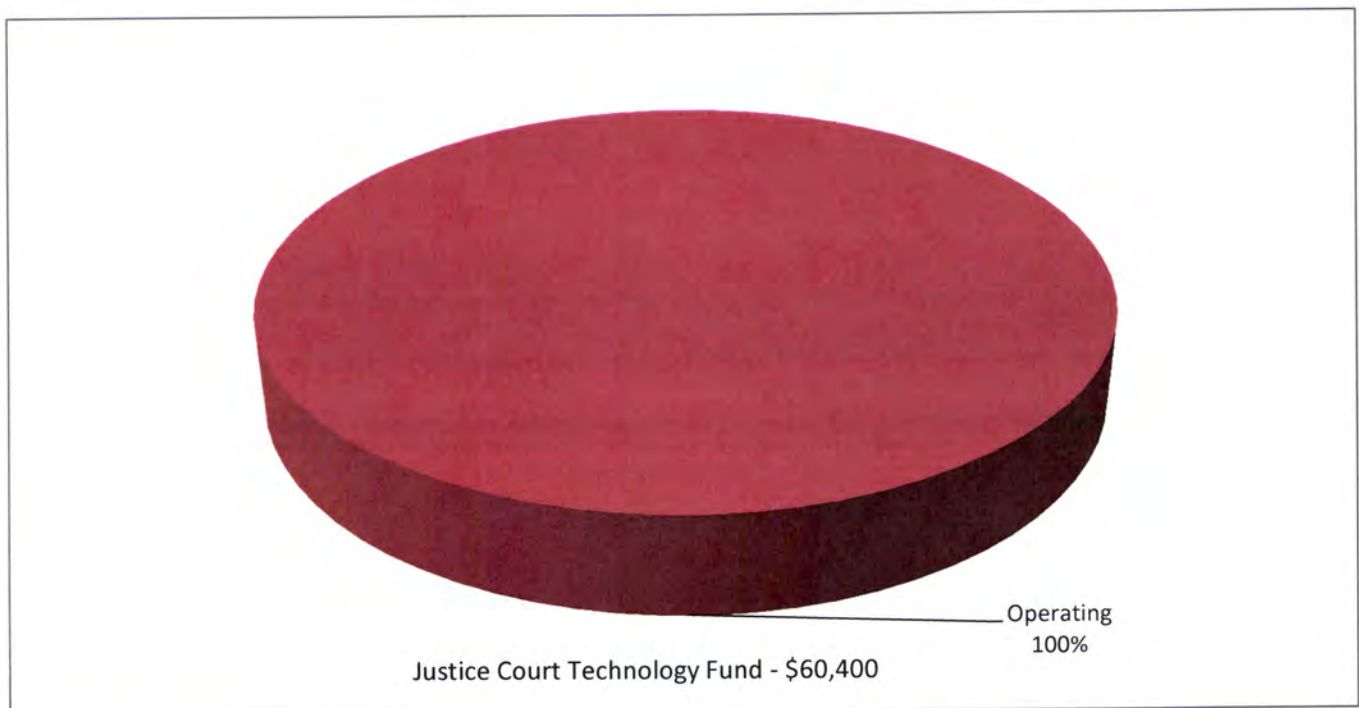
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
JUSTICE COURT TECHNOLOGY FUND

G/L 098

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	31,596	35,800	28,900
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	4,106	5,000	3,500
Other Revenue	10	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 35,712	\$ 40,800	\$ 32,400
EXPENDITURES			
Personnel	-	-	-
Operating	19,298	108,000	60,400
Capital	-	20,000	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 16,414	\$ (87,200)	\$ (28,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	214,277	230,690	143,490
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 230,690	\$ 143,490	\$ 115,490

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	19,298	108,000	60,400
Capital	-	20,000	-
Transfers Out	-	-	-
Total Budget	\$ 19,298	\$ 128,000	\$ 60,400



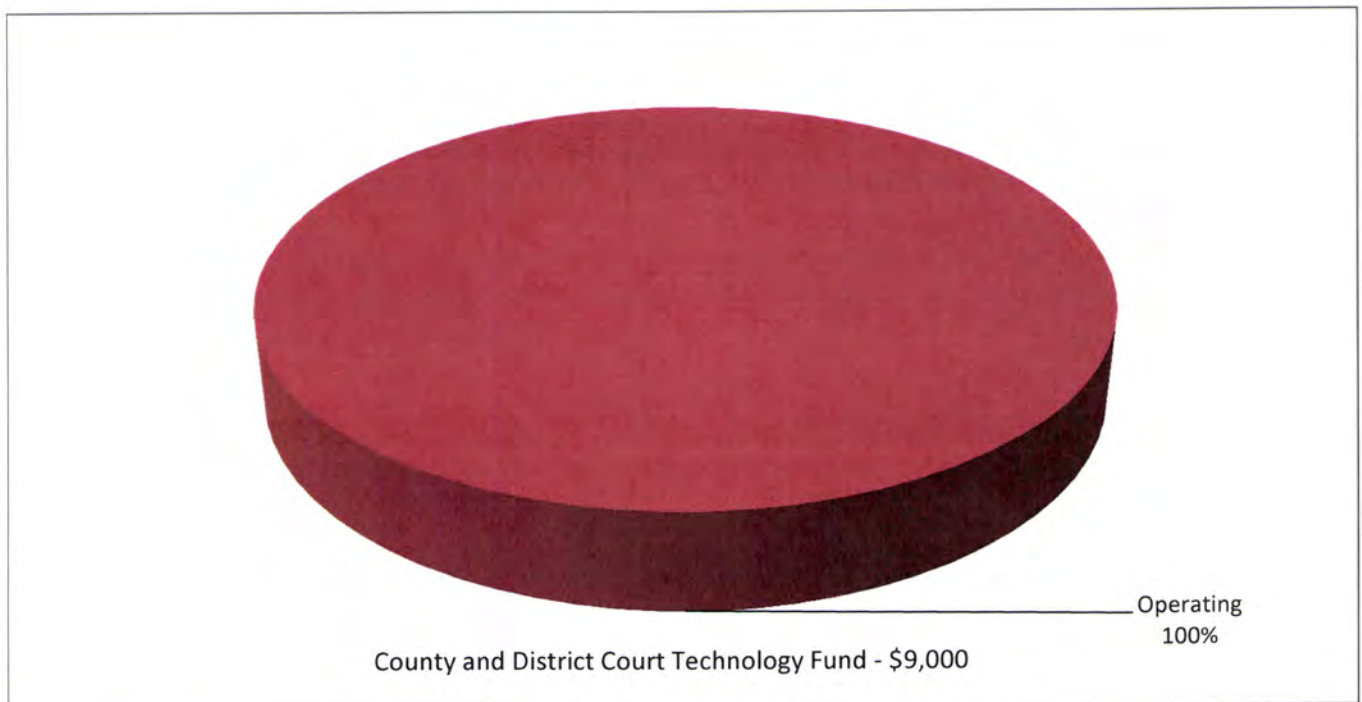
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
COUNTY AND DISTRICT COURT TECHNOLOGY FUND

G/L 099

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	8,460	8,500	8,600
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	391	350	400
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 8,851	\$ 8,850	\$ 9,000
EXPENDITURES			
Personnel	-	-	-
Operating	-	8,850	9,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 8,851	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	16,607	25,458	25,458
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 25,458	\$ 25,458	\$ 25,458

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -		\$ -
Operating	-	8,850	9,000
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 8,850	\$ 9,000



Major Accomplishments in 2014:

- Continued to collect underlying criminal court cost of \$4 per conviction.
- Purchased 19 monitors to be used with the implementation of efilng.

Goals for 2015:

- Continue to save income from this court cost until it is significant enough to do something with it. Long-term objective would be self-sufficiency when the Supreme Court mandates efilng on criminal cases.

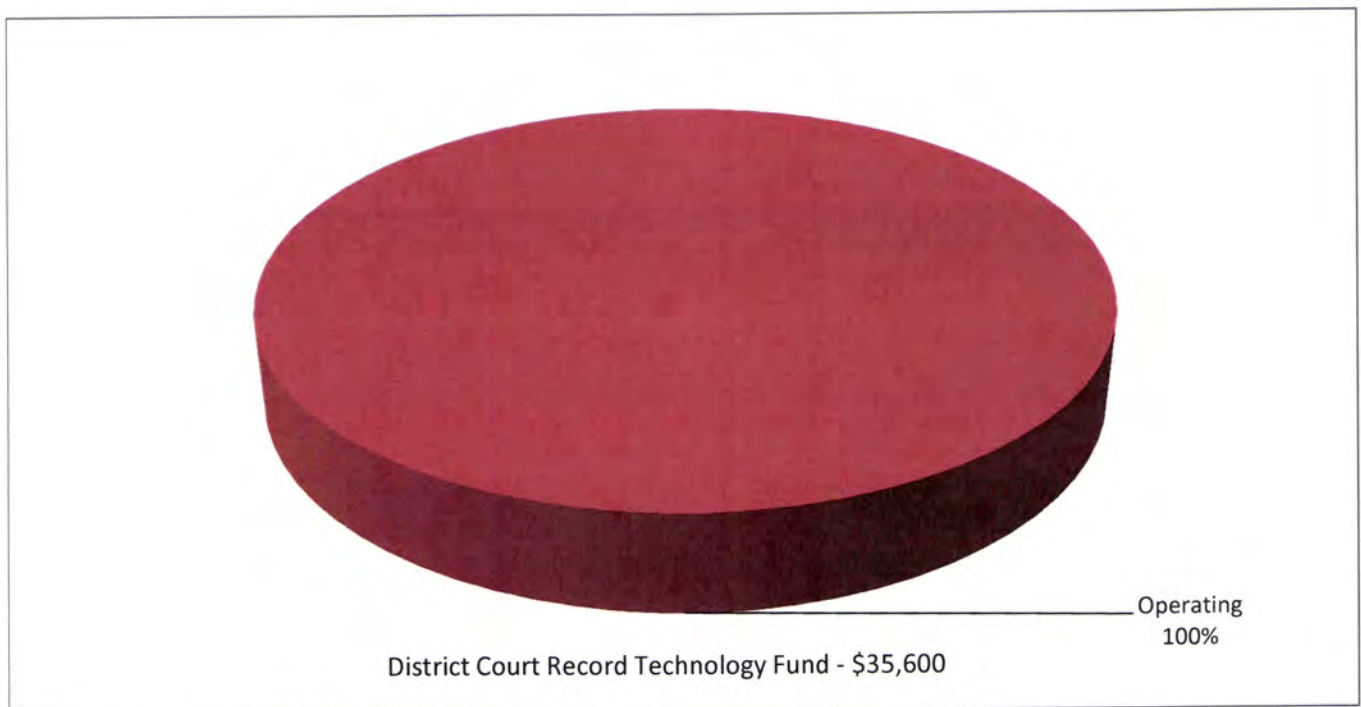
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
DISTRICT COURT RECORD TECHNOLOGY FUND

G/L 102

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	17,519	17,500	18,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	616	750	500
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 18,135	\$ 18,250	\$ 18,500
EXPENDITURES			
Personnel	-	-	-
Operating	15,510	20,000	35,600
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 2,625	\$ (1,750)	\$ (17,100)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	29,038	31,663	29,913
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 31,663	\$ 29,913	\$ 12,813

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -		\$ -
Operating	15,510	20,000	35,600
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 15,510	\$ 20,000	\$ 35,600



Major Accomplishments in 2014:

-At a cost of \$19,000, sixteen 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.

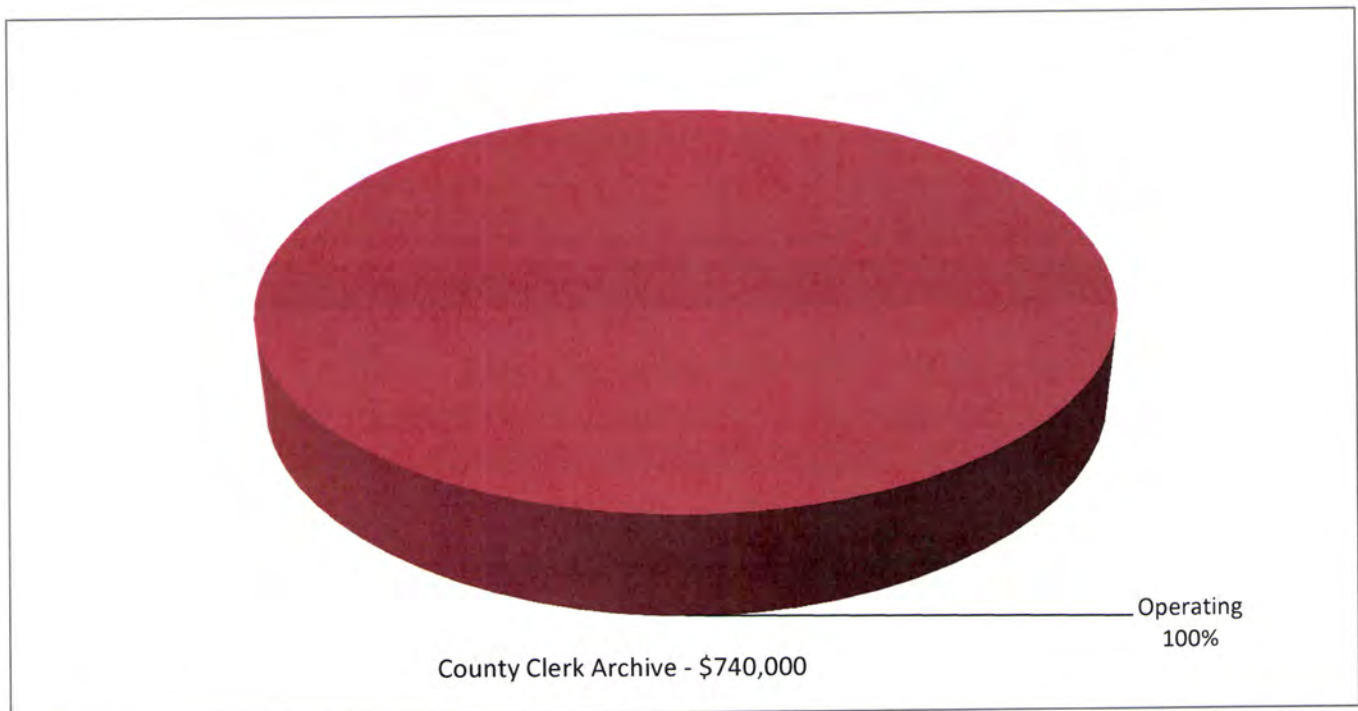
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
COUNTY CLERK ARCHIVE

G/L 103

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	279,898	300,000	400,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	27,467	25,000	25,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 307,365	\$ 325,000	\$ 425,000
EXPENDITURES			
Personnel	-	-	-
Operating	40,586	963,195	740,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 266,779	\$ (638,195)	\$ (315,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	1,349,305	1,616,084	977,889
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 1,616,084	\$ 977,889	\$ 662,889

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -		\$ -
Operating	40,586	963,195	740,000
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 40,586	\$ 963,195	\$ 740,000



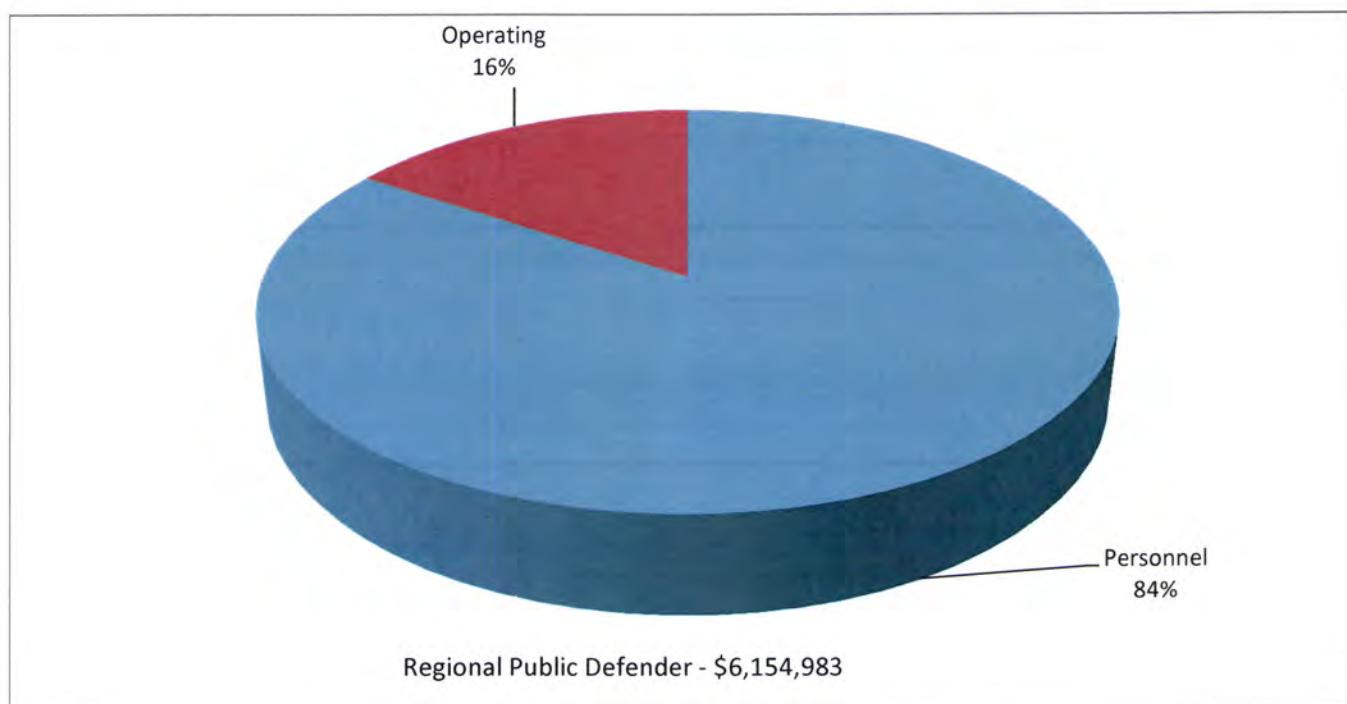
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
REGIONAL PUBLIC DEFENDER

G/L 113

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	4,119,407	6,033,254	6,010,324
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	9,559	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	144,659	144,659	144,659
TOTAL REVENUE	\$ 4,273,625	\$ 6,177,913	\$ 6,154,983
EXPENDITURES			
Personnel	2,897,019	4,982,101	5,189,147
Operating	799,434	1,195,812	965,836
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 577,172	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	1,156,442	1,733,614	1,733,614
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 1,733,614	\$ 1,733,614	\$ 1,733,614

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 170 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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 2,897,019	\$ 4,982,101	\$ 5,189,147
Operating	799,434	1,195,812	965,836
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 3,696,453	\$ 6,177,913	\$ 6,154,983



Staff by Classification	FY 13	FY 14	FY 15
Appointed	21	23	21
Administrative	1	1	1
Professional	15	20	15
Public Safety	8	10	8
Clerical	10	10	10

Major Accomplishments in 2014:

-FY14 marked the second year of the expansion phase for RPDO in the 1st and 8th Judicial Regions. In FY13 all counties in this region were eligible for the program without incurring a membership fee. During FY14, counties had to sign an interlocal agreement and pay a membership fee to RPDO if they wished to continue with the program. During FY14 out of 48 eligible counties in the 1st and 8th AJR, 17 counties have renewed their membership with the program.

Major Accomplishments in 2014 (con't.):

- In FY13, RPDO projected \$1.32 million in interlocal receipts from counties across the state. During FY14, RPDO has collected a total of \$1.63 million in receipts from 155 member counties statewide.
- During FY14, RPDO opened 13 cases and closed 8 cases.

Goals for 2015:

- The RPDO's Oversight Board adopted a policy in 2011 that prohibits a county from participating for a minimum of two years if that county had not opted in during the initial two year period. This policy was recently amended by Commissioner's Court that previously ineligible counties could become members in FY15, if they have sat out for two years, by signing an interlocal agreement and paying the membership fees for the second and fifth year of eligibility. The counties of 4, 5, and 6th Administrative Judicial region would be the first affected by this ineligible amendment. In FY15, RPDO will work with the 20 counties that have sat out for two years in this region towards membership in the program.
- RPDO will work with the Texas Indigent Defense Commission (TIDC) and stakeholders towards a state funding initiative for the Texas Legislature when the session convenes in January 2015.
- RPDO will continue to work with our member counties in providing the best legal representation for our clients and enhance the quality of life in our community.

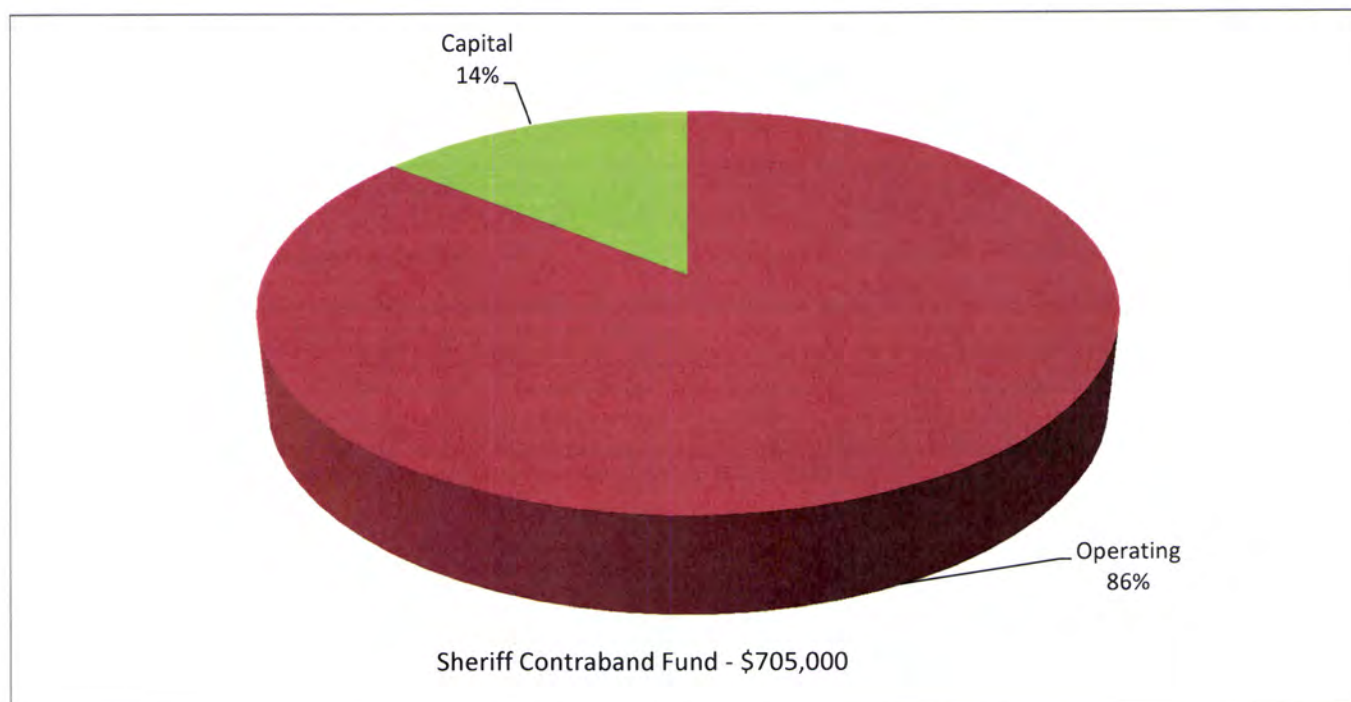
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
SHERIFF CONTRABAND FUND

G/L 122

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	334,075	700,000	700,000
Interest	11,718	1,000	1,000
Other Revenue	107,025	4,000	4,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 452,818	\$ 705,000	\$ 705,000
EXPENDITURES			
Personnel	-	-	-
Operating	361,072	605,000	605,000
Capital	29,227	100,000	100,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 62,519	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	809,645	872,164	872,164
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 872,164	\$ 872,164	\$ 872,164

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	361,072	605,000	605,000
Capital	29,227	100,000	100,000
Transfers Out	-	-	-
Total Budget	\$ 390,299	\$ 705,000	\$ 705,000



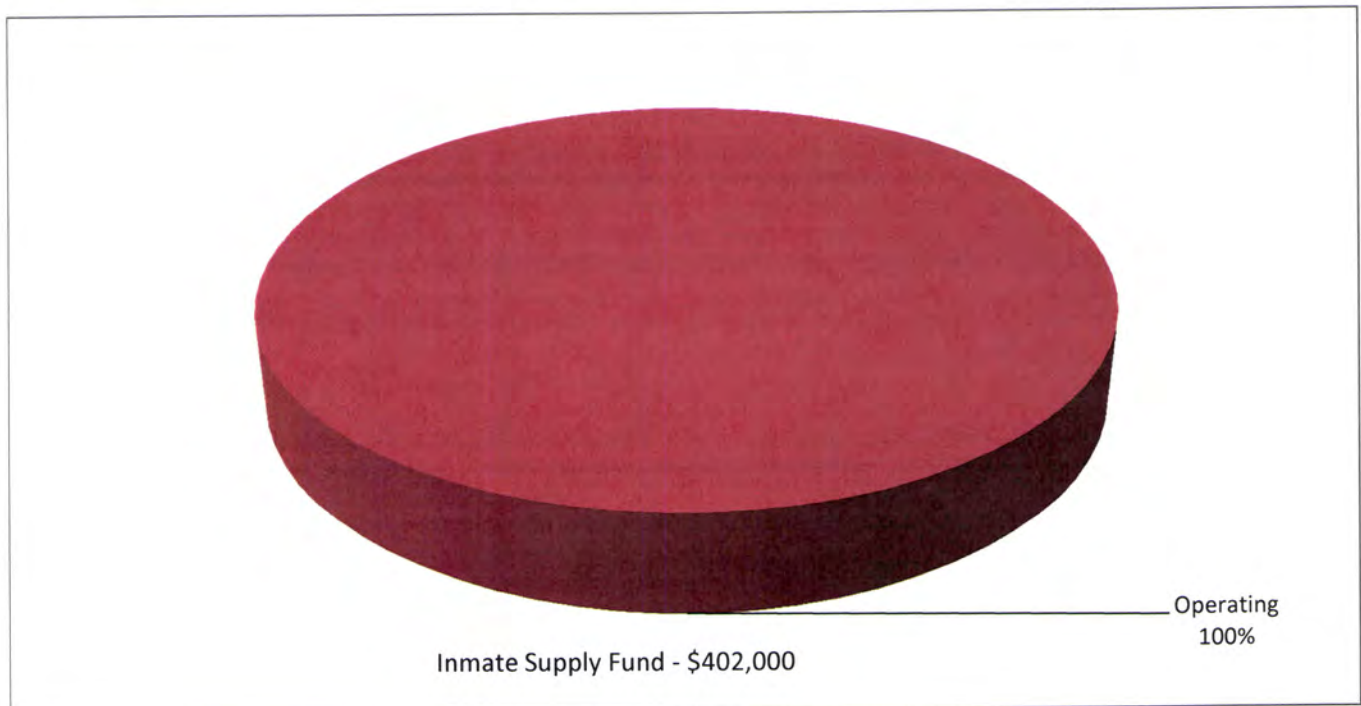
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
INMATE SUPPLY FUND

G/L 124

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	3,119	500	500
Other Revenue	682,982	551,500	401,500
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 686,101	\$ 552,000	\$ 402,000
EXPENDITURES			
Personnel	-	-	-
Operating	398,975	552,000	402,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 287,126	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	1,454,184	1,741,310	1,741,310
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 1,741,310	\$ 1,741,310	\$ 1,741,310

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	398,985	552,000	402,000
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 398,985	\$ 552,000	\$ 402,000



LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
VINE

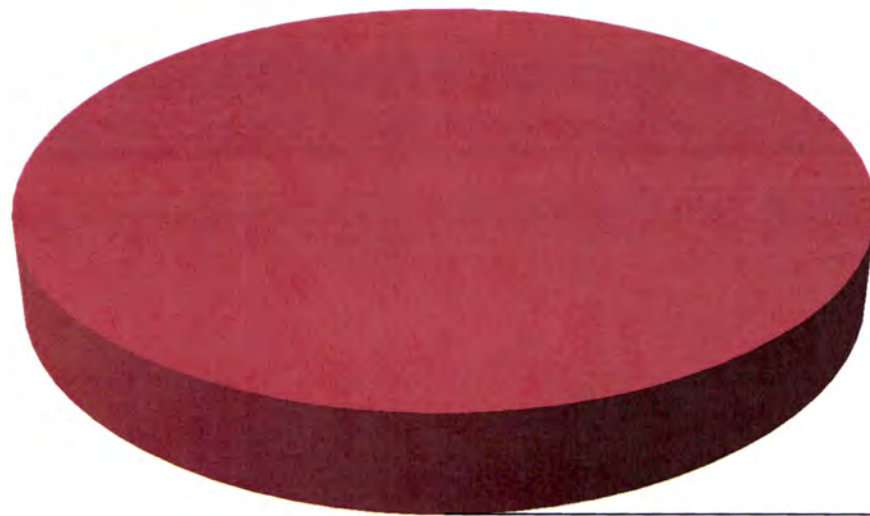
G/L 126

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	58,426	27,716
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ -	\$ 58,426	\$ 27,716
EXPENDITURES			
Personnel	-	-	-
Operating	-	58,426	27,716
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

VINE

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	58,426	27,716
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 58,426	\$ 27,716



VINE - \$27,716

Operating
100%

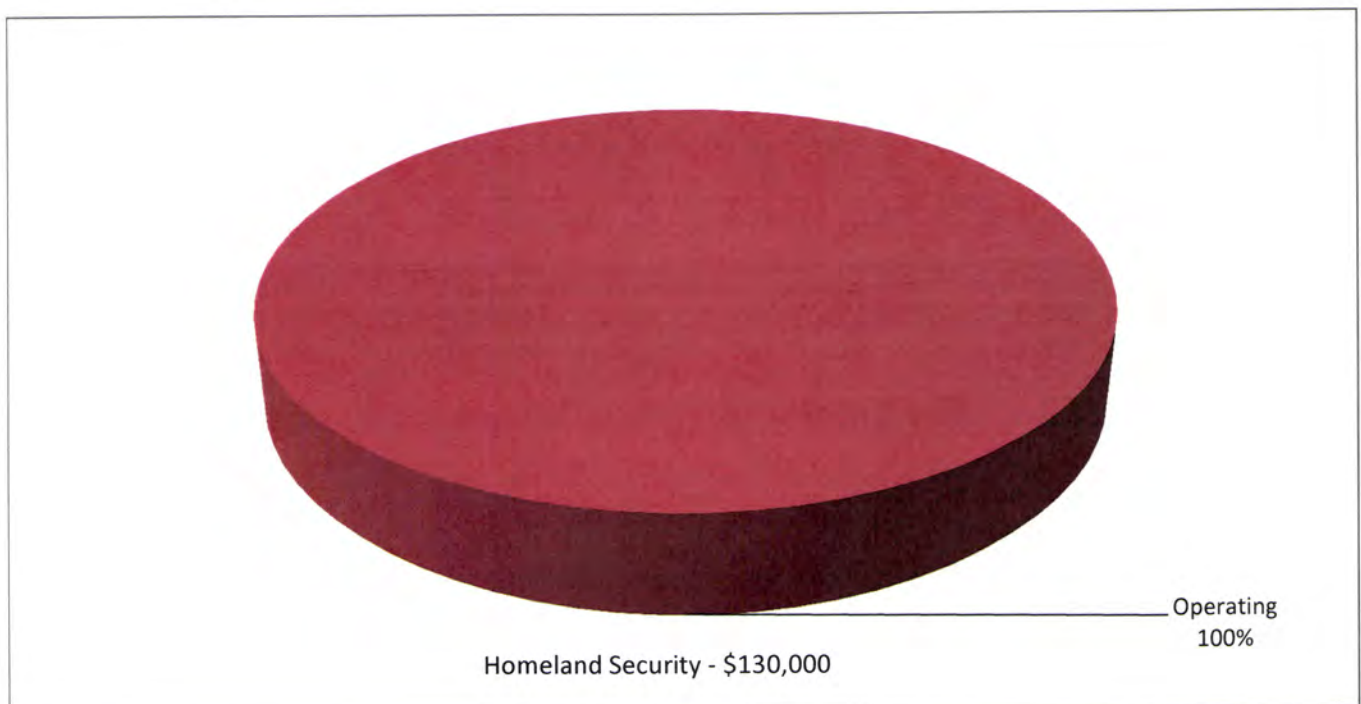
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
HOMELAND SECURITY

G/L 128

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	74,439	130,000	130,000
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 74,439	\$ 130,000	\$ 130,000
EXPENDITURES			
Personnel	-	-	-
Operating	74,439	130,000	130,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	74,439	130,000	130,000
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 74,439	\$ 130,000	\$ 130,000



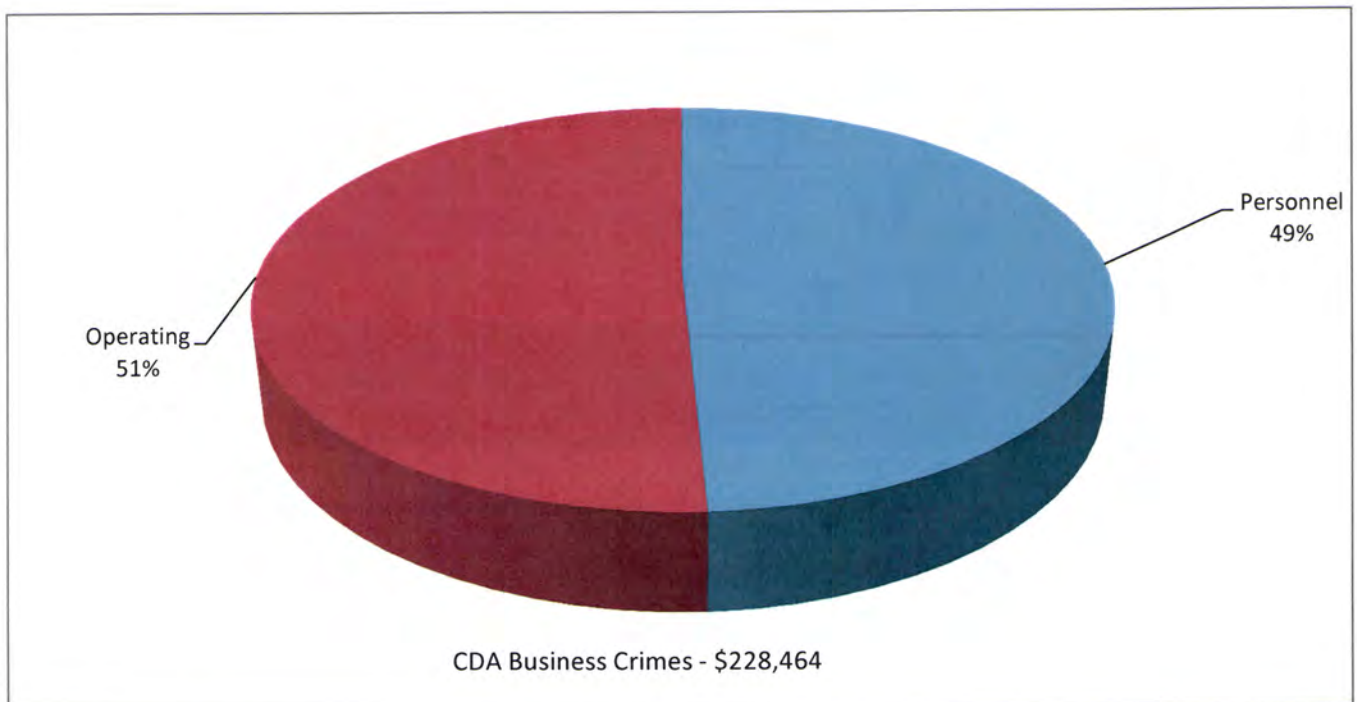
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
CDA BUSINESS CRIMES

G/L 161

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	150,062	149,248	130,000
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	710	550	1,044
Other Revenue	64,202	41,000	32,509
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 214,973	\$ 190,798	\$ 163,553
EXPENDITURES			
Personnel	108,039	94,878	112,464
Operating	70,863	94,200	116,000
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 36,071	\$ 1,720	\$ (64,911)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	28,840	64,912	66,632
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 64,912	\$ 66,632	\$ 1,721

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 108,039	\$ 94,878	\$ 112,464
Operating	70,863	94,200	116,000
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 178,902	\$ 189,078	\$ 228,464



Staff by Classification	FY 13	FY 14	FY 15
Public Safety	1	1	0
Clerical	3	0	0

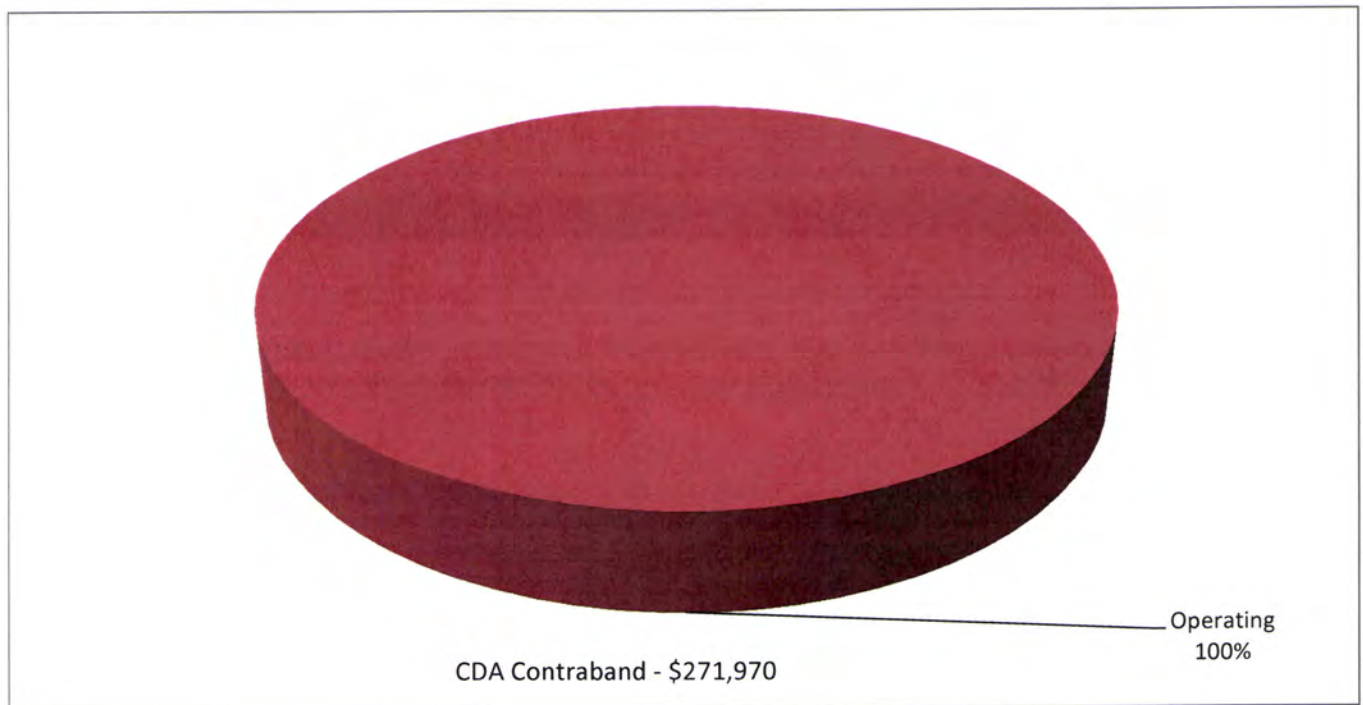
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
CDA CONTRABAND

G/L 163

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	4,262	4,600	2,970
Other Revenue	204,461	276,000	269,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 208,723	\$ 280,600	\$ 271,970
EXPENDITURES			
Personnel	-	-	-
Operating	247,531	280,600	271,970
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (38,808)	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	279,424	240,616	240,616
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 240,616	\$ 240,616	\$ 240,616

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	247,531	280,600	271,970
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 247,531	\$ 280,600	\$ 271,970



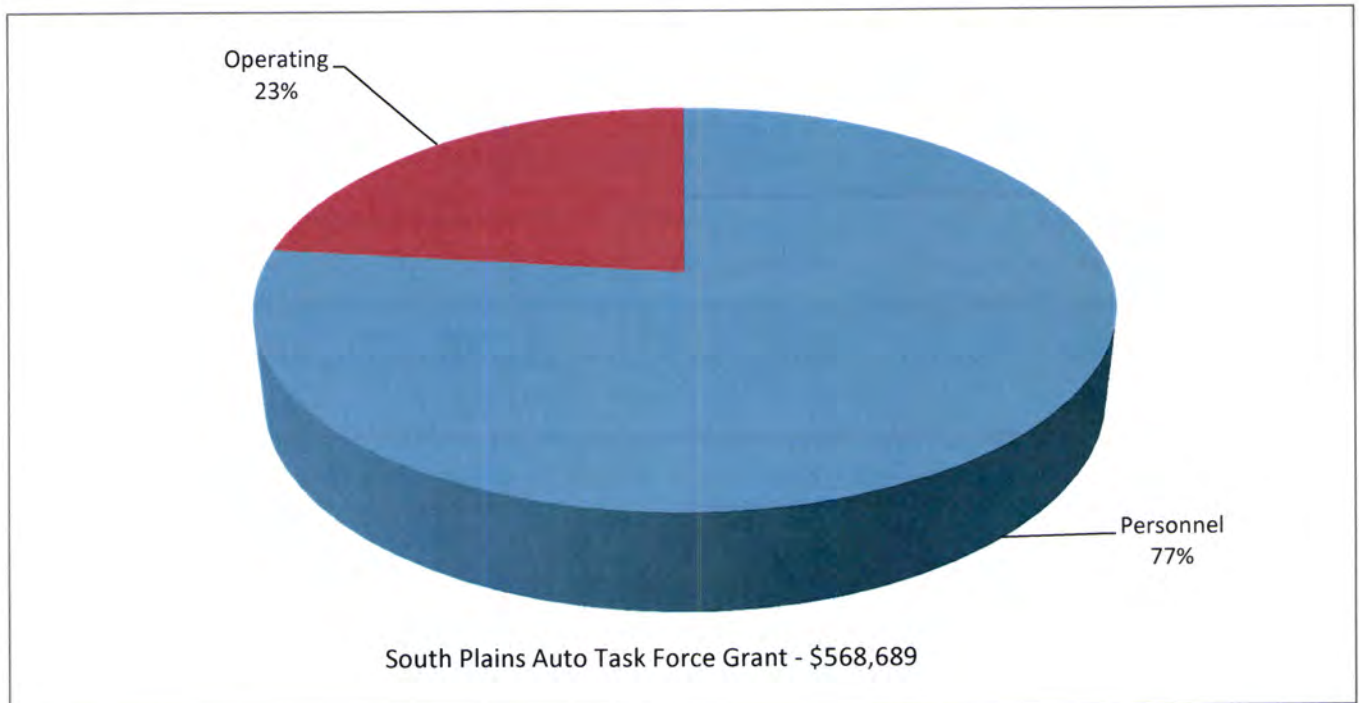
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
SOUTH PLAINS AUTO TASK FORCE GRANT

G/L 164

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	414,898	420,153	423,153
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	119,218	136,598	145,536
TOTAL REVENUE	\$ 534,116	\$ 556,751	\$ 568,689
EXPENDITURES			
Personnel	393,693	422,472	437,950
Operating	140,423	134,279	130,739
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 393,693	\$ 422,472	\$ 437,950
Operating	140,423	134,279	130,739
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 534,116	\$ 556,751	\$ 568,689



Staff by Classification	FY 13	FY 14	FY 15
Administrative	1	1	1
Public Safety	4	4	4
Clerical	1	1	1

Goals for 2015:

- Reduce the incident of Motor Vehicle Theft.
- Reduce the incident of Burglary of a Motor Vehicle.
- Public Awareness methods use to educate the citizens of Texas and training of qualified personnel in the deduction and prevention of auto burglary & theft.
- Help increase the recovery rate of stolen motor vehicles.
- The number of persons arrested from motor vehicle theft.

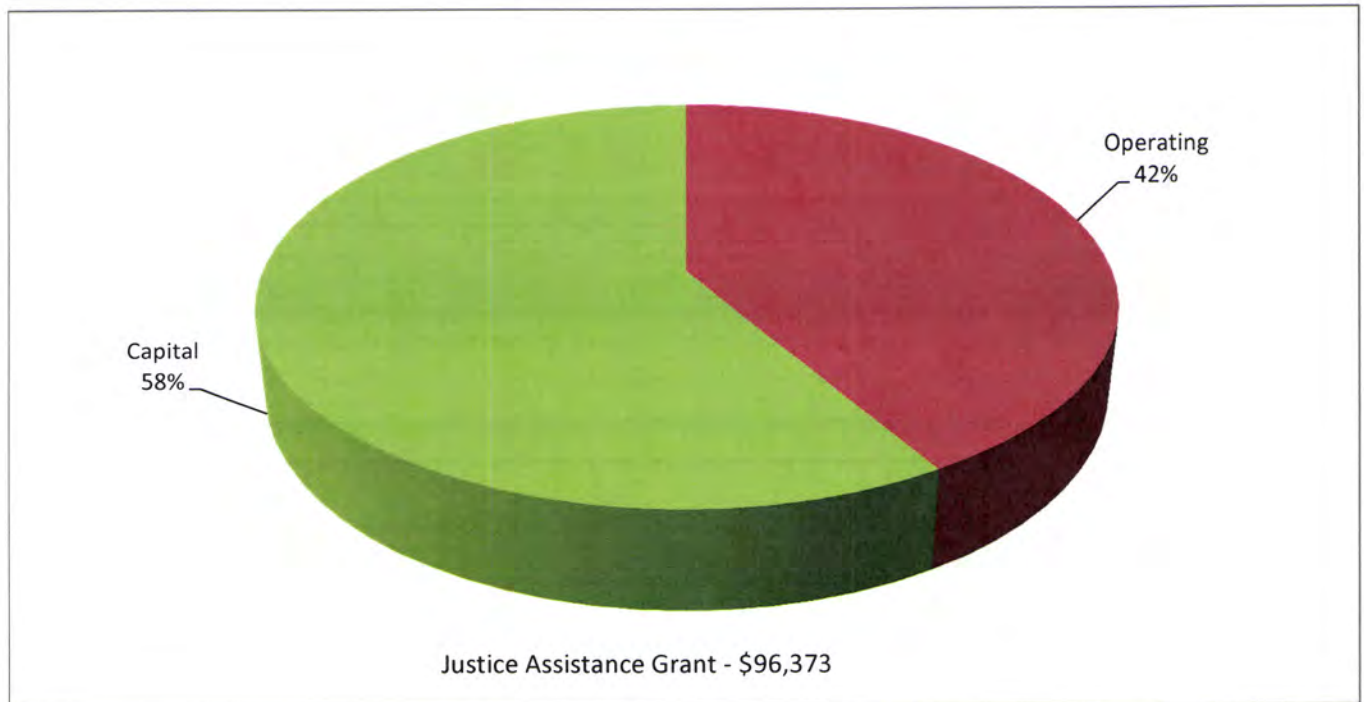
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
JUSTICE ASSISTANCE GRANT

G/L 166

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	97,537	146,089	96,373
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	2,685	1,489	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 100,222	\$ 147,577	\$ 96,373
EXPENDITURES			
Personnel	-	-	-
Operating	55,832	78,012	40,168
Capital	44,390	69,565	56,205
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	55,832	78,012	40,168
Capital	44,390	69,565	56,205
Transfers Out	-	-	-
Total Budget	\$ 100,222	\$ 147,577	\$ 96,373



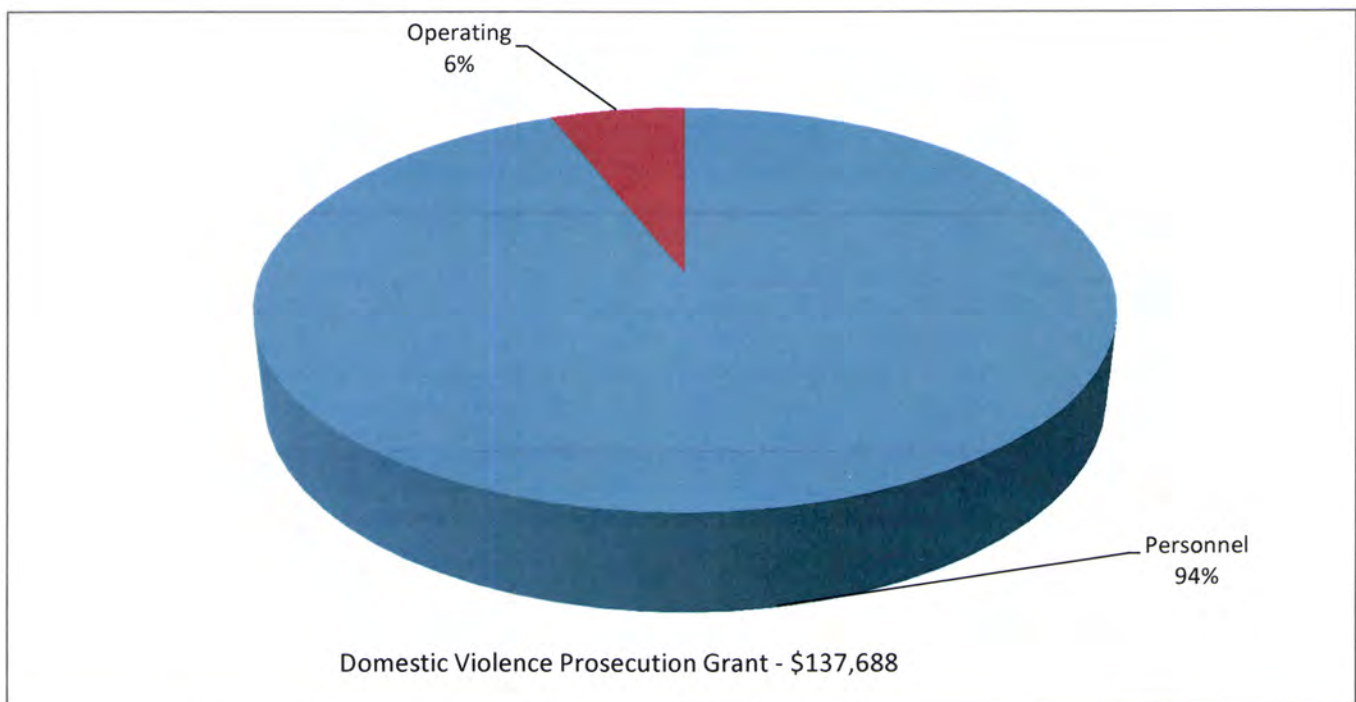
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
DOMESTIC VIOLENCE PROSECUTION GRANT

G/L 175

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	74,360	147,956	89,496
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	40,040	48,192	48,192
TOTAL REVENUE	\$ 114,401	\$ 196,148	\$ 137,688
EXPENDITURES			
Personnel	105,933	129,368	129,368
Operating	8,468	66,780	8,320
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ 105,933	\$ 129,368	\$ 129,368
Operating	8,468	66,780	8,320
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 114,401	\$ 196,148	\$ 137,688



Staff by Classification	FY 13	FY 14	FY 15
Professional	1	1	1
Clerical	1	1	1

Lubbock County, Texas
Adopted Budget
FY 2014 - 2015

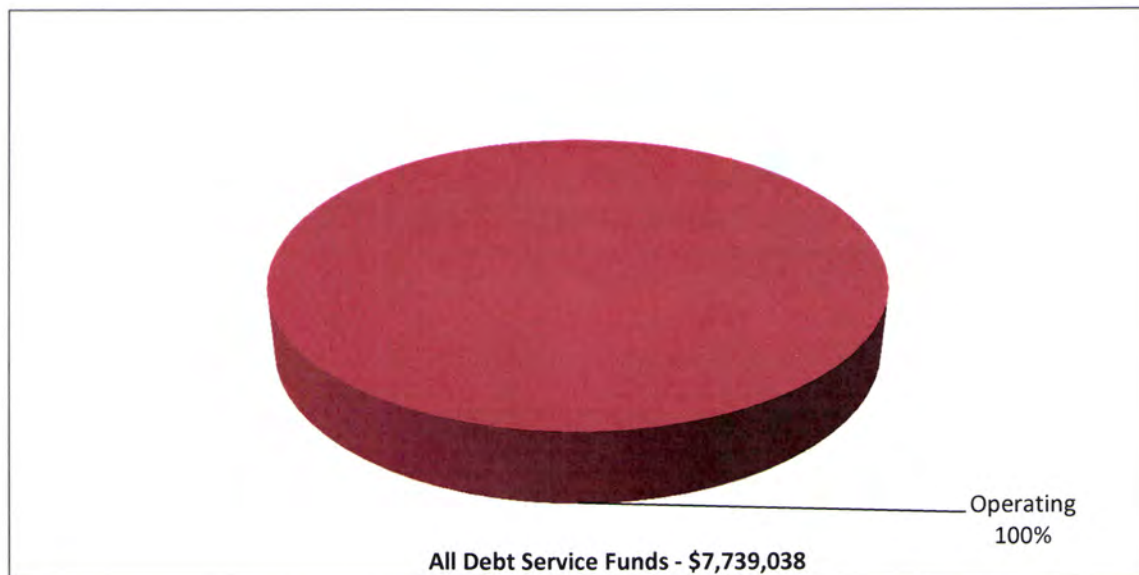
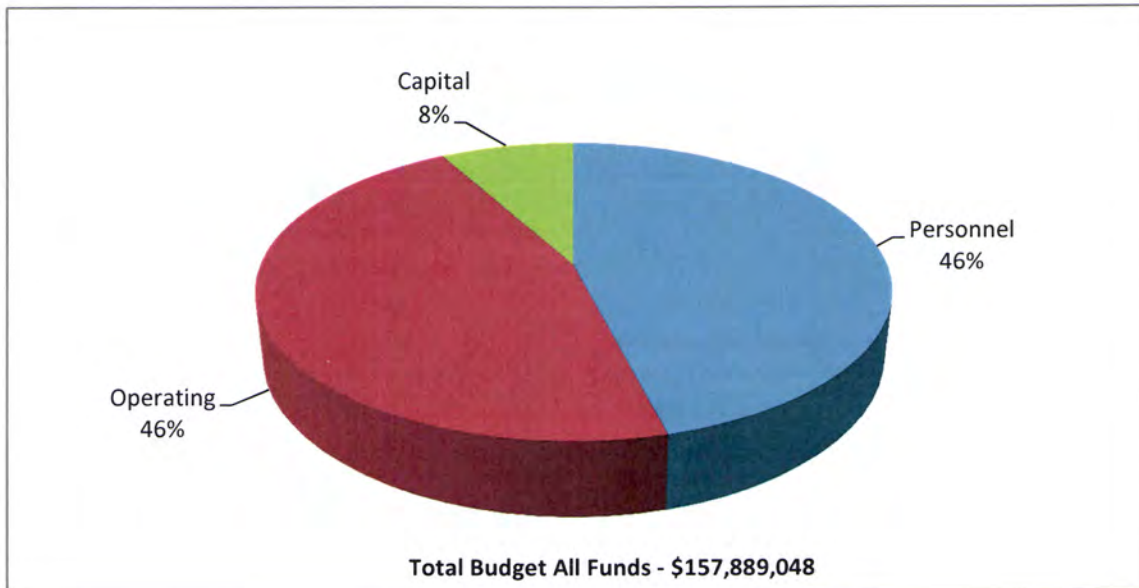


Debt Service Funds
Revenue & Expenditure
Summaries

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.



LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
INTEREST/SINKING FUND

G/L 201

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ 640,524	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	5,457	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 645,981	\$ -	\$ -
EXPENDITURES			
Personnel	-	-	-
Operating	755,540	-	-
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	217,433	-
NET REVENUE (EXPENDITURES)	\$ (109,559)	\$ (217,433)	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	326,992	217,433	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 217,433	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	755,541	-	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 755,541	\$ -	\$ -

LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
INTEREST/SINKING FUND 03 BOND ISSUE

G/L 202

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ 3,868,483	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	21,596	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 3,890,078	\$ -	\$ -
EXPENDITURES			
Personnel	-	-	-
Operating	3,799,500	-	-
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	984,683	-
NET REVENUE (EXPENDITURES)	\$ 90,578	\$ (984,683)	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	894,105	984,683	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 984,683	\$ -	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	3,799,500	-	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 3,799,500	\$ -	\$ -

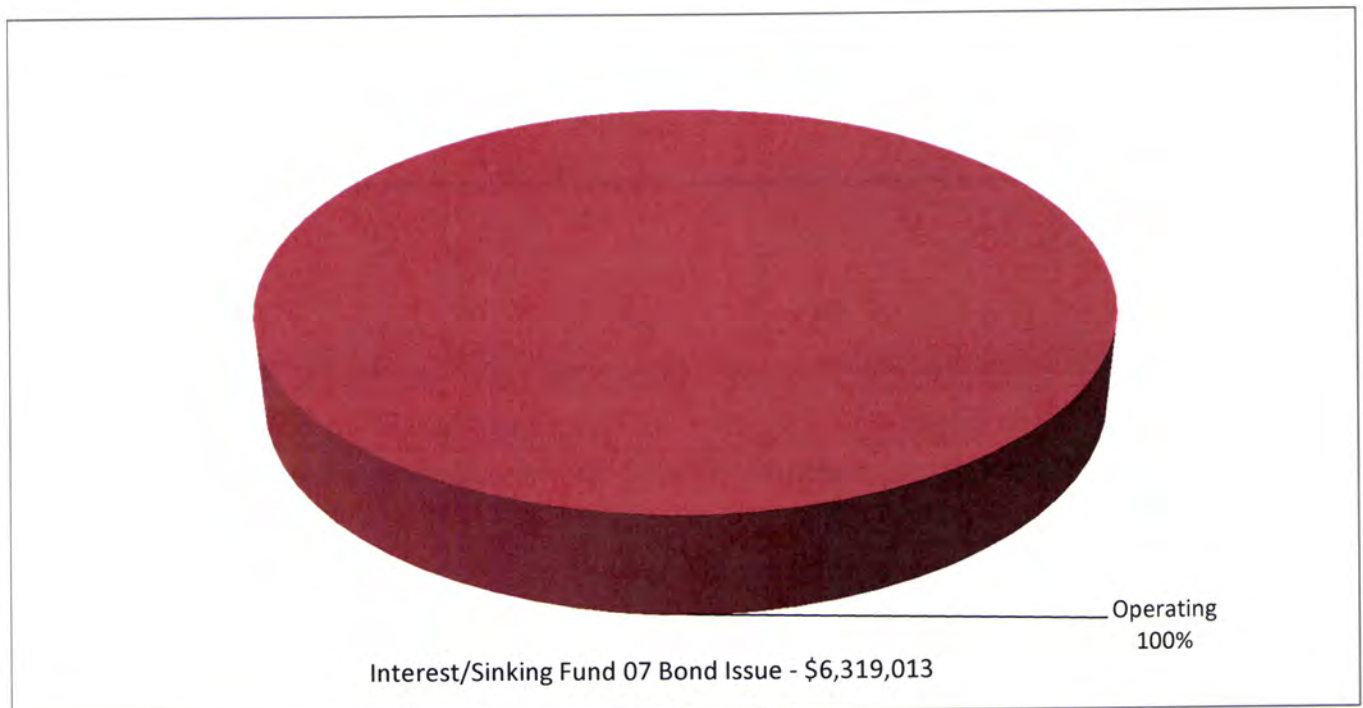
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
INTEREST/SINKING FUND 07 BOND ISSUE

G/L 203

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ 2,346,256	\$ 6,182,762	\$ 6,073,557
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	21,430	136,426	55,000
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 2,367,686	\$ 6,319,188	\$ 6,128,557
EXPENDITURES			
Personnel	-	-	-
Operating	2,520,088	6,319,688	6,319,013
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (152,402)	\$ (500)	\$ (190,456)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	701,501	549,099	548,599
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 549,099	\$ 548,599	\$ 358,143

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	2,520,088	6,319,688	6,319,013
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 2,520,088	\$ 6,319,688	\$ 6,319,013



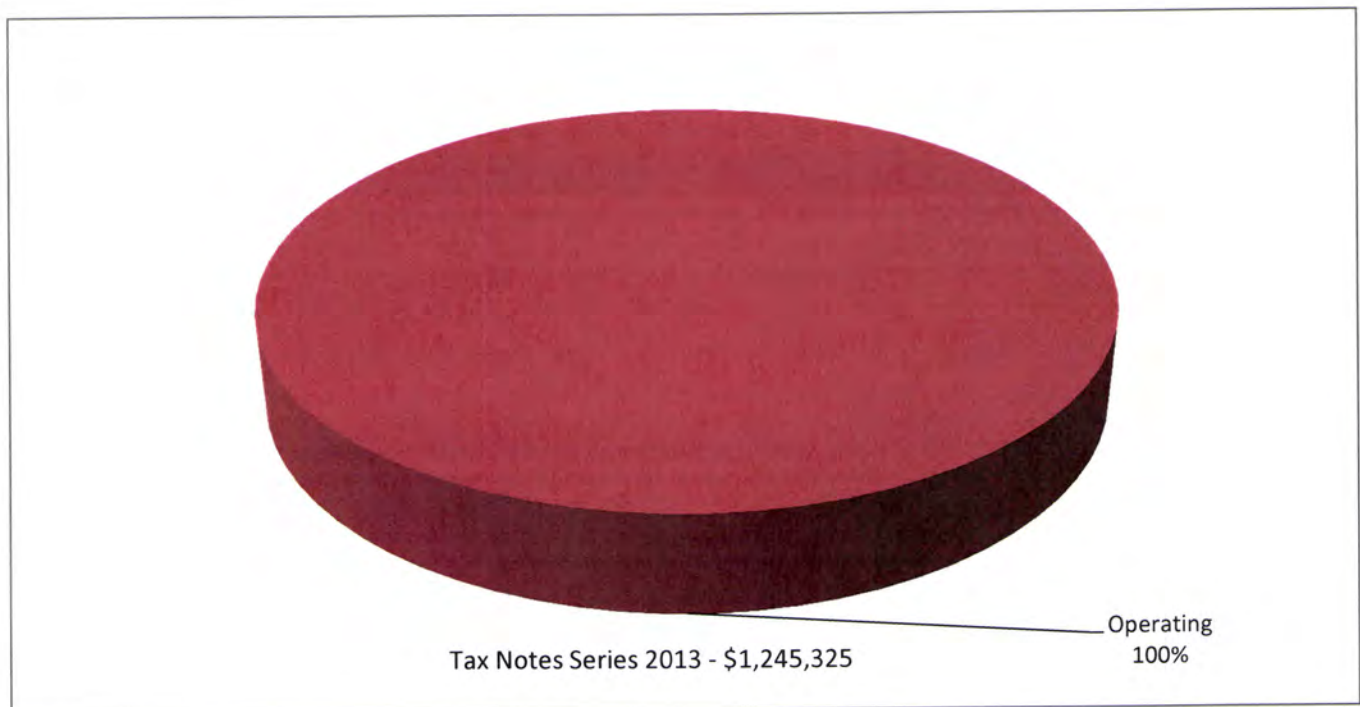
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
TAX NOTES SERIES 2013

G/L 204

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ 1,211,740	\$ 1,196,952
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	27,238	2,500
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	45,873	-
TOTAL REVENUE	\$ -	\$ 1,284,851	\$ 1,199,452
EXPENDITURES			
Personnel	-	-	-
Operating	-	1,238,978	1,245,325
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ 45,873	\$ (45,873)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	45,873
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ 45,873	\$ -

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	1,238,978	1,245,325
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ 1,238,978	\$ 1,245,325



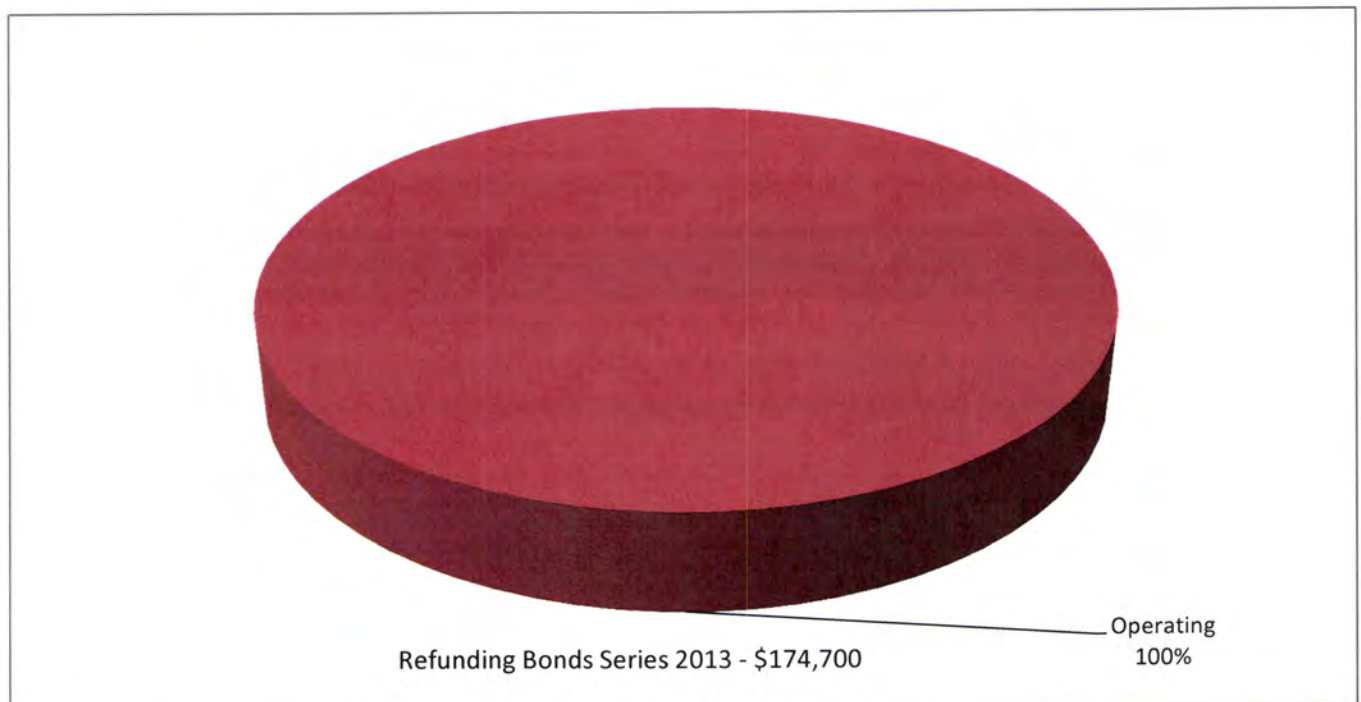
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
REFUNDING BONDS SERIES 2013

G/L 206

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ 79,496	\$ 349,437	\$ 167,913
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	9	3,728	460
Other Revenue	1,569	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 81,073	\$ 353,165	\$ 168,373
EXPENDITURES			
Personnel	-	-	-
Operating	81,073	173,200	174,700
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ 179,965	\$ (6,327)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	179,965
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ 179,965	\$ 173,638

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	81,073	173,200	174,700
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 81,073	\$ 173,200	\$ 174,700



Lubbock County, Texas
Adopted Budget
FY 2014 - 2015

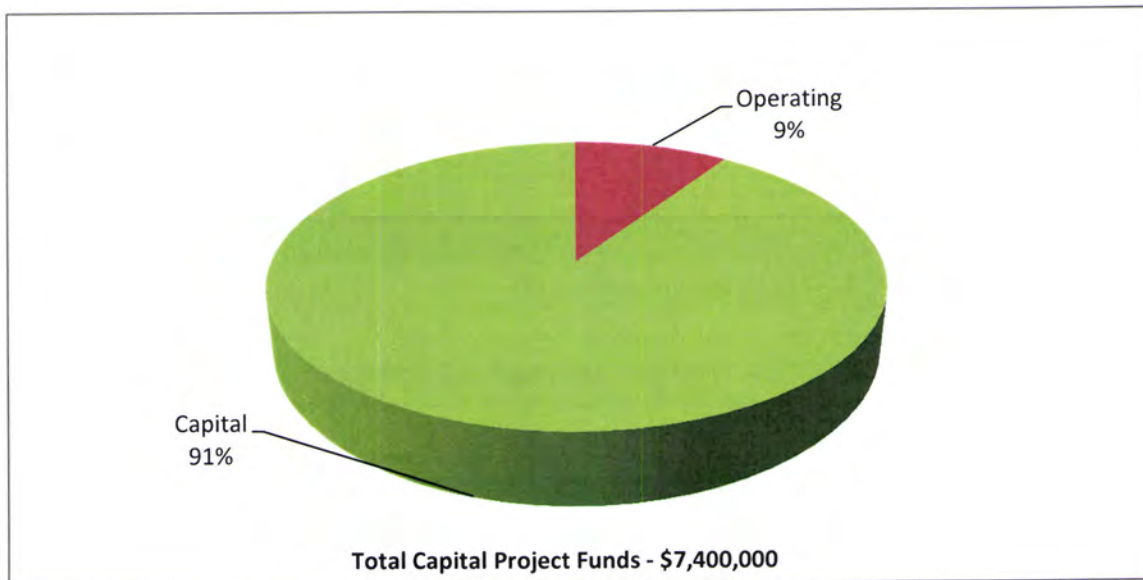
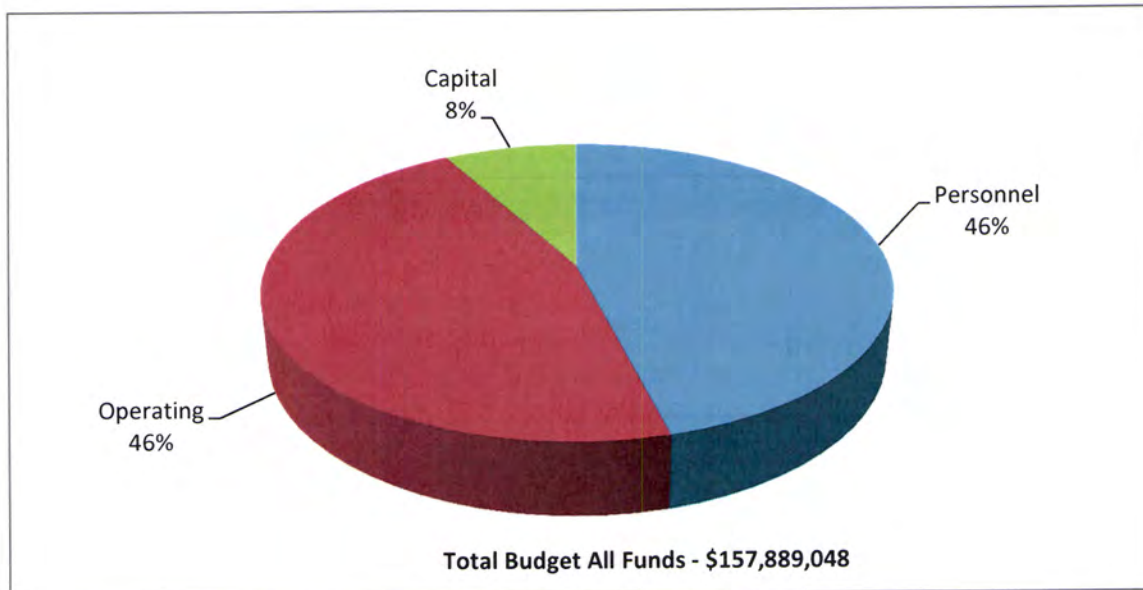


Capital Project Funds
Revenue & Expenditure
Summaries

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
NEW JAIL 302

G/L 302

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	44,461	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 44,461	\$ -	\$ -
EXPENDITURES			
Personnel	-	-	-
Operating	5,487,909	-	-
Capital	281,644	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (5,725,092)	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	5,725,092	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

Capital Project Funds are a type of Governmental Fund that are used for the acquisition or construction of general fixed assets. This fund was used to track costs of the New Detention Center and will no longer be used after FY 2013.

Adopted Budget for the Fiscal Year 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	5,487,909	-	-
Capital	281,644	-	-
Transfers Out	-	-	-
Total Budget	\$ 5,769,553	\$ -	\$ -

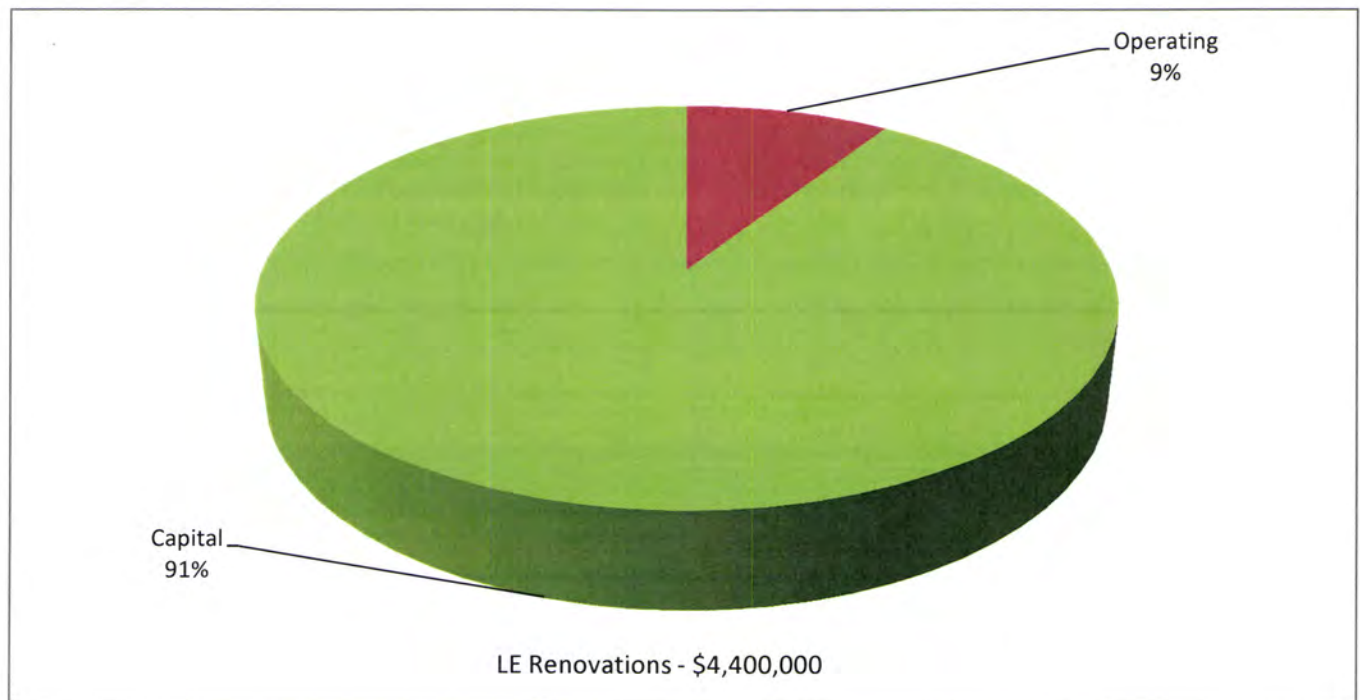
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
LE RENOVATIONS

G/L 303

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	13,469	52,223	78,335
Other Revenue	5,377,082	108,834	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 5,390,551	\$ 161,057	\$ 78,335
EXPENDITURES			
Personnel	-	-	-
Operating	349,220	109,978	400,000
Capital	507,797	210,496	4,000,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 4,533,534	\$ (159,417)	\$ (4,321,665)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	4,533,534	4,374,117
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 4,533,534	\$ 4,374,117	\$ 52,452

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	349,220	109,978	400,000
Capital	507,797	210,496	4,000,000
Transfers Out	-	-	-
Total Budget	\$ 857,016	\$ 320,474	\$ 4,400,000



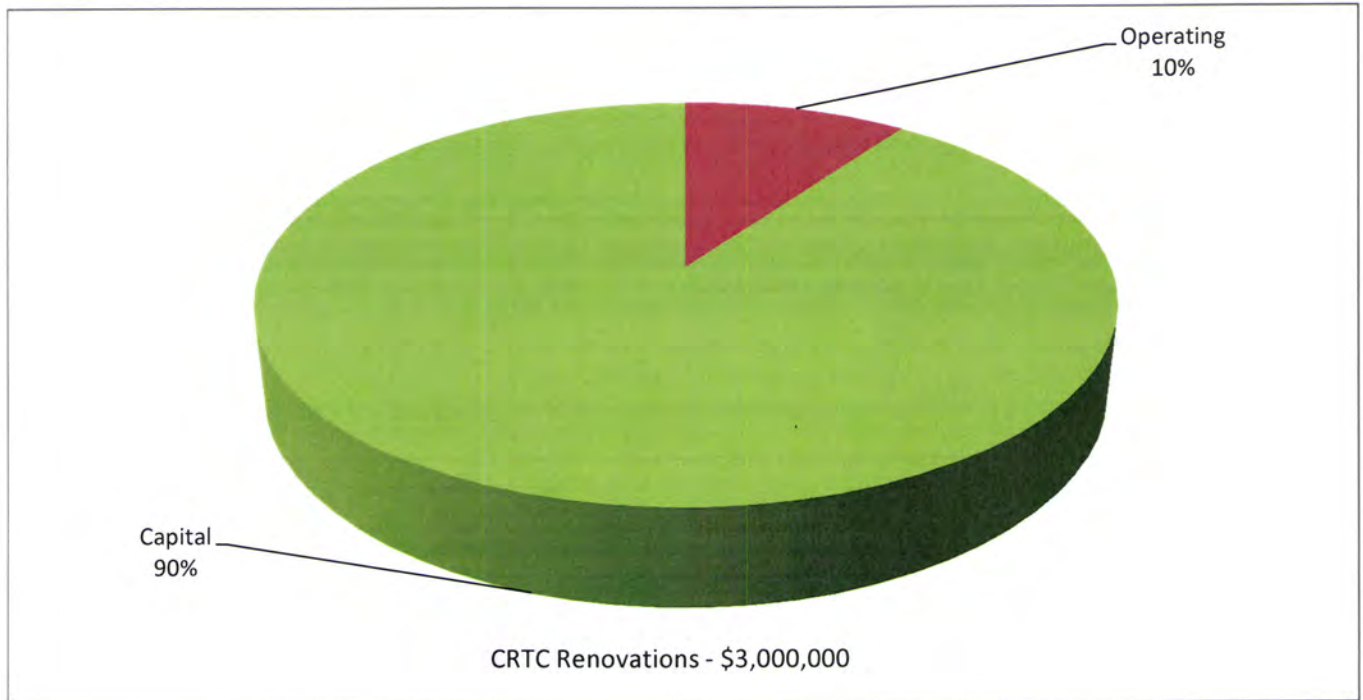
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
CRTS RENOVATIONS

G/L 306

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	10,104	35,275	53,000
Other Revenue	3,151,081	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 3,161,185	\$ 35,275	\$ 53,000
EXPENDITURES			
Personnel	-	-	-
Operating	107,275	71,016	300,000
Capital	-	-	2,700,000
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 3,053,910	\$ (35,741)	\$ (2,947,000)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	3,053,910	3,018,169
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 3,053,910	\$ 3,018,169	\$ 71,169

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	107,275	71,016	300,000
Capital	-	-	2,700,000
Transfers Out	-	-	-
Total Budget	\$ 107,275	\$ 71,016	\$ 3,000,000



Lubbock County, Texas
Adopted Budget
FY 2014 - 2015

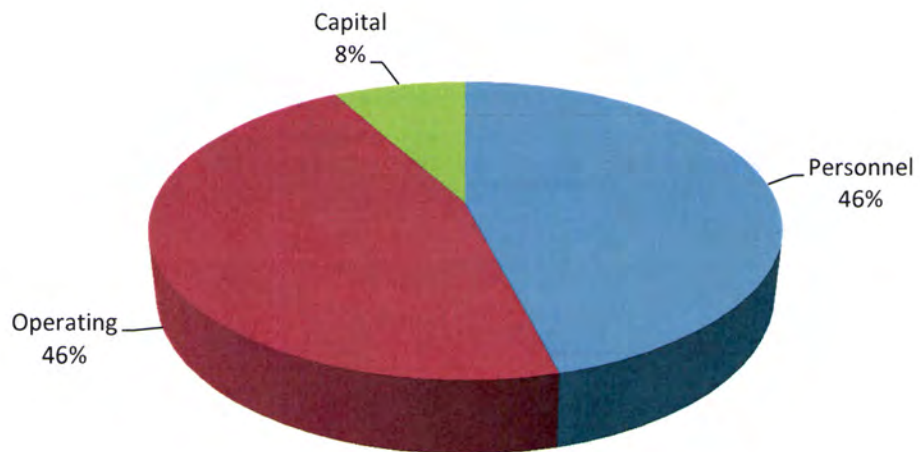


Internal Service Funds
Revenue & Expenditure
Summaries

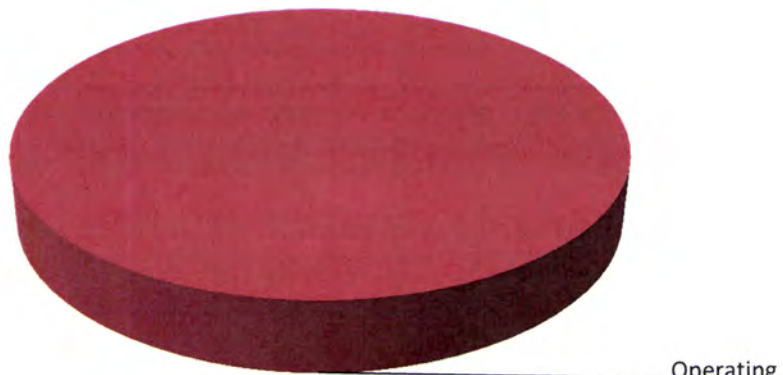
LUBBOCK COUNTY, TEXAS

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 - \$157,889,048



Total Internal Service Funds - \$13,765,900

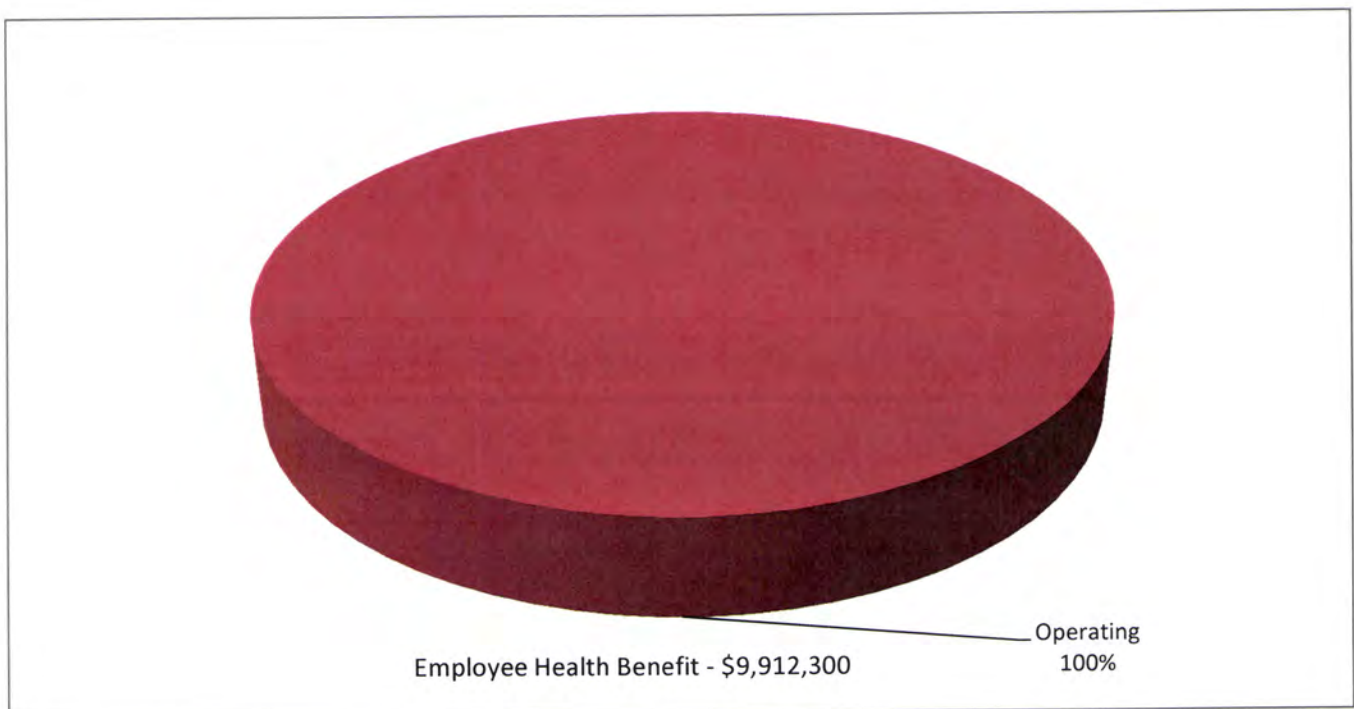
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
EMPLOYEE HEALTH BENEFIT

G/L 401

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	17,425	10,000	35,000
Other Revenue	7,494,400	8,703,300	9,877,300
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	600,000	-	-
TOTAL REVENUE	\$ 8,111,825	\$ 8,713,300	\$ 9,912,300
EXPENDITURES			
Personnel	-	-	-
Operating	8,414,981	8,713,300	9,912,300
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ (303,156)	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	1,233,999	930,842	930,842
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 930,842	\$ 930,842	\$ 930,842

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	8,414,981	8,713,300	9,912,300
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 8,414,981	\$ 8,713,300	\$ 9,912,300



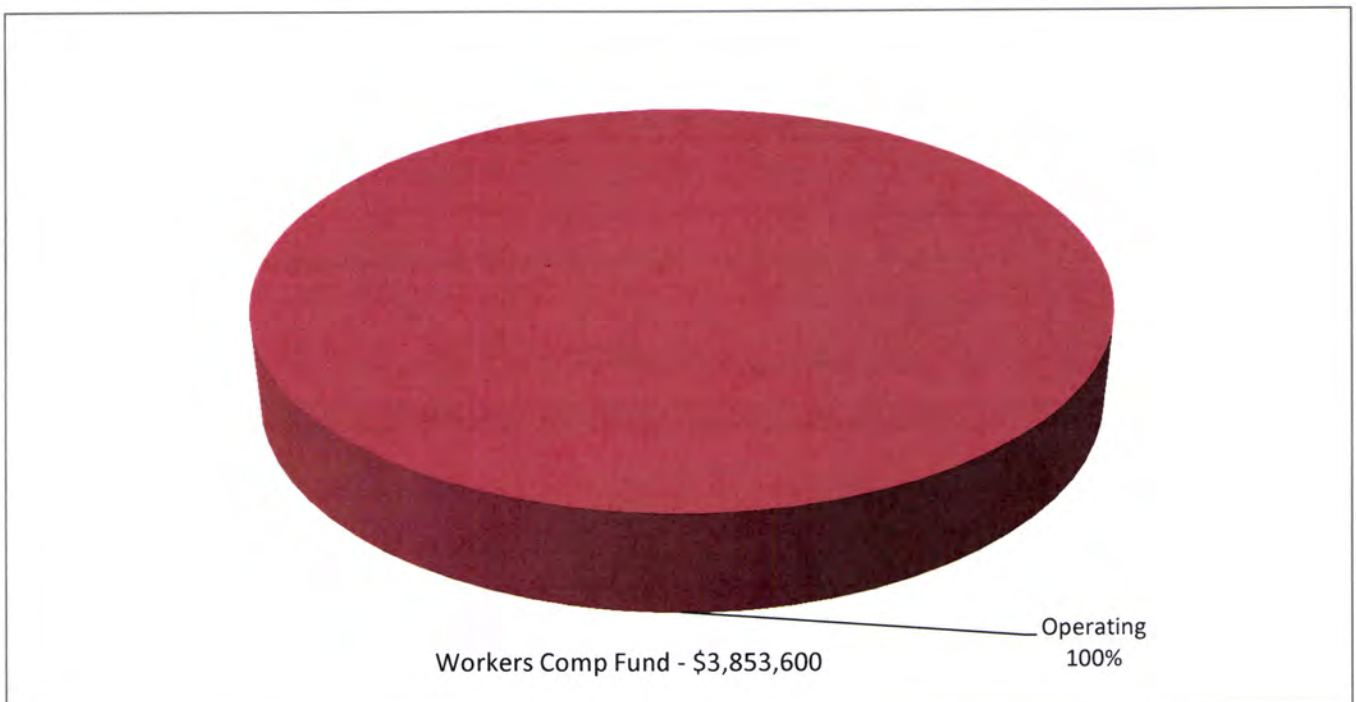
LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
WORKERS COMP FUND

G/L 403

	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	175,582	150,000	160,000
Other Revenue	1,299,452	1,256,000	1,256,000
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ 1,475,033	\$ 1,406,000	\$ 1,416,000
EXPENDITURES			
Personnel	-	-	-
Operating	1,099,496	3,790,600	3,853,600
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ 375,537	\$ (2,384,600)	\$ (2,437,600)
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	8,558,101	8,933,639	6,549,039
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ 8,933,639	\$ 6,549,039	\$ 4,111,439

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 2014-2015			
	2012-2013 Actuals	2013-2014 Estimates	2014-2015 Budget
Personnel	\$ -	\$ -	\$ -
Operating	1,099,496	3,790,600	3,853,600
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ 1,099,496	\$ 3,790,600	\$ 3,853,600



LUBBOCK COUNTY, TEXAS
FINANCIAL SUMMARY
EMPLOYEE FSA FUND

G/L 404

	2012-2013 Actuals	2013-2014 Budget	2014-2015 Budget
REVENUES			
Tax Collections	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fees	-	-	-
Commissions	-	-	-
Charges for Service	-	-	-
Fines/Forfeitures	-	-	-
Interest	-	-	-
Other Revenue	-	-	-
Licenses/Permits	-	-	-
OTHER REVENUE SOURCES			
Transfers In	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
EXPENDITURES			
Personnel	-	-	-
Operating	-	-	-
Capital	-	-	-
OTHER SOURCES (USES)			
Transfers out	-	-	-
NET REVENUE (EXPENDITURES)	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE			
Beginning Fund Balance	-	-	-
Unrealized Gain	-	-	-
Prior Period Adjustment	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

Adopted Budget for the Fiscal Year 2014-2015			
	FY 13 Actual	FY 14 Estimates	FY 15 Budget
Personnel	\$ -	\$ -	\$ -
Operating	-	-	-
Capital	-	-	-
Transfers Out	-	-	-
Total Budget	\$ -	\$ -	\$ -

Lubbock County, Texas

Adopted Budget

FY 2014 - 2015



Appendix



RESOLUTION

SETTING THE 2014 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 2014, that the tax rate for the year 2014 must be set according to law at \$0.341358 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 2014 Tax Rate for Lubbock County be and the same is hereby **ADOPTED** on \$100.00 valuation for the tax year 2014, as follows:

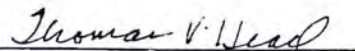
\$.295969 for the purpose of maintenance and operation
\$.045389 for the payment of principal and interest on debt
\$.341358 TOTAL TAX RATE

BE IT FURTHER ORDAINED AND ORDERED, that the 2014 original Tax Levy for Lubbock County is \$54,620,481.

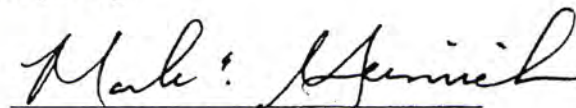
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

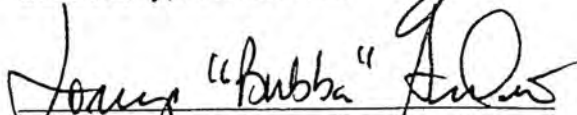
ACCORDINGLY, the Lubbock Central Appraisal District is hereby authorized to assess and collect the taxes of Lubbock County, Texas in accordance herewith.


SO ORDERED AND ORDAINED THIS 8th DAY OF SEPTEMBER, 2014, 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" Sedeno, Precinct Three


Patti Jones, Precinct Four

ATTEST:


Kelly Rinion, County Clerk

APPROVED AS TO FORM:


R. Neal Burt, CDA-Civil Chief

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 is.

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 to 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

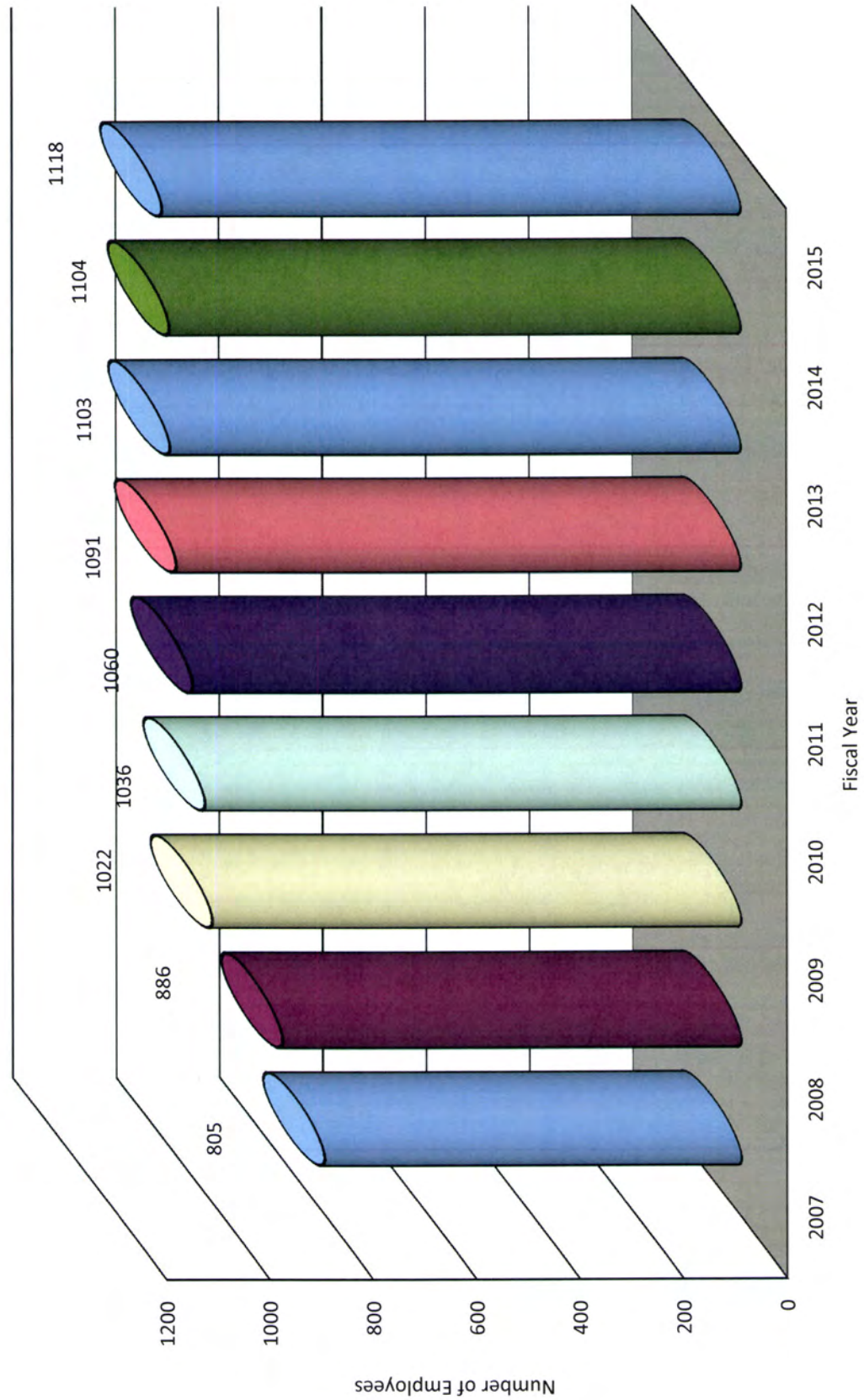
Lubbock County has implemented the use of a Personnel Committee. The committee is made up of three permanent voting members, six rotating voting members, and two non-voting members. The permanent members are made up of the Human Resources Director, the Civil District Attorney, and one member of the Commissioners' Court. The rotating members are selected after nominations are taken. These members are typically in a supervisory position or higher. The non-voting members are made up of the County Auditor and the Payroll Manager from the County Auditor's Office. 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 Commissioners' Court. 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 1.67% cost of living and 2.85% Merit increases to personnel line items based on certain criteria. These raises are reflected in the FY15 budget.

Lubbock County will add a total of eight new full-time staff for the 2014-2015 budget. The following positions were added:

- County Auditor 1
- County/District Attorney 1
- Court Administration 1
- Sheriff's Office 1
- Maintenance 2
- Tax Office 2

LUBBOCK COUNTY, TEXAS
EMPLOYEE HISTORY
NINE FISCAL YEARS



LUBBOCK COUNTY, TEXAS

NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*

Department	2007	2008	2009	2010	2011	2012	2013	2014	2015
Commissioners' Court	5	5	5	5	5	5	5	5	5
County Judge	3	3	3	3	3	3	2	3	3
County Clerk	22	22	22	22	22	22	22	22	22
Information Services	13	13	15	15	16	16	16	15	15
Administrative Research	3	3	3	3	3	3	3	2	2
Records Preservation - Comm's Court					1	1	1	1	1
Records Preservation - County Clerk	1	2	2	2	3	3	3	3	3
General Administration	47	48	50	50	53	53	52	51	51
Treasurer	4	4	4	4	4	4	4	4	4
Tax Office	30	30	30	30	30	30	30	30	32
Purchasing	4	4	4	4	5	5	5	5	5
Auditor	11	11	11	12	13	13	13	14	15
Human Resources	4	4	4	4	4	4	4	5	5
Financial	53	53	53	54	56	56	56	58	61
District Courts	36	36	36	37	37	37	38	40	41
Court Administration	0	0	0	0	0	0	0	0	0
District Clerk	29	29	29	29	29	29	30	30	30
County Court @ Law #1	0	0	0	0	0	0	0	0	0
County Court @ Law #2	0	0	0	0	0	0	0	0	0
County Court @ Law #3	0	0	0	0	0	0	0	0	0
County Court @ Law Admin	0	0	0	0	0	0	0	0	0
Judicial Compliance	6	6	6	6	6	6	6	6	6
Justice of the Peace #1	4	4	5	5	5	4	4	4	4
Justice of the Peace #2	4	4	4	4	4	4	5	5	5
Justice of the Peace #3	4	4	4	4	5	5	4	4	4
Justice of the Peace #4	4	4	5	5	5	5	5	5	5
Jury Pool	0	0	0	0	0	0	0	0	0
CJD - Drug Court	0	0	1	2	2	2	2	1	1
DOJ - Drug Court	1	2	2	0	0	0	0	0	0
Judicial	88	89	92	92	92	91	94	95	96

LUBBOCK COUNTY, TEXAS

NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*

Department	2007	2008	2009	2010	2011	2012	2013	2014	2015
Criminal District Attorney	69	71	72	72	72	72	72	72	74
CDA Business Crimes	4	4	4	4	4	4	1	1	0
Dispute Resolution	3	4	5	5	4.25	3.65	3.65	3	3
USDA - AG - Mediation	3	4	4	5	5.50	5.70	1.45	1	0
Domestic Relations Office		4	4	2	2.75	3.15	2.40	3	3
Traucny				1	1.50	1.50	0.50	1	0
Law Library	1	1	1	1	1	1	1	1	1
SPRNTF	0	0	0	0	0	0	0	0	0
LCNEG	0	0	0	0	0	0	0	0	0
Regional Public Defenders Office			11	11	24	55	64	55	55
VCLG-Crime Victims	0	1	1	1	1	0	0	0	0
Domestic Violence Grant	2	2	2	2	2	2	2	2	2
Domestic Violence Recovery					1	0	0	0	0
SPATTF	6	6	6	6	6	6	6	6	6
Legal	88	97	110	110	125	154	154	145	144
Constable Precinct #1	1	1	1	1	1	1	1	1	1
Constable Precinct #2	1	1	1	1	1	1	1	1	1
Constable Precinct #3	1	1	1	1	1	1	1	1	1
Constable Precinct #4	1	1	1	1	1	1	1	1	1
Medical Examiners Office				10	12	12	13	13	13
County Sheriff	102	104	105	106	111	126	133	134	138
Jail	209	252	365	365	365	349	349	349	354
Courthouse Security	3	3	3	3	3	3	3	2	3
Public Safety	318	363	477	488	495	494	502	502	512
Maintenance	40	59	59	59	59	59	59	64	65
Parking	0	0	0	0	0	0	0	0	0
Facilities	40	59	59	59	59	59	59	64	65
Sanitation	1	1	1	1	1	1	1	1	1
Health	1	1	1	1	1	1	1	1	1
General Assistance	4	4	4	4	4	4	4	4	4
Texas Veteran's Commission	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5

LUBBOCK COUNTY, TEXAS

NUMBER OF POSITIONS BY DEPARTMENT-COMPARATIVE SUMMARY*

Department	2007	2008	2009	2010	2011	2012	2013	2014	2015
Texas AgriLife Extension	7	8	8	8	8	8	8	8	8
Conservation	7	8	8	8	8	8	8	8	8
Elections	8	8	8	8	8	9	9	9	9
Elections	8	8	8	8	8	9	9	9	9
Public Works	2	2	2	2	2	2	2	2	2
Road and Bridge #1	0	0	0	0	0	0	0	0	0
Road and Bridge #2	0	0	0	0	0	0	0	0	0
Road and Bridge #3	0	0	0	0	0	0	0	0	0
Road and Bridge #4	0	0	0	0	0	0	0	0	0
Consolidated Road and Bridge	31	31	33	34	40	42	43	42	42
Transportation	33	33	35	36	42	44	45	44	44
Park Precinct #1	1	1	2	2	1.50	1.50	1.50	1.50	1.50
Park Precinct #2	2	2	3	3	2.50	2.50	2.50	2.50	2.50
Park Precinct #3	1	1	2	2	1.50	1.50	1.50	1.50	1.50
Park Precinct #4	2	2	2	2	1.50	1.50	1.50	1.50	1.50
Culture/Recreation	6	6	7	7	7	7	7	7	7
Prevention/Intervention - LCJJC	0	0	0	0	0	0	1	1	1
Star - LCJJC	9	9	9	9	9	9	9	7	9
Probation - LCJJC	24	24	24	25	25	25	25	25	25
State Aid - LCJJC	11	11	11	11	11	20	20	21	19
Detention - LCJJC	53	58	58	58	59	52	52	57	57
Food Service - LCJJC	3	3	3	3	3	3	3	3	3
Halfway House - LCJJC	10	10	10	10	0	0	0	0	0
Title IV-E - LCJJC	0	0	1	1	1	1	1	1	1
Comm Corr Asst Program - LCJJC	1	1	1	1	1	0	0	0	0
Corrections	111	116	117	118	109	110	111	115	115
Total Budgeted Positions	805	886	1022	1036	1060	1091	1103	1104	1118

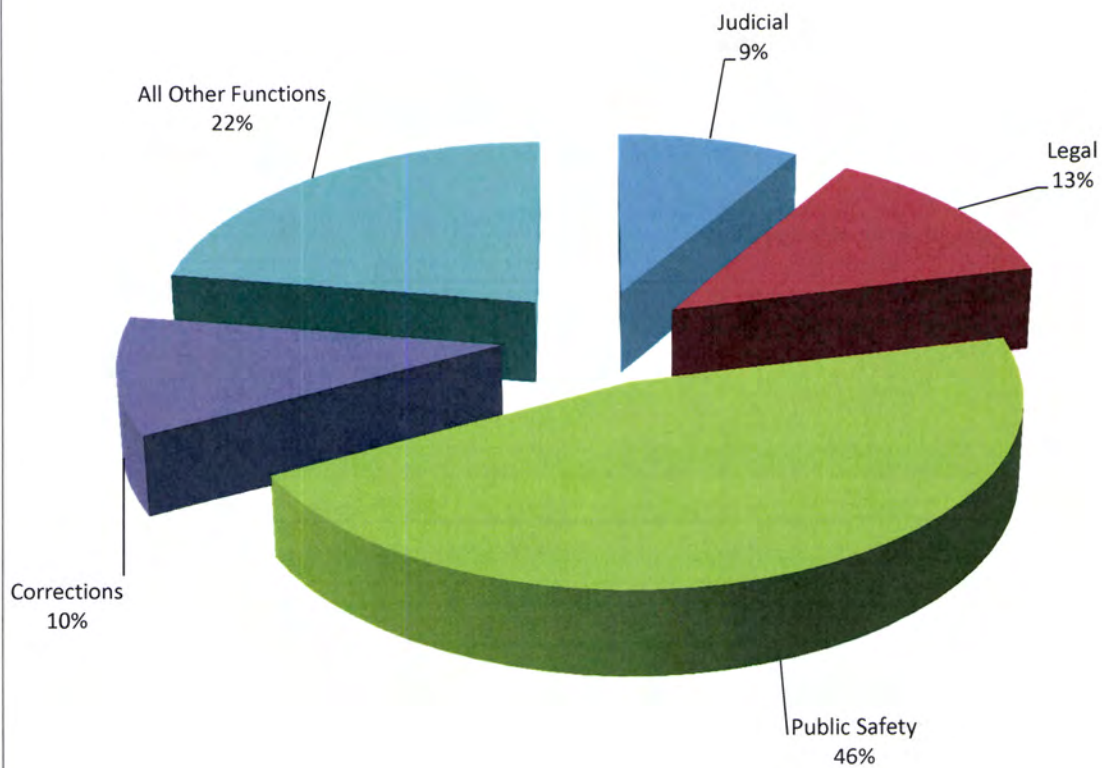
LUBBOCK COUNTY, TEXAS

COMPARATIVE SUMMARY OF EMPLOYEES BY FUNCTION

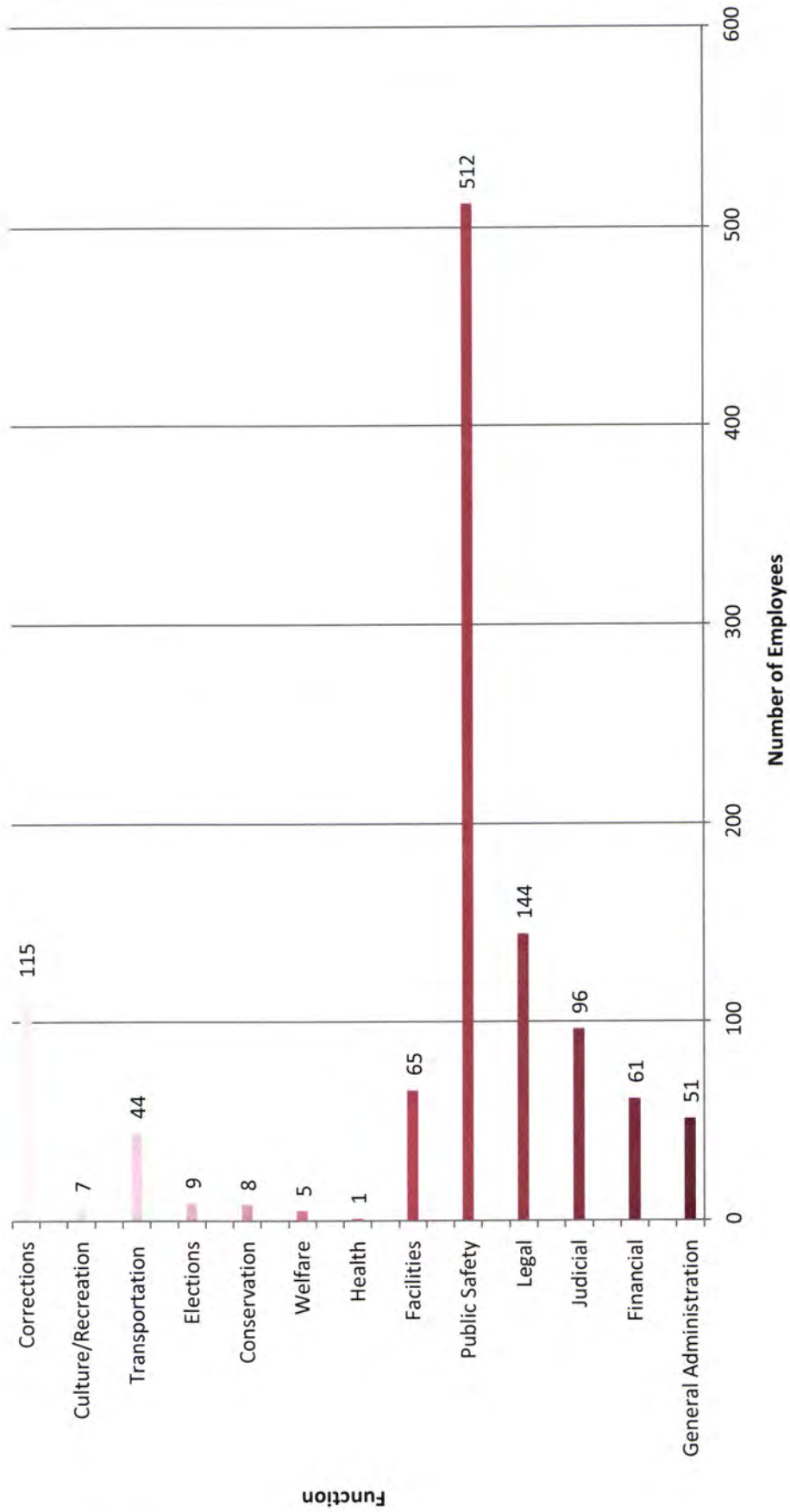
Function	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Administration	47	48	50	53	53	53	52	51	51
Financial	53	53	54	56	56	56	56	58	61
Judicial	88	89	92	92	91	91	94	95	96
Legal	88	97	110	125	154	154	154	145	144
Public Safety	318	363	488	495	494	494	502	502	512
Facilities	40	59	59	59	59	59	59	64	65
Health	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5
Conservation	7	8	8	8	8	8	8	8	8
Elections	8	8	8	8	9	9	9	9	9
Transportation	33	33	36	42	44	44	45	44	44
Culture/Recreation	6	6	7	7	7	7	7	7	7
Corrections	111	116	118	109	110	110	111	115	115
Grand Total of Employees	805	886	1036	1060	1091	1091	1103	1104	1118

* Note: Years are based on the fiscal year starting October 1st through September 30th.

LUBBOCK COUNTY, TEXAS
Employee Summary By Function
1118 Employees



LUBBOCK COUNTY, TEXAS Employee Summary By Function 1118 Employees



LUBBOCK COUNTY, TEXAS
Number of Positions by Classification
FY 2015

	Clerical	Trades & Technical	Public Safety	Professional	Administrative	Elected	Appointed	Regular Part Time	Total
General Administration									
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
Classification Total:	27	13	0	2	2	6	0	1	51
Judicial									
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	0	6
Justice of the Peace #1	3	0	0	0	0	1	0	0	4
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
CJD- Drug Court	1	0	0	0	0	0	0	0	1
Classification Total:	51	0	0	1	4	14	24	2	96
Financial Administration									
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	0	1	0	0	0	5
Auditor	5	0	0	7	1	0	1	1	15
Human Resources	1	1	0	2	1	0	0	0	5
Classification Total:	40	1	0	11	5	2	1	1	61
Legal									
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	0	0	0	0	0	0	0	0	0
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
SPATTF	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
Classification Total:	36	0	27	50	3	1	24	3	144
Public Facilities									
Maintenance	2	57	0	0	2	0	0	4	65
Classification Total:	2	57	0	0	2	0	0	4	65

LUBBOCK COUNTY, TEXAS
Number of Positions by Classification
FY 2015

	Clerical	Trades & Technical	Public Safety	Professional	Administrative	Elected	Appointed	Regular Part Time	Total
Miscellaneous									
Sanitation	0	0	0	0	1	0	0	0	1
General Assistance	0	0	0	2	1	0	0	0	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
Prevention/Intervention - LCJJC	1	0	0	0	0	0	0	0	1
Star - LCJJC	0	0	8	1	0	0	0	0	9
Detention - LCJJC	1	0	47	5	1	0	0	3	57
Probation - LCJJC	4	1	3	14	2	0	1	0	25
State Aid - LCJJC	0	0	12	7	0	0	0	0	19
Food Service - LCJJC	0	3	0	0	0	0	0	0	3
Title IV-E - LCJJC	0	0	0	1	0	0	0	0	1
Classification Total:	13	9	70	31	6	0	7	9	145
Transportation									
Public Works	0	0	0	1	1	0	0	0	2
Consolidated Road & Bridge	0	42	0	0	0	0	0	0	42
Classification Total:	0	42	0	1	1	0	0	0	44
Public Safety									
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	5	1	1	1	0	2	0	13
County Sheriff	25	2	103	0	2	1	0	5	138
Jail	62	0	286	3	3	0	0	0	354
Courthouse Security	0	0	3	0	0	0	0	0	3
Classification Total:	90	7	393	4	6	5	2	5	512
Total FY 2014 Employees	259	129	490	100	29	28	58	25	1118

Lubbock County Compensation Classification Schedule *
FY2015

Grade	Min	Mid	Max	Classification
PT	7.25/hr	10.76/hr	16.36/hr	Part Time Clerk
CL01	\$21,115	\$25,338	\$35,473	Clerk I Non-exempt
CL02	\$24,787	\$29,744	\$41,641	Clerk II Non-exempt
CL03	\$30,296	\$36,354	\$50,896	Clerk III Non-exempt
CL04	\$35,804	\$42,963	\$60,149	Clerk IV Exempt
PT	7.25/hr	10.76/hr	16.36/hr	Part-time correctional or law enforcement officer
PS01	\$18,177	\$27,511	\$36,844	Security officer - Non-exempt
PS02	\$20,226	\$32,536	\$44,845	Correctional & law enforcement officer II - Non-exempt
PS03	\$23,597	\$36,491	\$49,383	Correctional & law enforcement officer III - Non-exempt
PS04	\$25,845	\$39,018	\$52,191	Corporals, correctional & law enforcement officer IV - Non-exempt
PS05	\$31,462	\$45,627	\$59,791	Sergeants, correctional & law enforcement supervisor V (note 4)
PS06	\$38,447	\$53,978	\$69,509	Lieutenants, correctional & law enforcement supervisor VI Exempt
PS07	\$51,689	\$73,077	\$94,464	Captains - Exempt
PT	7.25/hr	10.76/hr	16.36/hr	Part-time technician
TR01	\$22,006	\$27,507	\$41,260	Technician I Non-exempt
TR02	\$26,025	\$32,531	\$48,797	Technician II Non-exempt
TR03	\$29,188	\$36,486	\$54,727	Technician III Non-exempt
TR04	\$31,210	\$39,012	\$58,518	Technician III Non-exempt
TR05	\$36,496	\$45,620	\$68,430	Technician V Exempt
TR06	\$43,176	\$53,970	\$80,956	Technician VI Exempt
PT	7.25/hr	10.76/hr	16.36/hr	Degreed Professional
PR01	\$30,865	\$38,580	\$57,871	Degreed Entry Level Professional
PR02	\$35,239	\$44,048	\$66,072	Degreed Professional, entry level Attorney
PR03	\$39,657	\$49,572	\$74,357	Licensed Professional
PR04	\$43,288	\$54,110	\$81,165	Licensed Professional
PR05	\$47,702	\$59,629	\$89,443	Licensed Professional
PR06	\$52,768	\$65,960	\$98,939	Licensed Professional - Advanced degree required
PR07	\$58,197	\$72,747	\$109,120	Licensed Professional - Advanced degree required
AD01	\$34,988	\$43,736	\$65,604	Dept. Supervisors - Exempt
AD02	\$41,220	\$51,524	\$77,287	Dept. First Assistants - Exempt
AD03	\$52,181	\$65,227	\$97,840	First Assistants large Dept. - Exempt
AD04	\$58,197	\$72,747	\$109,120	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
Clerical 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 job related tasks. A working supervisor and/or executive assistant Exempt			
Trades & Technical 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	
Public Safety Public Servant working in a department whose primary function is the protection of citizens and property. 305	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
Professional 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
Administrative 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 budget; the amount budgeted is relatively insignificant.

The current capital expenditure budget for Lubbock County is \$12,732,386, which is an increase of \$2,699,436 from the 2014 budget.

- The Construction fund accounts for 52.62% of the 2015 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 15.61% of the 2015 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 18.31% of the 2015 capital expenditure budget. The Sheriff's department accounts for 20.11% of the General Fund capital expenditure budget. The Sheriff's department is planning to replace 14 existing fleet vehicles.

The schedule on the following page shows capital expenditures included in the 2015 budget, all funds with capital expenditure budgets under \$100,000 are listed under "All other funds":

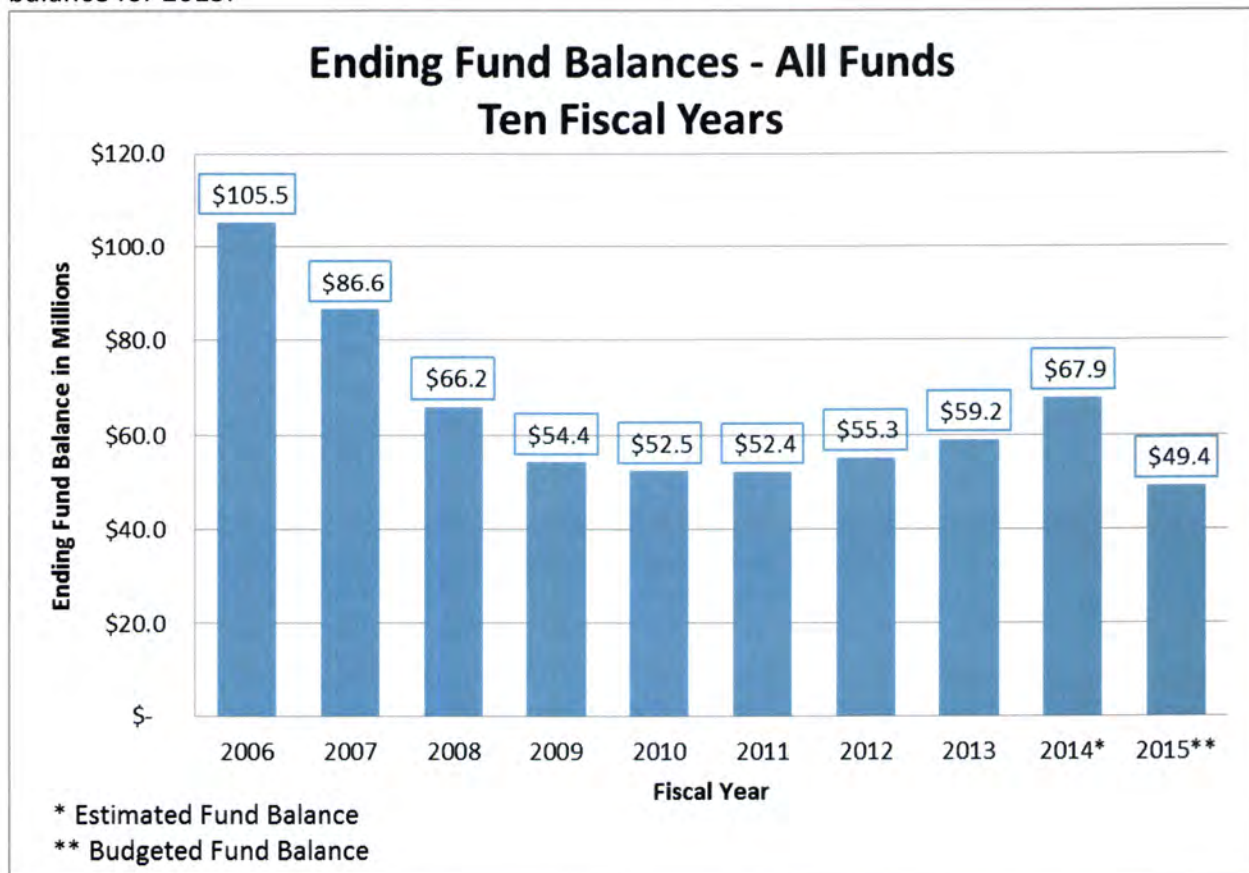
Fund	Amount
General Fund	\$ 2,330,814
Consolidated Road and Bridge	887,306
Park Funds	551,394
Permanent Improvement Fund	1,988,000
Sheriff Contraband Fund	100,000
LE Renovations	4,000,000
CRTC Renovations	2,700,000
All other funds	174,872
Total Capital Expenditures	\$ 12,732,386

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 2014 and budgeted fund balance for 2015.



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 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.

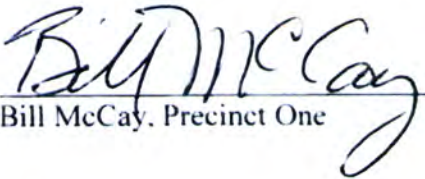
Now, therefore, be it resolved that the Lubbock County Commissioners' Court commits a portion of its General Operating Fund Balance to the following:

- 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.

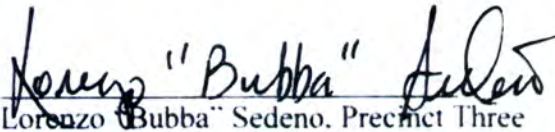
Be it further ordered that the Lubbock County Commissioners' Court commits a portion of its Special Revenue Fund Balance to the following:


- 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 30th 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" Sedeno, Precinct Three


Patti Jones, Precinct Four


Tom Head, County Judge

ATTEST:

REVIEWED FOR FORM:


Kelly Pinion, County Clerk


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 from personnel line items to operating line items.

The Budget Calendar for FY2015 is presented on the following page.

**LUBBOCK COUNTY
Budget Calendar
FY2015
Amended**

<u>Date</u>	<u>Calendar of Events</u>	<u>Time</u>
April 14, 2014	<u>Public Meeting</u> - Approve Budget Calendar.	10:00 AM
April 30, 2014	Chief Appraiser delivers "Estimate of Total Taxable Value."	
May 12, 2014	Departmental Budget Preparation Packets distributed.	
May - June, 2014	Departments complete Departmental Request Forms.	
June 2014	Compile initial revenue estimates/Prepare Preliminary Budget.	
June 16, 2014	Deadline for submitting initial Budget Requests for all departments.	Noon
June 23, 2014	<u>Public Meeting</u> - Personnel Committee Recommendations to Commissioners' Court.	10:00 AM
July 14, 2014	<u>Public Meeting</u> - Budget Workshop with Commissioners' Court.	1:30 PM
July 25, 2014	Chief Appraiser delivers certified appraisal roll.	
July 30, Aug. 5 - 6, 2014	<u>Public Meeting</u> - Departmental Hearings with Commissioners' Court.	9:00 AM
August 11, 2014	<u>Public Meeting</u> - to discuss tax rate.	10:00 AM
August 11, 2014	<u>Public Meeting</u> - to select Grievance Committee Members.	10:00 AM
August 15, 2014	Publish " <i>Notice of Proposed Elected Officials Salaries</i> ".	
August 25, 2014	<u>Public Meeting</u> - to set the salary, expenses, and other allowances of elected county or precinct officers.	10:00 AM
August 25, 2014	Notify each county elected official of their salary and expense allowances.	
August 29, 2014	Publish and Post on Website " <i>Notice of Proposed Property Tax Rate</i> "	
August 29, 2014	Publish and Post on Website " <i>Notice of Public Hearing on Budget</i> ".	
August 29, 2014	File proposed Budget with County Clerk and make it available for public review.	
August 29, 2014	Post proposed Budget on Website.	
August 29, 2014	Notify departments of proposed Budget appropriations.	
September 8, 2014	<u>Public Meeting</u> to consider recommendations of Grievance Committee	10:00 AM
September 8, 2014	<u>Public Meeting</u> - Hearing on Budget.	10:30 AM
September 8, 2014	<u>Public Meeting</u> - Adopt Budget.	10:30 AM
September 8, 2014	<u>Public Meeting</u> - 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 provided to all full-time employees and dependent coverage is available by payroll deduction. Retirees contribute to the health plan through payments to the Auditor's Office.

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	\$16,569,009,547
25% Debt Limit	\$4,142,252,387

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 320.

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 322.

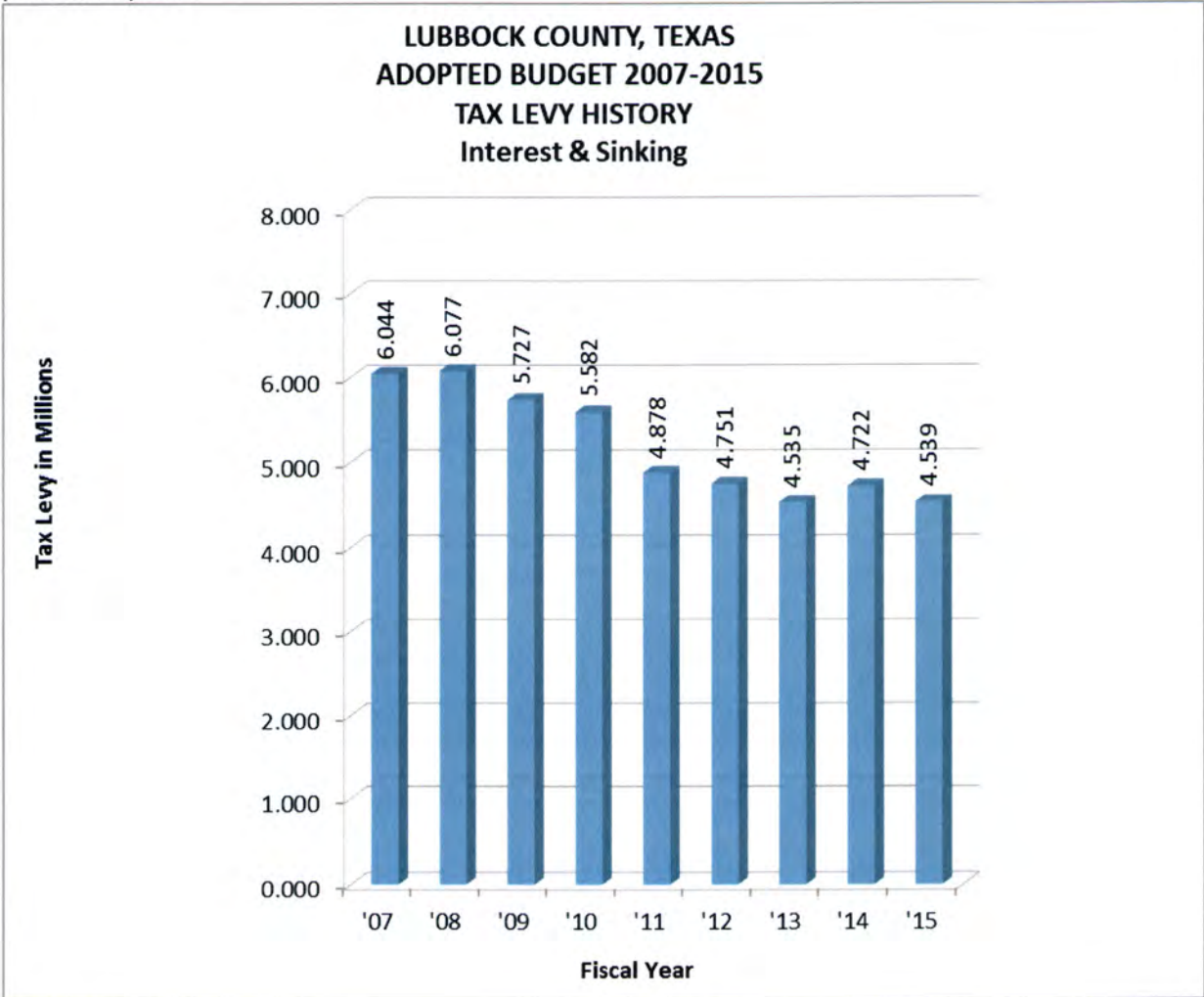
Limited Tax Notes, Series 2013

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 321.

There is a combined Debt Service Maturity Schedule on page 323.

The chart below represents the portion of the tax rate that is distributed to Debt Service for the past nine 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>
2015	\$ 4,380,000.00	\$ 1,937,012.50	\$ 6,317,012.50
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>\$ 46,990,000.00</u>	<u>\$ 9,878,056.25</u>	<u>\$ 56,868,056.25</u>

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Tax Notes, Series 2013

Debt Service Funds			
Fiscal Year	Principal	Interest	Total
2015	\$ 1,045,000.00	\$ 199,325.00	\$ 1,244,325.00
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
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
TOTAL	\$ 6,805,000.00	\$ 646,350.00	\$ 7,451,350.00

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Refunding Bonds, Series 2013

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2015	\$ -	\$ 172,700.00	\$ 172,700.00
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
TOTAL	\$ 4,695,000.00	\$ 1,615,700.00	\$ 6,310,700.00

LUBBOCK COUNTY, TEXAS

Debt Service Maturity Schedule - Combined

Fiscal Year	Debt Service Funds		
	Principal	Interest	Total
2015	\$ 5,425,000.00	\$ 2,309,037.50	\$ 7,734,037.50
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
TOTAL	\$ 58,490,000.00	\$ 12,140,106.25	\$ 70,630,106.25



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

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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.

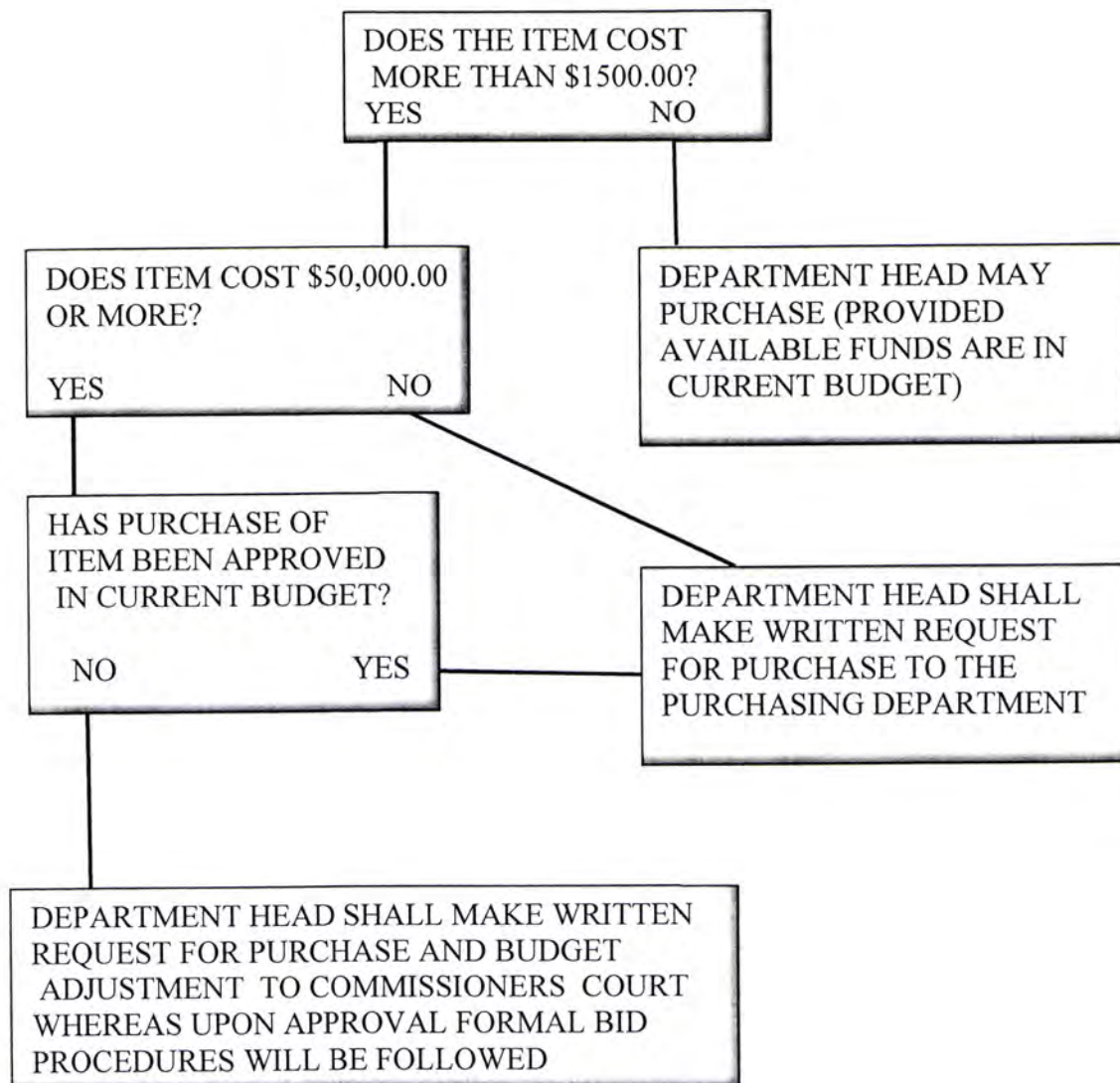
I. Purchasing Categories

- 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 67th 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.